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After over 10 years of work in the public sector my accounting knowledge became obsolete. Silvia's training gave me all the answers I needed and let me get to the bottom of things with minimum effort. Soon I found the job I was looking for and joined an IFRS 9 project team in multinational bank.

**All about IFRS -
IFRSbox - Making**

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IFRS Easy

IFRS 9 describes requirements for subsequent measurement and accounting treatment for each category of financial instruments. It presents the rules for derecognition of financial instruments, with focus on financial assets. It contains the derecognition decision tree to assist in assessment of derecognition criteria.

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IFRS 9 Financial Instruments - IFRSbox - Making IFRS Easy

IFRS 9 in a box
approach According to
IFRS 9 the business
model is a matter of
fact, not a matter of
decisions Nevertheless,
interpretations of IFRS
9 requirements as well
as individual business
models allow certain
accounting outcomes
(e.g., number of sales)

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IFRS 9 in a box allows a focused understanding of the key drivers and

IFRS 9 in a box - EY

While it's very easy to recognize a financial asset, it's very difficult and complicated to derecognize it in some cases. IFRS 9 is very "sticky" and the reason is to prevent companies from hiding toxic assets out of their balance sheets.

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IFRS 9 Financial Instruments

As shown in the above picture, starting from the leftmost IAS 39, the upper box of second column is for IFRS 9 (2014) and the lower one for macro hedge that is currently still in discussion. The third column and the forth columns are more detailed layers of the changes. The summary of the changes is as follows:

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How to Implement IFRS 9 - IFRSbox - Making IFRS Easy

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supplementary
experience and
success by spending
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software to the market.
IFRS 17 In A Box is
easy to implement,
cost effective and
robust. Available to run
on the cloud or on-
premise, IFRS 17 In A
Box delivers instant
capability to produce
PAA, GMM and VFA

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results and has all the functionality needed to meet the needs of Property & Casualty and Life ...

PwC's IFRS 17 In A Box; Taking the headache out of ...

Conceptual Framework for Financial Reporting
Conceptual Framework for Financial Reporting
2018 Conceptual Framework for
Financial Reporting
2010 International

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Accounting Standards
IAS 1 Presentation of
Financial Statements
IAS 2 Inventories IAS 7
Statement of Cash
Flows IAS 8 Accounting
Policies, Changes in
Accounting Estimates
and Errors...

International Financial Reporting Standards IFRS - IFRSbox ...

IFRS 9 also includes
significant new
hedging requirements,

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which we address in a separate publication – Practical guide – General hedge accounting. With careful planning, the changes that IFRS 9 introduces might provide a great opportunity for balance sheet optimization, or enhanced efficiency of the reporting process and cost savings.

IFRS 9, Financial Instruments - PwC

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The International Financial Reporting Standards Foundation is a not-for-profit corporation incorporated in the State of Delaware, United States of America, with the Delaware Division of Companies (file no: 3353113), and is registered as an overseas company in England and Wales (reg no: FC023235). Head office: Columbus

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Building, 7 Westferry ...

IFRS 9 Financial Instruments

Overview. IFRS 9 Financial Instruments issued on 24 July 2014 is the IASB's replacement of IAS 39 Financial Instruments: Recognition and Measurement. The Standard includes requirements for recognition and measurement, impairment,

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derecognition and general hedge accounting. The IASB completed its project to replace IAS 39 in phases, adding to the standard as it completed each phase.

IFRS 9 – Financial Instruments

Under IFRS 9 all financial instruments are initially measured at fair value plus or minus, in the case of a financial asset or

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financial liability not at fair value through profit or loss, transaction costs. This requirement is consistent with IAS 39. Financial assets: subsequent measurement

IFRS 9: Financial Instruments - high level summary

IFRS 9 Financial Instruments 3 An entity shall apply this Standard

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retrospectively, in accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, except if it is impracticable (as defined in IAS 8) for an entity to assess a modified time value of money element.

IFRS 9 Financial Instruments - PKF International

IFRS 9 classifies financial assets into

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categories as presented in the table below (IFRS 9.4.1.1). Measurement is discussed on a separate page. Classification and measurement of financial assets under IFRS 9. A classification of financial assets is made on the basis of both (IFRS 9.4.1.1): the entity's business model for managing financial ...

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Classification of Financial Assets / Liabilities (IFRS 9 ...

Allianz' view on the new accounting standard for financial instruments IFRS 9. Insurance companies can benefit from a deferral and apply IFRS 9 together with...

Understanding IFRS 9 - YouTube

IFRS 17 In A Box; Take the headache out of implementation. Are

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you looking for an “out of the box” solution for your IFRS 17 implementation project? At PwC, we have used the collective experience of over 190 IFRS 17 projects to create a one-stop-shop solution centred around an industrial strength IFRS 17 valuation engine.

IFRS 17 for insurers: PwC

IFRS 9 will be effective

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for annual periods beginning on or after 1 January 2018, subject to endorsement in certain territories. This publication focuses on the new guidance in IFRS 9 and the questions that might arise when applying it to financial instruments held by investment funds, private equity funds and real estate funds, ...

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