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IFRS 17 IFRS 17 is the newest IFRS standard for insurance contracts and replaces IFRS 4 on January 1st 2022. It states which insurance contracts items should be on the balance and the profit and loss account of an insurance company, how to measure these items and how to present and disclose this information.

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IFRS

IFRS 16 is a new International Financial Reporting Standard for lease accounting which came into force on 1 January 2019. It replaced the existing IAS 17 accounting standard and was introduced by the International Accounting Standards Board (IASB).

The Simple Guide to IFRS 16: What You Need to Know

IFRS 17 explained simply in 3 minutes. This is part one of a two-part video series on IFRS 17. Due to the technical nature of the subject, the example used for ...

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Appendix B: IFRS for SMEs - IFRS For Dummies [Book]

Derecognition of financial assets. 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.

IFRS 9 Financial Instruments - Making IFRS Easy

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IFRS 9 is the new Accounting Standard for Financial Instruments, which is replacing the former IAS 39, and it covers the following topics. - Classification and measurement of financial instruments - Impairment of Financial Assets.

SAP Banking: IFRS 9 for Dummies.

IFRS 15 provides a guidance about contract combinations and contract modifications, too. Contract combination happens when you need to account for two or more contract as for 1 contract and not separately. IFRS 15 sets the criteria for combined accounting. Contract modification is the change in the contract's scope, price or both. In other words, when you add certain goods or services, or you provide some additional discount, you are effectively dealing with the contract modification.

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IFRS 15 Revenue from Contracts with Customers - Summary ...

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