

# Ebook free Chapter 9 accounting for receivables solutions ppt (Read Only)

IFRS 9 is effective for annual periods beginning on or after 1 January 2018 with early application permitted. IFRS 9 specifies how an entity should classify and measure financial assets, financial liabilities and some contracts to buy or sell non-financial items. 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, derecognition and general hedge accounting. In November 2013, the board added a hedge accounting chapter. IFRS 9 permits an entity to choose as its accounting policy either to apply the hedge accounting requirements of IFRS 9 or to continue to apply the hedge accounting requirements in IAS 39. Consequently, although IFRS 9 is effective with limited exceptions for entities that issue categories of financial assets and financial liabilities, entity's business model, SPPI test and more about IFRS 9 classification criteria. IFRS 9 is an international financial reporting standard published by the International Accounting Standards Board (IASB). It addresses the accounting for financial instruments. It contains three main topics: classification and measurement of financial instruments, impairment of financial assets and hedge accounting. IFRS 9 fundamentally changed the accounting for financial instruments. The three key areas are classification, measurement (amortised cost, fair value with changes recognised in OCI or fair value with changes recognised in P/L), impairment (forward-looking expected credit loss model) and hedge accounting. Rules have been eased.

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