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this standard applies to insurance contracts that an entity issues and reinsurance contracts that it holds financial instruments that an entity issues with a discretionary participation feature the following are examples of contracts that are insurance contracts if the transfer of insurance risk is significant

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the issb has set out four key objectives to develop standards for a global baseline of sustainability disclosures to meet the information needs of investors to enable companies to provide comprehensive sustainability information to global capital markets and

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all of the agenda decisions that relate to this standard can be found by expanding the link below note that ifrs 4 is an interim standard resulting from phase 1 of the board s project on insurance contracts and is intended to apply only until an entity adopts ifrs 17

car dealerships hit with second day of massive computer

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a second cyber incident at data provider cdk global whose software is used at 15 000 auto dealers continued to slow operations to a near standstill thursday at us and canada dealerships the

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