

Practical Guide To Ifrs Pwc

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PwC: Practical guide to IFRSs 10 and 12 - Questions and answers 3 Section A - Power Part I: Relevant activities Question A1 - Assessing power when different investors control activities in different periods An investor has power over an investee when the investor has existing rights that give it the current ability to direct the

A practical guide to IFRS 10 and IFRS 12 - PwC

PwC: Practical guide to IFRS - Classification of joint arrangements 3 The key question is - can the separate vehicle or legal entity be considered in its own right - that is, are the assets and liabilities held in the separate vehicle those of the

separate vehicle, or are they

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PwC Practical guide to IFRS 10 Investment entities: Exception to consolidation
IASB IFRS 10 “Investment entities”

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A practical guide to IFRS – Consolidated financial statements 7
PwC observation: This type of decision will be highly judgemental in practice. For example, when one investor is responsible for manufacturing and another investor is responsible for marketing, it can be difficult to identify which activity has more effect on returns.

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PwC – A practical guide to new IFRSs for 2014 1 Contents
Introduction 3 1. Amended standards 6 Defined benefit plans – Amendments to IAS 19, ‘Employee contributions’ 6 Offsetting financial assets and financial liabilities – Amendments to IAS 32, ‘Financial instruments: Presentation’ 8

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Practical guides. PwC's 'Practical guides to IFRS' series updates you on the guidance in recently released discussion papers, exposure drafts and final standards from the IASB. The 'Practical guides to IFRS' expand on the summary guidance in the 'Straight away' communications released in response to particular IASB projects.

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Practical guide to IFRS – Contingent consideration 3 Practical questions and examples 1. Initial classification How should the initial classification be determined when the contingent consideration is based on the buyer's shares? Classification is one of the most important issues in accounting for contingent consideration. The initial

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PwC – Practical guide to IFRS: Determining what's a business under IFRS 3 (2008) 4 Excerpts from the standards – the definition of a business Definition of a business in IFRS 3.87 (2004): An integrated set of activities and assets conducted and managed for the purpose of providing a

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A practical guide to IFRS – Joint arrangements 3 – how the parties will share assets, liabilities, revenues, expenses, or profits or losses. 8. The contractual arrangement is usually established in writing in the form of a contract between the parties; it can also take the form of a documented discussion, although this is unusual.

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Practical guide to IFRS – Joint arrangements: guidance for the Oil & Gas sector 5 proportionate consolidation under IAS 31 will see a major change if the arrangement is assessed as a joint venture under IFRS 11. As assets, liabilities, income and expenses would no longer be

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This practical guide summarizes the key proposals and their implications. ... Download Practical guide to IFRS Contact us ... Financial reporting and accounting advisory, Director, PwC Turkey Tel: +90 212 326 6240 . Email ...

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Practical guide to Phase 1 amendments IFRS 9, IAS 39 and IFRS 7 for IBOR reform . At a glance . Following the financial crisis, the replacement of benchmark interest rates such as LIBOR and other interbank offered rates ('IBORs') has become a priority for global regulators. Many uncertainties remain but the roadmap

Quick guides , Accounting Buzz | PwC Philippines

PwC: Practical guide to IFRS – Revised exposure draft on insurance contracts– 4 PwC observation (continued) The implementation guidance in current IFRS 4 will not be carried forward in the

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Practical guide to IFRS – Responses to re-exposed revenue proposals 2 accounting for variable consideration, transfer of control and accounting for contract costs. See ‘Practical guide to IFRS – Revenue from contracts with customers,’ published in November 2011, for a detailed discussion of the key changes. 3.

Practical guide to Phase 1 amendments IFRS 9, IAS 39 ... - PwC

Practical guide to IFRS – IFRS 10 for asset managers 4 The principle of control IFRS 10 establishes control as the basis for consolidation. It requires an investor to assess whether it controls all entities in which it has an interest, regardless of the nature of the entity or the investor’s involvement with the investee.

Practical guide to IFRS | PwC Turkey

Practical guide to IFRS: Revenue from contracts with customers – pwcinform.com 2 PwC observation: The standard could significantly change how many entities recognise revenue, especially those that currently apply industry-specific guidance. The standard will also result in a significant increase in the volume of disclosures related to revenue.

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Practical guide to IFRS – Joint arrangements: guidance for the telecoms sector 2 Why is this issue significant for the telecoms industry? The new standard will affect some entities and industries more than others, although all entities with joint arrangements should expect some level of change. Entities in the telecoms industry

A practical guide to new IFRSs for 2014 - PwC

Practical guide to IFRS In June 2013, the IASB published a revised exposure draft (ED) on the accounting for insurance contracts. The comprehensive proposals will fundamentally change the accounting by insurers and other entities that issue insurance contracts.

Practical guide to IFRS - PwC

Practical guide to IFRS - IFRS 9, 'Financial instruments' 3 PwC observation: IFRS 9 has two measurement categories: amortised cost and fair value. In order to determine the financial assets that fall into each category, it may be helpful for management to consider whether the financial asset is an investment in

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PwC: Practical guide to IFRS - Combined and carve out financial statements - 5 Step 2: Determine the new reporting entity A reporting entity in a typical capital market transaction is a group headed by a legal entity. However, if combined financial statements are required, the legal structure will