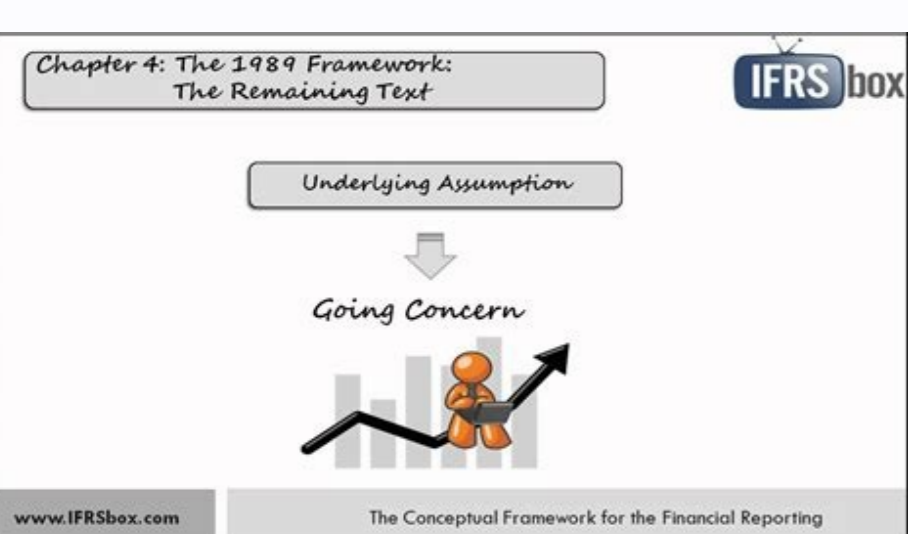
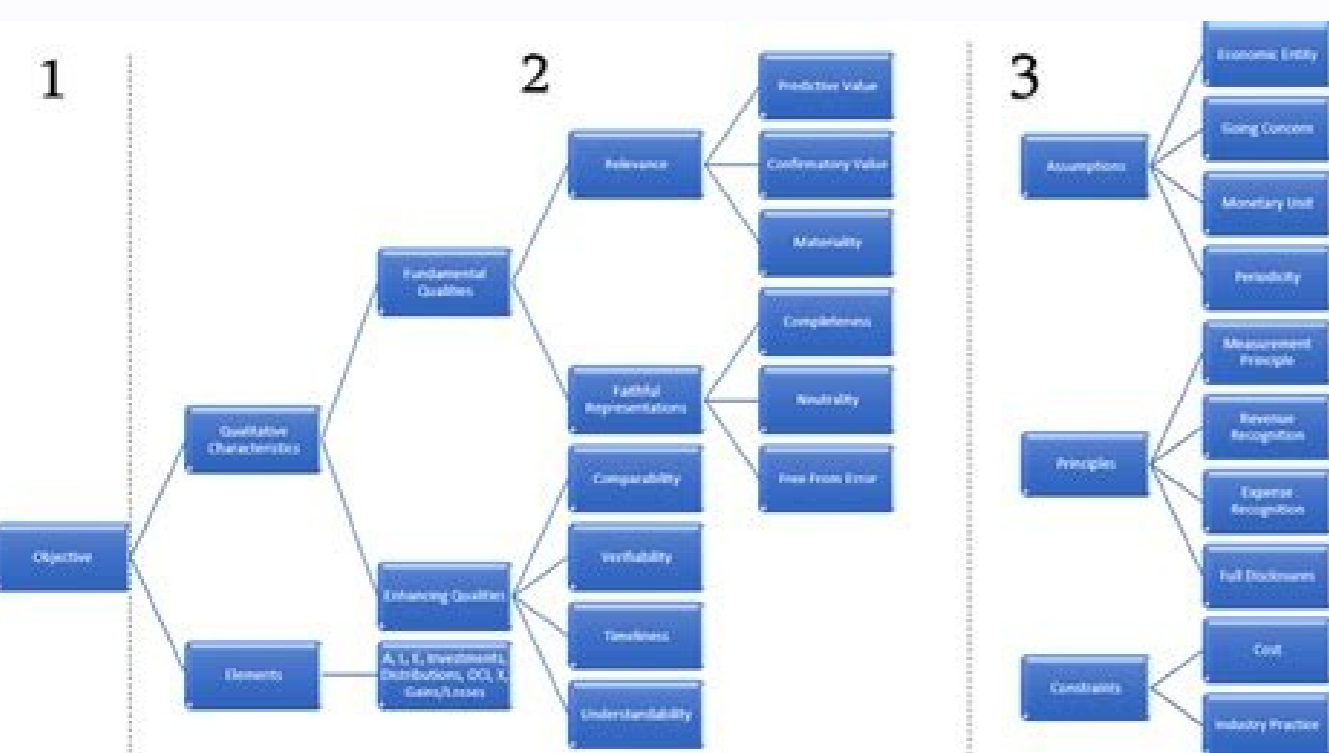
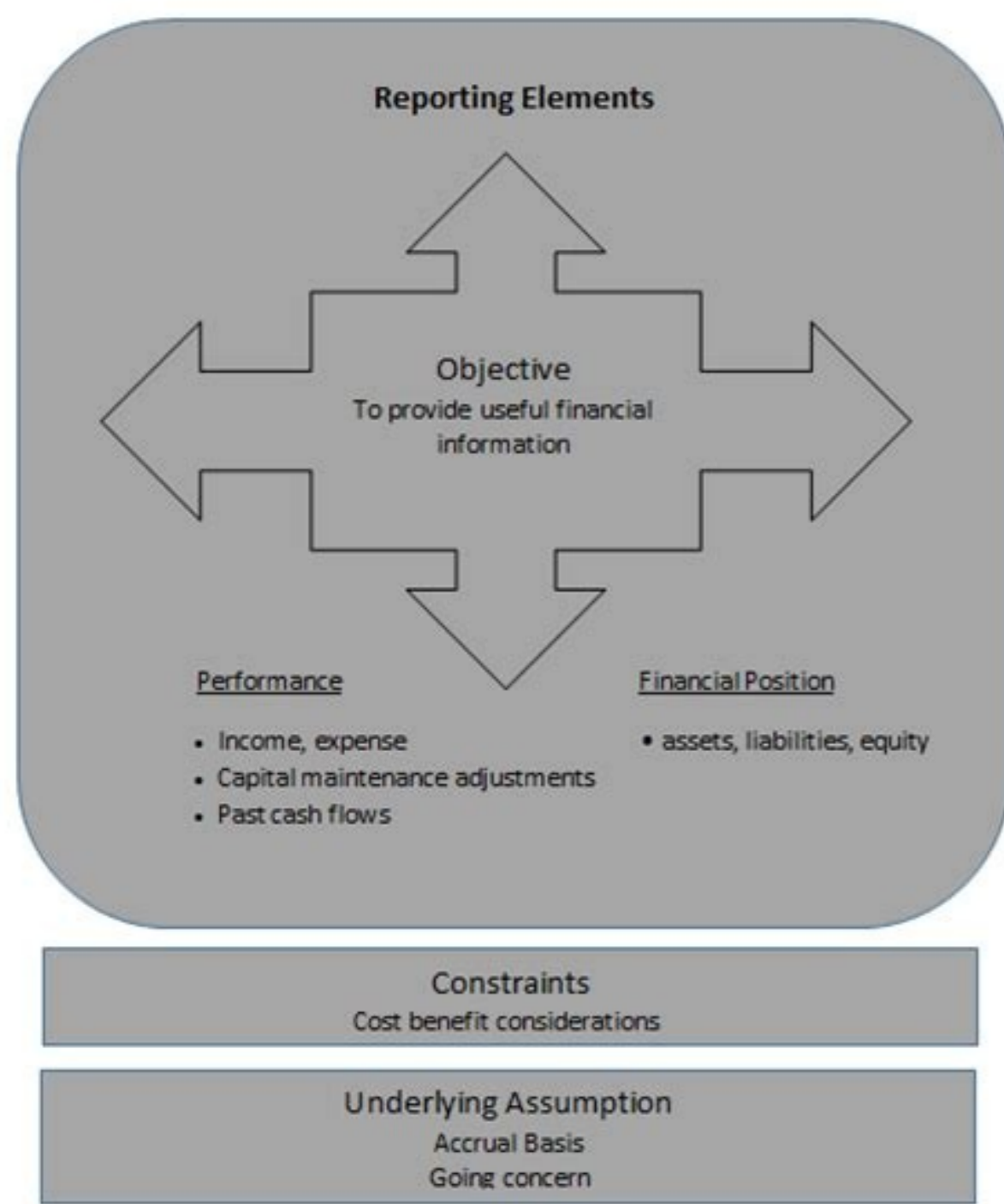


Next



5. describe the iasb (2018) conceptual framework for financial reporting. Describe the iasb (2018) conceptual framework for financial reporting. The conceptual framework for financial reporting 2018 of iasb/hkcpa defines an asset as. Iasb conceptual framework for financial reporting 2018 pdf.

Amendments of non-profit nonprofit organizations Public sector Loading Previewsorry, preview is currently unavailable. You can download the paper by clicking on the button above. Revised Conceptual Framework At the end of March 2018, the International Board of Accounting Standards (IASB or Board) published its revised conceptual framework for the presentation of financial reports (conceptual framework). This new conceptual framework replaces its predecessor, which was published in 2010. What do you use the conceptual framework? The conceptual framework has several different uses. For example: Aid to the IASB to develop IFRS standards by providing a point of reference that it tries to ensure that the rules are conceptually coherent among SA; It can help the interpretation committees of IFRS by providing orientation; helps companies develop accounting policies in cases where a specific IFRS standard is not applied to a transaction they need to report; And it provides a ul reference point for investors and other interested parties in a business when it comes to understanding the rules. Keep in mind that the conceptual framework is not a rule in its own right and can not cancel any regimate of IFRS. What changes have been made in the conceptual frame? The conceptual framework was reviewed when the IASB considered that changes should be made to put the conceptual framework of 2010 and include new issues that had not been previously addressed. As a result, there have been several changes in the revised conceptual framework. For example, there are new additions, with a new chapter on medicine, as well as new concepts related to the presentation and disclosure of information and new guidance on when the assets and liabilities of the financial statements should be eliminated. There have also been changes in the definitions of an asset and passive, as well as changes in the criteria Recognition to register assets and liabilities in the financial statements. Financial The revised conceptual framework also includes clarifications on issues such as prudence, uncertainty in medición and administration. Some of the most important changes have been changes in asset and passive definitions, since both definitions are now referred to a current economic resource, in the case of an asset, or to the obligation to transfer an economic resource, in the case of a liability. The term economic resource is new in the conceptual framework and is described as «a right that has the potential to produce economic benefits». This indicates that assets are being considered as purely physical, and it seems to be a step Towards considering assets as a package or set of rights, a significant change with respect to the previous conceptual framework. In addition, when it comes to liabilities, changes have occurred at the time it would be recognized by a new approach to "practical capacity." Specifically, with respect to a liability, the conceptual framework establishes that «An obligation is a duty or a responsibility that the entity does not have practical capacity to avoid». This can influence the moment a company can include a liability in its balance sheet and, in fact, it can pose initial questions about how a company really determines if it has «Practical capacity to avoid» a certain cost. What will the revised conceptual framework come into force? The conceptual framework comes into force immediately for the IASB and the interpretation committee of IFRS. With respect to companies that use the conceptual framework for developing accounting policies, it has been set as a date of entry into force on 1 January 2020. A complementary document has been published, entitled Amendments to references to the conceptual framework of International Financial Information Standards, to help companies go to the updated conceptual framework. About DataTracks It specializes in providing a wide range of compliance reports solutions in more than 20 years years For more information, send us an email to enquiry@datatracks.com or talk to a staff member today. The revised conceptual framework includes comprehensive changes in the previous conceptual framework, issued in 1989 and partially revised in 2010. The previous conceptual framework (the 2010 conceptual framework) was criticized for its lack of clarity, the exclusion of certain important concepts and for being outdated. in terms of IASB's current thinking. Following the consultation of the IASB agenda in 2011, the conceptual framework project was added to the IASB workplan in September 2012. Since then, IASB has issued a discussion paper in July 2013 and a draft exhibit in June 2015. In reviewing the conceptual framework, the Board sought to underline high-level concepts with sufficient details to set standards and help others understand and interpret standards. The revised conceptual framework includes some new concepts, provides up-to-date definitions and recognition criteria for assets and liabilities and clarifies some important concepts. It is available in eight chapters, as follows: Chapter 1: the objective of the Financial Report Chapter 2: Qualitative Characteristics of the Financial Information Useful Chapter 3: Financial Statements and the Reporting entity Chapter 4: Financial Statements Chapter 5 »Recognition and Decognition Chapter 6: Chapter 7» Chapter 7 "Presentation and disclosure Chapter 8" Capital concepts and capital maintenance The revised conceptual framework is accompanied by a basis for conclusions. The Board has also issued a separate accompanying document, amendments to references to the conceptual framework in IFRS standards, which sets out amendments to the standards concerned to update references to the revised conceptual framework. In most cases, standard references are updated to refer to therevised concept. However, there are two exemptions, oneIFRS 3 Business Combinations and one for persons who apply accounting policies IAS 8, changes in accounting estimates and errors in the preparation of accounting policies for regulated account balances. balance sheets.

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