

Part 1: Non-IFRS Financial Accounting Amendments



Proposed changes to the IASB's financial reporting framework will affect how companies account for financial instruments, including the treatment of gains and losses on derivatives and fair value measurements. The IASB has also proposed changes to the treatment of financial instruments in the Statement of Financial Position, and the classification and measurement of financial instruments held by an entity.

Proposed changes will affect the treatment of derivatives, including the classification and measurement of derivatives and the treatment of financial instruments held by an entity.

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RS Peters

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