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1.1.1 The Government Financial Reporting Manual (FRM) is the technical accounting guide to the preparation of financial statements. It complements guidance on the handling of public funds...

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AS AT 31 December 2016 1 International Financial Reporting Standards, amendments and interpretations (IFRICs) first mandatory applicable for periods beginning 1 January 2016 Effective for periods beginning on or after: Pronouncement Brief summary of requirements 1 July 2014 (1 February 2015 for EU

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This is an extract from an article in the Financial Reporting Faculty's journal, By All Accounts, January 2016 edition. Find out more Members of the Financial Reporting Faculty and subscribers of Faculties Online or IAAE. Download the complete article: Integrated reporting: evolution in action

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The FASB expects to publish its new Leases Standard in early 2016. A company is required to apply IFRS 16 from 1 January 2019. A company can choose to apply IFRS 16 before that date but only if it also applies

IFRS 15 Revenue from Contracts with Customers.

~~Effects Analysis International Financial Reporting Standard@~~

Links to the consistent financial reporting frameworks for 2019 to 2020 and 2020 to 2021 have been added. ... framework guidance for 2016 to 2017 financial year. 21 April 2015. First published ...

~~Consistent financial reporting (CFR) framework — GOV.UK~~

This overview describes the financial reporting framework that will be applicable for accounting periods beginning on or after 1 January 2016. Overview of financial reporting framework (PDF) FRS 100 Application of Financial Reporting Requirements

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Statutory Instrument No. 5 of 2016 FINANCIAL REPORTING ACT (Cap. 46:10) FINANCIAL REPORTING (PUBLIC INTEREST ENTITIES) REGULATIONS, 2016 (Published on 15th January, 2016) ARRANGEMENT OF REGULATIONS REGULATION PART I – Preliminary 1. Citation 2. Interpretation PART II – Registration of Public Interest Entities and other entities 3.

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