

PROFESSIONAL SIMULATION

- (a) The IASB issues three major types of pronouncements:
1. International Financial Reporting Standards;
 2. Conceptual Framework for Financial Reporting; and
 3. International Financial Reporting Standards Interpretations

IASB standards are financial accounting standards issued by the IASB and are referred to as International Financial Reporting Standards (IFRS). The Conceptual Framework for Financial Reporting sets forth fundamental objective and concepts that the Board uses in developing future conceptual framework is to form a cohesive set of interrelated concepts that will serve as tools for solving existing and emerging problems in a consistent manner.

- (b) The hierarchy of IFRS to determine what recognition, valuation, and disclosure requirements should be used are
1. International Financial Reporting Standards;
 2. International Accounting Standards; and
 3. Interpretations from the International Financial Reporting Standards Interpretations Committee

Any company indicating that it is preparing its financial statements in conformity with IFRS must use all of these standards and interpretations.

Ifrs 2e Solutions Manual

Camilla Rothe



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