Ifrs 8 pdf

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This article sets out the requirements when identifying operating segments. IFRSrequires an entity whose debt or equity securities are publicly traded to disclose information to enable users of its financial statements to evaluate the nature and IFRS requires entities with publicly traded securities to disclose information about their operating segments, products and services, geographical areas and major customers IFRS Accounting Standards are developed by the International Accounting Standards Board (IASB). In many cases, identifying operating segments Paragraphs in bold type state the main principles. The IASB is an independent standard-setting body within the IFRS Foundation IFRS specifies the use of a 'through the eyes of management' approach to an entity's reporting of information relating to its operating segments in annual financial statements IFRSspecifies how an entity should report information about its operating segments in annual financial statements and, as a consequential amendment to IAS'Interim International Financial Reporting StandardOperating Segments (IFRS 8) is set out in paragraphs 1-and Appendices A and B. All the paragraphs have equal authority. * * * * * The amendments contained in this appendix when IFRSwas issued in have been incorporated into the text of the Guidance on Implementing IFRS and the illustrative examples accompanying IAS, both as issued at The IASB is an independent standard-setting body within the IFRS Foundation. Definitions of terms are given in the Glossary for International Financial Reporting Standards consistency with IFRSIn the amended paragraphs, new text is underlined and deleted text is struck through. The IASB is supported by technical staff and a range of advisory bodies Our 'Insights into IFRS 8' series considers some key implementation issues and includes interpretational guidance in certain problematic areas. We also include several examples illustrating the Standard's requirements. IFRS Accounting Standards are, in effect, a global accounting language—companies in more than jurisdictions are required to use them when reporting on their financial health.



Sommaire

Étape 1 -		
Commentaires		

Matériaux	Outils	
Étape 1 -		