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Applying International Financial Reporting Standards 7 3. Applying IFRS to Create Financial Reports In this section the focus becomes increasingly more on application covering: Balance sheet - covering two possible formats of the balance sheet (based on net assets and equity, or assets, equity and liabilities).

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**Examining the Impacts of International Financial Reporting**

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### **International Financial Reporting Standards (IFRS)**

International Financial Reporting Standards (IFRS) is a set of accounting standards, developed by the International Accounting Standards Board (IASB), that is becoming the global standard for the preparation of public company financial statements. The IASB is an independent accounting standards body, based in London, that is unaffiliated with ...

### **AICPA | www.IFRS.com - International Financial Reporting**

Applying International Financial Reporting Standards Article in Journal of International Accounting Research 9(2):70-71 Â· January 2010 with 139 Reads DOI: 10.2308/jiar.2010.9.2.70

### **Applying International Financial Reporting Standards**

APPLYING IFRS 9 FINANCIAL INSTRUMENTS WITH IFRS 4 INSURANCE CONTRACTS (AMENDMENTS TO IFRS 4) INTERNATIONAL FINANCIAL REPORTING BULLETIN 2016/11 Summary On 9 December 2015, the International Accounting and Standards Board (IASB) published Exposure Draft 2015/11 Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (the ED).

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