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(IFRS For SMEs 7.1, Full IFRS IAS 7.11). This Is An Essential Aspect For Both The Readers Of The Financial Statements Of T Jan 3th, 2024A Comparison Between Full IFRS And IFRS-SME From The Entity Size. (McQuaid 2009) The IFRS For SMEs Is A Stand-alone Standard Unlike From All The Accounting Policies In Full IFRS That Had Been Permitted By The Exposure Draft With Cross-references To IFRS. Because IFRS For SMEs Is A Stand-alone Standard There Are No Cross-references To Full May 3th, 2024 IFRS 17 And IFRS 9: Bridging The Gap - Deloitte CSM, P&L And OCI. Figures 1 And 2 Show The Impact Of The Different Treatment Of Changes In Assets And Liabilities Resulting From Interest Rate Movements On The P&L, OCI And Balance Sheet. Note That The Underlying Assumptions Is That The BBA Is Used. In Case The VFA Would Be Used, Some Change Jan 2th, 2024.

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IFRS 9 In Respect Of Recognition, Classification And Measurement Of Financial Assets And Liabilities.

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