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IFRS 17 is the newest IFRS standard for insurance contracts and replaces IFRS 4 on January 1st 2022. It states which insurance contracts items should be on the balance and the profit and loss account of an insurance company, how to measure these items and how to present and disclose this information.

IFRS 17 Explained - Understanding the new accounting standard

IFRS 9 for Dummies. 1) The assets must be held in a business model whose objective is to collect the contractual cash-flows. 2) The contractual cash-flows must represent repayment of principal and interest on principal.

SAP Banking: IFRS 9 for Dummies. - [blogspot.com](#)

The accounting model summary and presentation are part of our wider effort to help insurers and others understand the

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requirements of IFRS 17. This activity also includes the establishment of a transition resource group (TRG), which brings companies, auditors and regulators together in a public forum to discuss questions about implementing IFRS 17. The next TRG meeting will be on 6 February 2018.

IFRS

Revenue isn't the only new IFRS to worry about for 2018—there is IFRS 9, Financial Instruments, to consider as well. Contrary to widespread belief, IFRS 9 affects more than just financial institutions. Any entity could have significant changes to its financial reporting as the result of this standard. That is certain

IFRS 9, Financial Instruments - PwC

IFRS 16 prescribes a number of disclosures in the notes to the financial statements. I'd also like to point out that you have to apply IFRS 16 for the periods starting on or after 1 January 2019

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(careful about the comparatives).

IFRS 16 Leases - Summary - IFRSbox - Making IFRS Easy

IFRS 15 sets the principles to apply when reporting about: the nature; the amount; the timing; and; the uncertainty; of revenue and cash flows from a contract with a customer. Let me stress “a customer” here. If you have a contract with party other than a customer, then IFRS 15 does not apply.

IFRS 15 Revenue from Contracts with Customers - Summary ...

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Amazon.com: IFRS For Dummies eBook: Collings, Steven

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IFRS For Dummies by Steven Collings, Terry Collings ...

IFRS 17 supersedes IFRS 4 Insurance Contracts and related interpretations and is effective for periods beginning on or after 1 January 2022, with earlier adoption permitted if both IFRS 15 Revenue from Contracts with Customers and IFRS 9 Financial instruments have also been applied.

IFRS 17 - What does it mean for you? - Deloitte Ireland

IFRS 17 explained simply in 3 minutes. This is part one of a two-

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part video series on IFRS 17. Due to the technical nature of the subject, the example used for CSM calculation is highly simplified

...

IFRS 17 - Part 1/2 - Simply Explained in 3 Minutes

IFRS 9 effectively incorporates an impairment review for financial assets that are measured at fair value, as any fall in fair value is taken to profit or loss or other comprehensive income for the year, depending upon the classification of the financial asset (see earlier).

Know your standards IFRS 9, Financial Instruments

IFRS 16 establishes principles for the recognition, measurement, presentation and disclosure of leases, with the objective of ensuring that lessees and lessors provide relevant information that ...

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IFRS 16 Leases__Keep It Simple

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IFRS For Dummies provides all the facts you need to understand the complex world of international financial reporting, along with

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