

<<国际财务报告准则实务指引>>

图书基本信息

书名：<<国际财务报告准则实务指引>>

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内容概要

《国际财务报告准则实务指引：金融工具》指引介绍了与金融工具相关的一系列复杂的会计要求。近些年来，这方面的会计准则变得越来越复杂，而本书包括了丰富的实务案例帮助解释这一高难度的课题。

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版权页： Location, level of disclosure and aggregation 11. 42 An entity is permitted to disclose some of the information required by the standard (specifically, the information on the nature and extent of risks arising from financial instruments required by paragraphs 31 to 42) either in the notes or on the face of the balance sheet or on the income statement. [IFRS 7 paras 8, 20]. Some entities might present some of the information required by IFRS 7, such as the nature and extent of risks arising from financial instruments and the entity's approach to managing those risks, alongside the financial statements in a separate management commentary or business review. This is only permissible where the information is incorporated by cross-reference from the financial statements and is made available to users of the financial statements on the same terms as the financial statements and at the same time. [IFRS 7 App B para 6]. 11.43 An entity should decide, in the light of its own circumstances, how much detail it should provide, how much emphasis it should place on different aspects of the disclosure requirements and how much aggregation it should undertake to satisfy the standard's requirements. Obviously, a significant amount of judgement is required to display the overall picture without combining information with different characteristics. A balance should be maintained between providing excessive detail that may not assist users of financial statements and obscuring important information as a result of too much aggregation. For example, an entity should not obscure important information by including it amongst a large amount of insignificant detail. Similarly, an entity should not disclose information that is so aggregated that it obscures important differences between individual transactions or associated risks. [IFRS 7 App B para 3].

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《国际财务报告准则实务指引:金融工具》及其中文翻译能够提供实用的见解，并能够作为会计原则与其具体应用之间的桥梁来帮助财务总监、会计人员、审计人员、分析人员及其他财务报表使用者。

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