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IFRS 16 is a new International Financial Reporting Standard for lease accounting which came into force on 1 January 2019. It replaced the existing IAS 17 accounting standard and was introduced by the International Accounting Standards Board (IASB).

The Simple Guide to IFRS 16: What You Need to Know

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The International Financial Reporting Standards Foundation is a not-for-profit corporation incorporated in the State of Delaware, United States of America, with the Delaware Division of Companies (file no: 3353113), and is registered as an overseas company in England and Wales (reg no: FC023235).

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IFRS 9 proposes the following classification of Financial Assets: - Debt instruments at amortized cost. - Debt instruments at fair value through other comprehensive income with cumulative gains and losses reclassified to profit or loss upon derecognition. - Debt instruments, derivatives and equity instruments at fair value through profit or loss. - Equity instruments designated as measured at fair value through other comprehensive income, with gains and losses remaining in other comprehensive ...

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