

FLOW CHARTS ON

IAS & IFRS

Results by Salesperson

UNITS SOLD

Chloe	15
Daniel	9
Grace	14
Sophia	21

Pie Chart

(25) Flow Charts

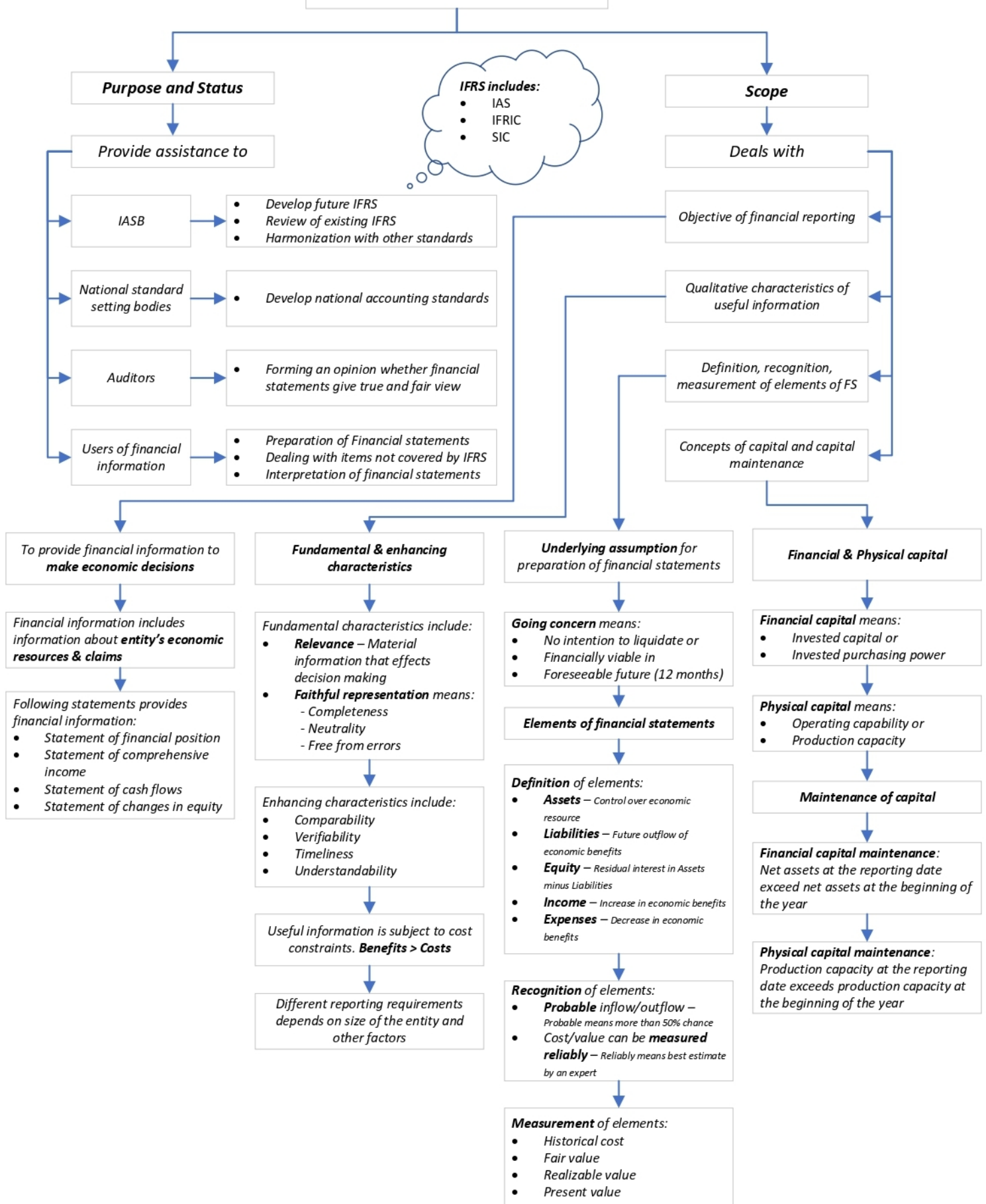


By: Bilal Khalid Khan (FCA)

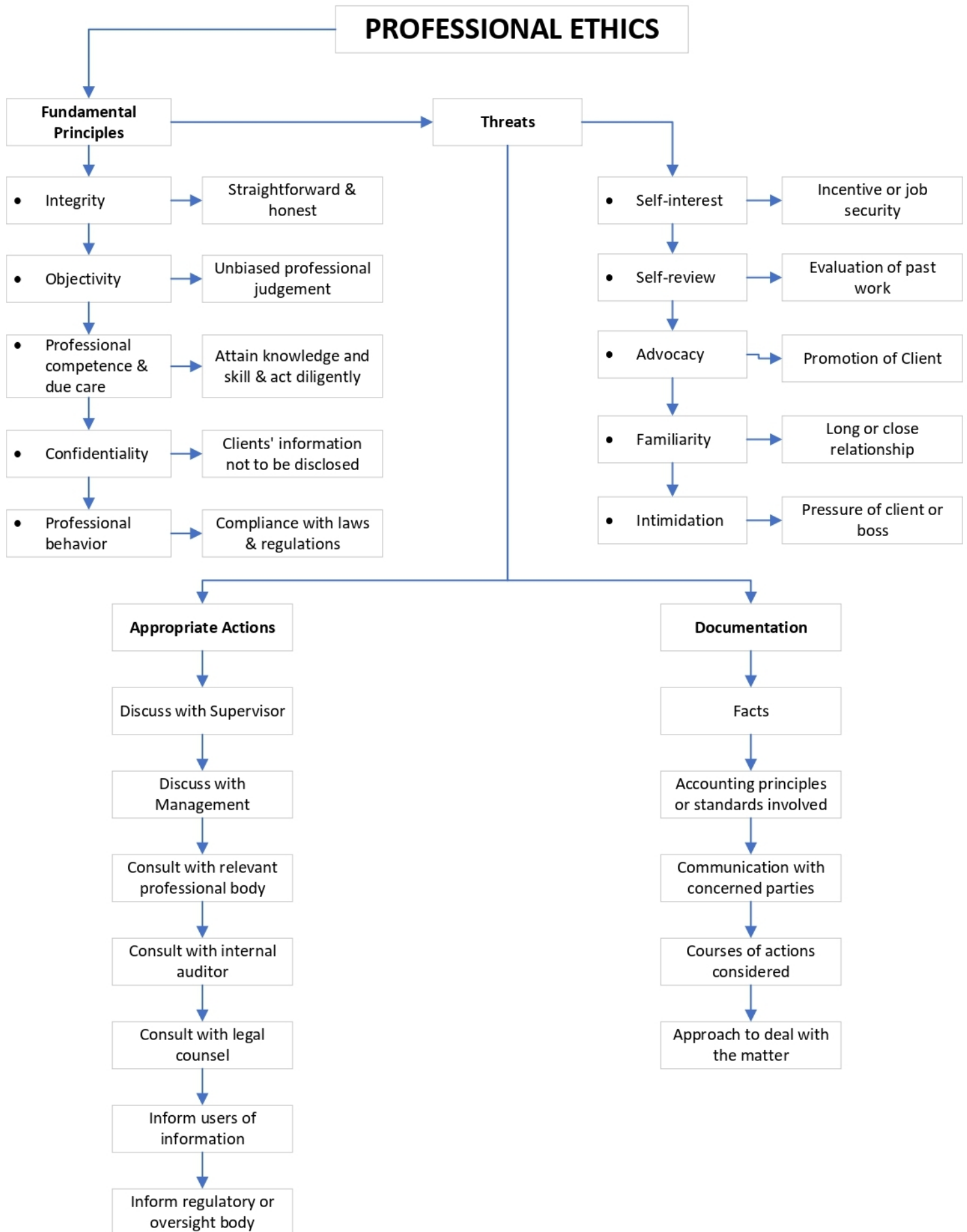
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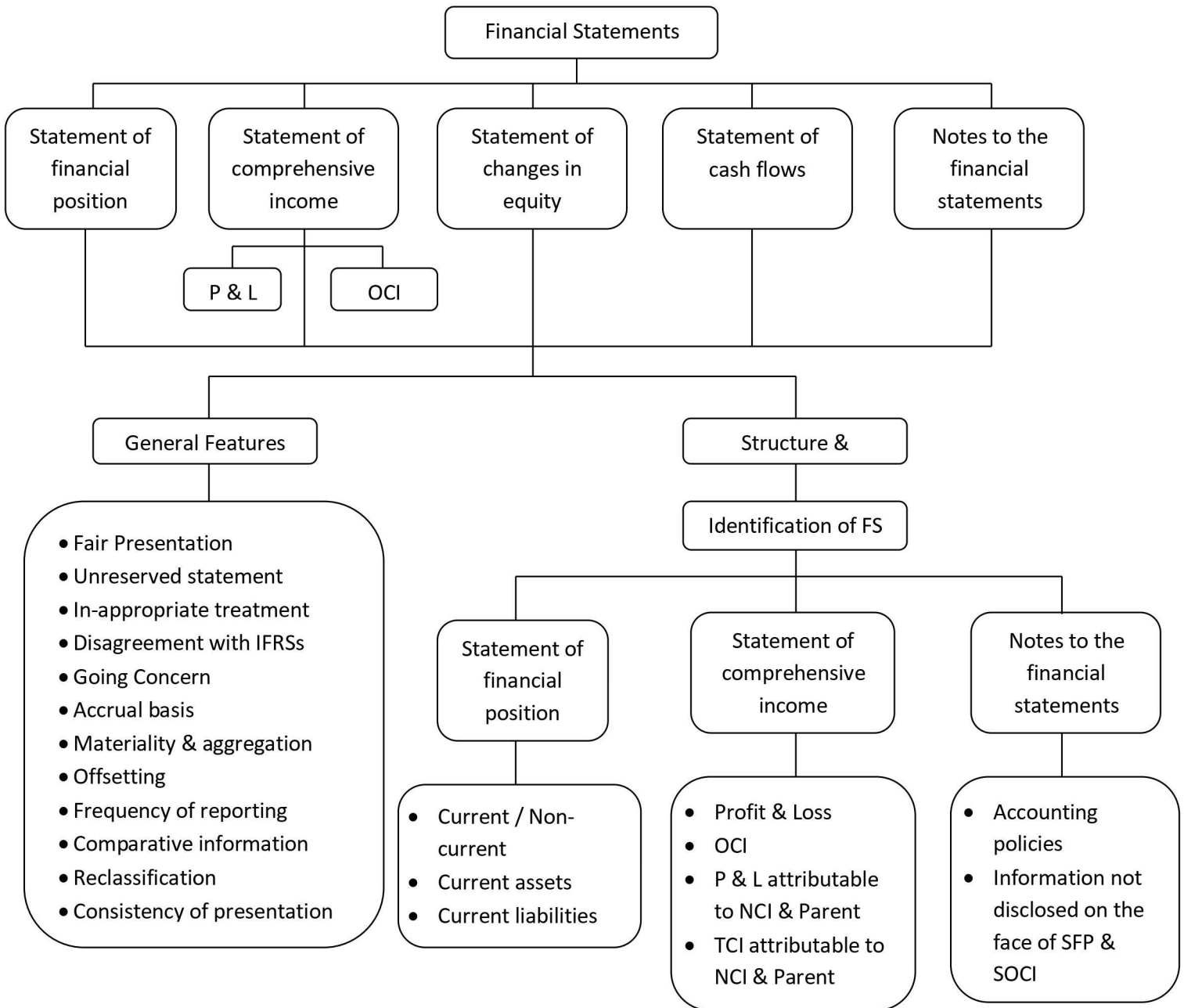
CONCEPTUAL FRAMEWORK OF IASB



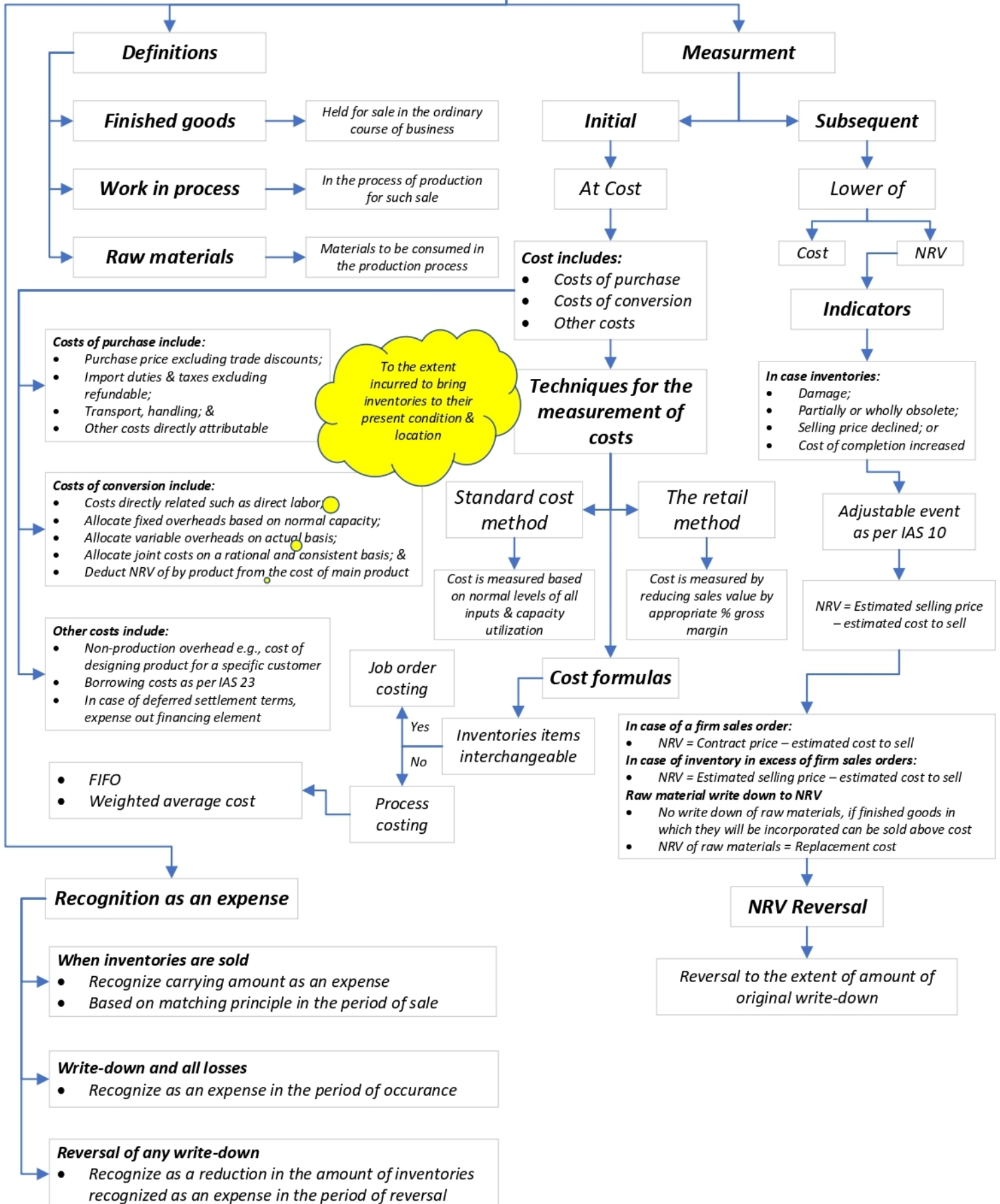
PROFESSIONAL ETHICS

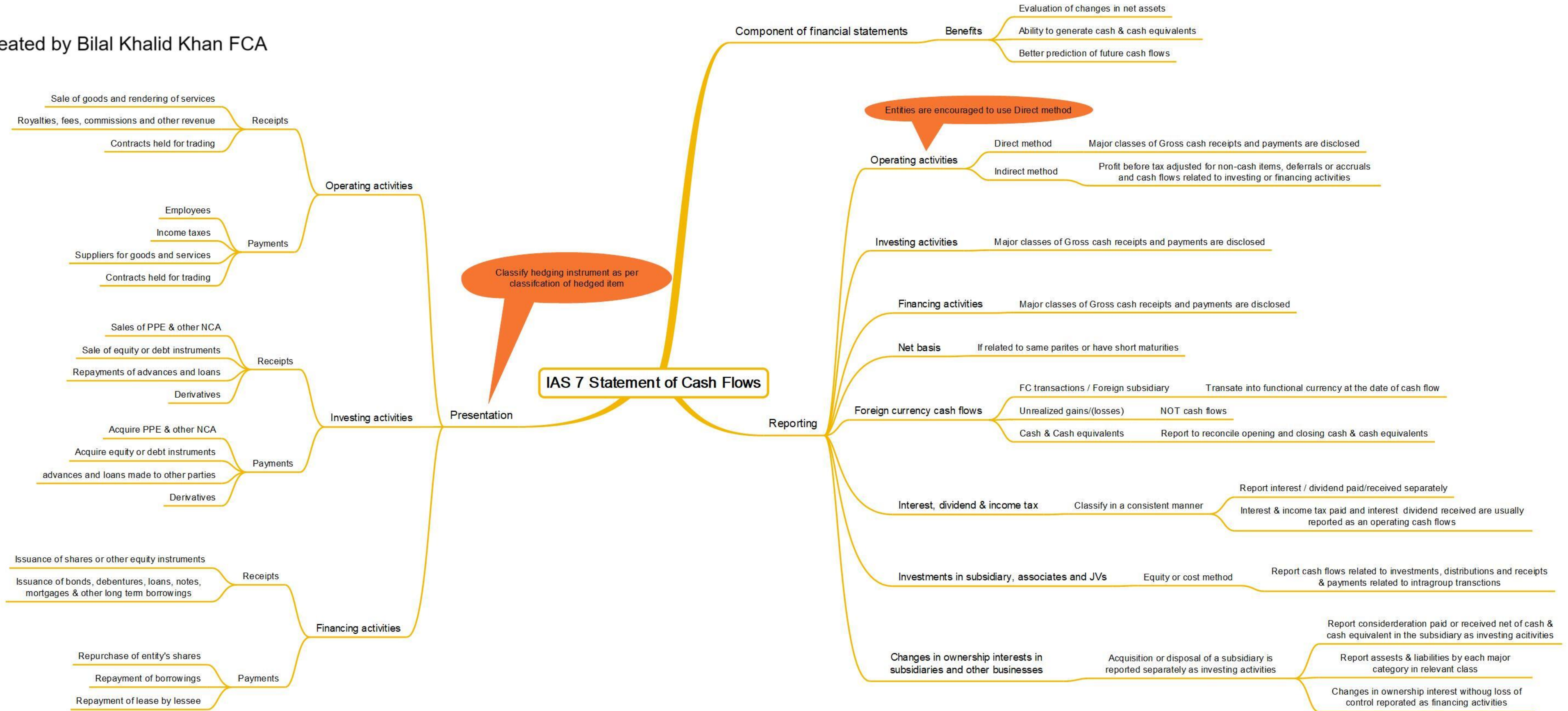


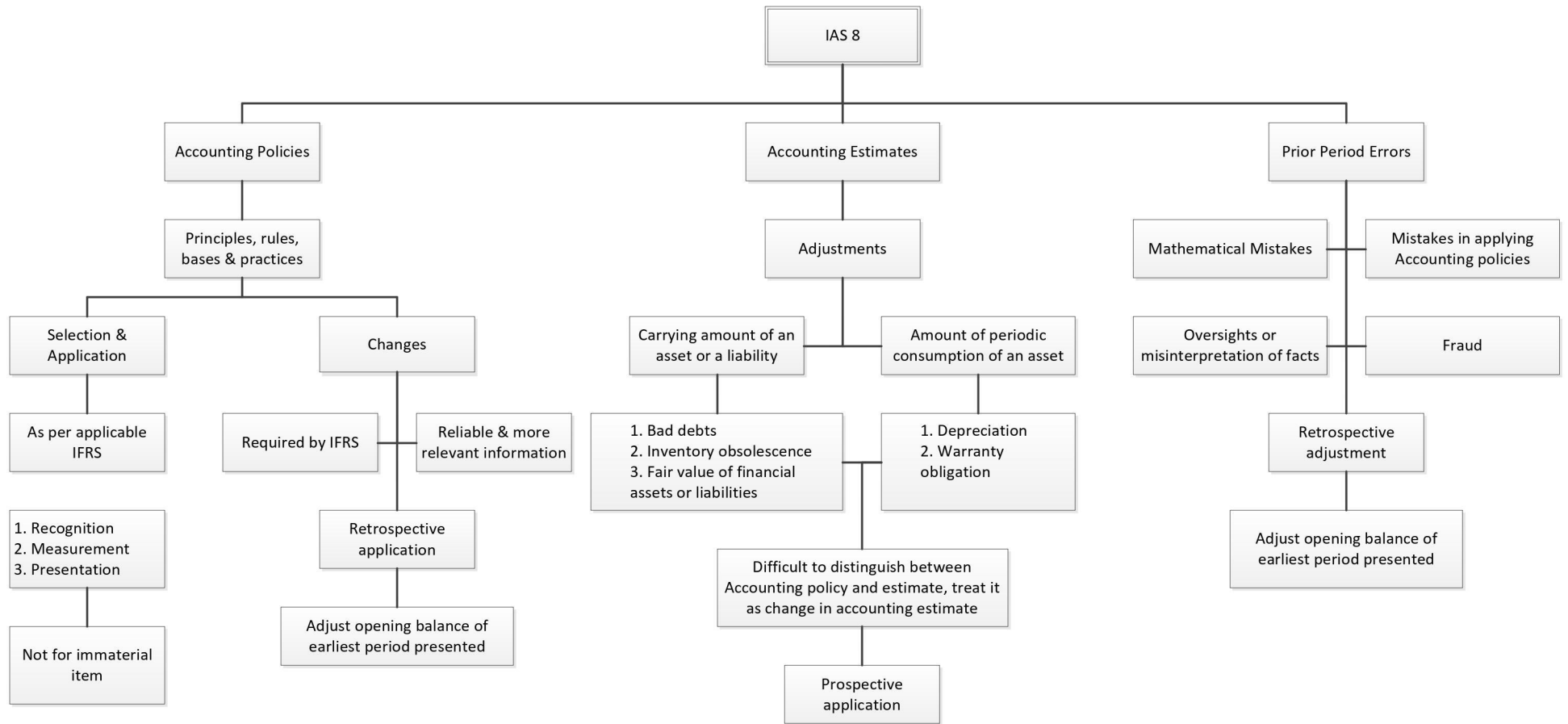
IAS 1 – PRESENTATION OF FINANCIAL STATEMENTS

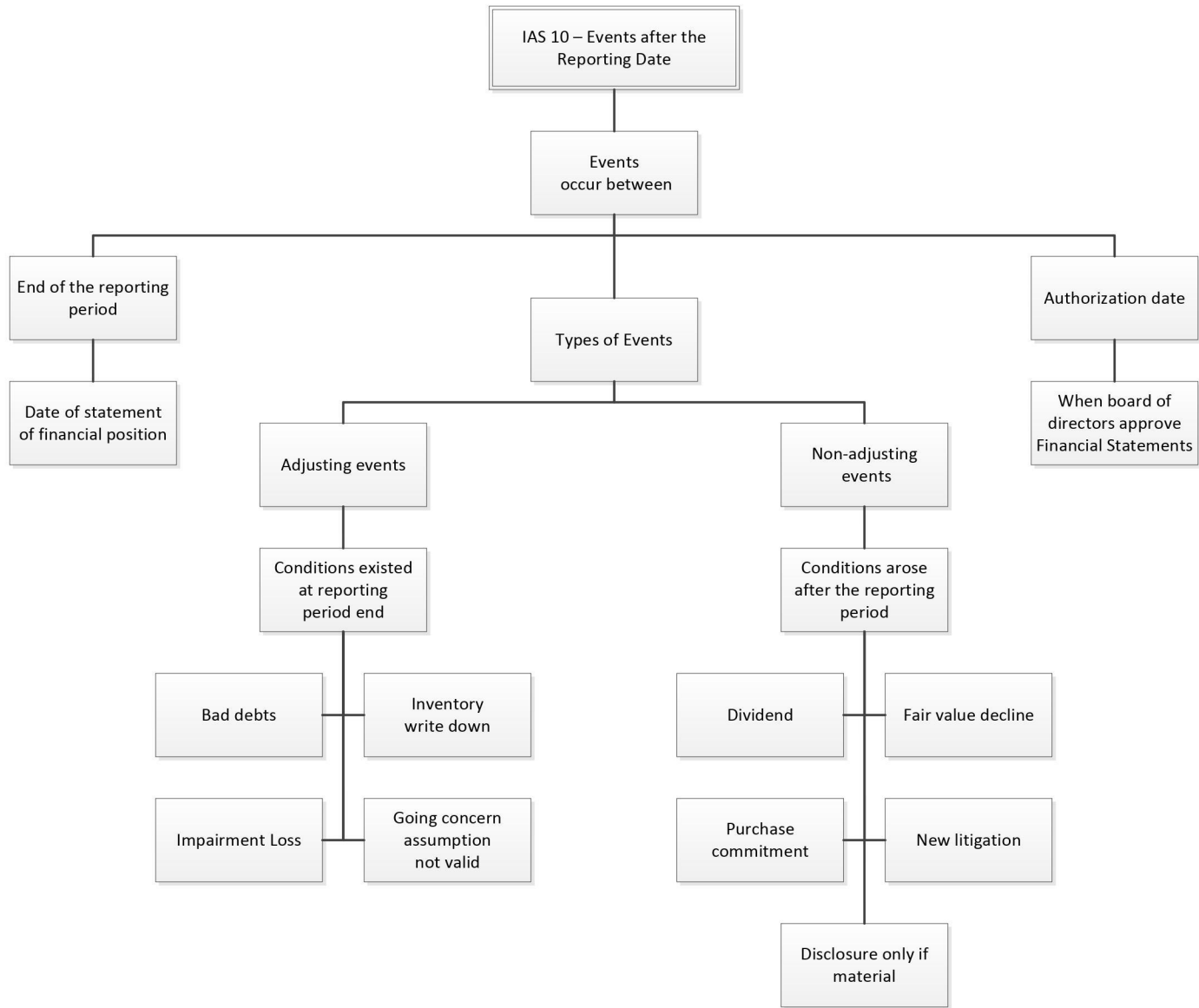


IAS 2 INVENTORIES

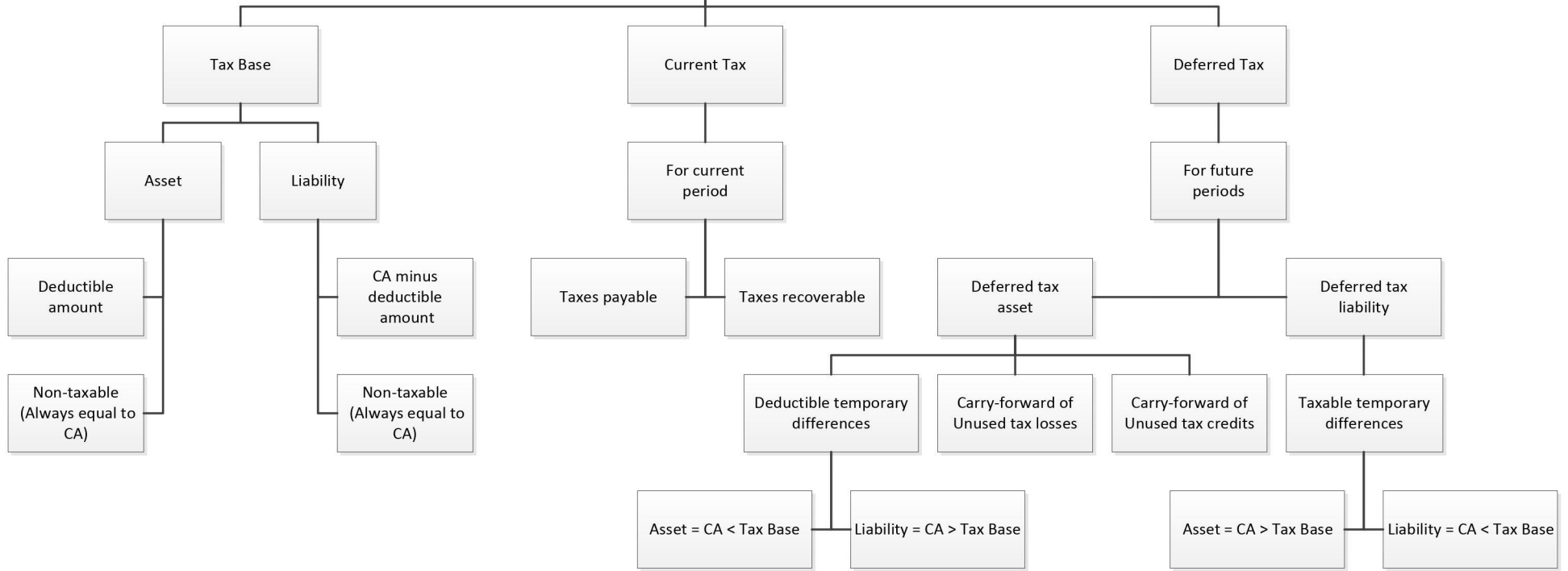




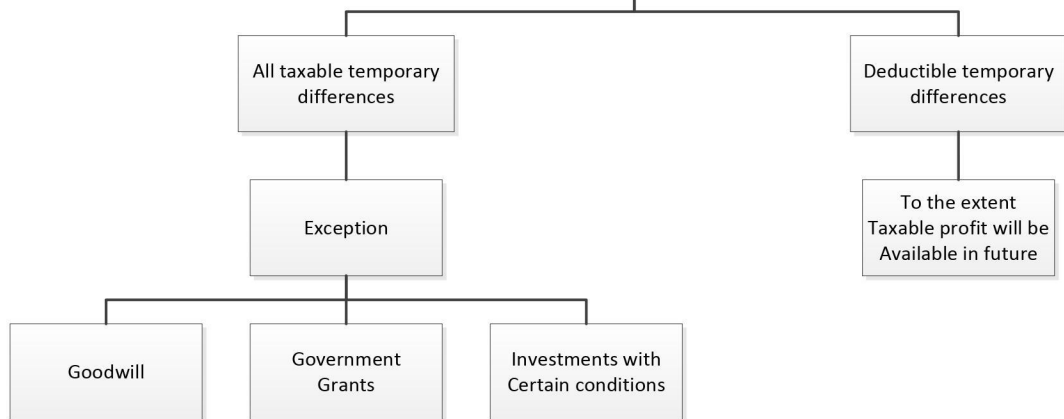




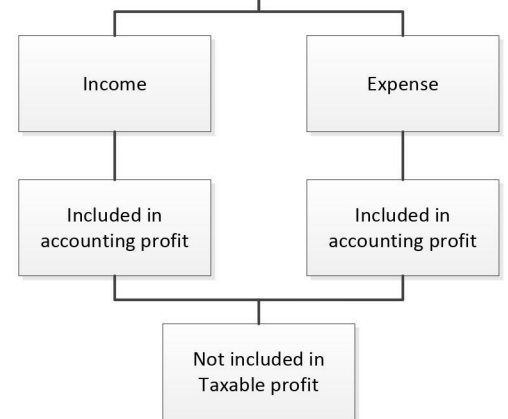
IAS 12 – Income Taxes

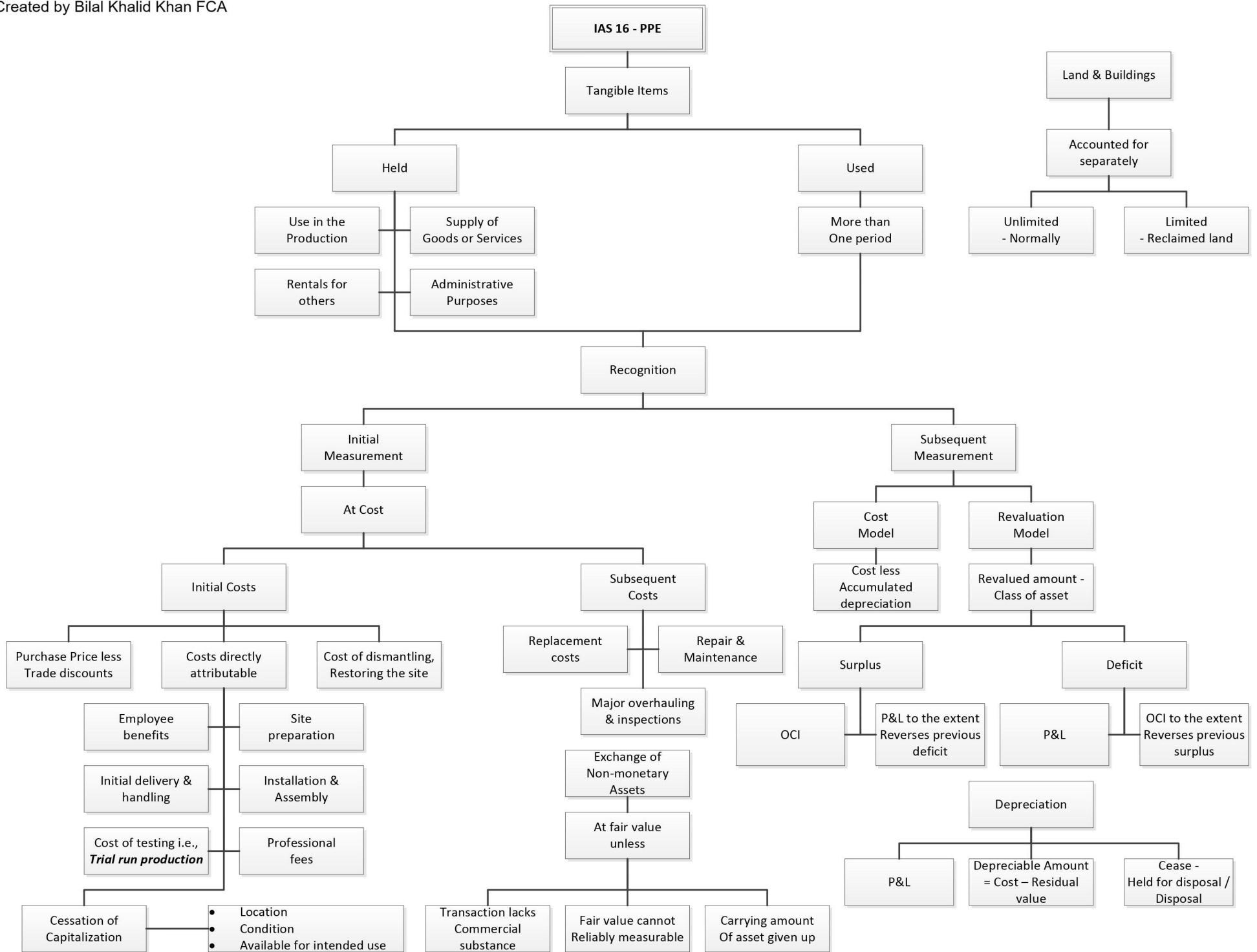


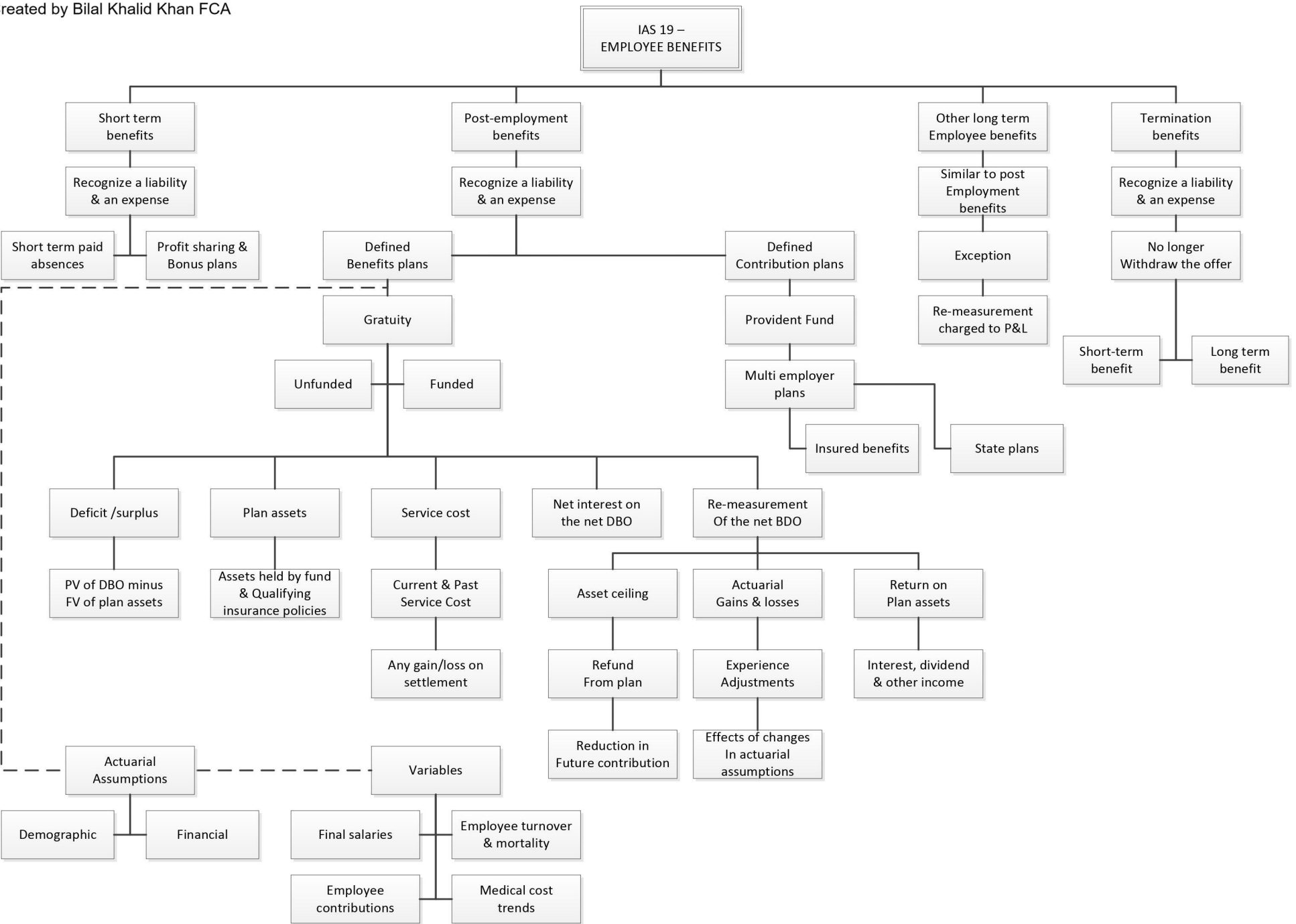
RECOGNITION

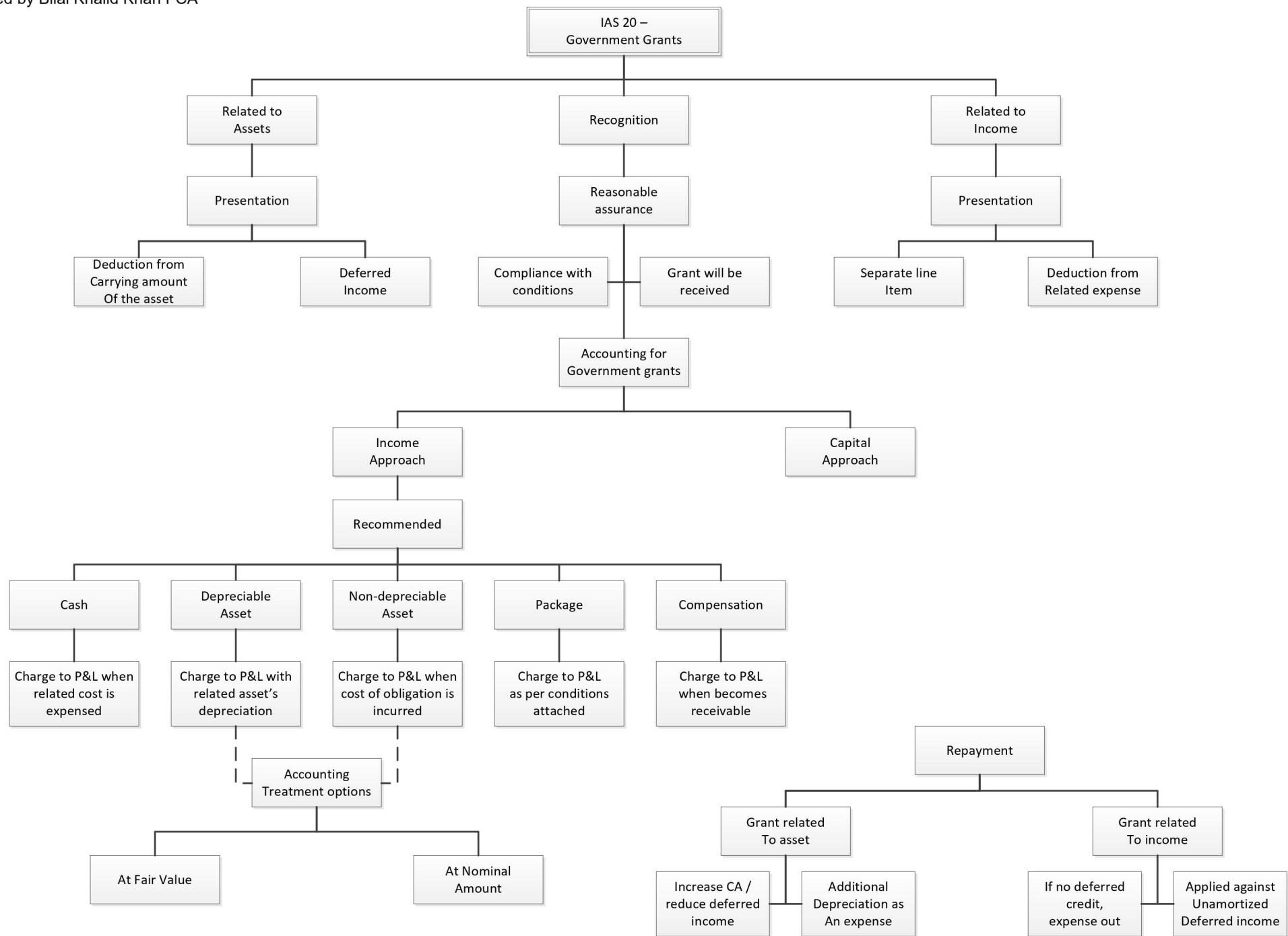


TIMING DIFFERENCES

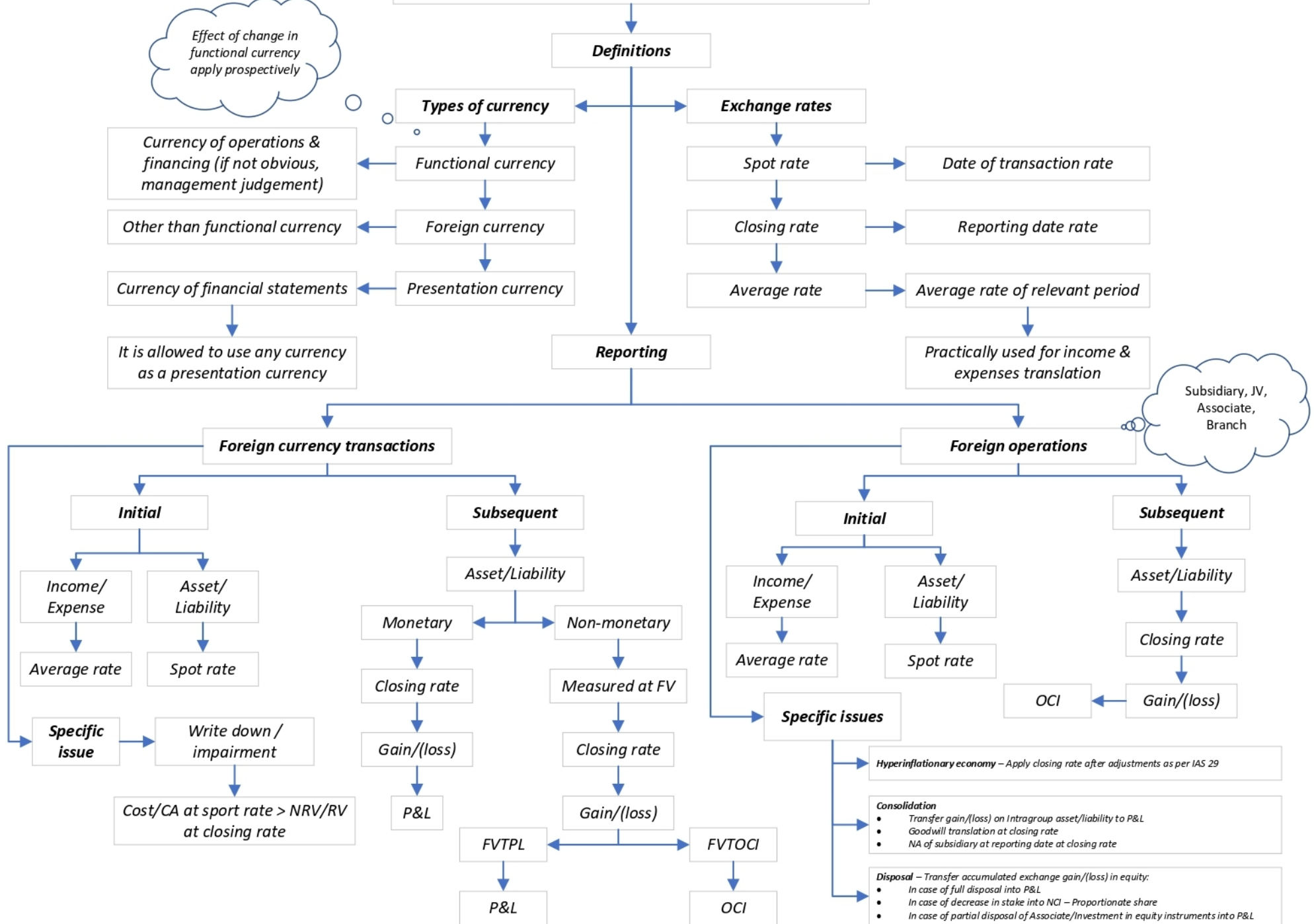


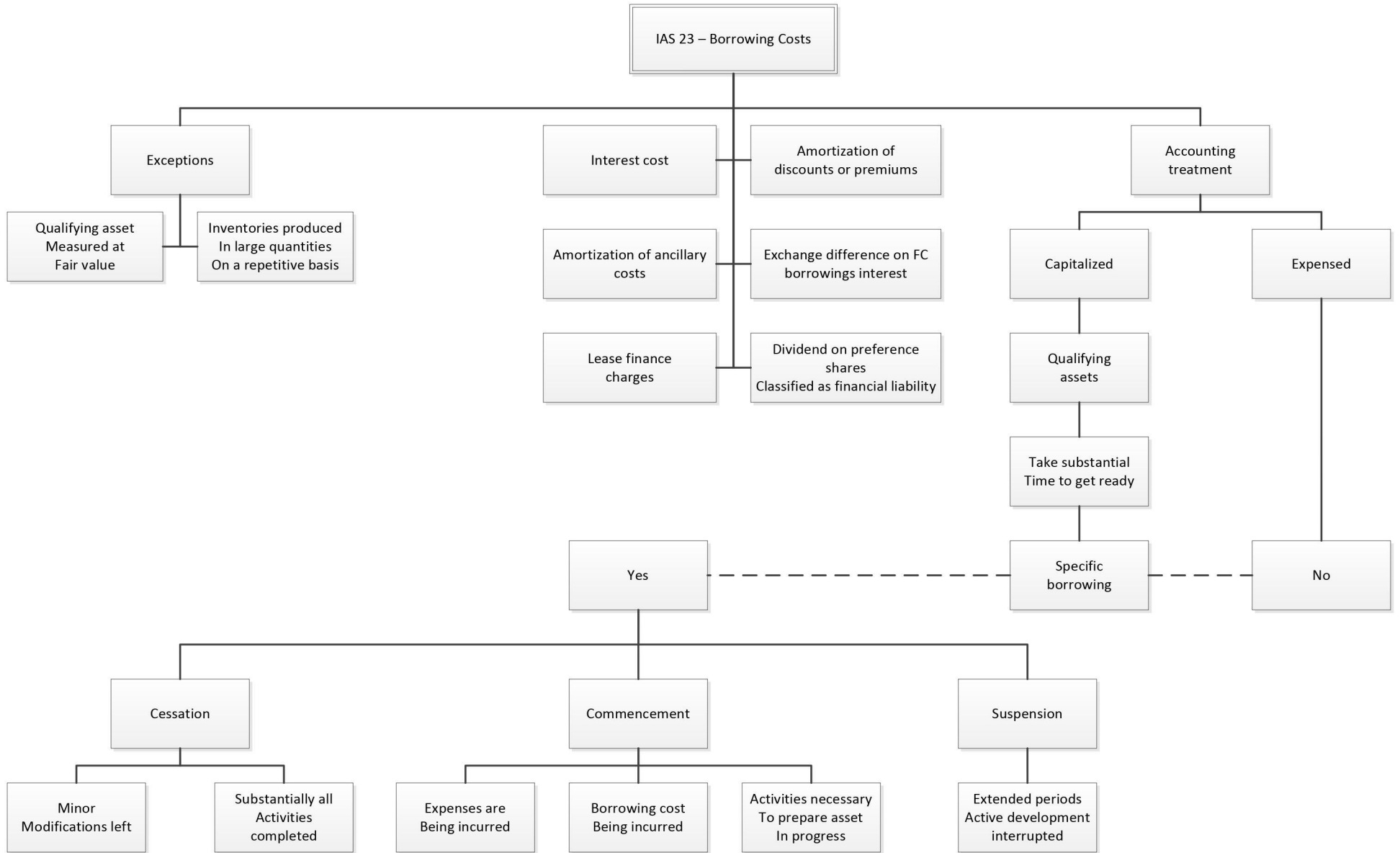


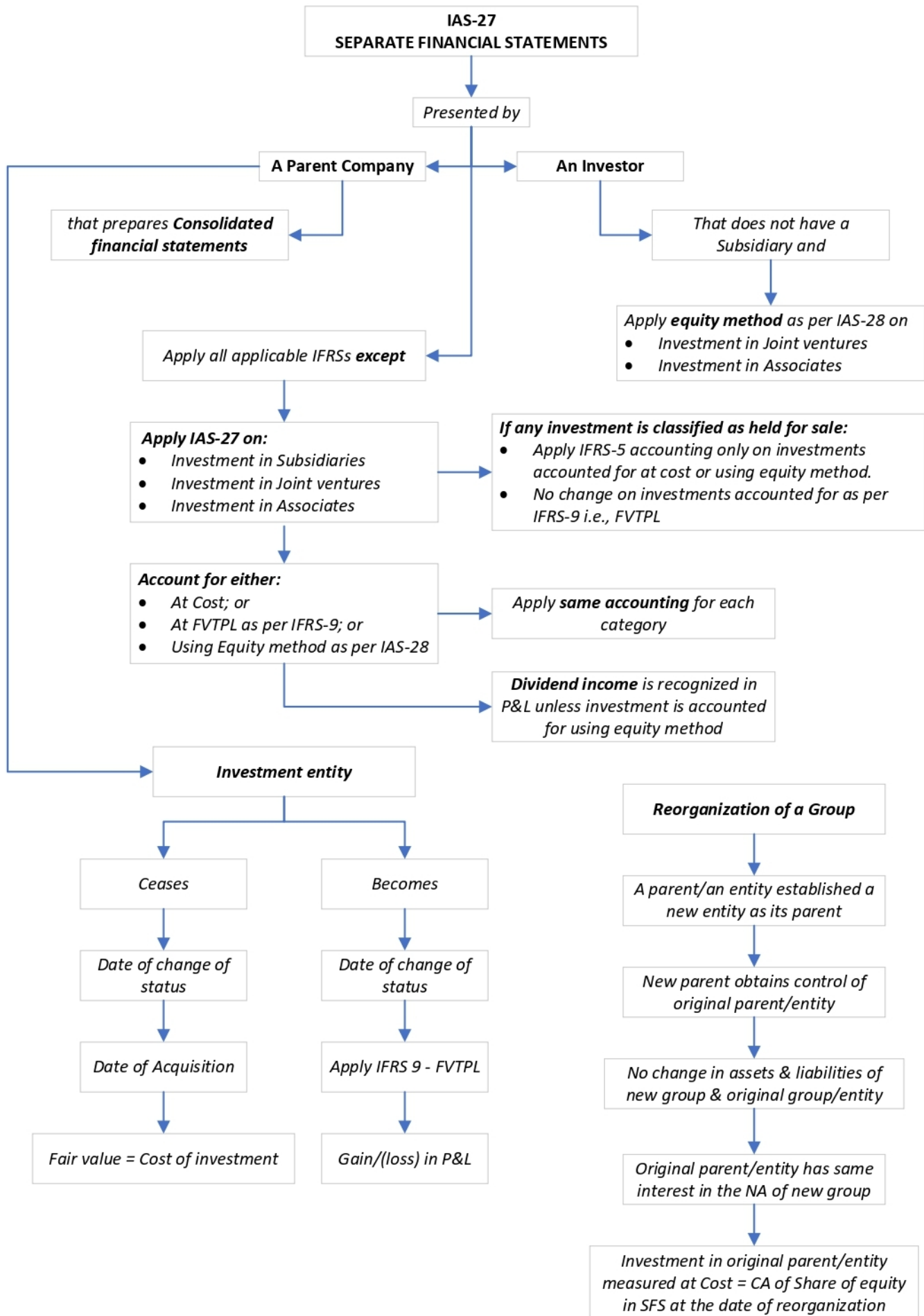


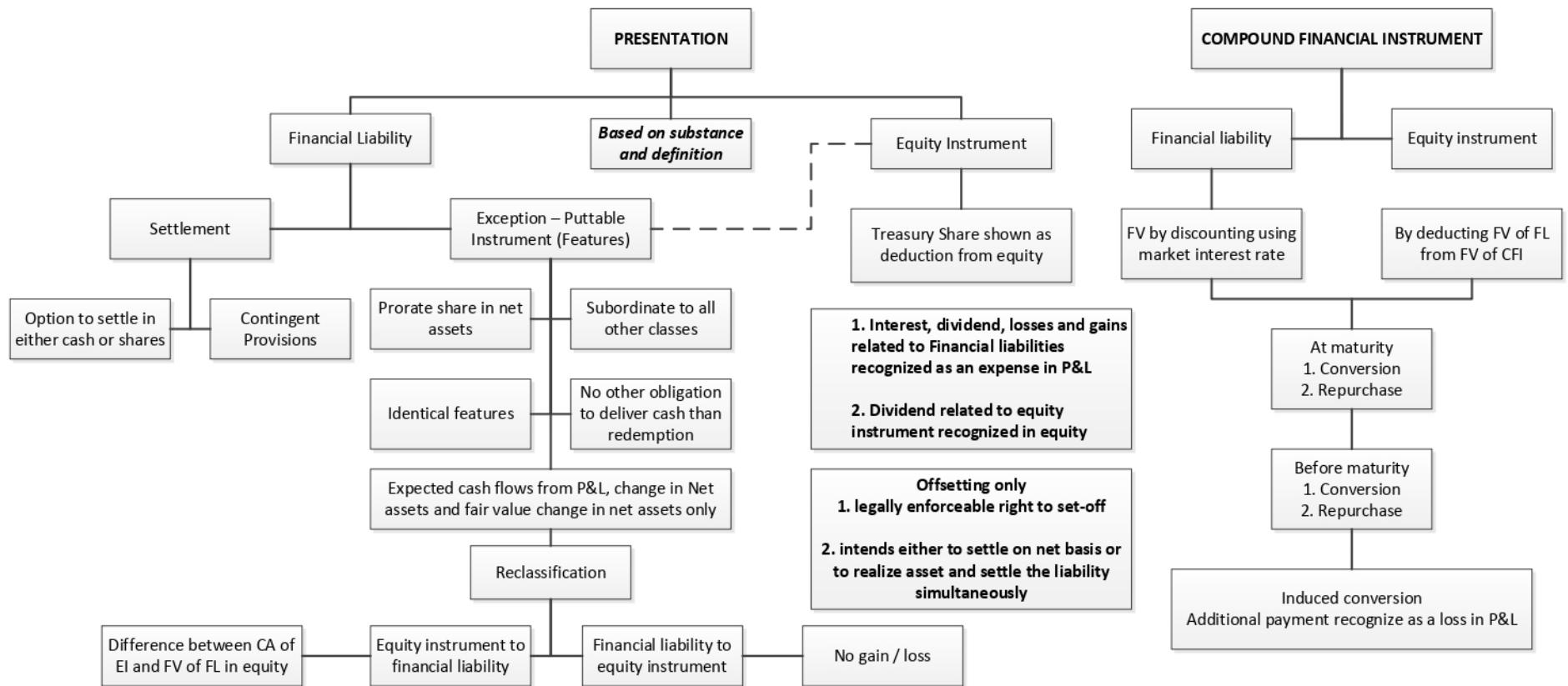
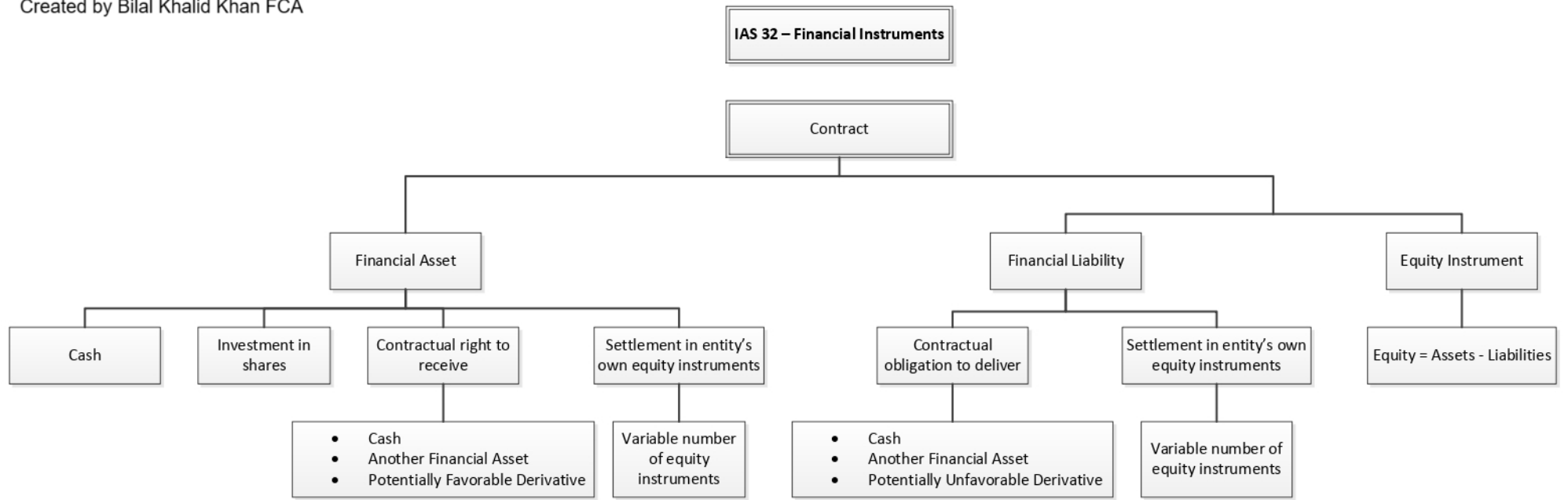


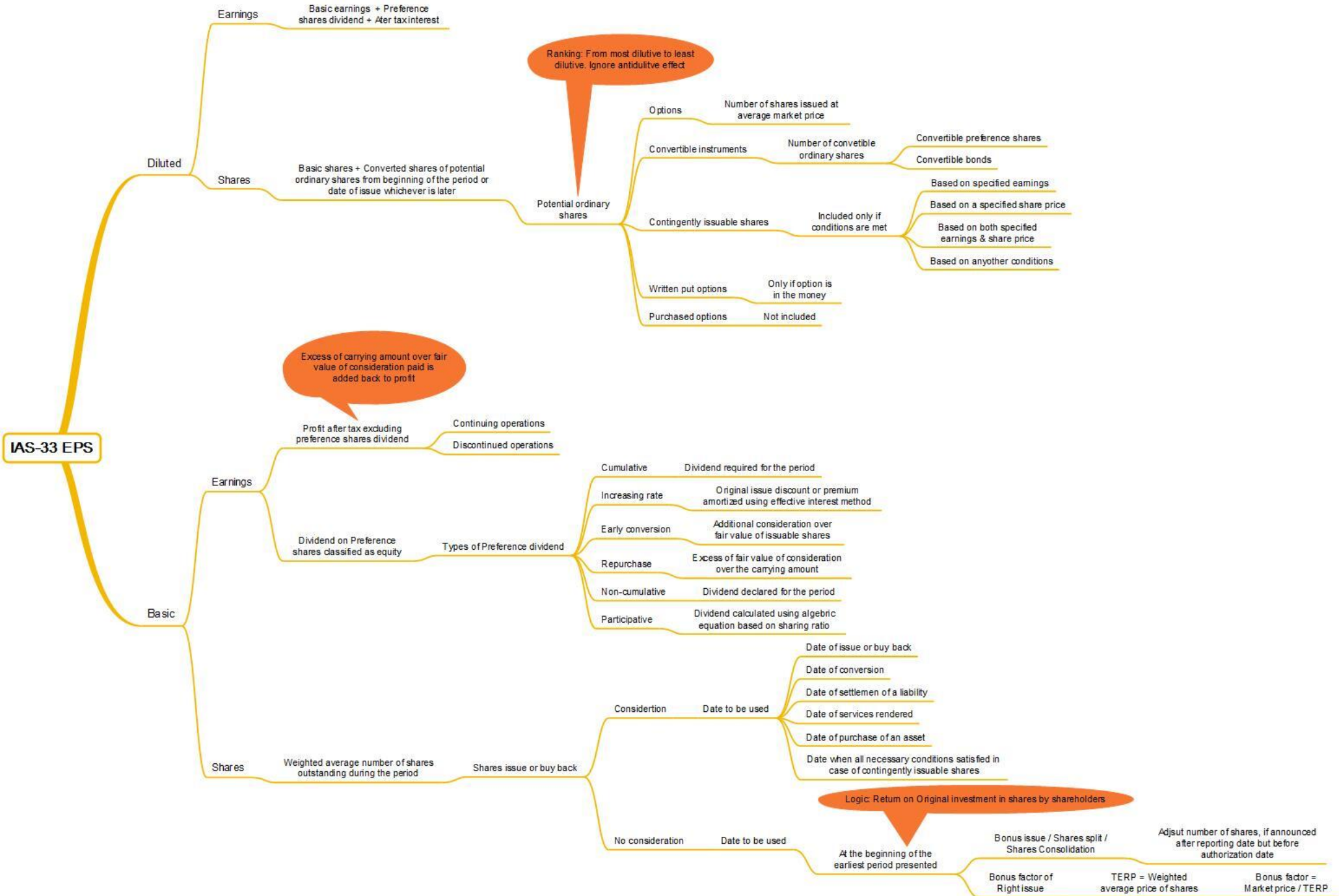
IAS-21 THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES

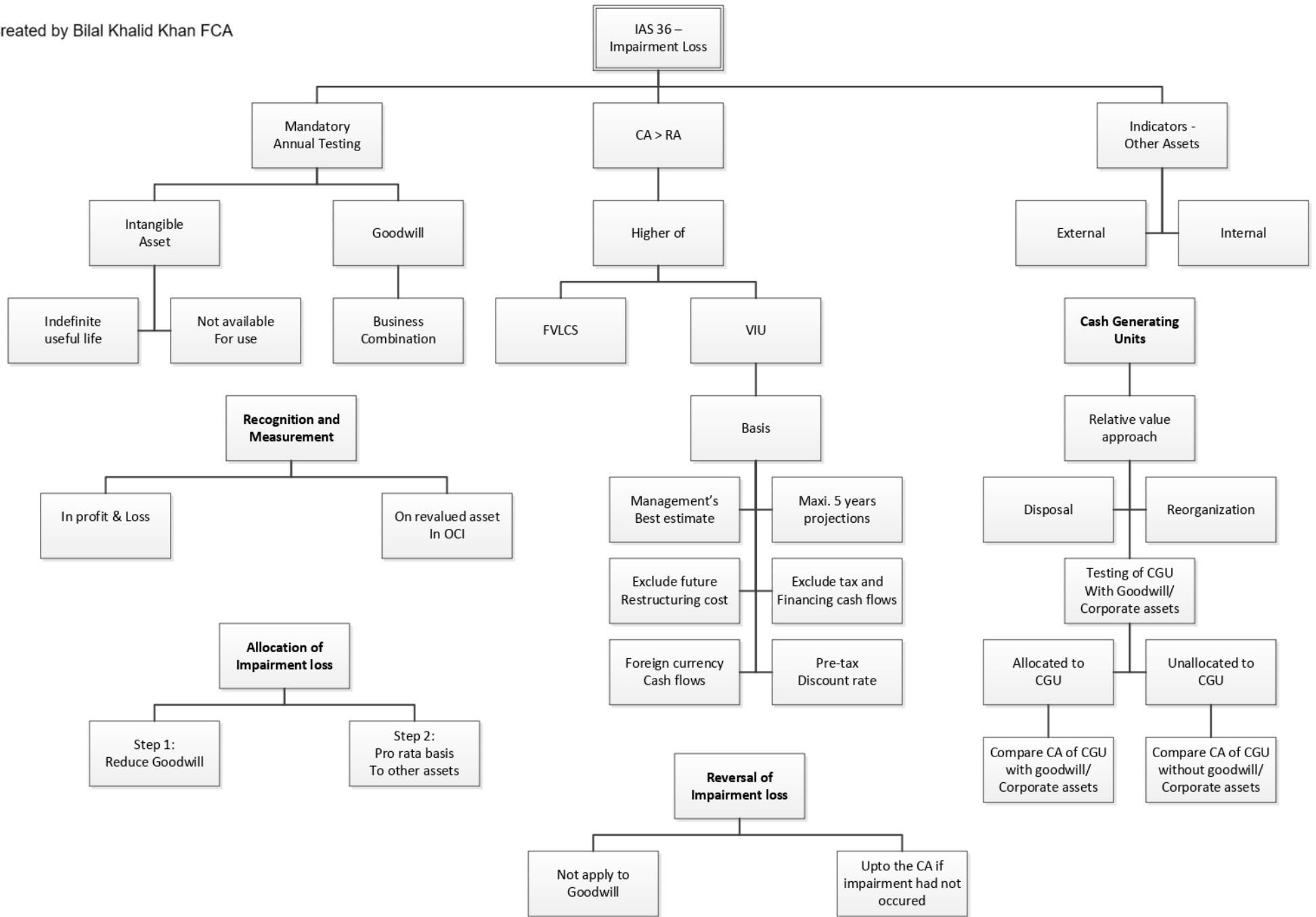


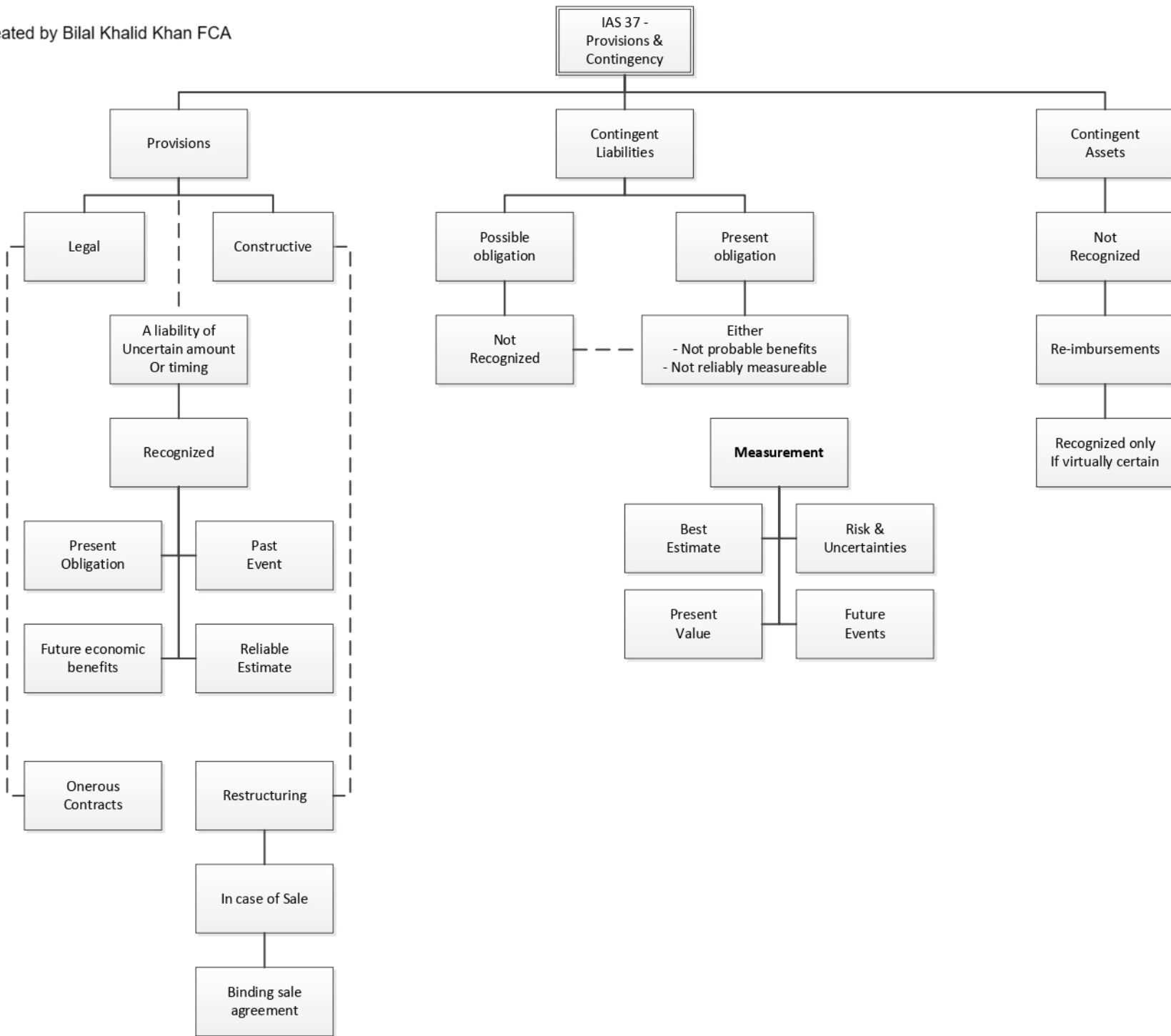


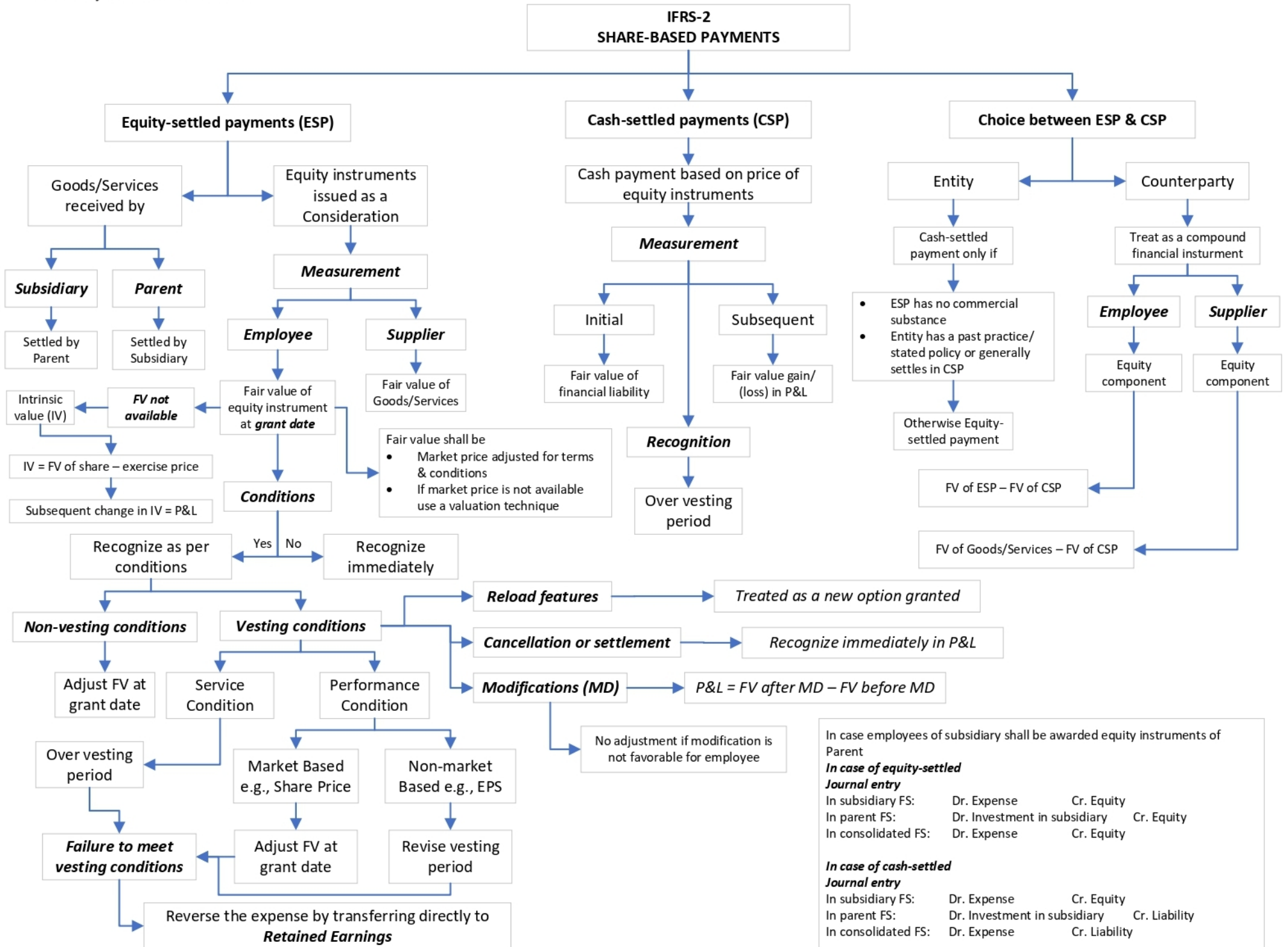


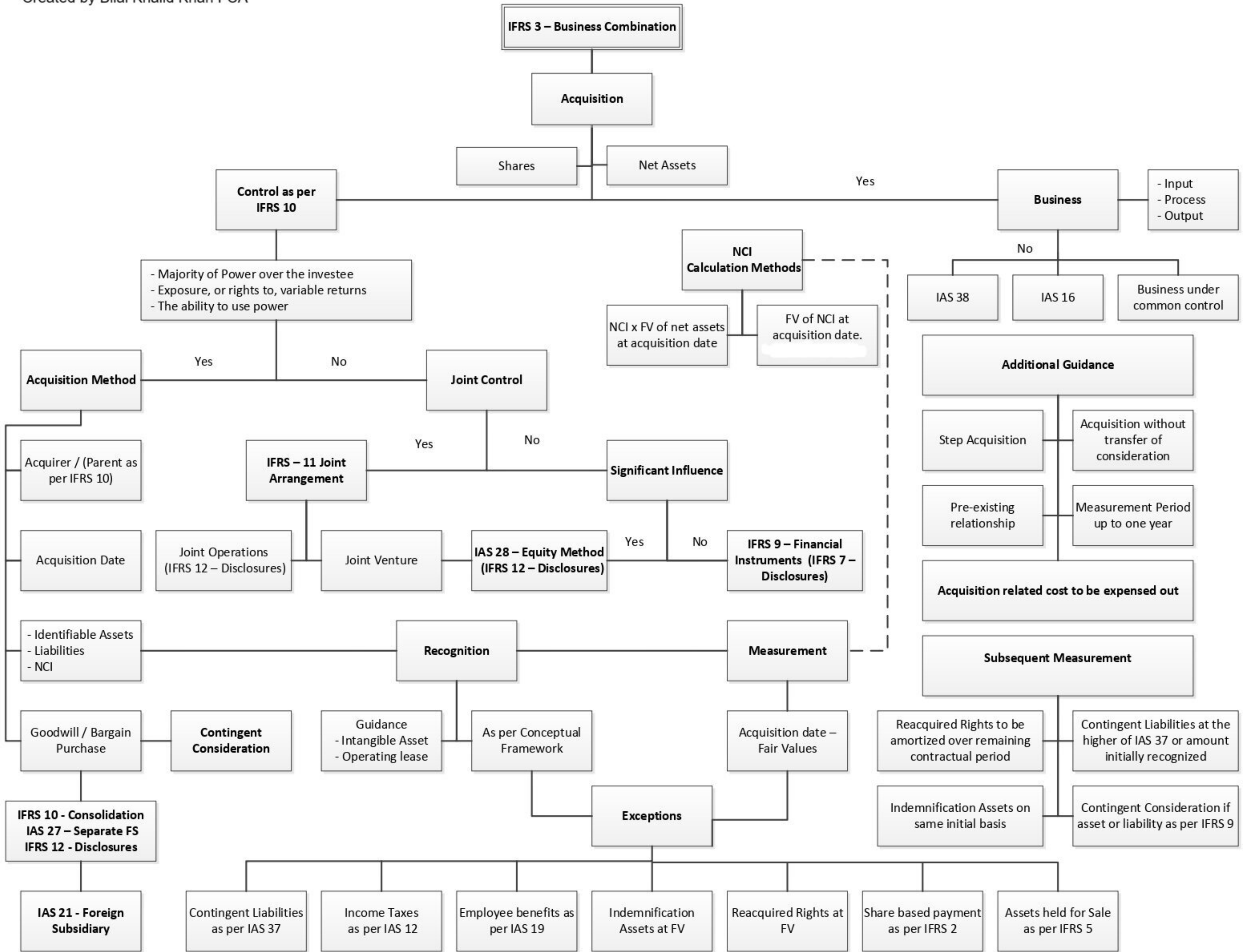


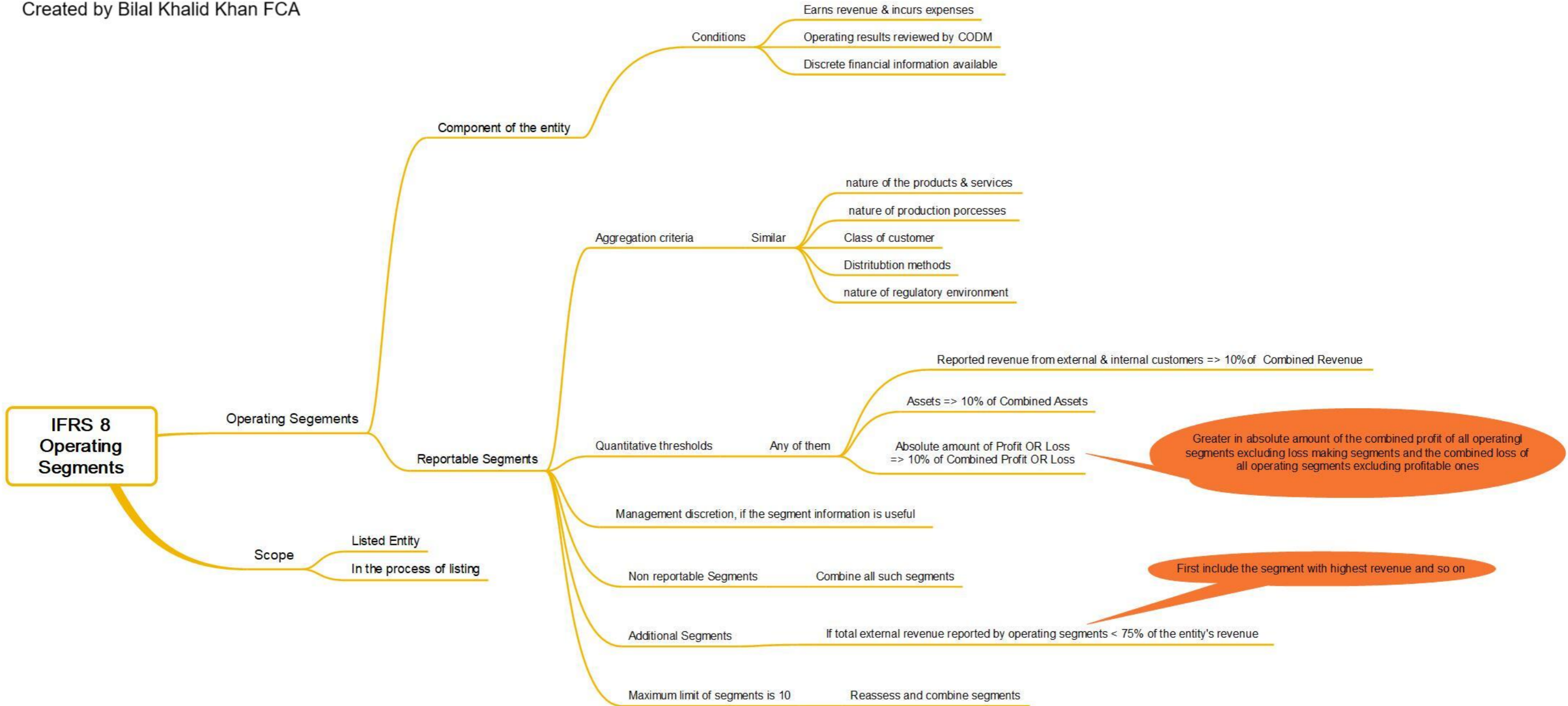








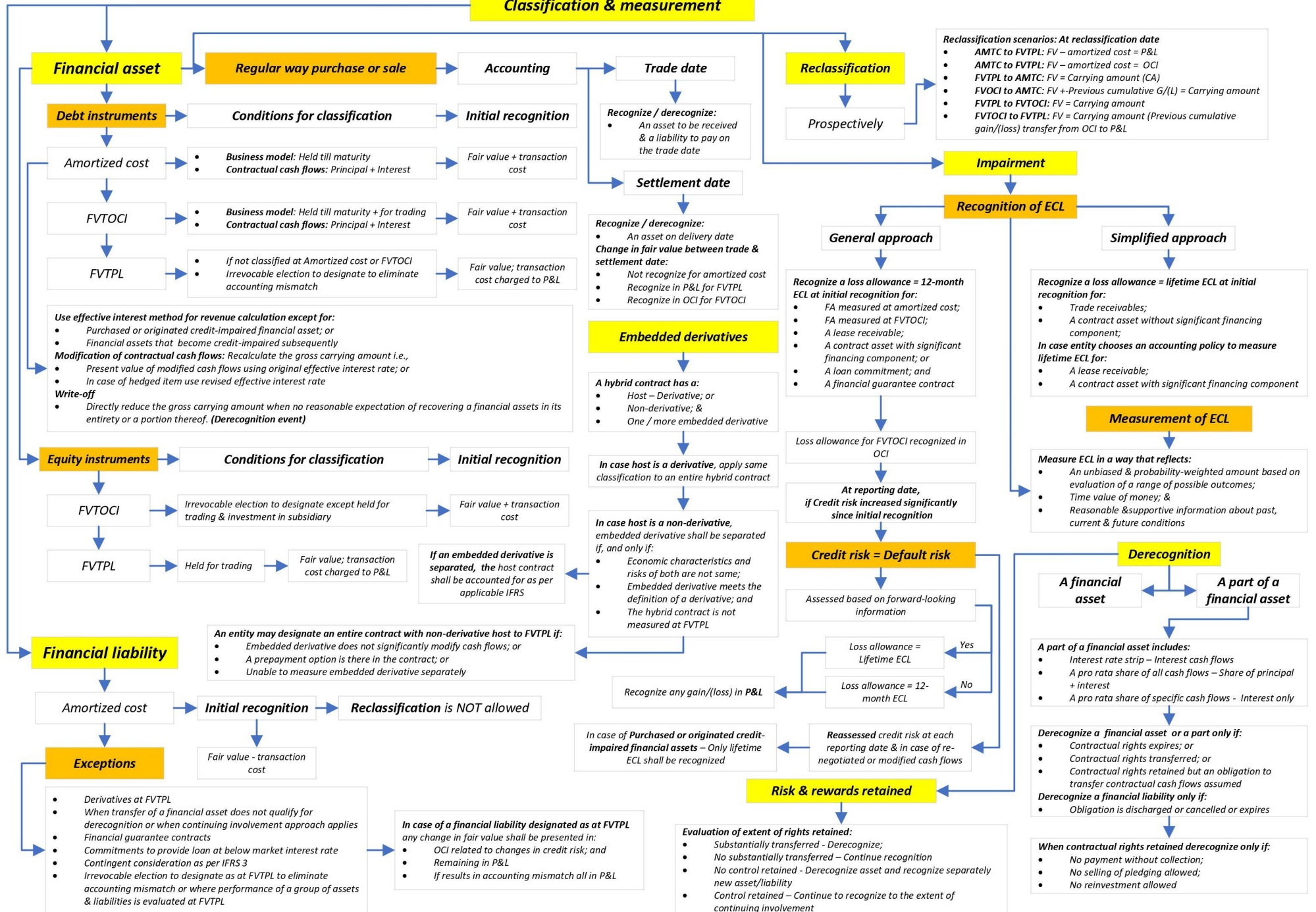




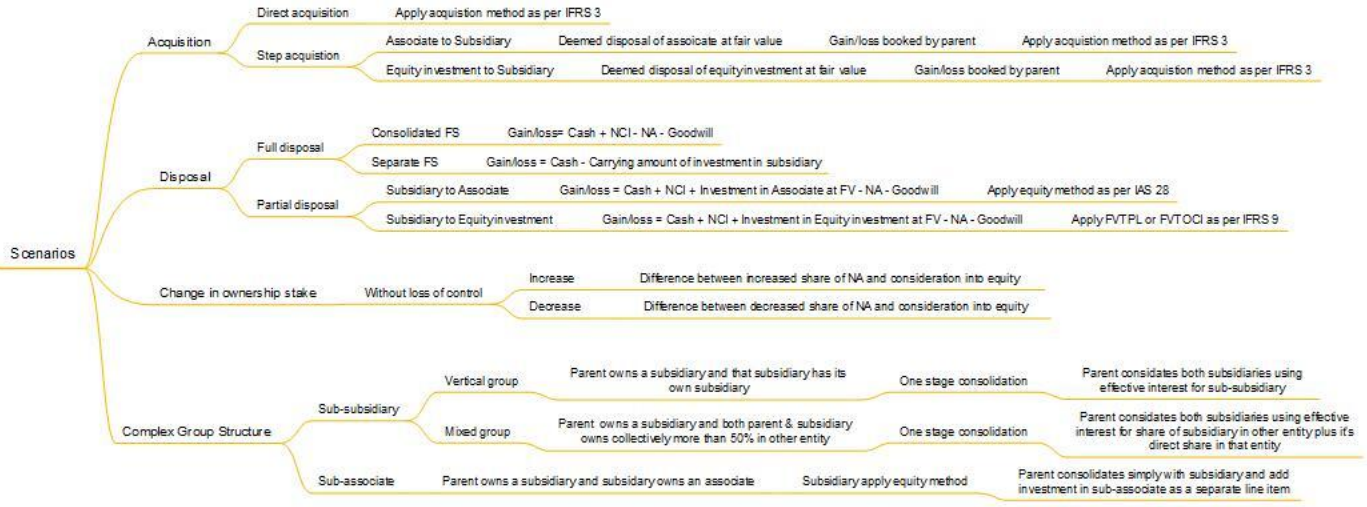
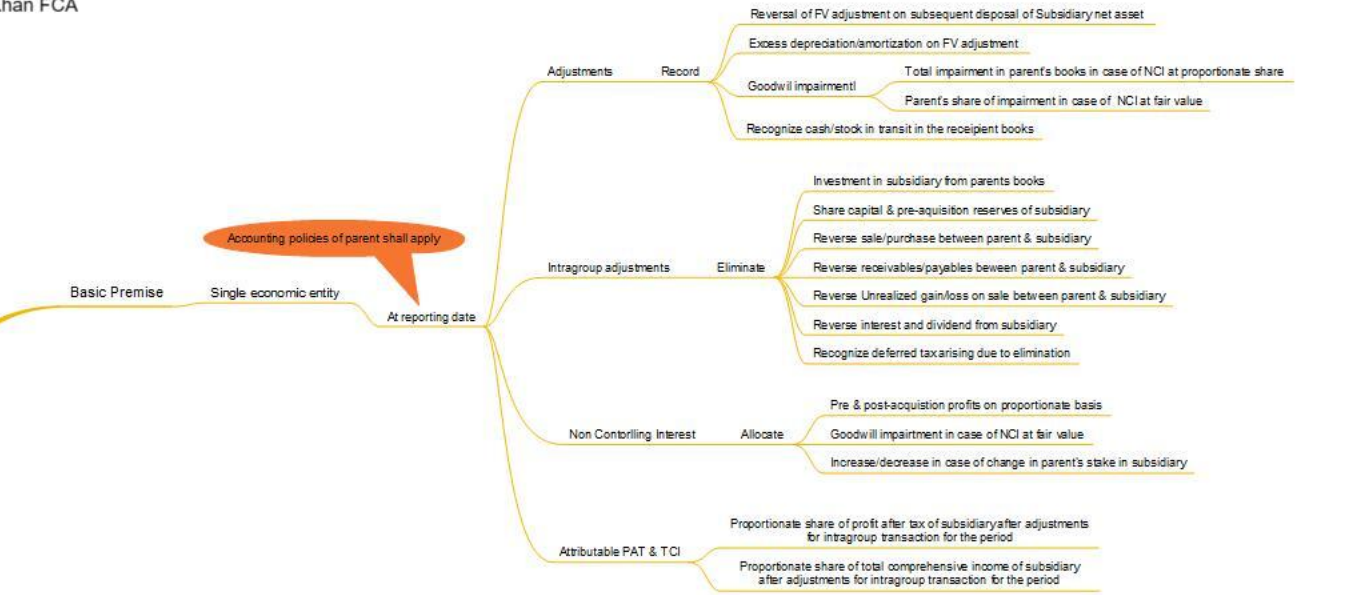
IFRS 9 FINANCIAL INSTRUMENTS

Excluding hedge accounting

Classification & measurement



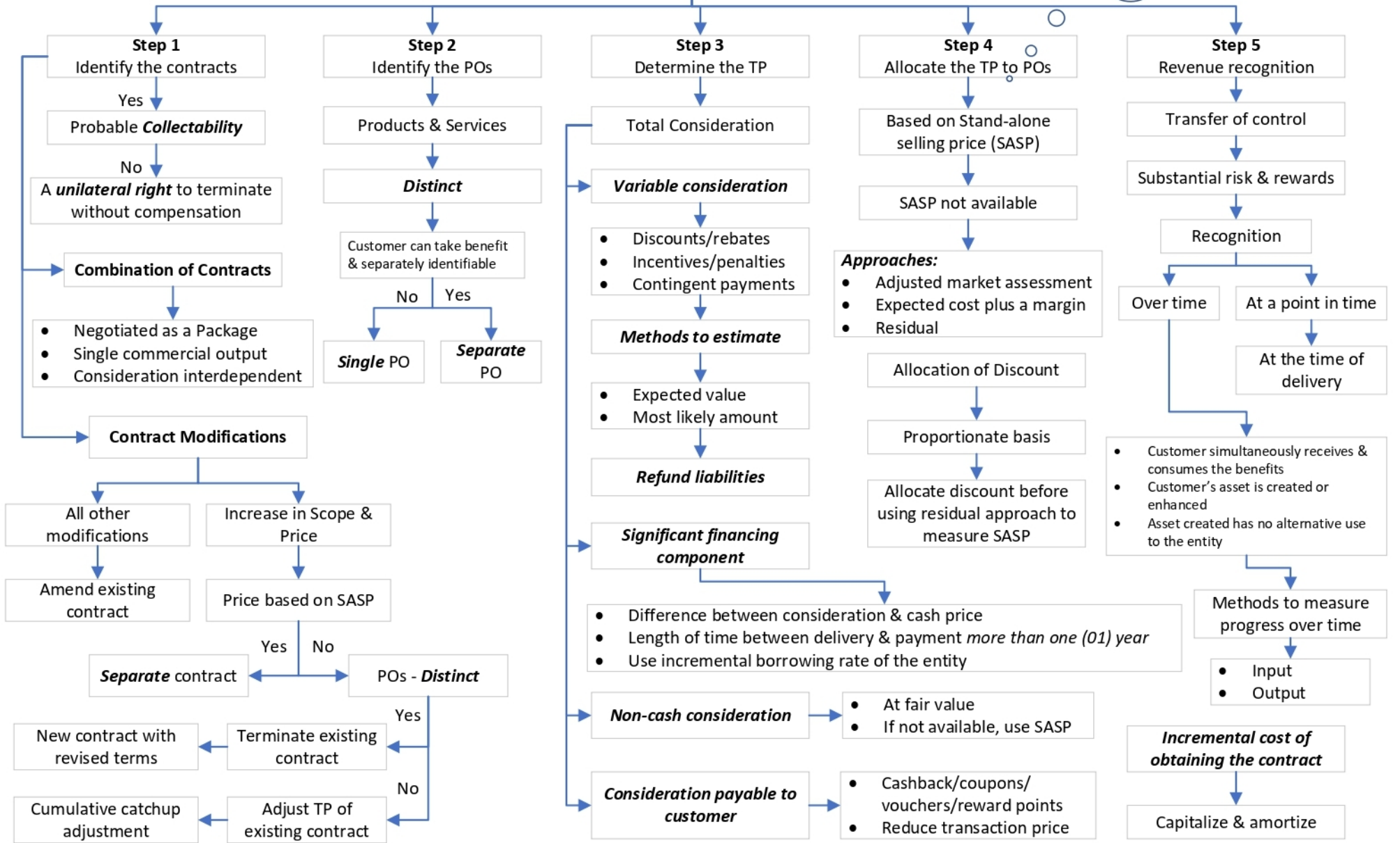
IFRS 10 Consolidation



IFRS 15 REVENUE FROM CONTRACTS WITH CUSTOMERS

Five Steps Model

Observable price in similar circumstances & to similar customers



IFRS 16 LEASES

