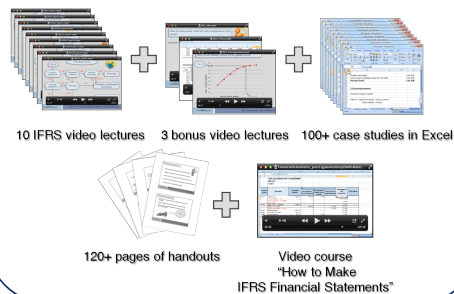


## Top 5 changes in IFRS for 2013 and 2014



By Silvia, IFRSbox

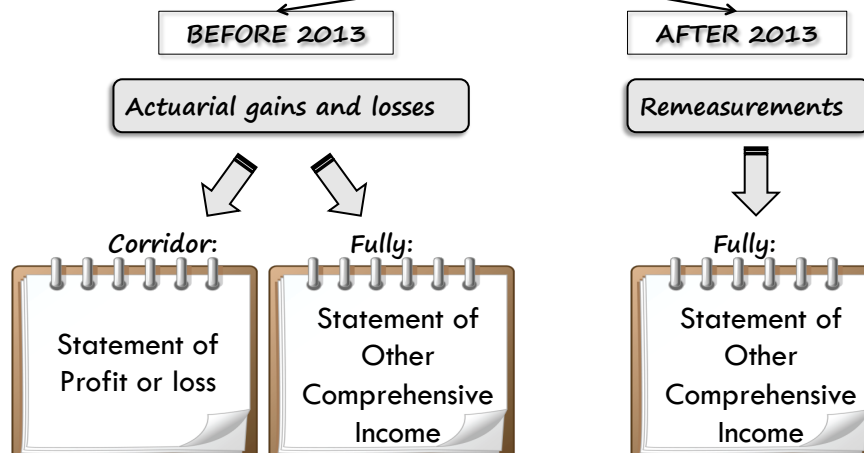
### IFRS Kit

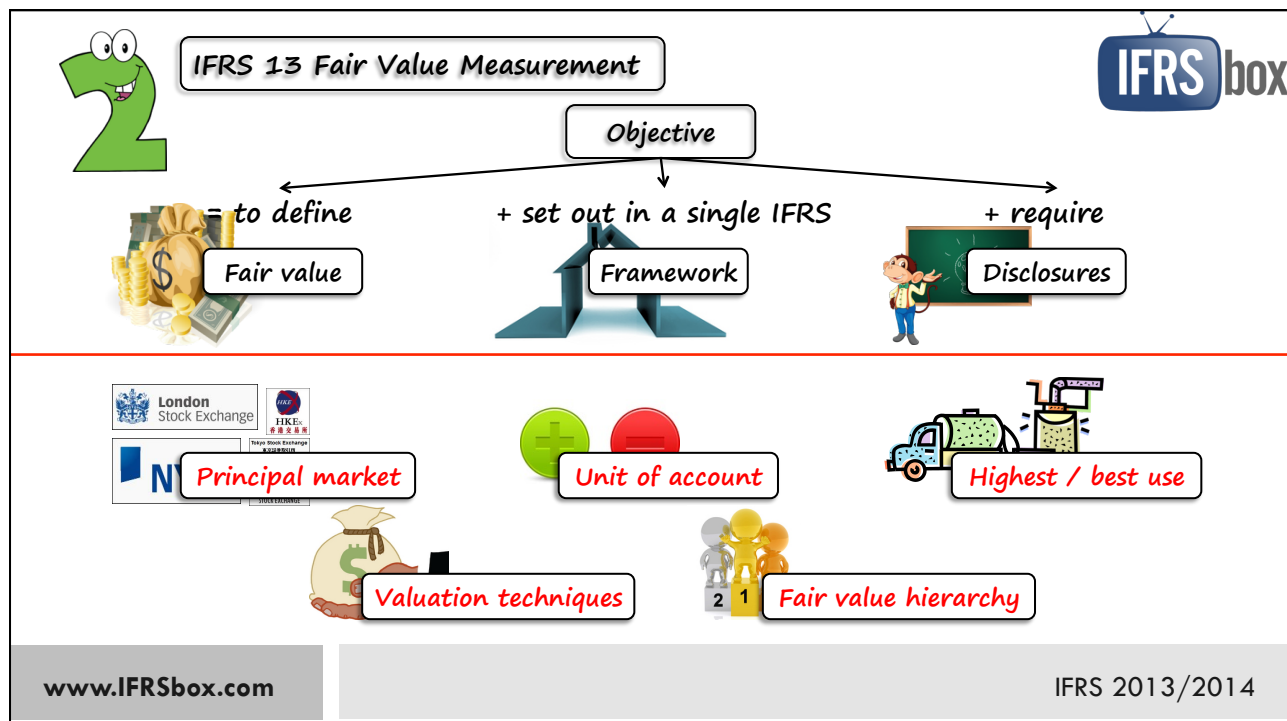
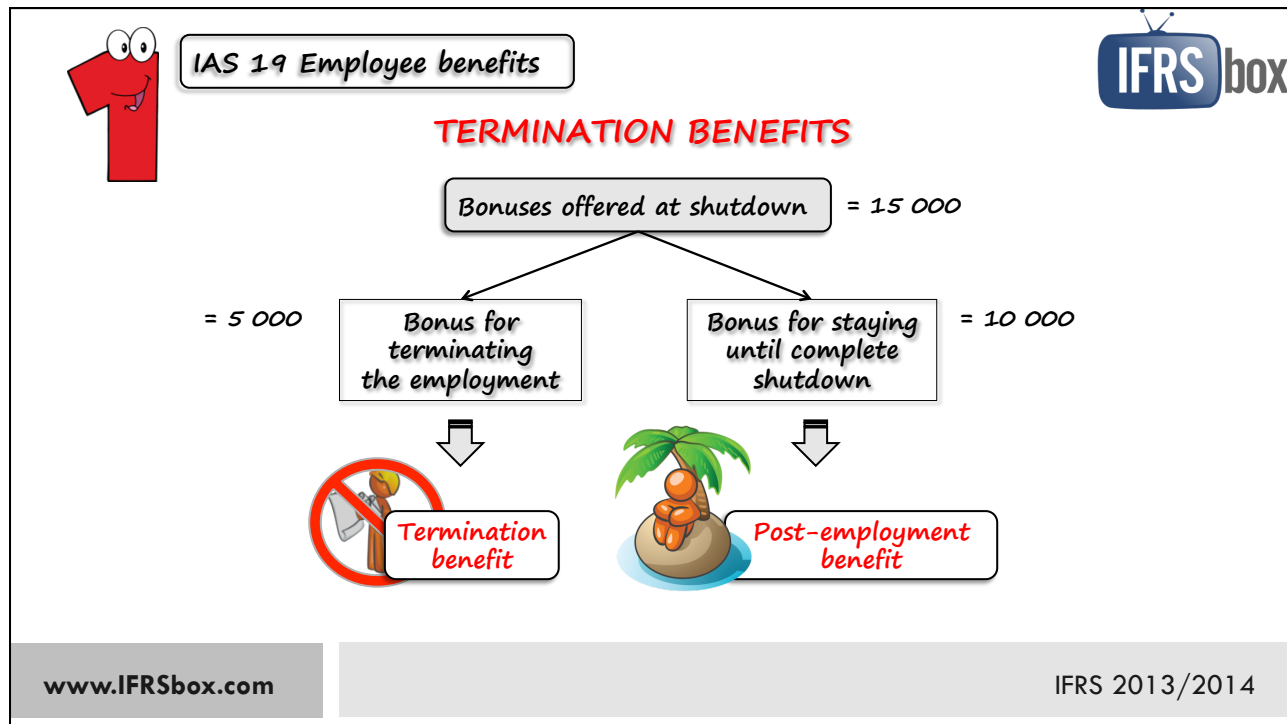



## IAS 19 Employee benefits




### DEFINED BENEFIT PLANS








IFRS 10 Consolidated Financial Statements

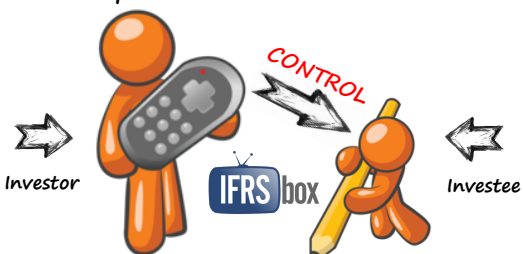


=> Replaces part of IAS 27 ~~Consolidated and Separate Financial Statements~~



Control


- ✓ Power over investee
- ✓ Exposure or rights to variable returns from its involvement with the investee
- ✓ Ability to use its power over the investee to affect the amount of investor's returns




! Composition of a group may change !


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=> Introduces concept of

Investment entity



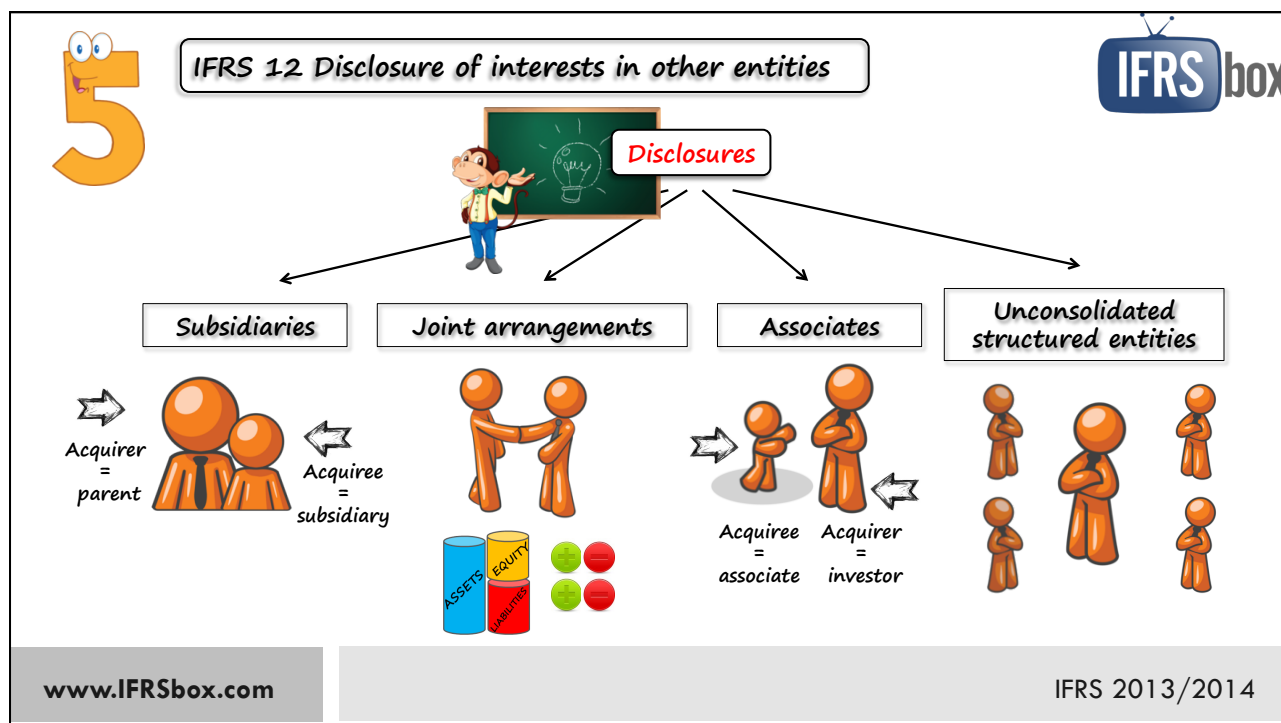
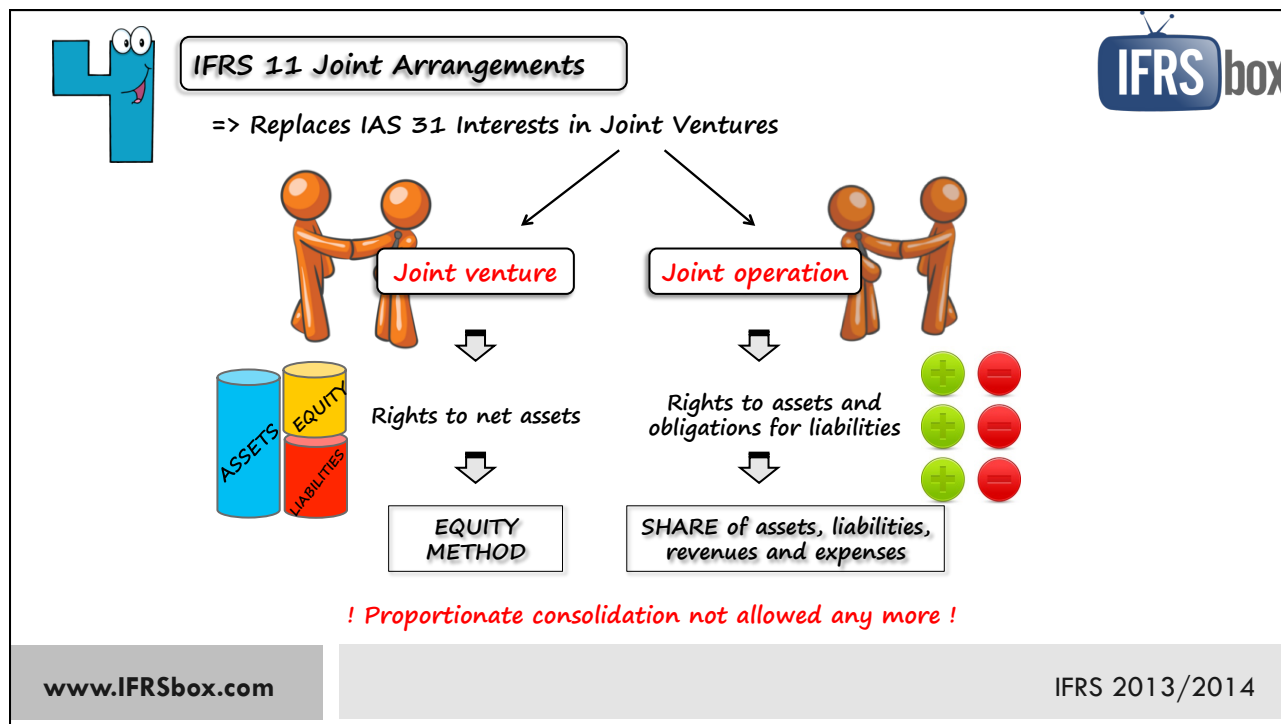
- ✓ Obtains funds from investors => investment management services
- ✓ Purpose = returns from capital appreciation, investment income or both
- ✓ Performance of investments measured on fair value basis




DO NOT CONSOLIDATE      => FVTPL (IAS 39/IFRS9)

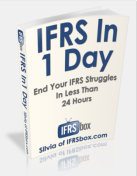
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