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This Discussion Paper Preliminary Views on Insurance Contracts is published (in two parts) by the International Accounting Standards Board (IASB) for comment only. Part 1 contains the Invitation to Comment and the main text. Part 2 contains the Appendices. Comments on the contents of the Discussion Paper should be sent in writing so as to

~~DISCUSSION PAPER Preliminary Views on Insurance Contracts~~
IN1 This discussion paper presents the preliminary views of the US Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) on significant components of an accounting model for lessees. It also includes a

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discussion of some of the issues that will need to be addressed in any new standard on lessor accounting.

~~DP Preliminary Views on Lease Accounting~~

Financial Accounting Standards Board's (the FASB) joint Discussion Paper: Preliminary Views on Revenue Recognition in Contracts with Customers (the DP). We have considered the DP, as well as the accompanying illustrations and examples. We support the Boards' reasons for undertaking a comprehensive review of revenue recognition principles.

~~Discussion Paper: Preliminary Views on Revenue Recognition ...~~

This discussion paper invites comments on the preliminary views of the International Accounting Standards Board (IASB) and the US

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Financial Accounting Standards Board (FASB) on the presentation of information in the financial statements. In the course of their joint project on financial statement presentation, the boards have considered many approaches to presenting financial information.

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Labor Markets during the COVID-19 Crisis: A Preliminary View. IZA Discussion Paper, 13139. Chicago: Coibion, Olivier, Yuriy Gorodnichenko, and Michael Weber. "Labor Markets during the COVID-19 Crisis: A Preliminary View." IZA Discussion Paper, No. 13139 (2020). ...

~~Labor Markets during the COVID-19 Crisis: A Preliminary View~~

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The Discussion Paper seeks feedback on the Board ' s preliminary views on when and how each approach should be applied. Hans Hoogervorst, Chair of the International Accounting Standards Board, said: Stakeholders have been vocal about the need to establish requirements for business combinations involving companies under common control, particularly for listed companies or companies preparing for listing.

IFRS

Re: Discussion Paper; Preliminary Views on Financial Statement Presentation Dear Sir/Madam: Background REESA has been fully engaged in considering the Boards ' discussions with respect to the Financial Statement Presentation project. As more fully explained below, companies that own and operate portfolios of investment

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property have

~~Discussion Paper; Preliminary Views on Financial Statement ...~~

Preliminary Views on Insurance Contracts This Discussion Paper is issued by the Financial Accounting Standards Board for public comment as a step preceding the development of an Exposure Draft of a proposed Accounting Standards Update. Written comments should be addressed to: Technical Director File Reference No. 1870-100 Issued: September 17, 2010

~~Preliminary Views on Insurance Contracts~~

Discussion Paper Preliminary Views on Revenue Recognition in Contracts with Customers. Banking supervisory authorities and central banks have a strong interest in promoting sound and high

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quality accounting and disclosure standards for the banking and financial industry, as well as transparent and comparable financial ...

~~Discussion Paper Preliminary Views on Revenue Recognition ...~~

Comment on the IASB Discussion Paper ‘ Preliminary Views on Accounting Standards for Small and Medium-sized Entities ’ . prepared by Lisa Evans (University of Edinburgh) and Roberto di Pietra (University of Siena) on behalf of the. European Accounting Association ’ s Financial Reporting Standards Committee.

~~Comment on the IASB Discussion Paper ‘ Preliminary Views on ...~~

FASB Discussion Paper – Leases: Preliminary Views We have reviewed the Discussion Paper issued by the Financial Accounting

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Standards Board, Leases: Preliminary Views, a joint project of the Financial Accounting Standards Board and the International Accounting Standards Board (the boards) and appreciate the opportunity to provide our comments.

~~Re: Comments on FASB Discussion Paper Leases: Preliminary ...~~

A Preliminary View on the Ministry of Fisheries Shared Fisheries discussion paper Released on 15/12/2006 for feedback, input and participation Contents 1. Introduction Page 2 2. An overview of “ Shared Fisheries ” Page 6 3. An analysis and critique of the Ministry of Fisheries Shared Fisheries public discussion paper Page 15 4.

~~intro.doc — A Preliminary View on the Ministry of ...~~

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Discussion Paper on employee benefits. 27 Mar 2008. The IASB has published for comment a Discussion Paper (DP) 'Preliminary Views on Amendments to IAS 19 Employee Benefits'. The DP represents the first step in a comprehensive Project on accounting for post-employment benefit promises. This step is limited in scope to the following issues:

~~Discussion Paper on employee benefits – IAS Plus~~

The Board 's preliminary views are similar to the report 's recommendations listed in paragraphs 6.14(c)(i), 6.14(c)(iii) and 6.14(e)(iii). Paragraphs 3.12 – 3.19 set out the Board 's view of the purpose of the impairment test for goodwill.

~~DP2020/1 Business Combinations – Disclosures, Goodwill and ...~~

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Preliminary view on consideration of deregulation of national roaming discussion document (discussion paper). 2. In the discussion paper, the Commission sets out the following principal reasons for its preliminary view that there are not reasonable grounds to start an investigation in whether

~~Review of National Roaming Preliminary Views on ...~~

In March 2020, the IASB published a discussion paper 'Business Combinations — Disclosures, Goodwill and Impairment'. The IASB has announced its second live webinar in the English language to explain in more detail the Board 's preliminary views about improving disclosures about acquisitions.

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~~www.ey.com~~

This Discussion Paper sets out the Australian Human Rights Commission ' s preliminary views on protecting and promoting human rights amid the rise of new technologies. New technologies are changing our lives profoundly—sometimes for the better, and

~~Human Rights and Technology~~

This DP presents the preliminary views of the IASB on the main components of an accounting model for insurance contracts. The IASB has formed these views during phase II of its project on insurance contracts. Phase II will result in an insurance standard that addresses the recognition, measurement and

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~~Request for Comment on IASB Discussion Paper Preliminary ...~~

On 16 October 2008, the IASB issued a Discussion Paper Preliminary Views on Financial Statement Presentation (the DP). The DP addressed primarily the following issues: classification of items into operating, investing and financing categories; implementation of cohesiveness objective across financial statements; the adoption of the direct method for the statement of cash flows; and the ...

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