UNIVERSIDAD AUTÓNOMA DE COAHUILA





UNIT 4

Unit 4: International Financial Reporting Standards 12 to 16

PURPOSE UNIT 4

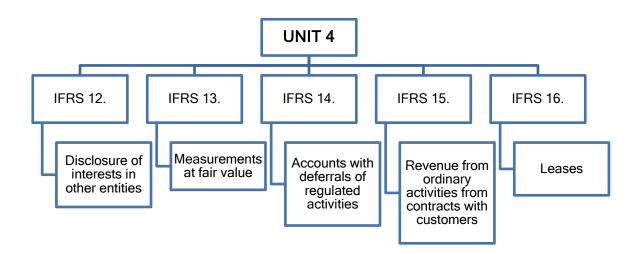
Identify the application area of the International Financial Reporting Standards of this unit.

UNIT 4 International Financial Reporting Standards 12 to 16.

- IFRS 12. Disclosure of interests in other entities.
- IFRS 13. Measurements at fair value
- IFRS 14. Accounts with deferrals of regulated activities
- IFRS 15. Revenue from ordinary activities from contracts with customers
- IFRS 16. Leases

Know the objectives, scope, definitions, structure and content of the International Financial Reporting Standards.

MAP CONTENT



Unit 4: International Financial Reporting Standards 12 to 16

EVALUACIÓN DE LA UNIDAD

Evaluation	GRADES
Activity: IFRS 12	3
Activity: IFRS 13	3
Activity: IFRS 14	3
Activity: IFRS 15	3
Activity: IFRS 16	3
Unit Evaluation	5
TOTAL	20

UNIT 4. ACTIVITIES

Topic	Topic	Activity
IFRS 12.	Disclosure of interests in other entities.	Activity: IFRS 12
IFRS 13.	Measurements at fair value	Activity: IFRS 13
IFRS 14.	Accounts with deferrals of regulated activities	Activity: IFRS 14
IFRS 15.	Revenue from ordinary activities	Activity: IFRS 15
IFRS 16.	Leases	Activity: IFRS 16

IMPORTANT TO HAVE IN CONSIDERATION

These IFRS are constantly in change and being revised, so we recommend you as a professional to be always looking for the newest edition.

We recommend two sites:

https://www.ifrs.org/supporting-implementation/supporting-materials-by-ifrs-standards/

https://www.iasplus.com/en/standards

https://www.cpdbox.com