

IFRS 9 FINANCIAL INSTRUMENTS

BANK OF THAILAND

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What are the financial instruments under IFRS 9? Equity instruments All equity investments in scope of IFRS 9 are to be measured at fair value in the statement of financial position, with value changes recognised in profit or loss, except for those equity investments for which the entity has elected to present value changes in 'other comprehensive income'.

Is IFRS 9 applicable to banks? – IFRS 9 allows a bank to switch to a new hedge accounting model that is aligned more closely with risk management. The new model may allow additional hedging strategies; however, some current hedging strategies may be restricted.

Is IFRS used in Thailand? These guidelines, referred to as International Financial Reporting Standards (IFRS), are used in a large number of nations worldwide. Thailand has embraced IFRS, like many other nations, however there are certain distinctions between Thai and IFRS that must be recognized.

What is the IFRS 9 rule? IFRS 9 requires the fair value movements in a financial liability designated to be measured at FVPL that are attributable to changes in the credit risk of that liability should be presented in other comprehensive income, as opposed to being presented in profit or loss.

What is IFRS 9 for dummies? IFRS 9 describes requirements for subsequent measurement and accounting treatment for each category of financial instruments. It presents the rules for derecognition of financial instruments, with focus on financial assets.

What are the financial instruments subsequent measurement for IFRS 9?

Subsequent measurement of financial assets IFRS 9 divides all financial assets that are currently in the scope of IAS 39 into two classifications - those measured at amortised cost and those measured at fair value.

Who does IFRS 9 apply to? Contrary to widespread belief, IFRS 9 affects more than just financial institutions. Any entity could have significant changes to its financial reporting as the result of this standard. That is certain to be the case for those with long-term loans, equity investments, or any non- vanilla financial assets.

Will IFRS 9 significantly impact banks provisions and financial statements?

IFRS 9 – Aligns the measurement of financial assets with the bank's business model, contractual cash flow characteristics of instruments, and future economic scenarios. Banks may have to take a “forward-looking provision” for the portion of the loan that is likely to default, as soon as it is originated.

What are the regulatory requirements for IFRS 9? IFRS 9 requires an entity to recognise a financial asset or a financial liability in its statement of financial position when it becomes party to the contractual provisions of the instrument.

What are the accounting standards in Thailand? The accounting standards in Thailand are known as the Thailand Financial Reporting Standards (TFRS). The TFRS is a set of rules that are required to be applied when preparing and presenting financial statements of publicly accountable entities.

Which countries do not follow IFRS? In addition, despite the great number of countries that have adopted IFRS, the three largest economies in the world—the United States, China, and Japan—have not yet fully accepted the IFRS into their national reporting standards, even for listed companies [6].

What is the difference between US GAAP and Thai GAAP? US GAAP requires the capitalization of debt acquisition costs and subsequent amortization of such amounts over the life of the related debt using the effective interest method. Thai GAAP does not prescribe specific accounting treatments for employee benefits.

What is IFRS 9 in banking? IFRS 9 allows a variety of approaches in measuring expected credit losses (ECL) and industry thinking continues to evolve at the date of

this publication. Banks will need to take account of their individual circumstances in determining the approach taken to measuring ECL and the appropriate disclosures.

What are financial instruments as per IFRS 9? In accordance with IFRS 9, Financial Instruments, a company recognises a financial asset or a financial liability when the company becomes party to the contractual provisions of the instrument.

What is the applicability of IFRS 9? IFRS 9 permits an entity to choose as its accounting policy either to apply the hedge accounting requirements of IFRS 9 or to continue to apply the hedge accounting requirements in IAS 39.

What is a financial instrument in IFRS? Key definitions [IAS 32.11] Financial instrument: a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

What are the classifications of financial assets in accordance with IFRS 9? Categories of financial assets under IFRS 9 Amortised cost. Fair value through other comprehensive income with recycling to P/L ('FVOCI with recycling'). Fair value through other comprehensive income without recycling to P/L ('FVOCI no recycling'). Fair value through profit or loss ('FVTPL').

What are classified as financial instruments? Basic examples of financial instruments are cheques, bonds, securities. There are typically three types of financial instruments: cash instruments, derivative instruments, and foreign exchange instruments.

What are financial instruments under Volcker Rule? The Volcker Rule prohibits banks from using their own accounts for short-term proprietary trading of securities, derivatives, and commodity futures, as well as options on any of these instruments.

Sekilas Kepemimpinan Nabi Muhammad SAW: Teknis, Skalabilitas, dan Dampaknya

Apa pendekatan teknis yang digunakan Nabi Muhammad SAW dalam kepemimpinannya?

Nabi Muhammad SAW menggunakan pendekatan yang sangat terorganisir dan praktis dalam kepemimpinannya. Beliau menetapkan struktur pemerintahan yang

jelas dengan hierarki peran dan tanggung jawab. Sistem ini memungkinkan delegasi tugas dan pengambilan keputusan yang efektif. Nabi Muhammad SAW juga menekankan pendokumentasian dan pencatatan, memastikan bahwa kebijakan dan keputusan didasarkan pada bukti.

Bagaimana kepemimpinan Nabi Muhammad SAW dapat diskalakan ke organisasi yang lebih besar?

Prinsip-prinsip kepemimpinan Nabi Muhammad SAW dapat diterapkan pada organisasi dari berbagai ukuran. Pendekatan terorganisir, pendokumentasian, dan pendelegasiannya dapat membantu memastikan efisiensi dan akuntabilitas. Selain itu, fokusnya pada pengembangan pengikut dan menciptakan budaya kerja sama memfasilitasi pertumbuhan dan kesuksesan dalam organisasi yang lebih besar.

Apa dampak kepemimpinan Nabi Muhammad SAW terhadap masyarakat Madinah?

Kepemimpinan Nabi Muhammad SAW berdampak transformatif pada masyarakat Madinah. Ia berhasil menyatukan berbagai suku dan agama, menciptakan masyarakat yang harmonis dan sejahtera. Kebijakan ekonomi dan sosialnya mengurangi kemiskinan dan kesenjangan, sementara sistem politiknya mempromosikan keadilan dan akuntabilitas. Masyarakat Madinah menjadi model negara Islam yang sukses dan menginspirasi peradaban di seluruh dunia.

Bagaimana prinsip-prinsip kepemimpinan Nabi Muhammad SAW dapat diterapkan dalam kehidupan modern?

Prinsip-prinsip kepemimpinan Nabi Muhammad SAW tetap relevan di zaman modern. Organisasi dan bisnis dapat belajar dari pendekatan terorganisir dan praktisnya. Individu dapat mengadopsi fokusnya pada pengembangan pengikut dan penciptaan budaya kerja sama. Dengan menerapkan prinsip-prinsip ini, kita dapat menciptakan tempat kerja dan masyarakat yang lebih adil, harmonis, dan sukses.

Apa warisan kepemimpinan Nabi Muhammad SAW?

Warisan kepemimpinan Nabi Muhammad SAW terus mempengaruhi dunia hingga saat ini. Prinsip-prinsipnya telah membentuk nilai-nilai etika dan moral dalam banyak budaya. Pendekatan praktisnya menjadi model bagi para pemimpin di seluruh dunia.

Dan masyarakat yang ia ciptakan di Madinah tetap menjadi pengingat kekuatan kepemimpinan yang saleh dan inspiratif dalam membentuk masyarakat yang lebih baik.

The Case for Life-Equipping Christians to Engage Culture: An Exploration with Scott Klusendorf

Q1: Why is it essential for Christians to be equipped to engage culture?

A: Culture shapes our worldview, values, and behaviors. By understanding culture, Christians can effectively communicate the gospel, build bridges with non-believers, and influence society for good.

Q2: What are the key components of life-equipping Christians?

A: According to Scott Klusendorf, life-equipping Christians must have:

- A deep understanding of their faith and its implications for life.
- Proficiency in communication, critical thinking, and cultural analysis.
- A commitment to living out Christian principles in all spheres of culture.

Q3: How can churches equip Christians to engage culture?

A: Churches can provide:

- Educational programs that foster cultural awareness and critical thinking.
- Opportunities for practical engagement through community service and evangelism.
- Mentorship and support from mature Christians who model cultural engagement.

Q4: What are the benefits of life-equipping Christians?

A: Life-equipped Christians can:

- Represent Christ and his message effectively in the public square.
- Challenge cultural narratives that conflict with biblical values.

- Create a positive impact on the world by advocating for justice, peace, and reconciliation.

Q5: How can individuals pursue life-equipping for themselves?

A: Individuals can:

- Engage in ongoing study of the Bible and theology.
- Seek out resources and conferences on cultural engagement.
- Participate in community initiatives and dialogue with non-believers.
- Develop a personal commitment to living out Christian principles in their spheres of influence.

Conclusion: Life-equipping Christians to engage culture is crucial for the vitality of the church and the impact of the gospel on society. By fostering a deep understanding of faith, cultural proficiency, and a commitment to Christian living, we can empower believers to be effective ambassadors of Christ in the world today.

The Glannon Guide to Criminal Procedure: Master the Subject through Multiple Choice Questions and Analysis

The Glannon Guide to Criminal Procedure, 2nd Edition, is a comprehensive guide that helps students understand the complexities of criminal procedure through multiple-choice questions and in-depth analysis. This article provides a glimpse into the book by examining two key questions and their answers.

Question 1:

What is the exclusionary rule, and how does it apply to evidence gathered by law enforcement?

Answer:

The exclusionary rule prohibits the use of illegally obtained evidence in criminal trials. It is based on the Fourth Amendment to the U.S. Constitution, which protects against unreasonable searches and seizures. If evidence is obtained without a valid warrant or in violation of other constitutional rights, it may be suppressed and cannot be used against the defendant.

Question 2:

Explain the concept of "fruit of the poisonous tree."

Answer:

The "fruit of the poisonous tree" doctrine provides that evidence obtained as a result of an illegal search or seizure is also inadmissible. This means that if illegally obtained evidence leads to the discovery of additional evidence, that additional evidence is also tainted and cannot be used in court. For example, if police illegally search a home and find drugs, any statements made by the defendant after his arrest based on the illegal search may be suppressed as "fruit of the poisonous tree."

The Glannon Guide to Criminal Procedure provides hundreds of additional multiple-choice questions covering all aspects of criminal procedure, including constitutional law, arrest, search and seizure, interrogation, and trial procedure. The in-depth analysis provided for each question helps students develop a deep understanding of the subject matter and prepare effectively for exams and practice.

Conclusion:

The Glannon Guide to Criminal Procedure, 2nd Edition, is an invaluable resource for students seeking to master the complexities of criminal procedure. Through its comprehensive multiple-choice questions and insightful analysis, this guide provides a solid foundation for understanding the subject and excelling in criminal law.

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