

Outline of the framework for a research program of financial accounting

Canadian Certified General Accountants Research Foundation - Understanding the Purpose of Conceptual Framework for IFRS

	Financial reporting			
	Financial statements	Narrative report*	Sustainability reporting	Integrated reporting
Purpose	Communicate financial performance, position and cash flows in a specific reporting period	Provide context for financial statements and forward-looking information through the eyes of management	Communicate the entity's broader social and environmental impacts, strategies and goals	Explain to providers of financial capital how value is created over time
Audience	Current and prospective investors, lenders and other creditors	Current and prospective investors, lenders and other creditors	Investors when including sustainability data in broader financial communications or multi-stakeholder (when preparing a stand-alone sustainability report)	Providers of financial capital. Others interested in the organization's ability to create value will also benefit
Scope	Information about: <ul style="list-style-type: none"> Recognized assets Liabilities Equity Income Expenses Changes in equity Cash flows 	<ul style="list-style-type: none"> Risk exposure Risk management strategies and the effectiveness of those strategies Effect of beyond financial statement factors on operations and financial performance 	<ul style="list-style-type: none"> Significant impacts in the following performance areas: <ul style="list-style-type: none"> Economic Environmental Social, including labour practices, human rights and broader societal influences Governance 	<ul style="list-style-type: none"> Context Elements: <ul style="list-style-type: none"> Organizational mission and external environment Governance Business model Risks and opportunities Strategy and resource allocation Performance Capital Base of preparation and presentation

Description: -

- Libraries -- Canada.
Accounting -- Research. Outline of the framework for a research program of financial accounting

- Study paper (Canadian Certified General Accountants Research Foundation) -- #1
Study paper series / Canadian Certified General Accountants Research Foundation -- #1
Outline of the framework for a research program of financial accounting
Notes: Includes bibliographical references.
This edition was published in 1983



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Tags: #Conceptual #Framework #Examples

MNGT6210 Course Outlines

For information on how to acknowledge your sources and reference correctly, see: Popular areas of focus for AFM students include Economics, Human Resource Management, and International Studies. Conversely, in computerized accounting, the transactions are recorded in the form of data, in the customised database.

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Give more details about the importance of your study.

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This framework poses the first national standards for financial literacy education and educator training today.

11 Research Proposal Examples to Make a Great Paper

That frame of reference is useful to preparers who apply those standards and to auditors who examine the resulting reports, as well as to students who study accounting and the faculty who teach it.

Related Books

- [Âge dor de lempirisme logique - Vienne, Berlin, Prague, 1929-1936 : textes de philosophie des scienc](#)
- [Widerstand gegen den Nationalsozialismus - Perspektiven der Vermittlung : Tagung vom 17./18.03.2007](#)
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