

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 from the reporting period	Provide context for financial reporting and forward-looking information from the eyes of management	Communicate broader social and environmental challenges and goals	Explain to providers of capital how value is created over time
Audience	Current and prospective investors and other creditors	Current and prospective investors, lenders and other creditors	Investors (including pension funds) and other data users in investor-based reporting	Providers of financial capital, others interested in the organization's ability to meet its obligations
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 effects of those strategies • Effect of beyond financial statement factors on financial statement performance 	<ul style="list-style-type: none"> Significant impacts in the following dimensions: • Economic • Environmental • Social, including human rights and broader societal influences • Governance <p>Content Elements</p> <ul style="list-style-type: none"> • Organizational overview and external environment • Governance • Stakeholder engagement • Risks and opportunities • Strategy and resource allocation • Performance • Outlook • Basis of编制和 presentation

Description: -

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Notes: Includes bibliographical references.

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

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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

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- [Widerstand gegen den Nationalsozialismus - Perspektiven der Vermittlung : Tagung vom 17./18.03.2007](#)
- [Calloway County, Ky., vital statistics, 1874-1878](#)
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