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How to use this publication. This publication is designed to alert companies, investors, and other capital market participants to the major differences between IFRS and US GAAP as they exist today, and to the timing and scope of accounting changes that the standard setting agendas of the IASB and FASB (collectively, the Boards) will bring.

IFRS and US GAAP: similarities and differences: PwC

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The accounting world is bracing for change. What has been touted as one of the largest changes to GAAP since Sarbanes-Oxley, the impending ASC 606/IFRS 15 Standards pose challenges that companies need to address as soon as possible.

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Date Update; 24 July 2014: IASB completes reform of financial instruments accounting Press release issued by the IASB on 24 July 2014 announcing the publication of IFRS 9 Financial Instruments, which will replace requirements within IAS 39 covering classification and measurement, impairment, hedge accounting and derecognition.

IAS 39: Financial instruments: Recognition and measurement

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