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Motor (New York, N.Y.)



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achieving hedge accounting in practice under ifrs 9 viewpoint - Nov 06 2022

web dec 4 2017 ifrs 9 provides an accounting policy choice entities can either continue to apply the hedge accounting requirements of ias 39 until the macro hedging project is finalised see above or they can apply ifrs 9 with the scope exception only for fair value macro hedges of interest rate risk

illustrative disclosures under ifrs 7r for hedge accounting and - Jan 08 2023

web ifrs 9 provides entities with an option to continue to apply hedge accounting in accordance with ias 39 but even entities that elect to do so are required to comply with the more detailed hedge accounting disclosure requirements of the updated ifrs 7