

RECOGNITION, MEASUREMENT AND DISCLOSURE OF FINANCIAL INSTRUMENTS ACCORDING TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

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Abstract:

From investors' perspective, appropriate recognition and measurement of financial instruments strengthened by accurate disclosures of information related to investments in financial instruments, allow a comprehensive view upon financial position, financial performances and changes in financial position, particularly for publicly traded companies listed on a stock exchange. For the purpose of this paper, appropriate and accurate refer to an IFRS reporting basis and the requirements that financial statements are prepared in accordance with a set of qualitative attributes, designed to offer a true and fair view of the financial position and performances of the securities issuers.

Keywords: financial instruments, recognition, measurement, IFRS, investors.

JEL codes:: D53, F30, G11