

A CONCEPTUAL FRAMEWORK FOR FINANCIAL ACCOUNTING AND REPORTING

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Financial performance reflected by accrual accounting.
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[The Conceptual Framework of financial reporting is enhanced when objectives and concepts are used to provide direction and structure to financial accounting and Conceptual Framework Definition from Financial Times Lexicon](#)

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Chapter 2 Conceptual Framework for Financial Reporting

2.3 lenders, and other creditors in making decisions in their capacity as capital providers.

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Reporting by Public Sector Entities:

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Framework to develop or select accounting policies when no Standard specifically applies to a transaction.

Conceptual Framework for Financial Reporting - IFRS

The International Accounting Standards Board (Board) has today issued a revised version of its Conceptual

Framework for Financial Reporting that underpins IFRS

IASB publishes revised Conceptual Framework

The International Accounting Standards Board (IASB) has

published its revised 'Conceptual Framework for Financial Reporting'. Included are revised definitions of an