

Знаете ли, че?

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3. Отчетът за съвкупния доход може да се представи като:

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Do you know that?

Since 1 January 2009 several revisions of the International Financial Reporting Standards are effective, including IAS 1 Presentation of financial statements.

The main changes in IAS 1 relates to:

1. Change of the name of the components of the financial statements, as follows:

- a. Balance sheet -> Statement of financial position.
- b. Income statement -> Statement of comprehensive income.

2. Appearance of the following definition of other comprehensive income, which include:

The other comprehensive income includes the following items:

- a. Changes in revaluation surplus recognized in accordance with IAS 16 Property, Plant and Equipment and IAS 38 Intangible assets.
- b. Actuarial gains and losses on defined benefit plans recognized in accordance with IAS 19 Employee benefits.
- c. Gains and losses arising from translating the financial statements of a foreign operation in accordance with IAS 21 The effects of changes in foreign exchange rates.
- d. Gains and losses on remeasuring available-for-sale financial assets (IAS 39 Financial instruments: recognition and measurement).
- e. The effective portion of gains and losses on hedging instruments in a cash flow hedge in accordance with IAS 39.

3. The statement of comprehensive income shall be presented as:

- a. A single statement of comprehensive income, which include the information presented so far and the information about the other comprehensive income, or

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4. Сумата на данъчния ефект

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5. Промяна в представянето на отчета за собствения капитал:

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6. Сравнителната информация за предходния отчетен период

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7. Рекласификациите в отчета за съвкупния доход, произтичащи от прилагането на измененията в МСС 1, трябва да бъдат оповестени.

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- b. Two statements: a statement displaying components of profit or loss (separate income statement) and second statement beginning with profit or loss and displaying components of other comprehensive income (statement of comprehensive income).

4. Income tax

related to each component of other comprehensive income shall be presented on a separate line within the statement of comprehensive income, and shall be disclosed in the notes.

5. Change in the presentation of the statement of changes in equity:

- a. Other comprehensive income (as described in point 2 above) is not presented in the statement of changes in equity, because it have to be presented in the statement of comprehensive income.
- b. The profit or loss for the year is not presented in the statement of changes in equity, but is presented the total comprehensive income (the total of profit / loss for the period and other comprehensive income).
- c. Dividends recognized as distributions to equity holders are required to be presented only in the statement of changes in equity.

6. The comparative information for previous period

shall be presented as described above.

7. The reclassifications in the statement of the comprehensive income, arising from the application of the amendments to IAS 1 shall be disclosed.

Such reclassifications relate to amounts reclassified to profit or loss in the current period that were recognized in other comprehensive income in previous periods (i.e. in the statement of changes in equity for previous periods).

2009

2008

An example for such reclassification could be available-for-sale financial asset, which has been remeasured during 2008 at his fair value, and has been sold during 2009.

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If the above discussed topics have been useful for you, or in case you need additional information, please do not hesitate to contact us at info@euroconsult-bg.net

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2009

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