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(IASC)

1973

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2007

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Abstract:

Most of the early accounting was designed to provide information to owner and manager. In the 20th century there was a separation between ownership and management in most countries. With this separation came an increased tendency to regulate accounting disclosures. Another tendency is the globalization. The main institution in the process, the International Accounting Standards Board (IASB established in 1973) publishes and formulates accounting standards.

In this paper we will focus mainly on the international accounting standard1: Presentation of financial statements

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IAS 13 IAS 5 IAS 1	1994
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[IAS 1.9-10] .IFRS

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[IAS :1.29]

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[IAS :1.38]

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[IAS :1.69]

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[IAS .7]

[IAS 1.102]

20. قائمة التغير في حقوق الملكية

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[IAS.8]

[IAS 1.97]

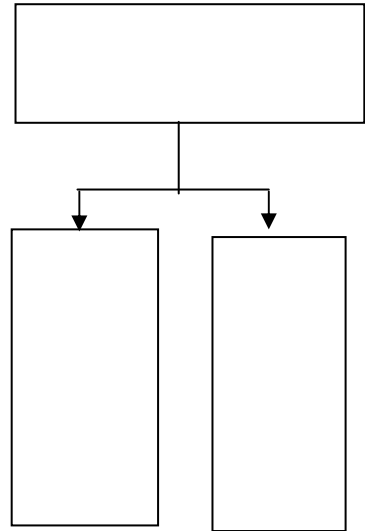
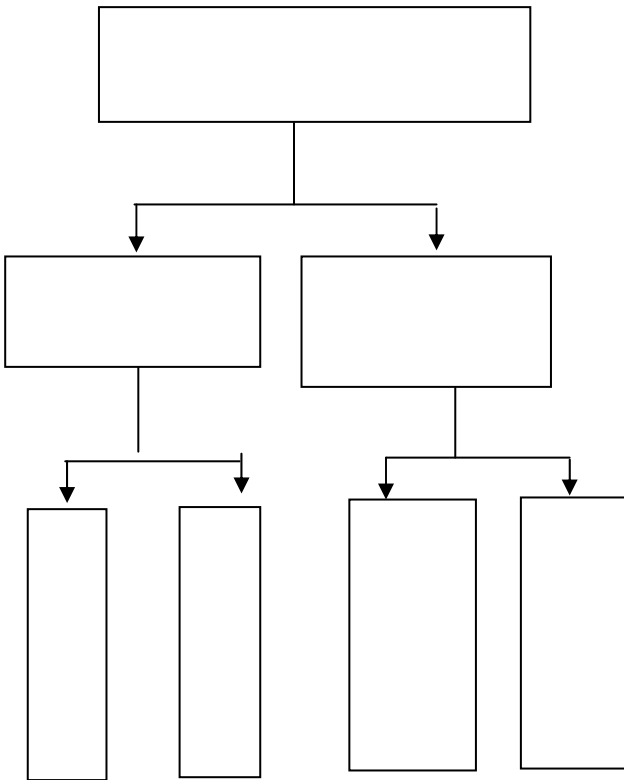
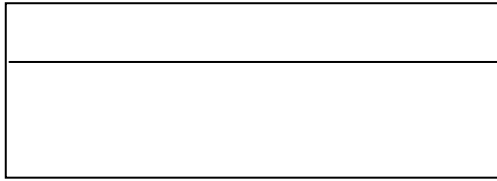
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[IAS 1.103]

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[IAS 1.116]

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: [IAS 1.125]

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1. 228. 1999.

2. 463 . 1990 .

1. www.iasb.org.uk
2. Bernard Raffournier : Les Normes Comptables International (IFRS). 2^e édition. Ed. ECONOMICA. 2005

الإحالات

IFRS : International Financial Reporting¹
standard
.²
228. .1999.
.³
463 . .1990 .
(+ = - +)⁴
⁵د.كبيزو، ج. ويجانت. مرجع سابق ص. 771