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# IAS 39: Underlying Principles

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## ABSTRACT

There has been much recent debate about the merits of certain aspects of the IASB's recent improvements to IAS 39 Financial Instruments – Recognition and Measurement. Many have sought changes to IAS 39 and lengthy discussions have taken place to determine whether proposed changes are appropriate. These discussions have often focused on the practical effects of the proposed changes – an aspect that is certainly worthy of in-depth consideration. However, the IASB has also focused discussions on whether proposed changes are consistent with the principles underlying the standard.

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