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## OVERVIEW OF CONTENTS

About this publication

Acknowledgements

iv	
viii	
<b>3</b>	<b>1. Background</b>
3	1.1 Introduction
15	1.2 The Conceptual Framework
<b>25</b>	<b>2. General issues</b>
25	2.1 Form and components of financial statements
39	2.2 Changes in equity
45	2.3 Statement of cash flows
59	2.4 Basis of accounting
77	2.4A Fair value measurement
119	2.5 Consolidation
179	2.5A Consolidation
221	2.6 Business combinations
311	2.7 Foreign currency translation
345	2.8 Accounting policies, errors and estimates
357	2.9 Events after the reporting period
<b>367</b>	<b>3. Specific statement of financial position items</b>
367	3.1 General
377	3.2 Property, plant and equipment
413	3.3 Intangible assets and goodwill
437	3.4 Investment property
463	3.5 Investments in associates and the equity method
515	3.6 Investments in joint ventures and proportionate consolidation
537	3.6A Investments in joint arrangements
567	3.7 [Not used]
591	3.8 Inventories
603	3.9 Biological assets
667	3.10 Impairment of non-financial assets
723	3.11 [Not used]
	3.12 Provisions, contingent assets and liabilities
	3.13 Income taxes
<b>813</b>	<b>4. Specific statement of comprehensive income items</b>
813	4.1 General
831	4.2 Revenue
895	4.3 Government grants

4.4	Employee benefits	909
4.5	Share-based payments	995
4.6	Borrowing costs	1091
<b>5.</b>	<b>Special topics</b>	<b>1101</b>
5.1	Leases	1101
5.2	Operating segments	1151
5.3	Earnings per share	1177
5.4	Non-current assets held for sale and discontinued operations	1213
5.5	Related party disclosures	1233
5.6	[Not used]	
5.7	Non-monetary transactions	1251
5.8	Accompanying financial and non-financial information	1261
5.9	Interim financial reporting	1269
5.10	[Not used]	
5.11	Extractive activities	1291
5.12	Service concession arrangements	1313
5.13	Common control transactions and Newco formations	1343
<b>6.</b>	<b>First-time adoption of IFRS</b>	<b>1383</b>
6.1	First-time adoption of IFRS	1383
<b>7.</b>	<b>Financial instruments</b>	<b>1471</b>
7.1	Scope and definitions	1471
7.2	Derivatives and embedded derivatives	1495
7.3	Equity and financial liabilities	1519
7.4	Classification of financial assets and financial liabilities	1573
7.5	Recognition and derecognition	1597
7.6	Measurement and gains and losses	1633
7.7	Hedge accounting	1691
7.8	Presentation and disclosures	1793
7A	Financial instruments: IFRS 9	1833
<b>8.</b>	<b>Insurance</b>	
8.1	Insurance contracts	1891
<b>Appendices and Index</b>		
	Appendix I: Currently effective requirements and forthcoming requirements	A1
	Appendix II: Table of concordance	A3
	Index	A11
		A13

## NOW, MORE THAN EVER

This last year has seen a shift in focus within the world of IFRS. In its first decade, the IASB prioritised the adoption of IFRS, including convergence projects with national standard setters. Now, with new leadership looking beyond the completion of its major projects, and with the finalisation of the IFRS Foundation's strategy review, there is a growing focus on maintaining IFRS for existing preparers and users.

This shift coincides with a general expectation of greater consistency as IFRS has matured. Now, more than ever, practitioners need clear and insightful guidance to help them steer the right course.

*Insights into IFRS* offers just this kind of guidance. It forms part of a suite of KPMG publications aimed at helping you cut through the increasing complexity of international standards. Building on previous editions, we continue to combine experience from around the KPMG network with our most up-to-date thinking, and bring clarity to the interpretation and application of IFRS.

### KPMG International Standards Group

### REFERENCES

1	Current effective requirements	
2	Current effective requirements and forthcoming requirements	
3	Table of concordance	
4	Index	