

Contents

continued...

	page
Changes in this edition	A1
Introduction to this edition	A7
Preface to International Financial Reporting Standards	A13
The Conceptual Framework for Financial Reporting	A19
International Financial Reporting Standards	
IFRS 1 First-time Adoption of International Financial Reporting Standards	A51
IFRS 2 Share-based Payment	A89
IFRS 3 Business Combinations	A131
IFRS 4 Insurance Contracts	A181
IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	A211
IFRS 6 Exploration for and Evaluation of Mineral Resources	A233
IFRS 7 Financial Instruments: Disclosures	A245
IFRS 8 Operating Segments	A301
IFRS 9 Financial Instruments	A319
IFRS 10 Consolidated Financial Statements	A483
IFRS 11 Joint Arrangements	A543
IFRS 12 Disclosure of Interests in Other Entities	A575
IFRS 13 Fair Value Measurement	A603
IFRS 14 Regulatory Deferral Accounts	A651
IFRS 15 Revenue from Contracts with Customers	A675
International Accounting Standards	
IAS 1 Presentation of Financial Statements	A733
IAS 2 Inventories	A775
IAS 7 Statement of Cash Flows	A791
IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	A805
IAS 10 Events after the Reporting Period	A825
IAS 12 Income Taxes	A837
IAS 16 Property, Plant and Equipment	A877
IAS 17 Leases	A903
IAS 19 Employee Benefits	A925

continued...

...continued

IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	A975
IAS 21	The Effects of Changes in Foreign Exchange Rates	A985
IAS 23	Borrowing Costs	A1007
IAS 24	Related Party Disclosures	A1017
IAS 26	Accounting and Reporting by Retirement Benefit Plans	A1031
IAS 27	Separate Financial Statements	A1043
IAS 28	Investments in Associates and Joint Ventures	A1055
IAS 29	Financial Reporting in Hyperinflationary Economies	A1073
IAS 32	Financial Instruments: Presentation	A1083
IAS 33	Earnings per Share	A1125
IAS 34	Interim Financial Reporting	A1151
IAS 36	Impairment of Assets	A1169
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	A1221
IAS 38	Intangible Assets	A1245
IAS 39	Financial Instruments: Recognition and Measurement	A1281
IAS 40	Investment Property	A1317
IAS 41	Agriculture	A1341

Interpretations

IFRIC 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	A1357
IFRIC 2	Members' Shares in Co-operative Entities and Similar Instruments	A1365
IFRIC 4	Determining whether an Arrangement contains a Lease	A1377
IFRIC 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	A1387
IFRIC 6	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment	A1395
IFRIC 7	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	A1401
IFRIC 10	Interim Financial Reporting and Impairment	A1407
IFRIC 12	Service Concession Arrangements	A1413
IFRIC 14	IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	A1425

continued...

...continued

IFRIC 16	Hedges of a Net Investment in a Foreign Operation	A1433
IFRIC 17	Distributions of Non-cash Assets to Owners	A1447
IFRIC 19	Extinguishing Financial Liabilities with Equity Instruments	A1455
IFRIC 20	Stripping Costs in the Production Phase of a Surface Mine	A1463
IFRIC 21	Levies	A1471
SIC-7	Introduction of the Euro	A1479
SIC-10	Government Assistance—No Specific Relation to Operating Activities	A1483
SIC-15	Operating Leases—Incentives	A1487
SIC-25	Income Taxes—Changes in the Tax Status of an Entity or its Shareholders	A1491
SIC-27	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	A1495
SIC-29	Service Concession Arrangements: Disclosures	A1501
SIC-32	Intangible Assets—Web Site Costs	A1507

Glossary

Index