

Contents

	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	A87
IFRS 3 Business Combinations	A129
IFRS 4 Insurance Contracts	A179
IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	A209
IFRS 6 Exploration for and Evaluation of Mineral Resources	A229
IFRS 7 Financial Instruments: Disclosures	A241
IFRS 8 Operating Segments	A283
IFRS 10 Consolidated Financial Statements	A301
IFRS 11 Joint Arrangements	A357
IFRS 12 Disclosure of Interests in Other Entities	A387
IFRS 13 Fair Value Measurement	A415
International Accounting Standards	
IAS 1 Presentation of Financial Statements	A463
IAS 2 Inventories	A503
IAS 7 Statement of Cash Flows	A519
IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	A533
IAS 10 Events after the Reporting Period	A553
IAS 11 Construction Contracts	A565
IAS 12 Income Taxes	A577
IAS 16 Property, Plant and Equipment	A619
IAS 17 Leases	A643
IAS 18 Revenue	A665
IAS 19 Employee Benefits	A677
IAS 20 Accounting for Government Grants and Disclosure of Government Assistance	A727

continued...

...continued

IAS 21	The Effects of Changes in Foreign Exchange Rates	A737
IAS 23	Borrowing Costs	A759
IAS 24	Related Party Disclosures	A769
IAS 26	Accounting and Reporting by Retirement Benefit Plans	A783
IAS 27	Separate Financial Statements	A795
IAS 28	Investments in Associates and Joint Ventures	A807
IAS 29	Financial Reporting in Hyperinflationary Economies	A823
IAS 32	Financial Instruments: Presentation	A833
IAS 33	Earnings per Share	A877
IAS 34	Interim Financial Reporting	A903
IAS 36	Impairment of Assets	A921
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	A973
IAS 38	Intangible Assets	A997
IAS 39	Financial Instruments: Recognition and Measurement	A1033
IAS 40	Investment Property	A1133
IAS 41	Agriculture	A1157

Interpretations

IFRIC 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	A1171
IFRIC 2	Members' Shares in Co-operative Entities and Similar Instruments	A1179
IFRIC 4	Determining whether an Arrangement contains a Lease	A1191
IFRIC 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	A1201
IFRIC 6	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment	A1209
IFRIC 7	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	A1215
IFRIC 9	Reassessment of Embedded Derivatives	A1221
IFRIC 10	Interim Financial Reporting and Impairment	A1227
IFRIC 12	Service Concession Arrangements	A1233
IFRIC 13	Customer Loyalty Programmes	A1245
IFRIC 14	IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	A1253

continued...

...continued

IFRIC 15	Agreements for the Construction of Real Estate	A1261
IFRIC 16	Hedges of a Net Investment in a Foreign Operation	A1269
IFRIC 17	Distributions of Non-cash Assets to Owners	A1283
IFRIC 18	Transfers of Assets from Customers	A1291
IFRIC 19	Extinguishing Financial Liabilities with Equity Instruments	A1299
IFRIC 20	Stripping Costs in the Production Phase of a Surface Mine	A1307
IFRIC 21	Levies	A1315
SIC-7	Introduction of the Euro	A1323
SIC-10	Government Assistance—No Specific Relation to Operating Activities	A1327
SIC-15	Operating Leases—Incentives	A1331
SIC-25	Income Taxes—Changes in the Tax Status of an Entity or its Shareholders	A1335
SIC-27	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	A1339
SIC-29	Service Concession Arrangements: Disclosures	A1345
SIC-31	Revenue—Barter Transactions Involving Advertising Services	A1351
SIC-32	Intangible Assets—Web Site Costs	A1355

Glossary

Index