

OVERVIEW OF CONTENTS

About this publication

Abbreviations

Acknowledgements

1. Background	3
1.1 Introduction	3
1.2 Conceptual Framework	15
2. General issues	25
2.1 Form and components of financial statements	25
2.2 Changes in equity	37
2.3 Statement of cash flows	43
2.4 Fair value measurement	57
2.5 Consolidation	125
2.6 Business combinations	215
2.7 Foreign currency translation	301
2.8 Accounting policies, errors and estimates	335
2.9 Events after the reporting period	349
2.10 Hyperinflation	359
3. Statement of financial position	375
3.1 General	375
3.2 Property, plant and equipment	383
3.3 Intangible assets and goodwill	415
3.4 Investment property	439
3.5 Associates and the equity method	463
3.6 Joint arrangements	515
3.7 [Not used]	
3.8 Inventories	553
3.9 Biological assets	577
3.10 Impairment of non-financial assets	585
3.11 [Not used]	
3.12 Provisions, contingent assets and liabilities	647
3.13 Income taxes	705
4. Statement of profit or loss and OCI	807
4.1 General	807
4.2 Revenue	821
4.3 Government grants	885
4.4 Employee benefits	899

4.5	Share-based payments	973
4.6	Borrowing costs	1069
5.	Special topics	1079
5.1	Leases	1079
5.2	Operating segments	1131
5.3	Earnings per share	1157
5.4	Non-current assets held for sale and discontinued operations	1191
5.5	Related party disclosures	1211
5.6A	Investment entities	1229
5.7	Non-monetary transactions	1247
5.8	Accompanying financial and non-financial information	1257
5.9	Interim financial reporting	1265
5.10	[Not used]	
5.11	Extractive activities	1287
5.12	Service concession arrangements	1307
5.13	Common control transactions and Newco formations	1337
6.	First-time adoption of IFRS	1379
6.1	First-time adoption of IFRS	1379
7.	Financial instruments	1463
7.1	Scope and definitions	1463
7.2	Derivatives and embedded derivatives	1489
7.3	Equity and financial liabilities	1515
7.4	Classification of financial assets and financial liabilities	1571
7.5	Recognition and derecognition	1595
7.6	Measurement and gains and losses	1633
7.7	Hedge accounting	1687
7.8	Presentation and disclosures	1789
7A	Financial instruments: IFRS 9	1823
8.1	Insurance contracts	1875
Reproduced chapter (Volume 2 only)		1893
2.4	Fair value measurement	R57
Appendices and index		A1
Appendix I: Currently effective requirements and forthcoming requirements		A3
Appendix II: Table of concordance		A11
Appendix III: List of examples		A13
Index		A39