

Table of Contents

Volume A, Part 1

Introduction	xxi
A1 About International Financial Reporting Standards	1
A2 Conceptual framework for financial reporting	15
A3 First-time adoption of IFRSs	33
A4 Presentation of financial statements	165
A5 Accounting policies, changes in accounting estimates and errors	267
A6 Fair value measurement	293
A7 Property, plant and equipment	429
A8 Investment property	501
A9 Intangible assets	533
A10 Impairment of assets	593
A11 Inventories	679
A12 Provisions, contingent liabilities and contingent assets	707
A13 Income taxes	767
A14 Revenue from contracts with customers	929
A15 Employee benefits	1149
A16 Share-based payment	1247

Volume A, Part 2

A17 Leases	1437
A18 Borrowing costs	1579
A19 The effects of changes in foreign exchange rates	1605

Table of Contents

A20 Non-current assets held for sale and discontinued operations	1663
A21 Statement of cash flows	1747
A22 Events after the reporting period	1787
A23 Related party disclosures	1805
A24 Consolidated financial statements	1835
A25 Business combinations	1981
A26 Investments in associates and joint ventures	2125
A27 Joint arrangements	2189
A28 Disclosure of interests in other entities	2251
A29 Separate financial statements	2285
A30 Operating segments	2309
A31 Earnings per share	2349
A32 Interim financial reporting	2435
A33 Management commentary	2489
A34 Integrated reporting	2501
A35 Service concession arrangements	2539
A36 Government grants	2591
A37 Financial reporting in hyperinflationary economies	2609
A38 Agriculture	2631
A39 Insurance contracts	2651
A40 Exploration for and evaluation of mineral resources	2685
A41 Accounting and reporting by retirement benefit plans	2701
A42 Regulatory deferral accounts	2715

Appendix A1	Revenue (IAS 18)	2741
Appendix A2	Construction contracts (IAS 11)	2833
Appendix A3	Service concession arrangements (entities applying IAS 18 and IAS 11)	2859
Appendix A4	Leases (IAS 17)	2911
Appendix A5	Investment property (entities applying IAS 17)	2981
Appendix A6	IFRS for small and medium-sized entities	3017
Index		3051

<http://www.pbookshop.com>