

Contents

	Page
<i>International standards and interpretations</i>	P011
Volume one	
1 Introduction, accounting principles and applicability of IFRS (Conceptual framework).....	1001
2 First-time adoption of IFRS.....	2001
3 Accounting policies, accounting estimates and errors.....	3001
4 Presentation of financial statements.....	4001
5 Fair value.....	5001
6 Related party disclosures.....	6001
7 Cash flow statements.....	7001
8 Operating segments.....	8001
9 Events after the reporting period and financial commitments.....	9001
10 Hyper-inflation.....	10001
11 Revenue from contracts with customers.....	11001
12 Employee benefits.....	12001
13 Share-based payments.....	13001
14 Taxation.....	14001
15 Lease accounting.....	15001
16 Provisions, contingent liabilities and contingent assets.....	16001
17 Government grants.....	17001
18 Chapter number not used	
19 Chapter number not used	
20 Chapter number not used	
21 Intangible assets.....	21001
22 Property, plant and equipment.....	22001
23 Investment property.....	23001
24 Impairment of assets.....	24001
25 Inventories.....	25001



Contents

Volume two

26	Consolidated financial statements.....	26001
27	Investment entities.....	27001
28	Separate financial statements.....	28001
29	Business combinations.....	29001
30	Disposal of subsidiaries, business combinations and non-current assets.....	30001
31	Equity accounting.....	31001
32	Joint arrangements.....	32001
33	Agriculture.....	33001
34	Service concession arrangements.....	34001
35	Chapter number not used	
36	Chapter number not used	
37	Chapter number not used	
38	Chapter number not used	
39	Chapter number not used	
40	Introduction to financial instruments – objectives, definitions and scope (IFRS 9 version).....	40001
41	IFRS 9: classification and measurement.....	41001
42	Embedded derivatives in host contracts.....	42001
43	Financial liabilities and equity (IFRS 9 version).....	43001
44	Recognition and de-recognition.....	44001
45	IFRS 9: Impairment.....	45001
46	IFRS 9: Hedge accounting.....	46001
47	Presentation and disclosure of financial instruments (IFRS 9).....	47001
48	Earnings per share (IAS 33).....	48001
49	Foreign currencies.....	49001
50	Insurance.....	50001
51	Share capital and reserves.....	51001
	Index.....	I001

Chapter 1

consolidated financial statements and similar instruments

International standard

IFRS

International standards

IFRS 1	First-time adoption of IFRS
IFRS 2	Share-based payment
IFRS 3	Business combinations
IFRS 4	Insurance contracts
IFRS 5	Non-current assets held for sale
IFRS 6	Exploration for and evaluation of mineral resources
IFRS 7	Financial instruments: disclosures
IFRS 8	Operating segments
IFRS 9	Financial instruments
IFRS 10	Consolidated financial statements
IFRS 11	Joint arrangements
IFRS 12	Disclosure of interests in related parties
IFRS 13	Fair value measurement
IFRS 14	Regulatory deferral accounts
IFRS 15	Revenue from contracts with customers
IFRS 16	Leases
IAS 1	Presentation of financial statements
IAS 2	Inventories
IAS 7	Cash flow statements
IAS 8	Accounting policies, changes in accounting estimates and errors
IAS 10	Events after the balance sheet date
IAS 11	Construction contracts
IAS 12	Income taxes
IAS 16	Property, plant and equipment
IAS 17	Leases
IAS 18	Revenue
IAS 19	Employee benefits
IAS 20	Accounting for government grants
IAS 21	The effects of changes in foreign exchange rates
IAS 23	Borrowing costs
IAS 24	Related-party disclosures
IAS 26	Accounting and reporting for retirement benefit plans
IAS 27	Consolidated and separate financial statements
IAS 28	Investment in associates
IAS 29	Financial reporting in hyperinflationary economies
IAS 31	Interests in joint ventures
IAS 32	Financial instruments: presentation
IAS 33	Earnings per share
IAS 34	Interim financial reporting
IAS 36	Impairment of assets
IAS 37	Provisions, contingent liabilities and contingent assets
IAS 38	Intangible assets
IAS 39	Financial instruments: recognition and measurement
IAS 40	Investment property
IAS 41	Agriculture