

Contents

Volume one

	Page
1 Introduction, accounting principles and applicability of IFRS (Conceptual framework).....	1001
2 First-time adoption of IFRS (IFRS 1).....	2001
3 Accounting policies, accounting estimates and errors (IAS 8).....	3001
4 Presentation of financial statements (IAS 1).....	4001
5 Fair value (IFRS 13).....	5001
6 Related party disclosures (IAS 24).....	6001
7 Cash flow statements (IAS 7).....	7001
8 Operating segments (IFRS 8).....	8001
9 Events after the reporting period and financial commitments (IAS 10).....	9001
10 Hyper-inflation (IAS 29).....	10001
11 Revenue from contracts with customers (IFRS 15).....	11001
12 Employee benefits (IAS 19).....	12001
13 Share-based payments (IFRS 2).....	13001
14 Taxation (IAS 12).....	14001
15 Leases (IFRS 16).....	15001
16 Provisions, contingent liabilities and contingent assets (IAS 37).....	16001
17 Government grants (IAS 20).....	17001
18 Chapter number not used	
19 Chapter number not used	
20 Chapter number not used	
21 Intangible assets (IAS 38).....	21001
22 Property, plant and equipment (IAS 16).....	22001
23 Investment property (IAS 40).....	23001
24 Impairment of assets (IAS 36).....	24001
25 Inventories (IAS 2).....	25001
26 Consolidated financial statements (IFRS 10).....	26001
27 Investment entities (IFRS 10).....	27001
28 Separate financial statements (IAS 27).....	28001

IAS 31	Earnings per share
IAS 34	Interim financial reporting
IAS 35	Impairment of assets
IAS 37	Provisions, contingent liabilities and contingent assets
IAS 38	Intangible assets
IAS 39	Financial instruments: Recognition and measurement

Volume two

29	Business combinations (IFRS 3).....	29001
30	Disposal of subsidiaries, businesses and non-current assets (IFRS 5).....	30001
31	Equity accounting (IAS 28).....	31001
32	Joint arrangements (IFRS 11).....	32001
33	Agriculture (IAS 41).....	33001
34	Service concession arrangements (IFRIC 12).....	34001
35	Interim financial reporting (IAS 34).....	35001
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 (IAS 39, IFRS 9, IAS 32, IFRS 7).....	40001
41	Embedded derivatives in host contracts (IFRS 9).....	41001
42	Classification and measurement (IFRS 9).....	42001
43	Financial liabilities and equity (IFRS 9, IAS 32).....	43001
44	Recognition and de-recognition (IFRS 9, IAS 39).....	44001
45	Impairment (IFRS 9).....	45001
46	Hedge accounting (IFRS 9).....	46001
47	Presentation and disclosure of financial instruments (IFRS 9, IFRS 7).....	47001
48	Earnings per share (IAS 33).....	48001
49	Foreign currencies (IAS 21).....	49001
50	Insurance contracts (IFRS 4).....	50001
50A	Insurance contracts (IFRS 17).....	50A001
51	Share capital and reserves (IAS 1, IAS 32, IFRS 9 (IAS 39)).....	51001
Appendix 1		
	Business combinations under common control, transfers of investments within groups and capital re-organisations.....	App 1001
Appendix 2		
	Preparation of combined and carve out financial statements.....	App 2001
Appendix 3		
	IBOR Reform Amendments.....	App 3001
	Index.....	1001

International standards and interpretations

International standards

IFRS 1	First-time adoption of International Financial Reporting Standards
IFRS 2	Share-based payment
IFRS 3	Business combinations
IFRS 4	Insurance contracts
IFRS 5	Non-current assets held for sale and discontinued operations
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 other entities
IFRS 13	Fair value measurement
IFRS 14	Regulatory deferral accounts
IFRS 15	Revenue from contracts with customers
IFRS 16	Leases
IFRS 17	Insurance contracts
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 and disclosure of government assistance
IAS 21	The effects of changes in foreign exchange rates
IAS 23	Borrowing costs
IAS 24	Related-party disclosures
IAS 26	Accounting and reporting by retirement benefit plans
IAS 27	Consolidated and separate financial statements
IAS 28	Investment in associates
IAS 29	Financial reporting in hyper-inflationary 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