

IFRS - An Accounting Viewpoint

Framework Introduction and Presentation

Introduction to IFRS

Conceptual framework for financial reporting

IFRS 1 First Time Adoption of International Financial Reporting Standards

IAS 1 Presentation of Financial Statements

IAS 7 Statement of Cash Flows

IAS 10 Events after the Reporting Period

IAS 24 Related Party Disclosures

IAS 33 Earning Per Share

IFRS 5 Non-current Assets Held for Sale and Discontinued Operations

IFRS 8 Operating Segments

Specific topics

Group Financial Statements

IFRS 3 Business Combinations

IFRS 10 Consolidated Financial Statements

IFRS 11 Joint Arrangements

IFRS 12 Disclosure of Interests in Other Entities

IAS 21 The Effects of Changes in Foreign Exchange Rates

IAS 28 Invesments in Associates and Joint Ventures

Hedge Accounting

IFRS 9 Financial Instruments: Hedge Accounting; Derivative Contract

IFIRC 16 Hedges of a Net Investment in a Foreign Operation

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IAS 20 Accounting for Government Grants and Disclosure of Government Assistance

AS 40 Investment Property

IAS 41 Agriculture

IFRS 6 Exploration for and Evaluation of Mineral Resources

IFRS 13 Fair value measurement

IFRIC 12 Service Concession Arrangements

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Statement of Financial Position

Assets

IAS 2 Inventories

IAS 16 Property, Plant and Equipment

IAS 36 Impairment of Assets

IAS 38 Intangible Assets

Liabilities

IAS 12 Income Taxes

IAS 19 Employee Benefits

IAS 37 Provision, Contigent Liabilities and Contigent Assets

IFRS 2 Shared-base Payment

Statement of Profit or Loss & OCI

IAS 23 Borrowing Costs

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IFRS 16 Leases

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IAS 39 Financial Instruments: Recognition and Measurement

IFRS 7 Financial Instruments: Disclosures

IFRS 9 Financial Instruments

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