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IFRS – An Accounting Viewpoint

1 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

2 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
IFRS 15	Revenue from Contracts with Customers
IFRS 16	Leases

Financial Instruments

IAS 32	Financial Instruments: Prensentation
IAS 39	Financial Instruments: Recognition and Measurement
IFRS 7	Financial Instruments: Disclosures
IFRS 9	Financial Instruments

3 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

Others

IAS 20	Accounting for Government Grants and Disclosure of Government Assistance
IAS 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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