

1	Introduction to International Financial Reporting Standards	1
2	Conceptual Framework	15
3	Presentation of Financial Statements	41
4	Statement of Financial Position	63
5	Statements of Profit or Loss and Other Comprehensive Income, and Changes in Equity	77
6	Statement of Cash Flows	99
7	Accounting Policies, Changes in Accounting Estimates and Errors	117
8	Inventories	139
9	Property, Plant and Equipment	157
10	Borrowing Costs	185
11	Intangible Assets	193
12	Investment Property	223
13	Impairment of Assets and Non-Current Assets Held for Sale	237
14	Consolidations, Joint Arrangements, Associates and Separate Financial Statements	259
15	Business Combinations	311
16	Shareholders' Equity	363
17	Share-Based Payment	385
18	Current Liabilities, Provisions, Contingencies and Events After the Reporting Period	419
19	Employee Benefits	451
20	Revenue from Contracts with Customers	477
21	Government Grants	517
22	Leases	531
23	Foreign Currency	561
24	Financial Instruments	593
25	Fair Value	723

26	Income Taxes	751
27	Earnings Per Share	789
28	Operating Segments	807
29	Related Party Disclosures	827
30	Accounting and Reporting by Retirement Benefit Plans	841
31	Agriculture	849
32	Extractive Industries	865
33	Accounting for Insurance Contracts	875
34	Interim Financial Reporting	899
35	Hyperinflation	919
36	First-Time Adoption of International Financial Reporting Standards	929
	<i>Index</i>	961