

[Listing of International Financial Reporting Standards](#)

International Financial Reporting Standards are developed by the **International Accounting Standards Board**. Access to IFRS technical summaries and unaccompanied standards (the core standards, excluding content such as basis for conclusions) is available for free from the IASB website. To learn more, click on the link above.

Following is a list of the standards as issued at January 1, 2011:

Preface Framework

IFRS

- **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 Assets
- **IFRS 7:** Financial Instruments: Disclosures
- **IFRS 8:** Operating Segments
- **IFRS 9:** Financial Instruments

IAS

- **IAS 1:** Presentation of Financial Statements
- **IAS 2:** Inventories
- **IAS 7:** Statement of Cash Flows
- **IAS 8:** Accounting Policies, Changes in Accounting Estimates and Errors
- **IAS 10:** Events After the Reporting Period
- **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:** Investments 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

IFRIC

- **IFRIC 1:** Changes in Existing Decommissioning, Restoration and Similar Liabilities
- **IFRIC 2:** Members' Shares in Co-operative Entities and Similar Instruments
- **IFRIC 4:** Determining Whether an Arrangement Contains a Lease
- **IFRIC 5:** Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
- **IFRIC 6:** Liabilities Arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment
- **IFRIC 7:** Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies
- **IFRIC 10:** Interim Financial Reporting and Impairment
- **IFRIC 12:** Service Concession Arrangements
- **IFRIC 13:** Customer Loyalty Programmes
- **IFRIC 14:** IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
- **IFRIC 15:** Agreements for the Construction of Real Estate
- **IFRIC 16:** Hedges of a Net Investment in a Foreign Operation
- **IFRIC 17:** Distributions of Non-cash Assets to Owners
- **IFRIC 18:** Transfers of Assets from Customers
- **IFRIC 19:** Extinguishing Financial Liabilities with Equity Instruments

SIC

- **SIC 7:** Introduction of the Euro
- **SIC 10:** Government Assistance – No Specific Relation to Operating Activities
- **SIC 12:** Consolidation – Special Purpose Entities
- **SIC 13:** Jointly Controlled Entities – Non-Monetary Contributions by Venturers
- **SIC 15:** Operating Leases – Incentives
- **SIC 25:** Income Taxes – Changes in the Tax Status of an Enterprise or its Shareholders
- **SIC 27:** Evaluating the Substance of Transactions in the Legal Form of a Lease
- **SIC 29:** Service Concession Arrangements: Disclosures
- **SIC 31:** Revenue – Barter Transactions Involving Advertising Services
- **SIC 32:** Intangible Assets – Web Site Costs