IFRS® Accounting Standards

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This edition is issued in three parts

PART A

contains the text of IFRS Accounting Standards including IAS[®] Standards, IFRIC[®] Interpretations and SIC[®] Interpretations, together with the *Conceptual Framework for Financial Reporting* and a summary of changes since the previous edition (Glossary included)

See also Parts B and C of this edition:

Part B

contains the illustrative examples and implementation guidance that accompany the IFRS Accounting Standards, together with IFRS practice statements

Part C

contains the bases for conclusions that accompany the IFRS Accounting Standards, the Conceptual Framework for Financial Reporting and IFRS practice statements, together with the Constitution and Due Process Handbook of the IFRS Foundation IFRS[®] Accounting Standards together with their accompanying documents are issued by the International Accounting Standards Board (IASB).

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