This is the official edition of the authoritative pronouncements of the International Accounting Standards Board (IASB) as issued at 1 January 2023. This product is a printed, bound volume.

New in this edition:
- one Accounting Standard newly required in IFRS 17 Insurance Contracts;
- amendments to eight Accounting Standards, issued in Classification of Liabilities as Current or Non-current—Deferral of Effective Date, Definition of Accounting Estimates, Disclosure of Accounting Policies and Deferred Tax related to Assets and Liabilities arising from a Single Transaction;
- amendments to seven Accounting Standards following the issuance of IFRS 17;
- Lease Liability in a Sale and Leaseback, which amended IFRS 16 Leases; and
- Non-current Liabilities with Covenants, which amended IAS 1 Presentation of Financial Statements.

The IFRS Accounting Standards in this edition have been annotated with extensive cross-references, explanatory notes and IFRS Interpretations Committee agenda decisions to help users apply the Accounting Standards.

Available in a set of three volumes: Part A (Required Standards and the Conceptual Framework for Financial Reporting), Part B (Accompanying Guidance and IFRS Practice Statements) and Part C (Bases for Conclusions), sold together as one set.

Readers seeking the text of the Accounting Standards required for accounting periods beginning on 1 January 2023 (that is, all Standards with an effective date on or before 1 January 2023) should refer to The IFRS Accounting Standards—Required 1 January 2023, published in January 2023.

This edition is ideal for readers who wish to work with the Accounting Standards that are currently in effect and those that will come into effect at a later date.

This edition contains the Accounting Standards issued by the IASB at 31 December 2022. These Accounting Standards include changes that are not yet required at 1 January 2023.

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