



IFRS Accounting Standards— Annotated Required 2023

This is the official edition of the authoritative pronouncements of the International Accounting Standards Board as required at 1 January 2023, including only the changes required by that date. This product is a printed bound volume.



Readers seeking the text of Accounting Standards issued as of 1 January 2023, including those with an effective date after 1 January 2023, should refer to *IFRS[®] Accounting Standards—Issued at 1 January 2023* and in *The Annotated IFRS[®] Accounting Standards—Standards issued at 1 January 2023*.

Extensive cross-references and other annotations guide readers through each Standard and its related Standards; accompanying illustrative examples and implementation guidance; and its basis for conclusions. IFRS Interpretations Committee agenda decisions issued up to 31/12/2022 are included as annotations.

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

The documents and amendments in this edition are effective from 1 January 2023 and include:

- one Accounting Standard newly required in 2023, 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 relating to Assets and Liabilities arising from a Single Transaction*;
- amendments to seven Accounting Standards as a consequence of the issue of IFRS 17.

Accounting Standards and amendments to Accounting Standards issued by 31 December 2022 with an effective date after 1 January 2023 are excluded from this edition; they will be reproduced in *IFRS[®] Accounting Standards—Issued at 1 January 2023* and in *The Annotated IFRS[®] Accounting Standards—Standards issued at 1 January 2023*.

Publication Date: January 2023
ISBN: 978-1-914113-73-4
Product Code: 2167
Price: £112 plus shipping

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