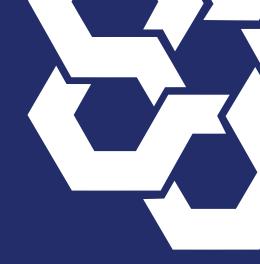
## Required



# IFRS<sup>®</sup> Accounting Standards 2024



This is the new official edition of the authoritative pronouncements of the International Accounting Standards Board as required at 1 January 2024. For accounting periods beginning on 1 January 2024, excluding changes not yet required. This product is a printed bound volume.

This new edition does not contain IFRS Accounting Standards or changes to IFRS Accounting Standards with effective dates after 1 January 2024. Readers seeking the text of Accounting Standards issued as of 31 December 2023 with an effective date after 1 January 2024 should refer to *IFRS® Accounting Standards—Issued at 1 January 2024* and the *Annotated IFRS® Accounting Standards—Issued at 1 January 2024*.

#### The documents and amendments in this edition are effective from 1 January 2024 and include:

- Classification of Liabilities as Current or Non-current
- Lease Liability in a Sale and Leaseback
- Non-current Liabilities with Covenants
- Supplier Finance Arrangements
- International Tax Reform—Pillar Two Model Rules

#### Available in three volumes:

- Part A: Required Standards and the Conceptual Framework for Financial Reporting;
- Part B: Accompanying Guidance and IFRS Practice Statements;
- Part C: Bases for Conclusions All three volumes are sold together as a single set.

### Purchase your copy at: shop.ifrs.org

#### Available in various formats:



Print Edition Published: January 2024 ISBN: 978-1-914113-95-6 Product Code: 2187 Price: £99 plus shipping



PDF Download Published: January 2024 ISBN: 978-1-914113-95-6 Product Code: 2188 Price: £99 download



PDF & Print Bundle Published: January 2024 ISBN: 978-1-914113-95-6 Product Code: 2189 Price: £164 plus shipping

For more information, email us at: customerservices@ifrs.org or call our customer services team on: +44 (0)20 7332 2730

