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Accounting Standards

Accounting Standards (AS) – Course Syllabus

1. The nature and operations of the IASB

- The origins of the International Accounting Standards Board (IASB®, 'the Board')
- The structure of the IFRS Foundation
- International Accounting Standards (IAS® Standards), and International Financial Reporting Standards (IFRS® Standards) that are currently in issue

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- The purpose of financial statements – The Conceptual Framework for Financial Reporting.

2. The status and use of IFRS standards around the world

- A brief summary of the adoption of International Financial Reporting Standards (IFRS® Standards) in different jurisdictions
- The growth of the International Accounting Standards Board (IASB®, 'the Board') and IFRS Standards
- IFRS Standards and small and medium-sized entities.

3. Revenue, presentation and profit

- IAS 1 Presentation of Financial Statements
- IFRS 15 Revenue from Contracts with Customers
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

4. Accounting for non-current assets

- IAS 16 Property, Plant and Equipment
- IAS 40 Investment Property
- IAS 23 Borrowing Costs
- IFRS 5 Non-current Assets Held for Sale and Discontinued Operations

5. Accounting for assets, impairments and grants

- IAS 38 Intangible Assets
- IAS 36 Impairment of Assets
- IAS 20 Accounting for Government Grants and Disclosure of Government Assistance
- IAS 2 Inventories

6. Accounting for leases and specialised assets

- IFRS 16 Leases
- IAS 41 Agriculture
- IFRS 6 Exploration and Evaluation of Mineral Resources

7. Accounting for financial instruments

- IAS 32 Financial Instruments: Presentation
- IFRS 9 Financial Instruments
- IFRS 7 Financial Instruments: Disclosures
- IFRS 13 Fair Value Measurement
- IFRS 4 and IFRS 17 Insurance Contracts

8. Accounting for liabilities

- IAS 37 Provisions, Contingent Liabilities and Contingent Assets
- IAS 19 Employee Benefits
- IAS 12 Income Taxes
- IFRS 2 Share-based Payment

9. Group accounting – part 1

- IFRS 10 Consolidated Financial Statements
- IAS 27 Separate Financial Statements
- IFRS 3 Business Combinations

10. Group accounting – part 2

- IFRS 11 Joint Arrangements
- IAS 28 Investments in Associates and Joint Ventures

- IFRS 12 Disclosure of Interests in Other Entities
- IAS 21 The Effects of Changes in Foreign Exchange Rates
- IAS 29 Financial Reporting in Hyperinflationary Economies

11. Disclosure and other Standards

- IAS 7 Statement of Cash Flows
- IFRS 8 Operating Segments
- IAS 24 Related Party Disclosures
- IAS 33 Earnings Per Share
- IAS 34 Interim Financial Reporting
- IAS 10 Events after the Reporting Period
- IFRS 1 First-time Adoption of IFRS

12. Principal differences between IFRS Standards and UK GAAP

13. Current issues in IFRS Standards

- Convergence of IFRS Standards with US GAAP
- Convergence of IFRS Standards with UK GAAP
- The work plan of the International Accounting Standards Board