

International Financial Reporting Standards (IFRS) Expert

Field	Chapters
1st Axis: Financial Reporting and sub-Consequent Events	Chapter 1: Conceptual framework for prepare and presentation the financial statements
	Chapter 2: IAS (1): presentation of financial statements
	Chapter 3: IAS (7): Statement of cash flows
	Chapter 4: IAS (8): Accounting policies, changes in accounting estimates
	Chapter 5: IAS (10): Events after the reporting period
	Chapter 6: IAS (34): Interim financial reporting
	Chapter 7: IAS (37): Revisions, contingent liabilities and contingent assets
2nd Axis: Recognition and Measurement for Non-current Assets	Chapter 8: IAS (16): Property, plant and equipment
	Chapter 9: IAS (23): Borrowing costs
	Chapter 10: IAS (36): Impairment of assets
	Chapter 11: IAS (38): Intangible assets
	Chapter 12: IAS (40): Investment property
	Chapter 13: IFRS (5): Non- current assets held for sale and discontinued operations
3rd Axis: Business Combinations	Chapter 14: IFRS (3): Business combinations
	Chapter 15: IFRS (10): Consolidated financial Statements
	Chapter 16: IAS (27): Separate financial statements
	Chapter 17: IAS (28): Investment in associate and joint ventures
	Chapter 18: IAS (21): The effect of changes in foreign exchange rates
4th Axis: Financial Instruments	Chapter 19: IAS (32): Financial instruments : presentation
	Chapter 20: IAS (39): Financial instruments: recognition and measurement
	Chapter 21: IFRS (9): Financial instruments
	Chapter 22: IFRS (7): Financial instruments: Disclosures
5th Axis: Specialized Segments	Chapter 23: IAS (11): Constructions Contracts
	Chapter 24: IAS (41): Agriculture
	Chapter 25: IFRS (4): Insurance contracts
	Chapter 26: IFRS (6): Exploration for and evaluation of mineral resources
6th Axis: Recognition and Measurement for Financial Statements	Chapter 27: IAS (2): Inventories
	Chapter 28: IAS (17): Leases
	Chapter 29: IAS (18): Revenue
	Chapter 30: IAS (19): Employees benefits
	Chapter 31: IAS (26): Accounting and reporting by retirement benefit plans
	Chapter 32: IAS (20): Accounting for government grants and disclosure of government assistance
	Chapter 33: IAS (29): Financial reporting in hyperinflationary economies

	Chapter 34: IAS (12): Income taxes
	Chapter 35: IFRS (1): First- time adoption of international financial reporting standards
	Chapter 36: IFRS (2): Share- based payment
7th Axis: Financial Statements Disclosure	Chapter 37: IAS (24): Related party disclosures
	Chapter 38: IAS (33): Earnings per share
	Chapter 39: IFRS (8): Financial instruments
	Chapter 40: IFRS (11): Joint arrangements
	Chapter 41: IFRS (12): Disclosure of interests in other entities
	Chapter 42: IFRS (13): Fair value measurement