

Table of Contents

About Wolters Kluwer	iii
About the Authors	v
About the Contributor.....	vii
Preface.....	ix
What's New in this Edition.....	x
1 Introduction	1
2 Basic Standard	15
3 ASBE 1 Inventories.....	33
4 ASBE 2 Long-Term Equity Investments.....	59
5 ASBE 3 Investment Property	79
6 ASBE 4 Fixed Assets	93
7 ASBE 5 Biological Assets.....	117
8 ASBE 6 Intangible Assets	127
9 ASBE 7 Exchange of Non-Monetary Assets	149
10 ASBE 8 Impairment of Assets.....	159
11 ASBE 9 Employee Benefits.....	183
12 ASBE 10 Enterprise Annuity Fund	193
13 ASBE 11 Share-Based Payment	203
14 ASBE 12 Debt Restructuring.....	221
15 ASBE 13 Contingencies	229
16 ASBE 14 Revenue	251
17 ASBE 15 Construction Contracts	303
18 ASBE 16 Government Grants	337
19 ASBE 17 Borrowing Costs.....	343
20 ASBE 18 Income Taxes.....	359
21 ASBE 19 Foreign Currency Translation	379
22 ASBE 20 Business Combinations	395
23 ASBE 21 Leases.....	425
24 ASBE 22 Recognition and Measurement of Financial Instruments	493
25 ASBE 23 Transfer of Financial Assets	537
26 ASBE 24 Hedge Accounting	557
27 ASBE 25 Direct Insurance Contracts	587
28 ASBE 26 Reinsurance Contracts.....	605
29 ASBE 27 Extraction of Petroleum and Natural Gas	617
30 ASBE 28 Changes in Accounting Policies and Estimates, and Corrections of Errors.....	633
31 ASBE 29 Events after the Balance Sheet Date.....	659
32 ASBE 30 Presentation of Financial Statements	677
33 ASBE 31 Cash Flow Statements	703
34 ASBE 32 Interim Financial Reporting	739
35 ASBE 33 Consolidated Financial Statements	751
36 ASBE 34 Earnings per Share	829
37 ASBE 35 Segment Reporting	859

38	ASBE 36 Related Party Disclosures	869
39	ASBE 37 Presentation of Financial Instruments	885
40	ASBE 38 First-Time Adoption of Accounting Standards for Business Enterprises	937
41	ASBE 39 Fair Value Measurement	949
42	ASBE 40 Joint Arrangements	971
43	ASBE 41 Disclosure of Interests in other Entities	991
44	ASBE 42 Non-Current Assets and Disposal Groups Held for Sale and Discontinued Operations	1001
45	Accounting Standards for Small-Sized Enterprises	1017
	Index	1029