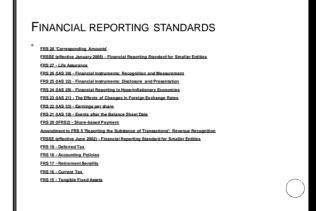


SSAP

 SSAP 25 - Segmental reporting SSAP 24 - Accounting for pension costs SSAP - SSAP 21 (Guidence Notes): Accounting for Leases and Hire Purchase Contracts SSAP 21 - Accounting for leases and hire purchase contracts SSAP 20 - Foreign currency translation SSAP 19 - Accounting for investment properties SSAP 17 - Accounting for post balance sheet events SSAP 15 - Status of SSAP 15 SSAP 13 - Accounting for research and development SSAP 9 - Stocks and long-term contracts SSAP 5 - Accounting for value added tax SSAP 4 - Accounting for government grants SSAP3 - Earnings per share (EPS) SSAP2 - Disclosure of Accounting Practice SSAP1 - Associated Companies (full disclosure)



INTERNATIONAL ACCOUNTING STANDARDS

- o International Accounting Standards Committee (IASC) 1973
- o International Accounting Standards Board (IASB) 2000
- o Focus on HARMONISATION
- Reliability
- o Comparability

INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

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- IFRS 1 First time Adoption of International Financial Reporting Standards

 IFRS 2 Share-based Payment

 IFRS 3 Business Combinations

 IFRS 4 Insurance Contracts (113)Full Text[14])

 IFRS 5 Devotorent Assets Held for Sale and Discontinued Operations ((15)Full Text[16])

 IFRS 4 Insurance Instruments: Disclosures (upmany)((15)Full Text[18])

 IFRS 5 Aborcurrent Assets Held for Sale and Discontinued Operations ((15)Full Text[18])

 IFRS 5 Aborcurrent Assets Held for Sale and Discontinued Operations ((16)Full Text[18])

 IFRS 5 Aborcurrent Assets Held for Sale and Discontinued Operations ((16)Full Text[18])

 IFRS 5 Aborcurrent Assets Held for Sale and Discontinued Operations ((16)Full Text[18])

 IFRS 5 Principal Instruments: Disclosures (upmany)((12)Full Text[20])

 IAS 1: Presentation of Financial Statements. ((23) [24)Full text[25])

 IAS 2: Interretories((26) Full text (27))

 IAS 3: Costh Flow Statements (212) [140 text[29])

 IAS 3: Costhing Policies, Changes in Accounting Estimates and Errors (summary)((130) Full text[31])

 IAS 10: Events After the Balance Sheet Date (summary) (132) Full text[33])
- IAS 10: Events After the Balance Sheet Date (summary) ([32] Full text[33])
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