

The Annotated IFRS® Accounting Standards

**Accounting Standards required for accounting periods
beginning on or after 1 January 2024,
excluding changes not yet required**

This edition is issued in three parts

PART A

contains the annotated text of IFRS Accounting Standards including IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, together with the *Conceptual Framework for Financial Reporting* and a summary of changes since the previous edition (Glossary included)

See also Parts B and C of this edition:

Part B

contains the annotated illustrative examples and implementation guidance that accompany the IFRS Accounting Standards, together with the annotated IFRS practice statements

Part C

contains the annotated bases for conclusions that accompany the IFRS Accounting Standards, the Conceptual Framework for Financial Reporting and IFRS practice statements, together with the Constitution and Due Process Handbook of the IFRS Foundation

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