

Index

The index to this volume is a comprehensive index. It references not only all International Financial Reporting Standards—IFRSs, IASs and Interpretations—but also all related documentation including Bases for Conclusions, Implementation Guidance, Application Guidance, Appendices and Illustrative Examples. In addition, it includes references to the IASC Foundation Constitution, the IASB *Framework* and the IFRS and IFRIC *Prefaces* and the Due Process Handbooks for the IASB and the IFRIC

References to IFRSs, IASs, Interpretations and supporting documentation are by Standard number and paragraph number. This method provides an absolute reference rather than a relative one. The index uses prefix notations to identify the document to which paragraphs and subparagraphs belong. These prefix notations are as follows:

Section	Prefix	Examples	Reference
International Financial Reporting Standards (IFRSs) 1–7	IF	IF1.1 –47A IF3.3A (c)	IFRS 1, paragraphs 1 to 47A IFRS 3, paragraph 3A subparagraph (c)
International Accounting Standards (IASs) 1–41	no prefix	12.26 (a) 37.10	IAS 12, paragraph 26 subparagraph (a) IAS 37, paragraph 10
Basis for Conclusions on IFRSs	BC	IF2.BC 19–22 IF4.BC 61(d)	Basis for Conclusions on IFRS 2, paragraphs BC19 to BC22 Basis for Conclusions on IFRS 4, paragraph BC61 subparagraph (d)
Basis for Conclusions on IASs	B, BC or BCZ	24.BC 8–14 36.BCZ 108–112	Basis for Conclusions on IAS 24, paragraphs BC8 to BC14 Basis for Conclusions on IAS 36, paragraphs BCZ108 to BCZ112
Implementation Guidance on IFRSs and IASs	IG	39.IG Q&A E.4.2 IF4.IG 6–10	Implementation Guidance on IAS 39 Q&A E.4.2, Implementation Guidance on IFRS 4, paragraphs IG6 to IG10
Illustrative Examples on IFRSs and IASs	IE	33.IE 1	IAS 33, Illustrative Example 1
Application Guidance	AG	32.AG 25–26 39.Appendix A AG84–93	Application Guidance on IAS 32, paragraphs AG25 to AG26 IAS 39.Appendix A: Application Guidance on IAS 39, paragraphs AG84 to AG93
Appendices to IFRSs and IASs	Appendix	IF1 Appendices A–C 36.Appendix A4	IFRS 1, Appendices A to C IAS 36, Appendix A, paragraph A4

Other prefixes are: IASC Foundation Constitution—**CN**; Preface to International Financial Reporting Standards—**IFRS Preface**; Due Process Handbook for the IASB—**DPH**; IFRIC Interpretation—**IFRIC**; SIC Interpretation—**SIC**; Due Process Handbook for the IFRIC—**IDPH**; IASB *Framework*—**F**.

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