International Financial Reporting Standards®

# A Guide through IFRS®

Official pronouncements issued at 1 July 2012 with extensive cross-references and other annotations. Includes IFRSs® with an effective date after 1 July 2012 but not the IFRSs® they will replace.

PART A the Conceptual Framework and requirements

**⊞IFRS**<sup>™</sup>

## **Guide Through Ifrs 2012**

**Sebastian Brünink** 

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