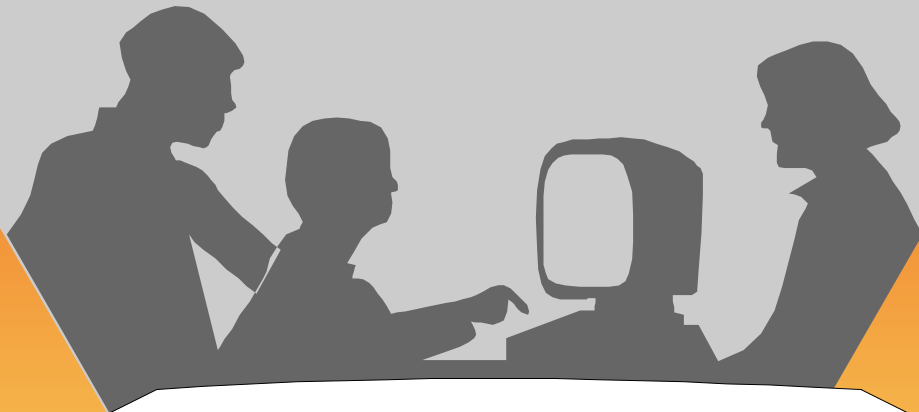


PFRS Briefing



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PHILIPPINE PFRS

IAS	PAS	TITLE
		PREFACE
		Framework for the Preparation and Presentation of Financial Statements
IAS 01	PAS 01	Presentation of Financial Statements
IAS 02	PAS 02	Inventories
IAS 07	PAS 07	CASH FLOW STATEMENTS
IAS 08	PAS 08	ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATES & ERRORS

IAS	PAS	TITLE
IAS 10	PAS 10	EVENTS AFTER BALANCE SHEET DATE
IAS 11	PAS 11	CONSTRUCTION CONTRACTS
IAS 12	PAS 12	INCOME TAXES
IAS 14	PAS 14	SEGMENT REPORTING
IAS 16	PAS 16	PROPERTY PLANT & EQUIPMENT
IAS 17	PAS 17	LEASES

IAS	PAS	TITLE
IAS 18	PAS 18	REVENUE
IAS 19	PAS 19	EMPLOYEE BENEFITS
IAS 20	PAS 20	GOVERNMENT GRANTS AND DISCLOSURE OF GOVERNMENT ASSISTANCE
IAS 21	PAS 21	THE EFFECTS OF CHANGES OF CHANGES IN FOREIGN EXCHANGE RATES
IAS 23	PAS 23	BORROWING COSTS
IAS 24	PAS 24	RELATED PARTY DISCLOSURES

IAS	PAS	TITLE
IAS 26	PAS 26	ACCOUNTING AND REPORTING BY RETIREMENT BENEFIT PLANS
IAS 27	PAS 27	CONSOLIDATED & SEPARATE FINANCIAL STATEMENTS
IAS 28	PAS 28	INVESTMENTS IN ASSOCIATES
IAS 29	PAS 29	FINANCIAL REPORTING IN HYPERINFLATIONARY ECONOMIES
IAS 30	PAS 30	DISCLOSURE IN THE FINANCIAL STATEMENTS OF BANKS & SIMILAR FINANCIAL INSTITUTIONS
IAS 31	PAS 31	INTEREST IN JOINT VENTURES

IAS	PAS	TITLE
IAS 32	PAS 32	FINANCIAL INSTRUMENTS: DISCLOSURE & PRESENTATION
IAS 33	PAS 33	EARNINGS PER SHARE
IAS 34	PAS 34	INTERIM REPORTING
IAS 36	PAS 36	IMPAIRMENT OF ASSETS
IAS 37	PAS 37	INTANGIBLES
IAS 38	PAS 38	PROVISIONS, CONTINGENT ASSETS AND CONTINGENT LIABILITIES
IAS 39	PAS 39	FINANCIAL INSTRUMENTS: RECOGNITION & MEASUREMENT
IAS 40	PAS 40	INVESTMENT PROPERTY
IAS 41	PAS 41	AGRICULTURE

IAS	PAS	TITLE
IFRS 1	PFRS 1	1ST TIME ADOPTION OF PHILIPPINE REPORTING STANDARDS
IFRS 2	PFRS 2	SHARE BASED PAYMENT
IFRS 3	PFRS 3	BUSINESS COMBINATIONS
IFRS 4	PFRS 4	INSURANCE CONTRACTS
IFRS 5	PFRS 5	NONCURRENT ASSETS HELD FOR SALE & DISCONTINUED OPERATIONS

