

THE ANNOTATED IFRS® STANDARDS

Contains the official pronouncements issued by the International Accounting Standards Board (the Board) at 1 July 2017 with extensive cross-references and other annotations. Includes Standards with an effective date after 1 July 2017 but not the Standards they will replace.

Question: *Why should people buy The Annotated IFRS Standards ('the Green Book') rather than the Red Book or the Blue Book?*

The Green Book is the most comprehensive of the three core publications; Green, Red and Blue Books. In the Green Book, the IFRS Standards (as issued at 1 July 2017) are helpfully accompanied by cross-references to other related Standards, Illustrative Examples and Bases for Conclusions. A unique aspect of the Green Book is that it contains agenda decisions of the IFRS Interpretations Committee—the reasons why certain items were not added to their standard-setting agenda. These are useful as they can include explanatory material referring to the applicable principles and requirements. Any users of IFRS Standards will find these cross-references and annotations helpful, from preparers to students and anyone in between.

Question: *What are the key benefits of the Green Book?*

This Guide will save you time. The thousands of cross-references will guide you to the appropriate paragraphs of IFRS Standards and the explanations and illustrations that accompany those paragraphs. Furthermore, the annotations clarify aspects of the original text.

Question: *How often is the Green Book published/updated?*

Up to, and including, the 1 July 2017 edition, printed editions have been published annually, usually in September, containing IFRS Standards issued by the Board at 1 July. An online HTML (eIFRS) version of the Green Book is also available for subscribers.

A PDF version was made available in June 2017 containing IFRS Standards issued by the Board at 1 January 2017.

For 2018 onwards, editions will be published annually, usually in February/March, containing IFRS Standards that are effective for the reporting period beginning on 1 January of the year of publication.

If you require any further information, please contact us by email: publications@ifrs.org