This is the official edition of the text of the International Accounting Standards Board’s authoritative pronouncements required for accounting periods beginning on 1 January 2018, with extensive cross-references and other annotations.

**Question:** Why should people buy ‘The Annotated IFRS® Standards—Standards Required 1 January 2018’ book rather than the ‘IFRS® Standards—Required 1 January 2018’ (Blue Book)?

*The Annotated IFRS Standards—Standards Required 1 January 2018* is the more comprehensive of the two publications. In this book, the IFRS Standards (as required at 1 January 2018) are helpfully accompanied by cross-references to other related Standards, Illustrative Examples and Bases for Conclusions. A unique aspect of the publication 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 Annotated IFRS® Standards?

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