CHANGES OF SUBSTANCE FROM THE 2012 EDITION OF THE HANDBOOK

Pronouncements Issued by the International Public Sector Accounting Standards Board

This Handbook contains the complete set of the International Public Sector Accounting Standards Board’s (IPSASB’s) pronouncements on public sector financial reporting.

References

This Handbook contains references to International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB). The approved text of the IASs and the IFRSs is that published by the IASB in the English language, and copies may be obtained directly from IFRS Publications Department, First Floor, 30 Cannon Street, London EC4M 6XH, United Kingdom.

E-mail: publications@ifrs.org
Internet: www.ifrs.org

Chapters 1–4 of the Conceptual Framework

Chapters 1–4 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities were approved in December 2012 and issued in January 2013.

Other Material that has Changed

The list of Accrual IPSASs on Issue at January 15, 2013 has been revised to include Table A which is a list of those IPSASs that are applicable to annual financial statements covering periods beginning on or after January 1, 2013 and Table B which is a list of those IPSASs that are applicable to annual financial statements covering periods beginning on or after January 1, 2014.