



17. IPSAS

- Piawaian-piawaian di bawah *International Public Sector Accounting Standards (IPSAS)* yang digubal dan dikeluarkan oleh *International Public Sector Accounting Standards Board (IPSASB)*
- IPSASB* adalah di bawah *International Federation of Accountants (IFAC)*.
- Bagi mendapatkan maklumat lebih terperinci mengenai IPSAS sila layari laman web <http://www.ifac.org/>



17. IPSAS



PETUNJUK :

1. IFAC = International Federation Accountants
2. IAASB = International Auditing And Assurance Standards Board
3. IAESB = International Accounting Education Standards Board
4. IESBA = International Ethics Standard Board for Accountants
5. PAIB = Professional Accountants in Business Committee
6. ISA = International Standards On Auditing
7. IPSAS = International Public Sector Accounting Standards



17. IPSAS

IPSAS 1—Presentation of Financial Statements

IPSAS 2—Cash Flow Statements

IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors

IPSAS 4—The Effects of Changes in Foreign Exchange Rates

IPSAS 5—Borrowing Costs

IPSAS 6—Consolidated and Separate Financial Statements

IPSAS 7—Investments in Associates

IPSAS 8—Interests in Joint Ventures

IPSAS 9—Revenue from Exchange Transactions

IPSAS 10—Financial Reporting in Hyperinflationary Economies

IPSAS 11—Construction Contracts

IPSAS 12—Inventories

IPSAS 13—Leases

IPSAS 14—Events After the Reporting Date

IPSAS 15—Financial Instruments: Disclosure and Presentation



17. IPSAS

IPSAS 16—Investment Property

IPSAS 17—Property, Plant, and Equipment

IPSAS 18—Segment Reporting

IPSAS 19—Provisions, Contingent Liabilities and Contingent Assets

IPSAS 20—Related Party Disclosures

IPSAS 21—Impairment of Non-Cash-Generating Assets

IPSAS 22—Disclosure of Information about the General

IPSAS 23—Revenue from Non-Exchange Transactions

IPSAS 24—Presentation of Budget Information in Financial Statements

IPSAS 25—Employee Benefits

IPSAS 26—Impairment of Cash-Generating Assets

IPSAS 27—Agriculture

IPSAS 28—Financial Instruments: Presentation

IPSAS 29—Financial Instruments: Recognition and Measurement

IPSAS 30—Financial Instruments: Disclosures

IPSAS 31—Intangible Assets

IPSAS 32—Service Concession Arrangements : Grantor