



## INTERNATIONAL FINANCIAL REPORTING STANDARDS 2 TO 6

# UNIT 2

# Unit 2: International Financial Reporting Standards 2 to 6

## PURPOSE UNIT 2

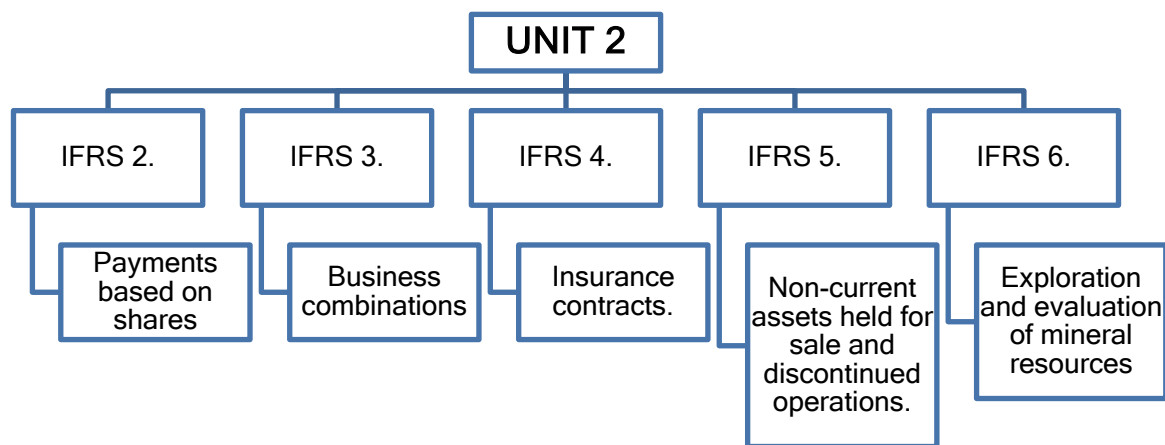
Identify the application area of the International Financial Reporting Standards of this unit.

### UNIT 2 International Financial Reporting Standards 2 to 6.

- IFRS 2. Payments based on shares.
- IFRS 3. Business combinations.
- IFRS 4. Insurance contracts.
- IFRS 5. Non-current assets held for sale and discontinued operations.
- IFRS 6. Exploration and evaluation of mineral resources.

Know the objectives, scope, definitions, structure and content of the International Financial Reporting Standards.

## MAP CONTENT



# Unit 2: International Financial Reporting Standards 2 to 6

## EVALUACIÓN DE LA UNIDAD

Topic	Topic	Activity
IFRS 2	Payments based on shares.	Activity: IFRS 2
IFRS 3	Business combinations.	Activity: IFRS 3
IFRS 4	Insurance contracts.	Activity: IFRS 4
IFRS 5	Non-current assets held for sale and discontinued operations.	Activity: IFRS 5
IFRS 6	Exploration and evaluation of mineral resources.	Activity: IFRS 6

## IMPORTANT TO HAVE IN CONSIDERATION

These IFRS are constantly in change and being revised, so we recommend you as a professional to be always looking for the newest edition.

We recommend two sites:

<https://www.ifrs.org/supporting-implementation/supporting-materials-by-ifrs-standards/>

<https://www.iasplus.com/en/standards>

<https://www.cpdbox.com>