

The Conceptual Framework for Financial Reporting

September 2010

TABLE OF CONCORDANCE

[Related to AASB CF 2013-1 *Amendments to the Australian Conceptual Framework*]

The *Conceptual Framework for Financial Reporting* together with its accompanying documents is issued by the IFRS Foundation.

COPYRIGHT

Copyright © 2010 IFRS Foundation.

Reproduction of this extract within Australia in unaltered form (retaining this notice) is permitted for non-commercial use subject to the inclusion of an acknowledgment of the IFRS Foundation's copyright.

All other rights reserved. Requests and enquiries concerning reproduction and rights for commercial purposes within Australia or for any purpose outside Australia should be addressed to the IFRS Foundation at www.ifrs.org.

Conceptual Framework

Table of Concordance

This table shows how the contents of the *Framework* (1989) and the *Conceptual Framework* 2010 correspond.

<i>Framework</i> (1989) paragraphs	<i>Conceptual Framework</i> 2010 paragraphs
Preface and Introduction paragraphs 1–5	Introduction
6–21	superseded by Chapter 1
22	Not carried forward
23	4.1
24–46	superseded by Chapter 3
47–110	Chapter 4
47, 48	4.2, 4.3
49–52	4.4–4.7
53–59	4.8–4.14
60–64	4.15–4.19
65–68	4.20–4.23
69–73	4.24–4.28
74–77	4.29–4.32
78–80	4.33–4.35
81	4.36
82–84	4.37–4.39
85	4.40
86–88	4.41–4.43
89, 90	4.44, 4.45
91	4.46
92, 93	4.47, 4.48
94–98	4.49–4.53
99–101	4.54–4.56
102, 103	4.57, 4.58
104–110	4.59–4.65