

## **International Accounting Standard IAS 23**

# **Borrowing Costs**

**January 2012**

*(incorporating amendments from IFRSs issued up to 31 December 2011, including those with an effective date after 1 January 2012)*

### **TABLE OF CONCORDANCE**

International Financial Reporting Standards together with their accompanying documents are issued by the IFRS Foundation.

#### **COPYRIGHT**

Copyright © 2012 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](http://www.ifrs.org).

## Table of Concordance

This table shows how the contents of the superseded version of IAS 23 and the revised version of IAS 23 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 23 paragraph	Revised IAS 23 paragraph
Objective	1
1	2
2	None
3	3
4	5
5	6
6	7
7	None
8	None
9	None
10	8
11	None
12	9
13	10
14	11
15	12
16	13
17	14
18	15
19	16
20	17
21	18
22	19
23	20
24	21
25	22
26	23
27	24
28	25
29	26
30	None
31	None

IAS 23 IG

Superseded IAS 23 paragraph	Revised IAS 23 paragraph
None	4
None	27, 28
None	29
None	30