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Wiley IFRS 2017: Interpretation and Application of IFRS Standards. PKF International Ltd. ISBN: 978-1-119-36057-5 June 2017 200 Pages. DVD.

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Current liabilities are generally perceived to be those that are payable within 12 months of reporting date. IAS 1 states that current liabilities are not to be reduced by the deduction of a current asset (or vice versa) unless required or permitted by another international financial reporting standards (IFRS).

Current Liabilities, Provisions, Contingencies and Events ...

International Financial Reporting Standards (IFRS) 6, which deals with the accounting of exploration for, and the evaluation of, mineral resources, works with somewhat limited issues, and the International Accounting Standards Board (IASB), assisted by a task force consisting of national standard setters, has continued to examine other related matters.

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