Contents

1	Converting to a Company and Business Combinations 5
2	Accounting for Income Tax
3	Report Presentation
4	Impairment of Assets
5	Consolidations (Wholly Owned) 187
6	Consolidations (Partially Owned)
7	Foreign Currency Transactions 311
8	Joint Arrangements
9	Extractive Industries and Construction Contracts 371
10	Accounting for Associates 409