

Comparison between IFRS and Taiwanese GAAP ( January 31, 2009 )

International Accounting Standards(IFRS) (1975-2009)		Statements of Financial Accounting Standards (1984-2009)	
Number	Title	Number	Title
IFRS 1	First-time Adoption of International Financial Reporting Standards		n.a.
IFRS 2	Share-based Payment	No. 39	Share-based Payment
IFRS 3	Business Combinations	No. 25	Business Combinations
IFRS 4	Insurance Contracts	No. 40	Insurance Contracts
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	No. 38	Non-current Assets Held for Sale and Discontinued Operations
IFRS 6	Exploration for and Evaluation of Mineral Resources		will be issued in 2009
IFRS 7	Financial Instruments: Disclosures	No. 28	Disclosures in the Financial Statements of Banks
		No. 36	Financial Instruments: Disclosure and Presentation
IFRS 8	Operating Segments	No. 20	Segment Reporting(will be revised in 2009)
IAS 1	Presentation of Financial Statements	No. 1	Conceptual Framework for Financial Accounting and Preparation of Financial Statements
		No. 15	Disclosure of Accounting Policies
IAS 2	Inventories	No. 10	Inventories
IAS 7	Cash Flow Statements	No. 17	Cash Flow Statements
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	No. 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10	Events After the Balance Sheet Date	No. 9	Contingencies and Subsequent Events
IAS 11	Construction Contracts	No. 11	Construction Contracts
IAS 12	Income Taxes	No. 22	Income Taxes
IAS 14	Segment Reporting	No. 20	Segment Reporting(will be revised in 2009)
IAS 16	Property, Plant and Equipment	No. 1	Conceptual Framework for Financial Accounting and Preparation of Financial Statements
IAS 17	Leases	No. 2	Leases

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Number	Title	Number	Title
IAS 18	Revenue	No. 32	Revenue
IAS 19	Employee Benefits	No. 18	Accounting for Pensions
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	No. 29	Accounting for Government Grants and Disclosure of Government Assistance
IAS 21	The Effects of Changes in Foreign Exchange Rates	No. 14	The Effects of Changes in Foreign Exchange Rates
IAS 23	Borrowing Costs	No. 3	Borrowing Cost
IAS 24	Related Party Disclosures	No. 6	Related Party Disclosures
IAS 26	Accounting and Reporting by Retirement Benefit Plans	No. 18	Accounting for Pensions
IAS 27	Consolidated and Separate Financial Statements	No. 7	Consolidated Financial Statements
IAS 28	Investments in Associates	No. 5	Long-term Investments under Equity Method
IAS 29	Financial Reporting in Hyperinflationary Economies		n.a.(due to low urgency)
IAS 31	Interests in Joint Ventures	No. 31	Interests in Joint Ventures
IAS 32	Financial Instruments: Presentation	No. 36	Financial Instruments: Disclosure and Presentation
IAS 33	Earnings Per Share	No. 24	Earnings Per Share
IAS 34	Interim Financial Reporting	No. 23	Interim Financial Reporting
IAS 36	Impairment of Assets	No. 35	Impairment of Assets
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	No. 9	Contingencies and Subsequent Events
IAS 38	Intangible Assets	No. 37	Intangible Assets
IAS 39	Financial Instruments: Recognition and Measurement	No. 33	Accounting for Transfers of Financial Assets and Extinguishments of Liabilities
		No. 34	Financial Instruments: Recognition and Measurement
IAS 40	Investment Property		will be issued in2010

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Number	Title	Number	Title
IAS 41	Agriculture		will be issued in 2010
	n.a.	No. 12	Accounting For Income Tax Credits
	n.a.	No. 13	Accounting by Debtors and Creditors for Troubled Debt Restructuring
	n.a.	No. 16	Preparation of Financial Forecasts
	n.a.	No. 19	Development Stage Accounting
	n.a.	No. 30	Accounting for Treasury Stocks