

## Tables of contents

Each year in September two sets of Guidelines are published in Dutch. An English version of the Guidelines 1998 is available. A more recent translation has not been published, nor is a recent translation in progress. Contact Kluwer publishers ([www.kluwershop.nl](http://www.kluwershop.nl).) for ordering information. The ISBN of the Guidelines 1998 is: 90-267-2712-7.

The Table of contents on a chapter level of the Guidelines 2009 for *large and medium-sized entities* is as follows:

### Table of contents Guidelines for Annual Reporting 2009

Introduction by the Executive Board of the Foundation for Annual Reporting

Preface

Introduction 2009 edition

Appendix to the Introduction

#### **PART 1 GENERAL PRINCIPLES**

- 100 Introduction
- 110 Objectives and basic assumptions
- 115 Recognition criteria
- 120 Measurement principles
- 121 Impairments of fixed assets
- 122 Foreign exchange
- 135 Revenue recognition
- 140 Changes in accounting policies
- 145 Changes in accounting estimates
- 150 Correction of fundamental errors
- 160 Events after the balance sheet date
- 190 Other general matters

#### **PART 2 ITEMS OF THE ANNUAL ACCOUNTS**

- 210 Intangible fixed assets
- 212 Tangible fixed assets
- 213 Investment property
- 214 Financial fixed assets
- 215 Joint ventures
- 216 Mergers and acquisitions
- 217 Consolidation
- 220 Stocks
- 221 Work in progress on construction contracts
- 222 Debtors
- 224 Prepayments and accrued income
- 226 Securities
- 228 Cash and cash equivalents
- 240 Shareholders' equity
- 252 Provisions, contingent liabilities and contingent assets
- 254 Liabilities
- 258 Accruals and deferred income
- 260 Revenue recognition on intercompany transactions
- 265 Comprehensive income
- 270 Profit and loss account
- 271 Employee benefits

- 272 Taxation
- 273 Interest
- 274 Government grants and comparable facilities
- 275 Share-based Payments
- 290 Financial instruments
- 292 Leasing

### **PART 3 NOTES**

- 300 Function and arrangement
- 305 Exemptions for group companies
- 315 Exemptions for small and medium-sized legal entities
- 330 Related parties
- 340 Earnings per share
- 345 Discontinued operations
- 350 Segment information
- 360 Cash flow statement
- 390 Additional information to be included in the notes
- 394 Interim reports
- 396 Publication
- 398 Audit

### **PART 4 DIRECTORS' REPORT, OTHER INFORMATION AND OTHER ITEMS**

- 400 Directors' report
- 410 Other information
- 420 Profit appropriation and treatment of losses
- 430 Key figures, ratios and historical summaries

### **PART 6 SPECIAL SECTORS**

- 600 Banks
- 605 Insurance companies
- 610 Pension funds
- 615 Investments institutions
- 620 Cooperatives
- 630 Commercial foundations and associations
- 640 Non-profit organisations
- 645 Officially recognised social housing institutions
- 650 Fund-raising institutions
- 655 Welfare institutions
- 660 Education institutions

### **PART 9 APPENDICES**

- 900 Law texts
- 910 Formats and decrees
- 930 Framework for the preparation and presentation of financial statements
- 940 Glossary
- 950 Index of statutory provisions
- 990 Subject index
  - Temporary documents