

# A

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accounting policies Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements. IAS 8.5

### Label(s)

accounting profit Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

Profit or loss for a period before deducting tax expense

### Label(s)

accrual basis of accounting Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

### Label(s)

accumulating compensated absences Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

Compensated absences that are carried forward and can be used in future periods if the current period's entitlement is not used in full.

### Label(s)

acquiree Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The business or businesses that the acquirer obtains control of in a business combination.

### Label(s)

acquirer Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The entity that obtains control of the acquiree.

### Label(s)

acquisition date Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The date on which the acquirer obtains control of the acquiree.

### Label(s)

active market Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

A market in which all the following conditions exist:

- the items traded within the market are homogeneous;
- willing buyers and sellers can normally be found at any time; and
- prices are available to the public.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

### Label(s)

actuarial assumptions Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

An entity's unbiased and mutually compatible best estimates of the demographic and financial variables that will determine the ultimate cost of providing post-employment benefits.

### Label(s)

actuarial gains and losses Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

(a) Experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and (b) the effects of changes in actuarial assumptions.

### Label(s)

actuarial present value of promised retirement benefits Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The present value of the expected payments by a retirement benefit plan to existing and past employees, attributable to the service already rendered.

### Label(s)

amortisation (depreciation) Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The systematic allocation of the depreciable amount of an asset over its useful life. \* In the case of an intangible asset, the term 'amortisation' is generally used instead of 'depreciation'. The two terms have the same meaning.

### Label(s)

amortised cost of a financial asset or financial liability Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

[Link](#) [Link](#)

The amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

### Label(s)

antidilution Created Sep 18, 2024 (06:11) by Kee, Benard

**Definition**[Link](#) [Link](#)

An increase in earnings per share or a reduction in loss per share resulting from the assumption that convertible instruments are converted, that options or warrants are exercised, or that ordinary shares are issued upon the satisfaction of specified conditions.

**Label(s)**

asset Created Sep 18, 2024 (06:11) by Kee, Benard

**Definition**[Link](#) [Link](#)

A resource: (a) controlled by an entity as a result of past events; and (b) from which future economic benefits are expected to flow to the entity.

**Label(s)**

assets held by a long-term employee benefit fund Created Sep 18, 2024 (06:11) by Kee, Benard

**Definition**[Link](#) [Link](#)

Assets (other than non-transferable financial instruments issued by the reporting entity) that:

- a. are held by an entity (a fund) that is legally separate from the reporting entity and exists solely to pay or fund employee benefits; and
- b. are available to be used only to pay or fund employee benefits, are not available to the reporting entity's own creditors (even in bankruptcy), and cannot be returned to the reporting entity, unless either:
  - i. the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting entity; or
  - ii. the assets are returned to the reporting entity to reimburse it for employee benefits already paid.

**Label(s)**

associate Created Sep 18, 2024 (06:11) by Kee, Benard

**Definition**[Link](#) [Link](#)

An entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a subsidiary nor an interest in a joint venture.

**Label(s)**

available-for-sale financial assets Created Sep 18, 2024 (06:11) by Kee, Benard

**Definition**[Link](#) [Link](#)

Those non-derivative financial assets that are designated as available for sale or are not classified as

- a. loans and receivables,
- b. held-to-maturity investments, or
- c. financial assets at fair value through profit or loss.

**Label(s)**