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

Definition

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

An event that creates a legal or constructive obligation that results in an entity having no realistic alternative to settling that obligation.

Label(s)

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

Definition

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A duty or responsibility to act or perform in a certain way. Obligations may be legally enforceable as a consequence of a binding contract or statutory requirement. Obligations also arise, however, from normal business practice, custom and a desire to maintain good business relations or act in an equitable manner.

Label(s)

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

Definition

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

A contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

Label(s)

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

Definition

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

The principal revenue-producing activities of an entity and other activities that are not investing or financing activities.

Label(s)

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

Definition

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The time between the acquisition of assets for processing and their realisation in cash or cash equivalents.

Label(s)

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

Definition

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An operating segment is a component of an entity:

- (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity),
- (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and
- (c) for which discrete financial information is available.

Label(s)

options, warrants and their equivalents Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

Financial instruments that give the holder the right to purchase ordinary shares.

Label(s)

ordinary equity holders Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

Holders of ordinary shares.

Label(s)

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

Definition

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

An equity instrument that is subordinate to all other classes of equity instruments.

Label(s)

other comprehensive income Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

Items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs.

Label(s)

other long-term employee benefits Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

Employee benefits (other than post-employment benefits and termination benefits) which do not fall due wholly within twelve months after the end of the period in which the employees render the related service.

Label(s)

other price risk Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

Label(s)

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

Definition

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Holders of instruments classified as equity.

In IFRS 3 owners is used broadly to include holders of equity interests of investor-owned entities and owners or members of, or participants in, mutual entities.

Label(s)