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

Definition

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

The amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

Label(s)

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

Definition

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

Amounts reclassified to profit or loss in the current period that were recognised in other comprehensive income in the current or previous periods.

Label(s)

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

Definition

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

The process of incorporating in the balance sheet [statement of financial position] or income statement [statement of comprehensive income] an item that meets the definition of an element and satisfies the following criteria for recognition: (a) it is probable that any future economic benefit associated with the item will flow to or from the entity; and (b) the item has a cost or value that can be measured with reliability.

Label(s)

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

Definition

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

The higher of an asset's (or cash-generating unit's) fair value less costs to sell and its value in use.

The higher of an asset's net selling price and its value in use.

Label(s)

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

Definition

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

A party is related to an entity if: (a) directly, or indirectly through one or more intermediaries, the party: (i) controls, is controlled by, or is under common control with, the entity (this includes parents, subsidiaries and fellow subsidiaries); (ii) has an interest in the entity that gives it significant influence over the entity; or (iii) has joint control over the entity; (b) the party is an associate (as defined in IAS 28) of the entity; (c) the party is a joint venture in which the entity is a venturer (see IAS 31); (d) the party is a member of the key management personnel of the entity or its parent; (e) the party is a close member of the family of any individual referred to in (a) or (d); (f) the party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (d) or (e); or (g) the party is a post-employment benefit plan for the benefit of employees of the entity, or of any entity that is a related party of the entity.

Label(s)

related party transaction Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

A transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

Label(s)

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

Definition

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

Information has the quality of relevance when it influences the economic decisions of users by helping them evaluate past, present or future events or confirming, or correcting, their past evaluations.

Label(s)

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

Definition

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

Information has the quality of reliability when it is free from material error and bias and can be depended upon by users to represent faithfully that which it either purports to represent or could reasonably be expected to represent.

Label(s)

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

Definition

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

Original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge and understanding.

Label(s)

residual value (of an asset) Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

The estimated amount that an entity would currently obtain from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Label(s)

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

Definition

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

A programme that is planned and controlled by management, and materially changes either: (a) the scope of a business undertaken by an entity; or (b) the manner in which that business is conducted.

Label(s)

retirement benefit plans Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

Arrangements whereby an entity provides benefits for its employees on or after termination of service (either in the form of an annual income or as a lump sum) when such benefits, or the employer's contributions towards them, can be determined or estimated in advance of retirement from the provisions of a document or from the entity's practices. (See also 'post-employment benefit plans'.

Label(s)

return on plan assets (of an employee benefit plan) Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

Interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan and less any tax payable by the plan itself.

Label(s)

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

Definition

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

Restatement of assets and liabilities.

Label(s)

revalued amount of an asset Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

The fair value of an asset at the date of a revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Label(s)

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

Definition

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

The gross inflow of economic benefits during the period arising in the course of the ordinary activities of an entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants.

Label(s)

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

Definition

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

An acquisition where the acquirer is the entity whose equity interests have been acquired and the issuing entity is the acquiree. This might be the case when, for example, a private entity arranges to have itself 'acquired' by a smaller public entity as a means of obtaining a stock exchange listing.

Label(s)