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separate financial statements Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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Those presented by a parent, an investor in an associate or a venturer in a jointly controlled entity, in which the investments are accounted for on the basis of the direct equity interest rather than on the basis of the reported results and net assets of the investees.

Label(s)

settlement (of employee benefit obligations) Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

A transaction that eliminates all further legal or constructive obligation for part or all of the benefits provided under a defined benefit plan, for example, when a lump-sum cash payment is made to, or on behalf of, plan participants in exchange for their rights to receive specified post-employment benefits

Label(s)

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

Definition

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

The date that a financial asset is delivered to or by an entity.

Label(s)

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

Definition

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

The undiscounted amounts of cash or cash equivalents expected to be paid to satisfy the liabilities in the normal course of business.

Label(s)

share-based payment arrangement Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

An agreement between the entity and another party (including an employee) to enter into a share-based payment transaction, which thereby entitles the other party to receive cash or other assets of the entity for amounts that are based on the price of the entity's shares or other equity instruments of the entity, or to receive equity instruments of the entity, provided the specified vesting conditions, if any, are met.

Label(s)

share-based payment transaction Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

A transaction in which the entity receives goods or services as consideration for equity instruments of the entity (including shares or share options), or acquires goods or services by incurring liabilities to the supplier of those goods or services for amounts that are based on the price of the entity's shares or other equity instruments of the entity.

Label(s)

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

Definition

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

A contract that gives the holder the right, but not the obligation, to subscribe to the entity's shares at a fixed or determinable price for a specific period of time.

Label(s)

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

Definition

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

Employee benefits (other than termination benefits) which fall due wholly within twelve months after the end of the period in which the employees render the related service.

Label(s)

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

Definition

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

The power to participate in the financial and operating policy decisions of an entity, but not control over those policies. Significant influence may be gained by share ownership, statute or agreement.

Label(s)

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

Definition

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

An entity, including an unincorporated entity such as a partnership, that is controlled by another entity (known as the parent).

Label(s)

substance over form Created Sep 18, 2024 (06:11) by Kee, Benard

Definition

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

The principle that transactions and other events are accounted for and presented in accordance with their substance and economic reality and not merely their legal form.

Label(s)