

# V

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## Creation period

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

### Definition

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The present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

The present value of the future cash flows expected to be derived from an asset or cash-generating unit.

### Label(s)

variable production overheads Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

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

Those indirect costs of production that vary directly, or nearly directly, with the volume of production, such as indirect materials and indirect labour.

### Label(s)

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

### Definition

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

A party to a joint venture that has joint control over that joint venture.

### Label(s)

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

### Definition

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

To become an entitlement. Under a share-based payment arrangement, a counterparty's right to receive cash, other assets or equity instruments of the entity vests when the counterparty's entitlement is no longer conditional on the satisfaction of any vesting conditions.

### Label(s)

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

### Definition

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

Benefits, the rights to which, under the conditions of a retirement benefit plan, are not conditional on continued employment.

### Label(s)

vested employee benefits Created Sep 18, 2024 (06:11) by Kee, Benard

### Definition

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

Employee benefits that are not conditional on future employment.

### Label(s)

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

**Definition**

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The conditions that determine whether the entity receives the services that entitle the counterparty to receive cash, other assets or equity instruments of the entity, under a share-based payment arrangement. Vesting conditions are either service conditions or performance conditions. Service conditions require the counterparty to complete a specified period of service. Performance conditions require the counterparty to complete a specified period of service and specified performance targets to be met (such as a specified increase in the entity's profit over a specified period of time). A performance condition might include a market condition.

**Label(s)**

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

**Definition**

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The period during which all the specified vesting conditions of a share-based payment arrangement are to be satisfied.

**Label(s)**