

Monetary or Non-monetary?



Assets

Item

Character

Property, plant and equipment

Non-monetary

Intangible assets (Including goodwill)

Non-monetary

Investments in associates

Non-monetary

Equity investments (e.g. shares)

Non-monetary

Investments in debt securities

Monetary

Net investment in the lease

Monetary

Biological assets

Non-monetary

Deferred tax asset

It depends

Inventories (incl. allowances)

Non-monetary

Contract assets (IFRS 15)

Monetary

Trade receivables (incl. allowances)

Monetary

Other receivables settled in cash

Monetary

Advances and prepayments

It depends

Deposits and bank accounts

Monetary

Cash

Monetary

Equity and Liabilities

Item

Character

Equity

Share capital

Non-monetary (different practices)

Other components of equity

Non-monetary

Liabilities

Provisions for employee benefits

Monetary

Lease liability

Monetary

Deferred tax liability

It depends

Bank and other loans

Monetary

Accruals

Monetary

Contract liabilities (IFRS 15)

Non-monetary

Deferred income

Non-monetary

Trade payables

Monetary

Advances received

It depends

Current income tax liability

Monetary