

Which IFRS statement?

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Change in net assets results from:



Capital change

(with equity participants)

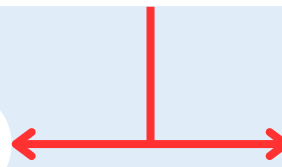


Statement
of Changes In
Equity

- Issuance of new shares
- Buyback of shares
- Dividend paid to shareholders
- Correction of errors

Examples:

The list of examples is NOT exhaustive!



Performance change

(other than with equity participants)



From primary
activities



Profit or Loss
Statement

- Revenues from sales
- Expenses to make sales
- All other income and expenses, e.g. finance, admin, marketing,
- Gains/losses related to primary performance (e.g. sale of PPE)

From other activities
allowed in OCI by IFRS



Statement of
Other
Comprehensive
Income

- Revaluation surplus (PPE)
- Actuarial gains and losses (IAS 19)
- Exchange differences from translating foreign operation
- Gains/losses from revaluation of financial instruments in OCI