

**AASB 1025**

Accounting Standard

**AASB 1025**  
July 1991

**Application of The  
Reporting Entity Concept  
and Other Amendments**

## AASB 1025

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### ACCOUNTING STANDARD

#### AASB 1025: APPLICATION OF THE REPORTING ENTITY CONCEPT AND OTHER AMENDMENTS

##### Citation

- 1 This Accounting Standard may be cited as Accounting Standard AASB 1025: Application of the Reporting Entity Concept and Other Amendments.

##### Accounting Standards and Commentary

###### STANDARDS

- 2 **The accounting standards set out in this Standard are shown in bold print. Commentary is shown in normal print immediately after the accounting standards to which it relates.**
- 3 **This Standard is to be interpreted in accordance with the Corporations Law, including Parts 1.2 and 3.6. The commentary contained in this Standard can be used, subject to section 109J of the Corporations Law, as an aid to interpreting the accounting standards contained in this Standard.**

##### Application and Operative Date

###### STANDARDS

- 4 **This Standard applies to each company in relation to its first financial year that ends on or after 30 June 1992 and later financial years of the company.**

###### COMMENTARY

- (i) The Australian Accounting Standards Board made this Standard on 25 July 1991, having had regard to the matters stated in subsection 32(3) of the *Corporations Act 1989*. Notice of the making of this Standard was published in the *Commonwealth of Australia Gazette* on 23 August 1991.
- (ii) In all cases, complying with a requirement of this Standard is subject to any applicable provision of the Corporations Law.

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- (iii) Subsection 288(2) of the Corporations Law provides that Approved Accounting Standards which, but for the Corporations Law, would have had effect in relation to a financial year ending on or after 1 January 1991 are (subject to subsections 288(3), (4) and (5)) to have effect, with such changes as are necessary, as if they were Accounting Standards made by the Australian Accounting Standards Board. Subsection 288(4) recognises that the Australian Accounting Standards Board has the power to amend, repeal or replace Approved Accounting Standards.
- (iv) Subsection 285(3) of the Corporations Law allows the directors of a company to elect in writing that a Standard made under section 32 of the *Corporations Act 1989* which has not yet come into operation (i.e. does not apply to a particular financial year, apart from subsection (4)) shall apply to that financial year.

### Statement of Purpose

#### *STANDARDS*

- 5 **The purpose of this Standard is to make amendments to certain Approved Accounting Standards to:**
- (a) **revise their citations;**
  - (b) **revise their interpretation provisions;**
  - (c) **revise their application provisions;**
  - (d) **require their application to accounts and group accounts where such application is of material consequence;**
  - (e) **introduce or amend definitions; and**
  - (f) **introduce or amend transitional provisions to be applied when a company becomes a reporting entity.**

### Definitions

#### *STANDARDS*

- 6 **In this Standard:**

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**"Accounting Standards Review Board" means the body, known as the Accounting Standards Review Board, established by the Ministerial Council for Companies and Securities;**

**"Approved Accounting Standard" means an accounting standard that has been approved by the Accounting Standards Review Board under subsection 266B(1) of the Companies Code which, but for the Corporations Law, would have applied to a financial year which ends on or after 1 January 1991;**

**"Companies Code" means, where this Standard applies in -**

- (a) the Australian Capital Territory - the *Companies Act 1981*, and the regulations made under that Act; or**
- (b) a State or the Northern Territory - the Companies Code of a State or the Northern Territory, as defined in the Companies (Application of Laws) Act of that State or the Northern Territory, and the regulations applying under that Code; and**

**"group accounts" means, in relation to financial years ending on or after 31 December 1991, consolidated accounts.**

### *COMMENTARY*

- (v) Relevant provisions of the Corporations Law include:

Section 286: an expression in a Standard has the same meaning as it has in Parts 1.2 or 3.6 of the Corporations Law except so far as the contrary intention appears.

Section 9: definition of "accounting standard", "accounts", "borrowing corporation", "company", "financial year", "group accounts", "holding company", "listed corporation" and "stock market".

### *References to Provisions of the Companies Code*

#### *STANDARDS*

- 7 **In interpreting the Standards listed in Column 1 of the Schedule when they are applied by a company to accounts and group accounts for financial years that end on or after 30 June 1992, a reference to a provision of the Companies Code shall be taken to be a reference to the corresponding provision of the**

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**Corporations Law with such modifications as the circumstances require.**

### *COMMENTARY*

- (vi) References in Approved Accounting Standards or the endorsed explanatory material or commentary thereto to provisions of the Companies Code are not amended by this Standard to substitute the corresponding provisions of the Corporations Law. In interpreting those Standards and the endorsed explanatory material and commentary thereto, the corresponding provisions of the Corporations Law need to be considered.

### *Amendments to Approved Accounting Standards*

#### *Citations*

#### *STANDARDS*

- 8 **The long title of each Approved Accounting Standard listed in Column 1 of the Schedule and the citation clause or paragraph listed in Column 2 of the Schedule for each of those Standards are amended by:**
- (a) **deleting the word "approved"; and**
  - (b) **substituting the acronym "AASB" for the acronym "ASRB".**

#### *COMMENTARY*

- (vii) The Standards are to be cited in the new manner in relation to their application to financial years that end on or after 30 June 1992.

#### *Endorsed explanatory material or commentary*

#### *STANDARDS*

- 9 **The text of clause .01 of each Approved Accounting Standard listed in Column 1 of the Schedule, except for ASRB 1014, ASRB 1017 [12/90] and ASRB 1023, is substituted by the following:**

"The accounting standards set out in this standard are shown in normal print. The endorsed explanatory material is printed in italics."

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- 10 **The text of paragraph 2 of ASRB 1014, ASRB 1017 [12/90] and ASRB 1023 is substituted by the following:**

"The accounting standards set out in this Standard are shown in bold print. Commentary is shown in normal print immediately after the accounting standards to which it relates."

*Application to reporting entities*

*STANDARDS*

- 11 **The following clauses are inserted immediately after the endorsed explanatory material following each clause listed in Column 3 of the Schedule or, if there is no such endorsed explanatory material, after the clause itself:**

".02A Notwithstanding anything in clause .02, this standard applies to each company in relation to its financial years that end on or after 30 June 1992 only where the company is a reporting entity.

".02B Notwithstanding anything in clause .02, this standard also applies to each company which is the parent entity in an economic entity in relation to its financial years that end on or after 30 June 1992 only where the economic entity is a reporting entity.

".02C A company or economic entity which is not a reporting entity shall, when it prepares a financial report which is purported to be a general purpose financial report, apply this standard as if it is a reporting entity."

- 12 **The following clauses are inserted immediately after the endorsed explanatory material following clause .03 of ASRB 1008:**

".03A Notwithstanding anything in clause .03, this standard applies to each company in relation to its financial years that end on or after 30 June 1992 only where the company is a reporting entity.

".03B Notwithstanding anything in clause .03, this standard also applies to each company which is the parent entity in an economic entity in relation to its financial years that end on or after 30 June 1992

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only where the economic entity is a reporting entity.

".03C A company or economic entity which is not a reporting entity shall, when it prepares a financial report which is purported to be a general purpose financial report, apply this standard as if it is a reporting entity."

13 **The following paragraphs are inserted immediately after the commentary following paragraph 3 of ASRB 1014:**

"3A **Notwithstanding anything in paragraph 3, this Standard applies to each company in relation to its financial years that end on or after 30 June 1992 only where the company is a reporting entity.**

"3B **Notwithstanding anything in paragraph 3, this Standard also applies to each company which is the parent entity in an economic entity in relation to its financial years that end on or after 30 June 1992 only where the economic entity is a reporting entity.**

"3C **A company or economic entity which is not a reporting entity shall, when it prepares a financial report which is purported to be a general purpose financial report, apply this Standard as if it is a reporting entity."**

14 **Paragraph 3(a) of both ASRB 1017 [12/90] and ASRB 1023 is amended by inserting the words "and to each company that is the parent entity in an economic entity which is a reporting entity" after the words "reporting entity".**

15 **Paragraphs 3(b) and 3(c) of ASRB 1023 are both amended by deleting the words "by a company which is a reporting entity".**

16 **The text of paragraph 4 of both ASRB 1017 [12/90] and ASRB 1023 is substituted by the following:**

**"A company or economic entity which is not a reporting entity shall, when it prepares a financial report which is purported to be a general purpose financial report, apply this Standard as if it is a reporting entity."**



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### *Interpretation*

#### STANDARDS

- 17 **The text of each clause listed in Column 4 of the Schedule is substituted by the following:**
- "(1) This standard is to be interpreted in accordance with the Corporations Law, including Parts 1.2 and 3.6. The endorsed explanatory material contained in this standard can be used, subject to section 109J of the Corporations Law, as an aid to interpreting the accounting standards contained in this standard.
- "(2) Except for a citation of a replaced or superseded standard in an application clause, any reference in this standard to a standard approved by the Accounting Standards Review Board shall be taken to include the standard as subsequently amended or replaced by a standard made by the Australian Accounting Standards Board as it applies to the financial year for which the accounts and group accounts are being prepared."
- 18 **The following endorsed explanatory material is inserted immediately after each clause listed in Column 4 of the Schedule:**
- "For example, a reference to Approved Accounting Standard ASRB 1001: Accounting Policies \_ Disclosure would include, in relation to financial years that end on or after 30 June 1992, a reference to Accounting Standard AASB 1001: Accounting Policies \_ Disclosure."*
- 19 **Paragraph 5 of ASRB 1014 is substituted by the following paragraphs:**
- "5 **This Standard is to be interpreted in accordance with the Corporations Law, including Parts 1.2 and 3.6. The commentary contained in this Standard can be used, subject to section 109J of the Corporations Law, as an aid to interpreting the accounting standards contained in this Standard.**

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"5A **Except for a citation of a replaced or superseded Standard in an application paragraph, any reference in this Standard to a Standard approved by the Accounting Standards Review Board shall be taken to include the Standard as subsequently amended or replaced by a Standard made by the Australian Accounting Standards Board as it applies to the financial year for which the accounts and group accounts are being prepared.**".

20 **The following commentary is inserted immediately after paragraph 5A of ASRB 1014:**

*"COMMENTARY*

"(ivA) For example, a reference to Approved Accounting Standard ASRB 1001: Accounting Policies \_ Disclosure would include, in relation to financial years that end on or after 30 June 1992, a reference to Accounting Standard AASB 1001: Accounting Policies \_ Disclosure."

21 **The following paragraphs are inserted immediately after paragraph 2 of both ASRB 1017 [12/90] and ASRB 1023:**

"2A **This Standard is to be interpreted in accordance with the Corporations Law, including Parts 1.2 and 3.6. The commentary contained in this Standard can be used, subject to section 109J of the Corporations Law, as an aid to interpreting the accounting standards contained in this Standard.**

"2B **Except for a citation of a replaced or superseded Standard in an application paragraph, any reference in this Standard to a Standard approved by the Accounting Standards Review Board shall be taken to include the Standard as subsequently amended or replaced by a Standard made by the Australian Accounting Standards Board as it applies to the financial year for which the accounts and group accounts are being prepared.**".

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22 **The following commentary is inserted immediately after paragraph 2B of both ASRB 1017 [12/90] and ASRB 1023:**

*"COMMENTARY*

"(I) For example, a reference to Approved Accounting Standard ASRB 1001: Accounting Policies \_ Disclosure would include, in relation to financial years that end on or after 30 June 1992, a reference to Accounting Standard AASB 1001: Accounting Policies \_ Disclosure."

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### *Application of materiality*

#### STANDARDS

- 23 **The text of each clause listed in Column 5 of the Schedule is substituted by the following:**
- "The accounting standards set out in this standard shall apply to accounts and group accounts where such application is of material consequence. Information relating to the subject matter of this standard is material if its omission, non-disclosure or misstatement has the potential to adversely affect:
- (a) decisions about the allocation of scarce resources made by users of the accounts or group accounts; or
  - (b) the discharge of accountability by directors."
- 24 **The following endorsed explanatory material is inserted immediately after each clause listed in Column 5 of the Schedule, except clause .05 of ASRB 1017 [10/89]:**
- "In deciding whether an item is material, its nature and amount usually need to be evaluated together."
- 25 **The text of paragraph 6 of ASRB 1014 is substituted by the following:**
- "The accounting standards set out in this Standard shall apply to accounts and group accounts where such application is of material consequence. Information relating to the defeasance of debt and the separate amounts of related assets and liabilities is material if its omission, non-disclosure or misstatement has the potential to adversely affect:**
- (a) decisions about the allocation of scarce resources made by users of the accounts or group accounts; or**
  - (b) the discharge of accountability by directors."**

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### *Definitions*

#### STANDARDS

- 26 **Clause .06 of ASRB 1012 is amended by:**
- (a) **deleting the "reporting entity" definition; and**
  - (b) **substituting the word "entity" for the words "reporting entity" in the following definitions:**
    - (i) **artificial foreign currency transaction;**
    - (ii) **foreign currency transaction; and**
    - (iii) **foreign operation.**
- 27 **The following definitions are inserted in each clause or sub-clause listed in Column 6 of the Schedule:**
- "economic entity"** means a group of entities comprising the parent entity and each of its subsidiaries;
- "entity"** means any legal, administrative, or fiduciary arrangement, organisational structure or other party (including a person) having the capacity to deploy scarce resources in order to achieve objectives;
- "financial report"** means accounts or group accounts or both;
- "general purpose financial report"** means a financial report intended to meet the information needs common to users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs;
- "group accounts"** means, in relation to financial years ending on or after 31 December 1991, consolidated accounts;
- "parent entity"** means an entity which controls another entity;
- "reporting entity"** means an entity (including an economic entity) in respect of which it is reasonable to expect the existence of users dependent on general purpose

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financial reports for information which will be useful to them for making and evaluating decisions about the allocation of scarce resources, and includes but is not limited to the following:

- (a) a listed corporation;
- (b) a borrowing corporation; and
- (c) a company which is not a subsidiary of a holding company incorporated in Australia and which is a subsidiary of a foreign company where that foreign company has its securities listed for quotation on a stock market or those securities are traded on a stock market;

**'subsidiary'** means, in relation to financial years ending on or after 31 December 1991, an entity which is controlled by a parent entity;"

- 28 **The following definition is inserted in each clause or sub-clause listed in Column 6 of the Schedule, except clauses 1001.10, 1010.10, 1015.06 and 1016.10:**

**'group of companies'** means, in relation to financial years ending on or after 31 December 1991, economic entity;"

- 29 **The following endorsed explanatory material is inserted immediately after any other endorsed explanatory material following each clause or sub-clause listed in Column 6 of the Schedule:**

*"Reporting entities:*

*"Companies other than the types identified in the definition of "reporting entity" may, in particular circumstances, be reporting entities. Such companies are required to comply with this standard in those circumstances. Paragraphs 19 to 37 of Statement of Accounting Concepts SAC 1 "Definition of the Reporting Entity" provide guidance for determining whether an entity is a reporting entity.*

*"General purpose financial reports are intended to be prepared by companies which are reporting entities in accordance with all AASB Accounting Standards and Statements of Accounting Concepts, except that where*

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*there is incompatibility between a Standard and a Statement of Accounting Concepts, the requirements of the Standard prevail."*

30 **The following definitions are inserted in paragraph 7 of ASRB 1014:**

**"'economic entity' means a group of entities comprising the parent entity and each of its subsidiaries;**

**"'financial report' means accounts or group accounts or both;**

**"'general purpose financial report' means a financial report intended to meet the information needs common to users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs;**

**"'group accounts' means, in relation to financial years ending on or after 31 December 1991, consolidated accounts;**

**"'group of companies' means, in relation to financial years ending on or after 31 December 1991, economic entity;**

**"'parent entity' means an entity which controls another entity;**

**"'reporting entity' means an entity (including an economic entity) in respect of which it is reasonable to expect the existence of users dependent on general purpose financial reports for information which will be useful to them for making and evaluating decisions about the allocation of scarce resources, and includes but is not limited to the following:**

- (a) a listed corporation;**
- (b) a borrowing corporation; and**
- (c) a company which is not a subsidiary of a holding company incorporated in Australia and which is a subsidiary of a foreign company where that foreign company has its securities**

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**listed for quotation on a stock market or those securities are traded on a stock market;**

**''subsidiary' means, in relation to financial years ending on or after 31 December 1991, an entity which is controlled by a parent entity;''.**

- 31 **The following commentary is inserted immediately after commentary paragraph (vi) to ASRB 1014:**

*"Reporting entities*

*"COMMENTARY*

''(viA) Companies other than the types identified in the definition of "reporting entity" may, in particular circumstances, be reporting entities. Such companies are required to comply with this Standard in those circumstances. Paragraphs 19 to 37 of Statement of Accounting Concepts SAC 1 "Definition of the Reporting Entity" provide guidance for determining whether an entity is a reporting entity.

''(viB) General purpose financial reports are intended to be prepared by companies which are reporting entities in accordance with all AASB Accounting Standards and Statements of Accounting Concepts, except that where there is incompatibility between a Standard and a Statement of Accounting Concepts, the requirements of the Standard prevail.".

- 32 **The following definitions are inserted in paragraph 7 of both ASRB 1017 [12/90] and ASRB 1023:**

**''financial report' means accounts or group accounts or both;**

**''group accounts' means, in relation to financial years ending on or after 31 December 1991, consolidated accounts;**

**''group of companies' means, in relation to financial years ending on or after 31 December 1991, economic entity;**



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**"'subsidiary' means, in relation to financial years ending on or after 31 December 1991, an entity which is controlled by a parent entity;"**.

- 33 **Commentary paragraph (x) to ASRB 1017 [12/90] and commentary paragraph (xii) to ASRB 1023 are both amended by deleting the last sentence.**
- 34 **Commentary paragraph (xi) to ASRB 1017 [12/90] and commentary paragraph (xiii) to ASRB 1023 are both amended by substituting the acronym "AASB" for the word "Approved".**

### Transitional provisions

#### STANDARDS

- 35 **The following text is inserted as or substituted for (as the case may be) the text of each clause listed in Column 7 of the Schedule:**

"Where the accounting policies required by this standard are not already being applied as at the beginning of the financial year to which this standard is first applied, they shall be applied as at that date. Where this gives rise to initial adjustments, the net amount of those adjustments shall, in accordance with Accounting Standard AASB 1018: Profit and Loss Accounts, be adjusted against retained profits or accumulated losses as at the beginning of the financial year to which this standard is first applied."

**with inserted paragraphs being preceded by the heading "Transitional Provision".**

- 36 **ASRB 1008 is amended by deleting the heading "Lessees" preceding clause .04 and by deleting the endorsed explanatory material immediately following clause .04.**

- 37 **The following clause is inserted immediately after the heading "Transitional provisions" in ASRB 1012:**

".69 Where the accounting policies required by this standard are not already being applied as at the beginning of the financial year to which this standard is first applied, they shall be applied as at that date."

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**38 The text of clause .70 of ASRB 1012 is substituted by the following:**

"As at the beginning of the financial year to which this standard is first applied –

- (a) the net amount of any deferred exchange differences existing in the balance sheet which, had this standard previously been applied, would have been brought to account in the profit and loss account, shall, in accordance with Accounting Standard AASB 1018: Profit and Loss Accounts, be adjusted against retained profits or accumulated losses;
- (b) the net amount of any deferred exchange differences existing in the balance sheet which, had this standard previously been applied, would have been accounted for in accordance with clause .13, shall be so treated; and
- (c) no adjustment shall be made for amounts charged to the profit and loss account in previous financial years which, had this standard been applied, would have been deferred in accordance with clauses .13, .31 or .34."

**39 The text of clause .72 of ASRB 1012 is substituted by the following:**

"Where application of this standard would require the current rate method to be employed, and prior to the financial year to which this standard is first applied it either had not been applied or had been applied in a manner not in accordance with the definition in clause .06 –

- (a) the net amount of any deferred exchange differences existing in the balance sheet as at the beginning of the financial year to which this standard is first applied which, had this standard previously been applied, would have been brought to account in the profit and loss account, shall, in accordance with Accounting Standard AASB 1018: Profit and Loss Accounts, be adjusted against retained profits or accumulated losses as at that date;

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- (b) the net amount of any deferred exchange differences existing in the balance sheet as at the beginning of the financial year to which this standard is first applied which, had this standard previously been applied, would have been taken directly to the foreign currency translation reserve, shall be adjusted against that reserve as at that date; and
- (c) the net amount of exchange differences arising from translating, as at the beginning of the financial year to which this standard is first applied, non-monetary assets at the current rate rather than at historical rates shall be adjusted against the foreign currency translation reserve as at that date."

40 **The text of clause .73 of ASRB 1012 is substituted by the following:**

"Where application of this standard would require the temporal method to be employed, and prior to the financial year to which this standard is first applied it either had not been applied or had been applied in a manner not in accordance with the definition in clause .06, it shall be applied in the manner specified in clause .24."

41 **The words "first applies" are substituted by the words "is first applied" in the following:**

- (a) **clause .80 of ASRB 1013;**
- (b) **commentary paragraph (xix) to ASRB 1013;**
- (c) **clause .50 of ASRB 1015; and**
- (d) **clause .51 of ASRB 1015.**

42 **The following paragraphs are inserted immediately after paragraph 21 of ASRB 1014:**

*"Transitional Provisions*

*"STANDARDS*

"22 **Where, prior to the financial year to which this Standard is first applied, a debt has been**

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accounted for as having been extinguished and, but for the standards set out in paragraphs 8(d) and 9(a) relating to risk-free assets, risk-free entities or the type of trust employed, the accounting treatment would have met the other requirements of this Standard, or adjustments are made to meet those requirements, this Standard does not require the reinstatement in the balance sheet of that debt and any assets given up in relation thereto.

"23 Paragraphs 12 and 13 apply to all existing defeasance arrangements.

"24 Subject to paragraph 22, where the accounting policies required by this Standard are not already being applied as at the beginning of the financial year to which this Standard is first applied, they shall be applied as at that date. Where this gives rise to initial adjustments, the net amount of those adjustments shall, in accordance with Accounting Standard AASB 1018: Profit and Loss Accounts, be adjusted against retained profits or accumulated losses as at the beginning of the financial year to which this Standard is first applied."

43 **The following clause is inserted immediately after the endorsed explanatory material following clause .62 in ASRB 1018:**

"Transitional Provision

".70 Where the accounting policies required by this standard are not already being applied as at the beginning of the financial year to which this standard is first applied, they shall be applied as at that date. Where this gives rise to initial adjustments, the net amount of those adjustments shall, in accordance with this standard, be adjusted against retained profits or accumulated losses as at the beginning of the financial year to which this standard is first applied."

44 **The text of clause .70 of ASRB 1021 is substituted by the following:**

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"The useful life of each non-current asset shall be taken to run from the date of its acquisition and depreciation rates shall be determined accordingly. Where the accounting policies required by this standard are not already being applied as at the beginning of the financial year to which this standard is first applied, they shall be applied as at that date. Where this gives rise to initial adjustments, the net amount of those adjustments shall, in accordance with Accounting Standard AASB 1018: Profit and Loss Accounts, be adjusted against retained profits or accumulated losses as at the beginning of the financial year to which this standard is first applied."

- 45 **The text of paragraph 36 of ASRB 1023 is substituted by the following:**

**"Where the accounting policies required by this Standard are not already being applied as at the beginning of the financial year to which this Standard is first applied, they shall be applied as at that date. Where this gives rise to initial adjustments, the net amount of those adjustments shall, in accordance with Accounting Standard AASB 1018: Profit and Loss Accounts, be adjusted against retained profits or accumulated losses as at the beginning of the financial year to which this Standard is first applied."**

- 46 **The text of paragraph 37 of ASRB 1023 is substituted by the following:**

**"Any asset revaluation reserve as at the beginning of the financial year to which this Standard is first applied which relates to investments which are integral to the general insurance activities of the company or group of companies shall be transferred directly to retained profits or accumulated losses as at that date."**

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### SCHEDULE

Column 1 Standard (para's 7, 8, 9)	Column 2 Citation (para. 8)	Column 3 Application (para. 11)	Column 4 Interpretation (para's 17, 18)	Column 5 Materiality (para's 23, 24)	Column 6 Definitions (para's 27, 28, 29)	Column 7 Transitional (para. 35)
ASRB 1001	1001.00	1001.02	1001.04	1001.05	1001.10	
ASRB 1002	1002.00	1002.02	1002.04	1002.05	1002.10	
ASRB 1004	1004.00	1004.02	1004.04	1004.05	1004.06	
ASRB 1005	1005.00	1005.02	1005.04	1005.05	1005.06	
ASRB 1006	1006.00	1006.02	1006.04	1006.05	1006.06	1006.30
ASRB 1007	1007.00	1007.02	1007.04	1007.05	1007.06	
ASRB 1008	1008.00		1008.06	1008.07	1008.09(1)	1008.04
ASRB 1009	1009.00	1009.02	1009.04	1009.05	1009.06	1009.60
ASRB 1010	1010.00	1010.02	1010.04	1010.05	1010.10	1010.50
ASRB 1011	1011.00	1011.02	1011.04	1011.05	1011.06	1011.70
ASRB 1012	1012.00	1012.02	1012.04	1012.05	1012.06	
ASRB 1013	1013.00	1013.02	1013.04	1013.05	1013.10	
ASRB 1014	1					
ASRB 1015	1015.00	1015.02	1015.04	1015.05	1015.06	
ASRB 1016	1016.00	1016.02	1016.04	1016.05	1016.10	
ASRB 1017 [10/89]	1017.00		1017.04	1017.05		
ASRB 1017 [12/90]	1					
ASRB 1018	1018.00	1018.02	1018.04	1018.05	1018.06	
ASRB 1019	1019.00	1019.02	1019.04	1019.05	1019.06	1019.07
ASRB 1020	1020.00	1020.02	1020.04	1020.05	1020.06	1020.50
ASRB 1021	1021.00	1021.02	1021.04	1021.05	1021.06	
ASRB 1022	1022.00	1022.02	1022.04	1022.05	1022.06	1022.80
ASRB 1023	1					

*Note* ASRB 1003 has been superseded by ASRB 1012.

"ASRB 1017 [10/89]" refers to Approved Accounting Standard ASRB 1017: Related Party Disclosures as approved by notice published in the *Commonwealth of Australia Gazette* No. S338 on 30 October 1989.

"ASRB 1017 [12/90]" refers to Approved Accounting Standard ASRB 1017: Related party Disclosures as approved by notice published in the *Commonwealth of Australia Gazette* No. S344 on 27 December 1990.