

# ***IFAS Disclosure Checklist 2014***

For non listed entities

July 2014

# Introduction

The Indonesian Financial Accounting Standards (IFAS) disclosure checklist for non listed entities is designed to facilitate the collection and review of disclosure for each component of the Statement of Financial Accounting Standards (PSAK). It outlines the disclosures required by all PSAK published up to and including 31 December 2013.

Areas in which disclosure requirements have changed since 2013 are highlighted in grey.

The most recently issued standards and interpretations from Accounting Standard Board of Indonesian Institutes of Accountants (DSAK-IAI) are:

	Effective date
ISAK 27 "Transfer assets from customer"	1 January 2014*)
ISAK 28 "Extinguishing financial liabilities with equity instrument"	1 January 2014*)
ISAK 29 "Stripping cost in the production phase of surface mine"	1 January 2014*)
Forthcoming standards and interpretations are:	
PSAK 65 "Consolidated financial statements"	1 January 2015
PSAK 66 "Joint arrangements"	1 January 2015
PSAK 67 "Disclosure of interests in other entities"	1 January 2015
PSAK 68 "Fair value measurement"	1 January 2015
Amendment to PSAK 1 "Presentation of financial statements"	1 January 2015
Amendment to PSAK 4 "Separate financial statements"	1 January 2015
Amendment to PSAK 15 "Investment in associates and joint ventures"	1 January 2015
Amendment to PSAK 24 "Employee benefits"	1 January 2015
Amendment to PSAK 46 "Income tax"	1 January 2015
Amendment to PSAK 48 "Impairment of asset"	1 January 2015
Amendment to PSAK 50 "Financial instrument : Presentation"	1 January 2015
Amendment to PSAK 55 "Financial instrument : Recognition and measurement"	1 January 2015
Amendment to PSAK 60 "Financial instrument : Disclosures"	1 January 2015
Amendment to ISAK 26 "Reassessment of Embedded Derivatives"	1 January 2015

\*) early adoption is permitted

Disclosure requirements resulting from standards and interpretations that have been issued but are not yet effective are not included in this checklist.

The checklist does not deal with the measurement requirements of PSAK; a thorough reading of those standards and interpretations that are relevant to the reporting entity's circumstances will be necessary.

This checklist is intended for general reference purposes only; it is not a substitute for reading the standards and interpretations themselves, or for professional judgment as to the fairness of presentation. Further specific information may be required in order to ensure fair presentation under PSAK depending on the circumstances.

## Structure of Disclosure Checklist

Section A	Disclosures for consideration by all entities
Section B	Disclosures required of all entities but only in certain situations
Section C	Industry-specific disclosures
Section D	Additional Disclosures Mandatory for Entities with Public Accountability
Section E	Additional disclosures required of entities that issue insurance contracts
Section F	Disclosures required for retirement benefit plans

## Format of Disclosure Checklist

The Disclosure Checklist is presented in a format designed to facilitate the collection and review of disclosures for each component of the financial statements. All disclosures have been grouped by subject, where appropriate. Additional notes and explanations in the checklist are shown in *italics*. The references in the left-hand margin of the checklist represent the paragraphs of the standards in which the disclosure requirements appear. The designation ‘DV’ (disclosure voluntary) indicates that the relevant PSAK encourages, but does not require, the disclosure.

The box in the right-hand margin of each page is designed to assist in completing the checklist. In the left-hand box (headed ‘Y-NA-NM’) one of the following should be entered for each disclosure item:

- Y (‘Yes’) – the appropriate disclosure has been made;
- NA (‘Not applicable’) – the item does not apply to the reporting entity; or
- NM (‘Not material’) – the item is regarded as not material to the financial statements of the reporting entity.

Materiality is defined in PSAK 1 and in the Framework for the Preparation and Presentation of Financial Statements.

The right-hand box on each page (headed ‘Ref’) can be used to insert a reference to the relevant part of the financial statements (for example, Note 7) for all items that have been marked ‘Y’ in the left-hand box.

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# ***Section A***

Disclosure for consideration by all entities

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A</b>	<b>Disclosures for consideration by all entities</b>			
<b>A1</b>	<b>General disclosures</b>			
<b>A1.1</b>	<b>General disclosures</b>			
A1.1.1	Financial statements present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses set out in the 'Framework for preparation and presentation of financial statements' (Framework). The application of SAK, with additional disclosure when necessary, is presumed to result in financial statements that achieve a fair presentation.	PSAK 1.17		
A1.1.2	An entity prepares its financial statements, except for cash flow information, using the accrual basis of accounting.	PSAK 1.25		
A1.1.3	Include the following components in the financial statements:	PSAK 1.11		
A1.1.3	(a) a statement of financial position (balance sheet) at the period end date;	PSAK 1.11		
A1.1.3	(b) a statement of comprehensive income for the period;	PSAK 1.11		
A1.1.3	(c) separate income statement (if presented)	PSAK 1.13		
A1.1.3	(d) a statement of changes in equity for the period;	PSAK 1.11		
A1.1.3	(e) a statement of cash flows for the period; and	PSAK 1.11		
A1.1.3	(f) notes, including a summary of significant accounting policies and other explanatory information.	PSAK 1.11		
A1.1.4	Where a separate income statement is presented, display immediately before the statement of comprehensive income.	PSAK 1.13		
A1.1.5	Include a statement at the bottom of each financial statement that refers to the accompanying notes.	PwC		
A1.1.6	Where an entity applies an accounting policy retrospectively or makes a retrospective restatement of items, or reclassifies items in its financial statements, include a statement of financial position as at the beginning of the earliest comparative period.	PSAK 1.11		
A1.1.7	Present with equal prominence all of the financial statements.	PSAK 1.12		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A1.1.8	Present separately each material class of similar items. Present separately items of a dissimilar nature or function unless they are immaterial.	PSAK 1.27		
A1.1.9	Do not offset assets and liabilities or income and expenses unless required or permitted by an SAK.	PSAK 1.30		
A1.1.10	Make an explicit and unreserved statement in the notes that the financial statements comply with SAK. Financial statements should not be described as complying with SAK unless they comply with all the requirements of SAK.	PSAK 1.18		
A1.1.11	Identify the financial statements and distinguish them from other information in the same published documents.	PSAK 1.47		
A1.1.12	Identify each financial statement and the notes.	PSAK 1.49		
A1.1.12	Display the following information prominently, and repeat where necessary for the information presented to be understood:			
A1.1.12	(a) the name of the reporting entity or other means of identification, and any change in that information from the end of the previous reporting period;	PSAK 1.49(a)		
A1.1.12	(b) whether the financial statements are for an individual entity or a group of entities;	PSAK 1.49(b)		
A1.1.12	(c) the date of the end of the reporting period or the period covered by the financial statements and notes;	PSAK 1.49(c)		
A1.1.12	(d) the presentation currency (defined in PSAK 10); and	PSAK 1.49(d)		
A1.1.12	(e) the level of rounding used in presenting amounts in the financial statements.	PSAK 1.49(e)		
A1.1.13	An entity need not provide a specific disclosure required by a PSAK if the information is not material.	PSAK 1.29		
A1.1.14	Where an entity has changed the end of its reporting period and prepares financial statements for a period of less than or more than one year, disclose:	PSAK 1.34		
A1.1.14	(a) the period covered by the financial statements;	PSAK 1.34		
A1.1.14	(b) the reason for using a longer or shorter period; and	PSAK 1.34 (a)		
A1.1.14	(c) the fact that amounts presented in the financial statements are not entirely comparable.	PSAK 1.34 (b)		
A1.1.15	Include the following in the notes to the financial statements:	PSAK 8.17		
A1.1.15	(a) the date when the financial statements were authorised for issue; and	PSAK 8.17		
A1.1.15	(b) the body who gave that authorisation.	PSAK 8.17		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A1.2</b>	<b>Presentation and functional currency</b>			
A1.2.1	An entity shall disclose:	PSAK 10.57		
A1.2.1	(a) the amount of exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss in accordance with PSAK 55; and			
A1.2.1	(b) net exchange differences recognised in other comprehensive income and accumulated in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period.			
A1.2.2	When the presentation currency is different from the functional currency, that fact shall be stated, together with disclosure of the functional currency and the reason for using a different presentation currency.	PSAK 10.58		
A1.2.3	When there is a change in the functional currency of either the reporting entity or a significant foreign operation, that fact and the reason for the change in functional currency shall be disclosed.	PSAK 10.59		
A1.2.4	When an entity presents its financial statements in a currency that is different from its functional currency, it shall describe the financial statements as complying with SAKs only if they comply with all the requirements of SAKs including the translation method set out in paragraphs 40 and 43.	PSAK 10.60		
A1.2.5	An entity sometimes presents its financial statements or other financial information in a currency that is not its functional currency without applying the translation methods set out in PSAK 10 paragraph 57. For example, an entity may convert only selected items from its financial statements into another currency; or, an entity whose functional currency is not the currency of a hyperinflationary economy may convert the financial statements into another currency by translating all items at the most recent closing rate. Such conversions are not in accordance with PSAK, and the disclosures set out in PSAK 10 paragraph 62 are required (see below).	PSAK 10.61		
A1.2.6	When an entity displays its financial statements or other financial information in a currency that is different from either its functional currency or its presentation currency and the requirements of paragraph 60 are not met, it shall:	PSAK 10.62		
A1.2.6	(a) clearly identify the information as supplementary information to distinguish it from the information that complies with SAKs;			

		PSAK/ISAK Reference	Y/NM/NA	REF
A1.2.6	(b) disclose the currency in which the supplementary information is displayed; and			
A1.2.6	(c) disclose the entity's functional currency and the method of translation used to determine the supplementary information.			
<b>A1.3</b>	<b>Other disclosures</b>			
A1.3.1	Disclose in the notes to the financial statements:			
A1.3.1	(a) information about the basis of preparation of the financial statements and the specific accounting policies used according to paragraph 116-123 (disclosures on measurement basis used in the preparation of financial statements and other accounting policies used which are relevant to an understanding of financial statements.);	PSAK 1.111(a)		
A1.3.1	(b) the information required by SAK that is not presented elsewhere in the financial statements; and	PSAK 1.111(b)		
A1.3.1	(c) information that is not presented elsewhere but is relevant to an understanding of the financial statements.	PSAK 1.111(c)		
A1.3.2	The notes are given in a systematic manner, as far as is practicable, with each item cross-referenced in the statements of financial position and of comprehensive income, the separate income statement (where presented) and in the statements of changes in equity and cash flows to any related information in the notes.	PSAK 1.112		
A1.3.3	Notes are normally presented in the following order to assist users to understand the financial statements and to compare them with financial statements of other entities (unless considered necessary or desirable to vary the order):	PSAK 1.113		
A1.3.3	(a) statement of compliance with SAK (see PSAK 1.18);	PSAK 1.113(a)		
A1.3.3	(b) summary of significant accounting policies applied (see PSAK 1.116);	PSAK 1.113(b)		
A1.3.3	(c) supporting information for items presented in the statements of financial position and of comprehensive income, in the separate income statement (if presented), and in the statements of changes in equity and of cash flows, in the order in which each statement and each line item is presented; and	PSAK 1.113(c)		
A1.3.3	(d) other disclosures, including:	PSAK 1.113(d)		
A1.3.3	(i) contingent liabilities (see PSAK 57) and unrecognised contractual commitments;	PSAK 1.113(d)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A1.3.3	(ii) non-financial disclosures (see PSAK 60).	PSAK 1.113(d)		
A1.3.4	Notes providing information about the basis of preparation of the financial statements and specific accounting policies may be presented as a separate section of the financial statements.	PSAK 1.115		
A1.3.5	Provide additional disclosures when compliance with the specific requirements in SAK is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance.	PSAK 1.19 (c)		
A1.3.6	Disclose comparative information in respect of the previous period for all amounts reported in the current period's financial statements, except where SAK permit or require otherwise. This includes comparative information for both narrative and descriptive information where it is relevant to understanding the financial statements for the current period.	PSAK 1.36		
A1.3.7	An entity disclosing comparative information presents, as a minimum, two statements of financial position, two of each of the other statements, and related notes. Where an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements, it presents, as a minimum, three statements of financial position, two of each of the other statements, and related notes. An entity presents statements of financial position as at:	PSAK 1.37		
A1.3.7	(a) the end of the current period;			
A1.3.7	(b) the end of the previous period (which is the same as the beginning of the current period); and			
A1.3.7	(c) the beginning of the earliest comparative period.			
A1.3.8	Where an entity has reclassified comparative amounts due to a change in presentation or classification of items in its financial statements, disclose:	PSAK 1.39(a),(b), (c)		
A1.3.8	(a) the nature of the reclassification;			
A1.3.8	(b) the amount of each item or class of item that is reclassified; and			
A1.3.8	(c) the reason for the reclassification.			
A1.3.9	When an entity changes the presentation or classification of items in its financial statements, reclassify comparative amounts unless it is impracticable to do so.	PSAK 1.39		

		PSAK/ISAK Reference	Y/NM/NA	REF
A1.3.10	Where an entity changes the presentation or classification of items, but it is impracticable to reclassify comparative amounts, disclose:	PSAK 1.40		
A1.3.10	(a) the reason for not reclassifying the amounts; and			
A1.3.10	(b) the nature of the adjustments that would have been made if the amounts had been reclassified.			
A1.3.11	Retain the presentation and classification of items in the financial statements from one period to the next unless:	PSAK 1.43		
A1.3.11	(a) it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statements, that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies; or			
A1.3.11	(b) a PSAK requires a change in presentation.			
A1.3.12	Disclose the following:			
A1.3.12	(a) the domicile and legal form of the entity, the country in which it is incorporated and the address of its registered office (or principal place of business, if different from the registered office);	PSAK 1.138(a)		
A1.3.12	(b) a description of the nature of the entity's operations and its principal activities;	PSAK 1.138(b)		
A1.3.12	(c) the name of the parent and the ultimate parent of the group (In the event that cannot be disclosed, the reason shall be stated.);	PSAK 1.138(c)		
A1.3.12	(d) if it is a limited life entity, information regarding the length of its life;	PSAK 1.138(d)		
A1.3.12	(e) name of the immediate parent entity (or other controlling shareholder); and	PSAK 7.14		
A1.3.12	(f) name of the ultimate controlling party.	PSAK 7.14		
A1.3.13	Entities may present outside the financial statements a financial review by management that describes and explains the main features of the entity's financial performance and financial position, and the principal uncertainties it faces.	DV		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A2</b>	<b>Accounting policies</b>			
<b>A2.1</b>	<b>General Disclosures</b>			
A2.1.1	Disclose in the summary of significant accounting policies:			
A2.1.1	(a) the measurement basis (or bases) used in preparing the financial statements; and	PSAK 1.116(a)		
A2.1.1	(b) the other accounting policies used that are relevant to an understanding of the financial statements.	PSAK 1.116(b)		
A2.1.2	Disclose in the summary of significant accounting policies or other notes the judgments, apart from those involving estimations that management has made in applying the entity's accounting policies and that have the most significant impact on the amounts recognised in the financial statements.	PSAK 1.121		
A2.1.2	<p>In the process of applying the entity's accounting policies, management makes various judgments, apart from those involving estimations, that can significantly affect the amounts it recognises in the financial statements. For example, management makes judgments in determining:</p> <p>(a) whether financial assets are held-to-maturity investments;</p> <p>(b) when substantially all the significant risks and rewards of ownership of financial assets and lease assets are transferred to other entities;</p> <p>(c) whether, in substance, particular sales of goods are financing arrangements and therefore do not give rise to revenue; and</p> <p>(d) whether the substance of the relationship between the entity and a special purpose entity indicates that the entity controls the special purpose entity.</p>	PSAK 1.122		
A2.1.3	Disclose information about the assumptions made about the future and other major sources of estimation uncertainty at the end of the reporting period that have a significant risk of leading to material adjustments to the carrying amounts of assets and liabilities within the next financial year. In respect of those assets and liabilities, disclose:	PSAK 1.124		
A2.1.3	(a) their nature, and	PSAK 1.124(a)		
A2.1.3	(b) their carrying amount as at the period end date.	PSAK 1.124(b)		



		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A2.1.4	Determining the carrying amounts of some assets and liabilities requires estimation of the effects of uncertain future events on those assets and liabilities at the end of the reporting period. For example, in the absence of recently observed market prices, future-oriented estimates are necessary to measure the recoverable amount of classes of property, plant and equipment, the effect of technological obsolescence on inventories, provisions subject to the future outcome of litigation in progress, and long-term employee benefit liabilities such as pension obligations. These estimates involve assumptions about such items as the risk adjustment to cash flows or discount rates, future changes in salaries and future changes in prices affecting other costs.	PSAK 1.125		
A2.1.5	These disclosures are not required for assets and liabilities with a significant risk that their carrying amounts might change materially within the next financial year if, at the end of the reporting period, they are measured at fair value based on recently observed market prices. Such fair values might change materially within the next financial year but these changes would not arise from assumptions or other sources of estimation uncertainty at the end of the reporting period.	PSAK 1.127		
A2.1.6	Examples of the types of disclosures an entity makes are: (a) the nature of the assumption or other estimation uncertainty; (b) the sensitivity of carrying amounts to the methods, assumptions and estimates underling their calculation, including the reasons for the sensitivity; (c) the expected resolution of an uncertainty and the range of reasonably possible outcomes within the next financial year in respect of the carrying amounts of the assets and liabilities affected; and (d) an explanation of the changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved.	PSAK 1.128		
A2.1.7	Where impracticable to disclose the extent of the possible effects of an assumption or another source of estimation uncertainty at the end of the reporting period, disclose that:	PSAK 1.130		
A2.1.7	(a) it is reasonably possible, on the basis of existing knowledge, that outcomes within the next financial year that are different from the assumption could require a material adjustment to the carrying amount of the asset or liability affected and;	PSAK 1.130		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A2.1.7	(b) the nature and carrying amount of the specific asset or liability (or class of assets or liabilities) affected by the assumption.	PSAK 1.130		
A2.1.8	In consolidated financial statements, the results of all subsidiaries, associates and joint ventures should be consolidated, equity accounted or proportionally consolidated, as applicable, using uniform accounting policies for like transactions and other events in similar circumstances.	PSAK 4.21; PSAK 15.23; PSAK 12.30		
A2.1.9	In accordance with the transition provisions of each standard, disclose whether any standards have been adopted by the reporting entity before the effective date.	PSAK 25 .30		
A2.1.10	The entity cannot rectify inappropriate accounting policies either by disclosure of the accounting policies used or by notes or explanatory material.	PSAK 1.20		
<b>A2.2</b>	<b>Specific policies:</b>			
A2.2.1	Consolidation principles, including accounting for:	PSAK 4.1		
A2.2.1	(a) subsidiaries; and	PSAK 4.3		
A2.2.1	(b) jointly controlled entities, and associates.	PSAK 4.3		
A2.2.2	Business combinations.	PSAK 22.02		
A2.2.3	Joint ventures, including the method the venturer uses to recognise its interests in jointly controlled entities.	PSAK 12 .53		
A2.2.4	Foreign currency transactions and translation.	PSAK 10.3		
A2.2.5	Fixed Assets – for each class:	PSAK 16 .74; PSAK 1.76(a)		
A2.2.5	(a) the measurement bases used for determining the gross carrying amount ;	PSAK 16 .74 (a)		
A2.2.5	(b) the depreciation methods used; and	PSAK 16 .74 (b)		
A2.2.5	(c) the useful lives or the depreciation rates used.	PSAK 16 .74 (c)		
A2.2.6	Investment property. Disclose:			
A2.2.6	(a) whether the entity applies the fair value model or the cost model;	PSAK 13.79(a)		
A2.2.6	(b) if it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property;	PSAK 13.79(b)		
A2.2.6	(c) when classification is difficult (see PSAK 13.14), the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of	PSAK 13.79(c)		

		PSAK/ISAK Reference	Y/NM/NA	REF
	business;			
A2.2.6	(d) the methods and significant assumptions applied in determining the fair value of investment property, including a statement on whether the determination of fair value was supported by market evidence or was more heavily based on other factors (which should be disclosed) because of the nature of the property and lack of comparable market data; and	PSAK 13.79(d)		
A2.2.6	(e) the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.	PSAK 13.79(e)		
A2.2.7	Other intangible assets. Disclose, for each class (distinguishing between internally generated and acquired assets):	PSAK 19.119		
A2.2.7	(a) accounting treatment (cost model or revaluation model);	PSAK 19.72		
A2.2.7	(b) whether the useful lives are indefinite or finite;	PSAK 19 .119(a)		
A2.2.7	(c) for intangible assets with finite useful lives, the amortisation period and amortisation methods used (for example, the straight-line method); and	PSAK 19 .119(a) and (b)		
A2.2.7	(d) for intangible assets with indefinite useful lives, that they have been tested for impairment annually and whenever there is an indication that the intangible asset may be impaired.	PSAK 19 .108		
A2.2.8	Treatment of research costs and the basis for capitalisation of development costs and website development costs.	PSAK 19		
A2.2.9	Borrowing costs	PSAK 26.08		
A2.2.10	Leases.	PSAK 30		
A2.2.11	Inventories, including the cost formula used (for example, FIFO or weighted average cost).	PSAK 14.35(a)		
A2.2.12	Provisions.	PSAK 25		
A2.2.13	Employee benefit costs – including policy for recognising actuarial gains and losses.	PSAK 24.135 (a)		
A2.2.14	Share-based payments.	PSAK 53.52		
A2.2.15	Taxes, including deferred taxes.	PSAK 46		
A2.2.16	Revenue recognition.	PSAK 23.33 (a) and PSAK 1.116		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A2.2.17	The method adopted to determine the stage of completion of transactions involving the rendering of services.	PSAK 23.33 (a)		
A2.2.18	Construction contracts, including:	PSAK 34.38		
A2.2.18	(a) methods used to determine contract revenue recognised; and	PSAK 34.38 (b)		
A2.2.18	(b) methods used to measure stage of completion of contracts in progress.	PSAK 34.38 (c)		
A2.2.19	Government grants	PSAK 61.40 (a)		
A2.2.19	(a) accounting policy; and			
A2.2.19	(b) method of presentation in financial statements.			
A2.2.20	Definition of cash and cash equivalents.	PSAK 2.45		
A2.2.21	Segment reporting (required for listed companies)	PSAK 5.22		
A2.2.22	Policy for all assets including the selection of the cash-generating units to allocate the corporate assets and goodwill for the purpose of assessing such assets for impairment.	PSAK 48 .80 and 97		
<b>A2.3</b>	<b>Changes in accounting policy</b>			
A2.3.1	Where a change in accounting policy is made on the adoption of a PSAK, provide the disclosures in accordance with the specific transitional provisions of that standard.	PSAK 25.19(a)		
A2.3.2	On initial application of a relevant standard or interpretation, disclose:	PSAK 25.28		
A2.3.2	(a) the title of the standard or interpretation;	PSAK 25.28(a)		
A2.3.2	(b) that the change in accounting policy is made in accordance with its transitional provisions, when applicable;	PSAK 25.28(b)		
A2.3.2	(c) the nature of the change in accounting policy;	PSAK 25.28(c)		
A2.3.2	(d) a description of the transitional provisions, when applicable;	PSAK 25.28(d)		
A2.3.2	(e) the transitional provisions that might have an effect on future periods, when applicable;	PSAK 25.28(e)		
A2.3.2	(f) the amount of the adjustment for the current period and each prior period presented, to the extent practicable: (i) for each financial statement line item affected; and (ii) if PSAK 56 applies to the entity, the impact on basic and diluted earnings per share;	PSAK 25.28(f)		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A2.3.2	(g) the amount of the adjustment relating to periods before those presented, to the extent practicable; and	PSAK 25.28(g)		
A2.3.2	(h) if the retrospective application required is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied.	PSAK 25.28(h)		
A2.3.2	These disclosures need not be repeated in the financial statements of subsequent periods.	PSAK 25.28		
A2.3.3	If an entity has not applied a new relevant standard or interpretation that has been issued but is not yet effective, disclose:	PSAK 25.30		
A2.3.3	(a) the fact that the entity did not apply the new standard or interpretation that has been issued but is not yet effective; and	PSAK 25.30(a)		
A2.3.3	(b) known or reasonably estimable information relevant to assessing the possible impact that application of the new standard or interpretation will have on the entity's financial statements in the period of initial application.	PSAK 25.30(b)		
A2.3.4	In complying with the previous paragraph (para 30 - refer to A2.3.3), consider disclosing:	DV PSAK 25.31		
A2.3.4	(a) the title of the new standard or interpretation;	PSAK 25. 31(a)		
A2.3.4	(b) the nature of the impending change or changes in accounting policy;	PSAK 25. 31(b)		
A2.3.4	(c) the date by which application of the standard or interpretation is required;	PSAK 25. 31(c)		
A2.3.4	(d) the date as at which it plans to apply the standard or interpretation initially; and	PSAK 25. 31(d)		
A2.3.4	(e) either: (i) a discussion of the impact that initial application of the standard or interpretation is expected to have on the entity's financial statements; or (ii) if that impact is not known or reasonably estimable, a statement to that effect.	PSAK 25. 31(e)		
A2.3.5	When a voluntary change in accounting policy (1) has an effect on the current period or any prior period, (2) or would have an effect on that period except that it is impracticable to determine the amount of the adjustment, (3) or might have an effect on future periods, an entity shall disclose:	PSAK 25.29		
A2.3.5	(a) the nature of the change in accounting policy;	PSAK 25.29(a)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A2.3.5	(b) the reasons why applying the new accounting policy provides reliable and more relevant information;	PSAK 25.29(b)		
A2.3.5	(c) the amount of the adjustment for the current period and each prior period presented, to the extent practicable: (i) for each financial statement line item affected; and (ii) if PSAK 56 applies to the entity, the impact on basic and diluted earnings per share;	PSAK 25.29(c)		
A2.3.5	(d) the amount of the adjustment relating to periods before those presented, to the extent practicable; and	PSAK 25.29(d)		
A2.3.5	(e) if the retrospective application required is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied.	PSAK 25.29(e)		
A2.3.5	These disclosures need not be repeated in the financial statements of subsequent periods.	PSAK 25.29		
<b>A3</b>	<b>Statement of comprehensive income and related notes</b>			
<b>A3.1</b>	<b>General disclosures</b>			
A3.1.1	Refer to the Appendix to PSAK 1. for an example statement of comprehensive income.			
A3.1.1	Present all items of income and expense recognised in a period:	PSAK 1.80(a) and (b)		
A3.1.1	(a) in a single statement of comprehensive income, or			
A3.1.1	(b) in a statement displaying components of profit or loss (a separate income statement) and a second statement beginning with profit or loss and displaying components of other comprehensive income (statement of comprehensive income).			
A3.1.2	Include in the statement of comprehensive income, as a minimum, line items showing the following amounts for the period:	PSAK 1.81		
A3.1.2	(a) revenue;	PSAK 1.81(a)		
A3.1.2	(b) finance costs;	PSAK 1.81(b)		
A3.1.2	(c) share of profit or loss of associates and joint ventures accounted for using the equity method;	PSAK 1.81(c)		
A3.1.2	(d) tax expense;	PSAK 1.81(d)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A3.1.2	(e) a single amount comprising the total of: (i) the post-tax profit or loss on discontinued operations; and (ii) the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal groups that make up discontinued operations;	PSAK 1.81(e)(i) and (e)(ii)		
A3.1.2	(f) profit or loss;	PSAK 1.81(f)		
A3.1.2	(g) each component of other comprehensive income classified by nature (excluding amounts in (h));	PSAK 1.81(g)		
A3.1.2	(h) share of the other comprehensive income of associate and joint ventures accounted for using the equity method; and	PSAK 1.81(h)		
A3.1.2	(i) total comprehensive income.	PSAK 1.81(i)		
A3.1.3	Disclose the following in the statement of comprehensive income as allocations for the period:	PSAK 1.82		
A3.1.3	(a) profit or loss for the period attributable to: (i) non-controlling interests; and (ii) owners of the parent; and	PSAK 1.82(a)(i) and (a)(ii)		
A3.1.3	(b) total comprehensive income for the period attributable to: (i) non-controlling interests; and (ii) owners of the parent.	PSAK 1.82(b)(i) and (b)(ii)		
A3.1.3	Entities may present the line items and disclosure as information required by paragraph 81 (a) - (f) and 82 (a) above in the statement of comprehensive income or in the separate income statement (if presented).	PSAK 1.83		
A3.1.4	Present additional line items, headings and subtotals in the statement of comprehensive income (and the separate income statement, if presented) when such presentation is relevant to an understanding of the entity's financial performance, the presentation is free of bias and undue prominence, the presentation is applied consistently and the methods are described in detail in the accounting policies.	PSAK 1.84		
A3.1.5	Disclose, either in the statement of comprehensive income or in the notes, the amount of income tax relating to each component of other comprehensive income including reclassification adjustments.	PSAK 1.89		
A3.1.5	Components of other comprehensive income may be presented:	PSAK 1.90		
A3.1.5	(a) net of related tax effects, or	PSAK 1.90 (a)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A3.1.5	(b) before related tax effects with one amount shown for aggregate amount of income tax relating to those components.	PSAK 1.90 (b)		
A3.1.6	Components of other comprehensive income include:	PSAK 1.07		
A3.1.6	(a) changes in revaluation surplus (see PSAK 16 and PSAK 19);	PSAK 1.07		
A3.1.6	(b) actuarial gains and losses on defined benefit plans recognised in accordance with PSAK 24 paragraph 99;	PSAK 1.07		
A3.1.6	(c ) gains and losses arising from translating the financial statements of a foreign operation (see PSAK 10);	PSAK 1.07		
A3.1.6	(d) gains and losses on remeasuring available-for-sale financial assets (see PSAK 55); and	PSAK 1.07		
A3.1.6	(e) the effective portion of gains and losses on hedging instruments in a cash flow hedge (see PSAK 55).	PSAK 1.07		
A3.1.6	Disclose reclassification adjustments relating to components of other comprehensive income.	PSAK 1.91		
A3.1.7	An entity may present reclassification adjustments in the statement of comprehensive income or in the notes. An entity presenting classification adjustments in the notes presents the components of other comprehensive income after any related reclassification adjustments.	PSAK 1.93		
A3.1.8	When items of income and expense are material, disclose their nature and amount separately (Refer to A3.2.4 for examples).	PSAK 1.96		
A3.1.9	Give an analysis of expenses recognised in profit or loss using a classification based on either their nature or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement of comprehensive income or in the separate income statement (if presented). When an entity uses a by function analysis, it discloses at a minimum, cost of sales separate from other expenses.	PSAK 1.98, 99, and 102.		
A3.1.10	Where the entity classifies expenses by function, disclose additional information on the nature of expenses, including depreciation, amortisation and employee benefits expense.	PSAK 1.103		
A3.1.11	Disclose separately the amount of income tax relating to each component of other comprehensive income.	PSAK 1. 89		



		PSAK/ISAK Reference	Y/NM/NA	REF
A3.1.12	Disclose the nature and amount of a change in an accounting estimate that has an effect in the current period or that is expected to have an effect in future periods. If it is impracticable to estimate the amount, disclose this fact.	PSAK 25.39,40		
A3.1.13	If the entity settles a dividend payable by distributing non-cash assets, the entity present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss.	ISAK 11.15 and 11.14		
A3.1.14	Dividends classified as an expense may be presented in the statement of comprehensive income or separate income statement (if presented) either with interest in other liabilities or as a separate item. Disclosure of interest and dividends is subject to the requirements of PSAK 1, Presentation of Financial Statements and PSAK 60, Financial Statement: Disclosures. In some circumstances, because of the differences between interest and dividends with respect to matters such as tax deductibility, it is desirable to disclose them separately in the statement of comprehensive income or separate income statement (if presented). Disclosures of the tax effects are made in accordance with PSAK 46, Income Taxes.	PSAK 50.43		
A3.1.15	Gains and losses related to changes in the carrying amount of a financial liability are recognised as income or expense in profit or loss even when they relate to an instrument that includes a right to the residual interest in the assets of the entity in exchange for cash or another financial asset. Under PSAK 1, Presentation of Financial Statements, the entity should present any gain or loss arising from remeasurement of such an instrument separately in the statement of comprehensive income when it is relevant in explaining the entity's performance.	PSAK 50.44		
<b>A3.2</b>	<b>Individual items</b>			
A3.2.1	Disclose the amount of each significant category of revenue recognised during the period, including revenue arising from:	PSAK 23.33(b)		
A3.2.1	(a) the sale of goods;			
A3.2.1	(b) the rendering of services;			
A3.2.1	(c) interest;			
A3.2.1	(d) royalties; and			
A3.2.1	(e) dividends.			

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A3.2.2	Disclose the amount of non-cash revenue arising from exchanges of goods or services included in each significant category of revenue.	PSAK 23.33(c)		
A3.2.3	Items not individually material are aggregated with other items in the statement of comprehensive income or in the notes.	PSAK 1.28		
A3.2.4	Circumstances that would give rise to the separate disclosure of items of income and expense include:	PSAK 1.97		
A3.2.4	(a) the write-down of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as the reversal of such write-downs;	PSAK 1.97(a)		
A3.2.4	(b) a restructuring of the activities of an entity and the reversal of any provisions for the costs of restructuring;	PSAK 1.97(b)		
A3.2.4	(c) disposals of items of fixed assets;	PSAK 1.97(c)		
A3.2.4	(d) disposals of investments;	PSAK 1.97(d)		
A3.2.4	(e) discontinued operations;	PSAK 1.97(e)		
A3.2.4	(f) litigation settlements; and	PSAK 1.97(f)		
A3.2.4	(g) other reversals of provisions.	PSAK 1.97(g)		
A3.2.5	Present an analysis of expenses recognised in profit or loss using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement of comprehensive income or in the separate income statement (if presented).	PSAK 1.98 and 99		
A3.2.6	If expenses are classified by function, disclose additional information on the nature of expenses, including depreciation, amortisation expense and employee benefits expense.	PSAK 1.103		
A3.2.7	If expenses are classified by function, as a minimum, disclose the cost of sales separately from other expenses.	PSAK 1.102		
A3.2.8	Disclose research and development expenditure recognised as an expense during the period.	PSAK 19.127		
A3.2.9	Disclose the amount of foreign exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss in accordance with PSAK 55.	PSAK 10.57(a)		
A3.2.10	For each class of assets, the entity shall disclose the following:			

		PSAK/ISAK Reference	Y/NM/NA	REF
A3.2.10	(a) impairment losses amounts recognised in profit or loss during the period, and the line item(s) of the statement of comprehensive income in which they are included; and	PSAK 48.121(a)		
A3.2.10	(b) reversals of impairment losses amounts recognised in profit or loss during the period, and the line item(s) of the statement of comprehensive income in which they are included.	PSAK 48.121(b)		
A3.2.10	(c ) impairment losses amounts on revaluated assets recognised in other comprehensive income during the period;	PSAK 48.121(c)		
A3.2.10	(d) reversals of impairment losses on revaluated assets that recognised in other comprehensive income during the period.	PSAK 48.121(d)		
A3.2.11	Disclose the amortisation of intangible assets recognised during the period and the line item(s) of the statement of comprehensive income.	PSAK 19 .119(d)		
A3.2.12	Disclose gain or loss in recognised in accordance with ISAK 28 par 9 and 10 as a separate line item in profit or loss or in the notes to financial statements.	ISAK 28.11		
<b>A3.3</b>	<b>Income taxes</b>			
A3.3.1	Disclose the major components of tax expense (income).	PSAK 46.86		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A3.3.1	Components of tax expense (income) may include:  (a) current tax expense (income); (b) any adjustments recognised in the period for current tax of prior periods; (c) the amount of deferred tax expense (income) relating to the origination and reversal of temporary differences; (d) the amount of deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes; (e) the amount of the benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense; (f) the amount of the benefit from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense; (g) deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset in accordance with <b>paragraph 56</b> ; and (h) the amount of tax expense (income) relating to those changes in accounting policies and errors that are included in profit or loss in accordance with <b>PSAK 25</b> , because they cannot be accounted for retrospectively.	PSAK 46.87		
A3.3.2	Provide an explanation of the relationship between tax expense (income) and accounting profit in either of the following forms:	PSAK 46.88 (c )		
A3.3.2	(a) numerical reconciliation between tax expense (income) and product of accounting profit, multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed; or	PSAK 46.88 (c ) (i)		
A3.3.2	(b) a numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed.	PSAK 46.88 (c ) (ii)		
A3.3.3	Provide an explanation of changes in the applicable tax rate(s) compared to the previous period.	PSAK 46.88 (d)		
A3.3.4	An entity shall offset current tax assets and current tax liabilities if, and only if, the entity:	PSAK 46.77		
A3.3.4	(a) has a legally enforceable right to set off the recognised amounts; and	PSAK 46.77		
A3.3.4	(b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.	PSAK 46.77		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A3.3.5	An entity shall offset deferred tax assets and deferred tax liabilities if, and only if:	PSAK 46.80		
A3.3.5	(a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and	PSAK 46.80		
A3.3.5	(b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:	PSAK 46.80		
A3.3.5	(i) the same taxable entity; or	PSAK 46.80		
A3.3.5	(ii) different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.	PSAK 46.80		
<b>A3.4</b>	<b>Extraordinary items</b>			
A3.4.1	An entity should not present items of income and expense as extraordinary items on the face of comprehensive statement of income, separate income statement (if presented) or in the notes to financial statements.	PSAK 1.86		
<b>A4</b>	<b>Statement of changes in equity and related notes</b>			
<b>A4.1</b>	<b>Statement of changes in equity</b>			
A4.1.1	Present a statement of changes in equity showing in the statement:	PSAK 1.105		
A4.1.1	(a) total comprehensive income for the period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests;	PSAK 1.105(a)		
A4.1.1	(b) for each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with PSAK 25;	PSAK 1.105(b)		
A4.1.1	(c) for each component of equity, a reconciliation between the carrying amount at the beginning and the end of the period, separately disclosing changes resulting from: (i) profit or loss; (ii) each item of other comprehensive income; and (iii) transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control.	PSAK 1.105(c)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A4.1.2	Disclose, either in the statement of changes in equity or in the notes, the amount of dividends recognised as distributions to owners during the period and the related amount per share.	PSAK 1.106		
A4.1.2	In PSAK 1. para 105 the components of equity include, for example, each class of contributed equity, the accumulated balance of each class of other comprehensive income and retained earnings.	PSAK 1.107		
A4.1.3	For puttable financial instruments classified as equity instruments, an entity shall disclose (to the extent not disclosed elsewhere):	PSAK 1. 136		
A4.1.3	(a) summary quantitative data about the amount classified as equity;	PSAK 1. 136 (a)		
A4.1.3	(b) its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments when required to do so by the instrument holders, including any changes from the previous period;	PSAK 1. 136 (b)		
A4.1.3	(c) the expected cash outflow on redemption or repurchase of that class of financial instruments; and	PSAK 1. 136 (c)		
A4.1.3	(d) information about how the expected cash outflow on redemption or repurchase was determined	PSAK 1. 136 (d)		
A4.1.3	Disclose the amount of transaction costs accounted for as a deduction from equity in the period separately in the notes.	PSAK 50.42		
A4.1.4	Disclose the increase or decrease in the carrying amount of non-cash assets distributed to owners recognised in the period as a result of the change in the fair value of the assets to be distributed.	ISAK 11.16(b)		
<b>A4.2</b>	<b>General disclosures</b>			
A4.2.1	Disclose a description of the nature and purpose of each reserve within shareholders' equity, including restrictions on the distribution of the revaluation reserves (this usually includes details of any restrictions on distributions for each reserve in shareholders' equity, although it is not specified in PSAK 1).	PSAK 1.77(b); PSAK 16.78 (f); PSAK 19.125(b)		
A4.2.2	Disclose the amount of impairment losses and the amount of reversals of impairment losses, recognised directly in equity during the period, for each class of assets.	PSAK 48.121		

		PSAK/ISAK Reference	Y/NM/NA	REF
A4.2.3	Disclose the following for each class of share capital either on the balance sheet or in the statement of changes in equity or in the notes (this information is usually disclosed in the notes):	PSAK 1.77(a)		
A4.2.3	(a) the number of shares authorised	PSAK 1.77(a)		
A4.2.3	(b) the number of shares issued and fully paid, and issued but not fully paid;	PSAK 1.77(a)		
A4.2.3	(c) par value per share, or that the shares have no par value;	PSAK 1.77(a)		
A4.2.3	(d) a reconciliation of the number of shares outstanding at the beginning and end of the year;	PSAK 1.77(a)		
A4.2.3	(e) the rights, preferences and restrictions attached to each class of share capital, including restrictions on the distribution of dividends and the repayment of capital;	PSAK 1.77(a)		
A4.2.3	(f) shares in the entity held by the entity itself or by the entity's subsidiaries or associates; and	PSAK 1.77(a)		
A4.2.3	(g) shares reserved for issuance under options and sales contracts, including the terms and amounts.	PSAK 1.77(a)		
A4.2.4	Certain types of preference shares should be classified as liabilities (not in equity). Refer to PSAK 50.20(a).	PSAK 50.11 and 20		
A4.2.5	An entity without share capital, such as a partnership, should disclose information equivalent to that required in PSAK 1 par 77(a), showing movements during the period in each category of equity interest and the rights, preferences and restrictions attached to each category of equity interest.	PSAK 1.78		
A4.2.6	If an entity has reclassified: (a) a puttable financial instrument classified as an equity instrument; or (b) an instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and is classified as an equity instrument, between financial liabilities and equity, it shall disclose the amount reclassified into and out of each category (financial liabilities or equity), and the timing and reason for that reclassification.	PSAK 1.79		
A4.2.7	Disclose the amount of dividends proposed or declared before the financial statements were authorised for issue but not recognised as a distribution to equity holders during the period, and the related amount per share.	PSAK 8.12 and PSAK 1.137(a)		
A4.2.8	Disclose the amount of any cumulative preference dividends not recognised.	PSAK 1.137 (b)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5</b>	<b>Statement of financial position and related notes</b>			
<b>A5.1</b>	<b>General disclosures</b>			
A5.1.1	Refer to the Appendix to PSAK 1. for an example of a statement of financial position.			
A5.1.1	An entity shall classify an as asset as current when:	PSAK 1.64		
A5.1.1	(a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;	PSAK 1.64		
A5.1.1	(b) it holds the asset primarily for the purpose of trading;	PSAK 1.64		
A5.1.1	(c) it expects to realise the asset within twelve months after the reporting period;	PSAK 1.64		
A5.1.1	(d) the asset is cash or a cash equivalent (as defined in PSAK 2, Statement of Cash Flows) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.	PSAK 1.64		
A5.1.2	The term 'non-current' includes tangible, intangible and financial assets of a long-term nature. PSAK 1 does not prohibit the use of alternative descriptions as long as the meaning is clear.	PSAK 1.65		
A5.1.3	The operating cycle of an entity is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. When the entity's normal operating cycle is not clearly identifiable, it is assumed to be twelve months. Current assets include assets (such as inventories and trade receivables) that are sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting period. Current assets also include assets held primarily for the purpose of trading (examples include some financial assets classified as held for trading) and the current portion of non-current financial assets.	PSAK 1.66		
A5.1.4	An entity shall classify a liability as current when:	PSAK 1.67		
	(a) it expects to settle the liability in its normal operating cycle;			
A5.1.4	(b) it holds the liability primarily for the purpose of trading;	PSAK 1.67		
A5.1.4	(c) the liability is due to be settled within twelve months after the reporting period; or	PSAK 1.67		



		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.1.4	(d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period (see paragraph 73). Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.	PSAK 1.67		
A5.1.5	An entity shall classify all other liabilities as non-current.	PSAK 1.67		
A5.1.6	An entity classifies operating items such as trade payables and some accruals for employee as current liabilities even if they are due to be settled more than twelve months after the reporting period. The same normal operating cycle applies to the classification of an entity's assets and liabilities. When the entity's normal operating cycle is not clearly identifiable, it is assumed to be twelve months.	PSAK 1.68		
A5.1.7	Other current liabilities are not settled as part of the normal operating cycle, but are due for settlement within twelve months after the reporting period or held primarily for the purpose of trading.	PSAK 1.69		
A5.1.8	Financial liabilities that provide financing on a long-term basis (i.e. are not part of the working capital used in the entity's normal operating cycle) and are not due for settlement within twelve months after the reporting period are non-current liabilities, subject to paragraphs 72 and 73.	PSAK 1.69		
A5.1.9	An entity classifies its financial liabilities as current when they are due to be settled within twelve months after the reporting period, even if:	PSAK 1.70		
A5.1.9	(a) the original term was for a period longer than twelve months, and	PSAK 1.70		
A5.1.9	(b) an agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the financial statements are authorised for issue.	PSAK 1.70		
A5.1.10	If an entity expects, and has the discretion, to refinance or roll over an obligation for at least twelve months after the reporting period under an existing loan facility, it classifies the obligation as non-current, even if it would otherwise be due within a shorter period. However, when refinancing or rolling over the obligation is not at the discretion of the entity (for example, there is no arrangement for refinancing), the entity does not consider the potential to refinance the obligation and classifies the obligation as current.	PSAK 1.71		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.1.11	When an entity breaches a provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand, it classifies the liability as current, even if the lender agreed, after the reporting period and before the authorisation of the financial statements for issue, not to demand payment as a consequence of the breach. An entity classifies the liability as current because, at the end of the reporting period, it does not have an unconditional right to defer its settlement for at least twelve months after that date.	PSAK 1.72		
A5.1.12	However, an entity classifies the liability as non-current if the lender agreed by the end of the reporting period to provide a period of grace ending at least twelve months after the reporting period, within which the entity can rectify the breach and during which the lender cannot demand immediate repayment.	PSAK 1.73		
A5.1.13	Include in the statement of financial position, as a minimum, the following line items:	PSAK 1.52		
A5.1.13	(a) fixed asset;	PSAK 1.52		
A5.1.13	(b) investment property;	PSAK 1.52		
A5.1.13	(c) intangible assets;	PSAK 1.52		
A5.1.13	(d) financial assets (excluding amounts shown under (e), (g) and (h));	PSAK 1.52		
A5.1.13	(e) investments accounted for using the equity method;	PSAK 1.52		
A5.1.13	(f) inventories;	PSAK 1.52		
A5.1.13	(g) trade and other receivables;	PSAK 1.52		
A5.1.13	(h) cash and cash equivalents;	PSAK 1.52		
A5.1.13	(i) the total of assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with PSAK 58;	PSAK 1.52		
A5.1.13	(j) trade and other payables;	PSAK 1.52		
A5.1.13	(k) provisions;	PSAK 1.52		
A5.1.13	(l) financial liabilities (excluding amounts shown under (j) and (k));	PSAK 1.52		
A5.1.13	(m) liabilities and assets for current tax, as defined in PSAK 46;	PSAK 1.52		
A5.1.13	(n) deferred tax liabilities and deferred tax assets, as defined in PSAK 46;	PSAK 1.52		
A5.1.13	(o) liabilities included in disposal groups classified as held for sale in accordance with PSAK 58;	PSAK 1.52		
A5.1.13	(p) non-controlling interest, presented within the equity;	PSAK 1.52		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.1.13	(q) issued capital and reserves attributable to owners of the parent.	PSAK 1.52		
A5.1.14	Present additional line items, heading and subtotals on the statement of financial position when such presentation is relevant to an understanding of the entity's financial position.	PSAK 1.53		
A5.1.15	When an entity presents current and non-current assets and current and non-current liabilities as separate classification in the statement of financial position, deferred tax assets or liabilities cannot be classified as current assets or liabilities.	PSAK 1.54		
A5.1.16	An entity shall disclose, either in the statement of financial position or in the notes, further sub classifications of the line items presented, classified in a manner appropriate to the entity's operations.	PSAK 1.75		
A5.1.17	PSAK 1 does not prescribe the order or format in which the entity present the line items.  An entity should present separate line items when the size, nature or function of an item or aggregation of similar items is relevant to an understanding of the entity's financial position. An entity may also amend the descriptions used and the ordering of items or aggregation of similar items according to the nature and transaction of the entity to provide information that is relevant to the understanding of the entity's financial position.	PSAK 1.55		
A5.1.18	An entity should present current and non-current assets and current and non-current liabilities as separate classifications in the statement of financial position according to PSAK 1 para 64-74, unless a presentation based on liquidity provides information that is more reliable and relevant. When that exception applies, all assets and liabilities shall be presented broadly in order of liquidity.	PSAK 1.58		
A5.1.19	An entity is permitted to use a mixed basis of presentation, including current/non-current classification and in order of liquidity, when this provides information that is reliable and more relevant – for example, when an entity has diverse operations.	PSAK 1.62		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.1.20	Whichever method of presentation is adopted, an entity shall disclose the amount expected to be recovered or settled after more than twelve months for each asset and liability line item that combines amounts expected to be recovered or settled:  (a) no more than twelve months after the reporting period; and (b) more than twelve months after the reporting period.	PSAK 1.59		
A5.1.21	Either in the statement of financial position, or the statement of changes in equity or in the notes to the financial statement, an entity should disclose information on equity capital and reserves which are disaggregated into various classes, such as paid-in capital, share premium and reserves.	PSAK 1.76(e) PSAK 1.77(a)		
<b>A5.2</b>	<b>Measurement uncertainty</b>			
A5.2.1	For each class of provision, provide:	PSAK 57.85		
A5.2.1	(a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits;	PSAK 57.85(a)		
A5.2.1	(b) an indication of the uncertainties about the amount or timing of those outflows (where necessary to provide adequate information, disclose the major assumptions made concerning future events, as addressed in PSAK 57.48); and	PSAK 57.85(b)		
A5.2.1	(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	PSAK 57.85( c)		
A5.2.2	If an estimate of an amount reported in an interim period – for example, a provision – is changed significantly during the final interim period of the financial year but a separate financial report is not published for that final interim period, disclose the nature and amount of that change in estimate in a note to the annual financial statements for that financial year.	PSAK 3.26		
A5.2.2	This item is applicable only when the reporting entity publishes an interim financial report prepared in accordance with PSAK 3.			
A5.2.3	Note that certain standards require further specific disclosures about sources of estimation uncertainty and judgments. The specific disclosure requirements in the other sections of this disclosure checklist include:			

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.2.3	(a) methods and assumptions applied in determining fair values for:			
A5.2.3	(i) investment property (Section A5.4);	PSAK 13.81		
A5.2.3	(ii) fixed assets (Section A5.3)	PSAK 16. 78 (c )		
A5.2.3	(v) financial instruments (Section A8);	PSAK 60		
A5.2.3	(vi) share-based payments (Section B6); and	PSAK 53.53(d)		
A5.2.3	(b) nature, timing and certainty of cash flows relating to the following:			
A5.2.3	(i) contingencies (Section A5.22);	PSAK 57.85		
A5.2.3	(ii) financial instruments – terms and conditions that may affect the amount, timing and certainty of future cash flows (Section A8);	PSAK 60		
A5.2.3	(iii) service concession arrangements - terms and conditions that may affect the amount, timing and certainty of future cash flows (Section C7); and	ISAK 22		
A5.2.3	(iv) insurance - information about nature, timing and uncertainty of future cash flows from insurance contracts (Section E); and	PSAK 62		
A5.2.3	(c) other relevant disclosures:			
A5.2.3	(i) impairment of assets – key assumptions for cash flow projections, periods covered by projections, growth rates for extrapolations and discount rates in determining value in use (Section A5.6);	PSAK 48.125,126,128 and 129		
A5.2.3	(ii) post-employment defined benefit plans – principal actuarial assumptions (Section A5.16).	PSAK 24.135(n)		
A5.2.3	(iii) insurance - process used to determine assumptions that have the greatest effect on the measurement of recognised assets, liabilities, income and expenses from insurance contracts. When practicable, an insurer shall also give quantified disclosure of those assumptions; and	PSAK 62		
A5.2.3	(iv) retirement benefit plan entities – actuarial assumptions (Section F).	PSAK 18.29		
<b>A5.3</b>	<b>Fixed assets</b>			
A5.3.1	The disclosure requirements of PSAK 16 apply to owned assets and to the amounts of leased assets held under finance leases in the lessee's accounts.			
A5.3.2	Disclose the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) for each class of fixed asset, at the beginning and end of the period.	PSAK 16.74(d)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.3.3	Provide a reconciliation of the carrying amount for each class of fixed asset at the beginning and end of the period showing:	PSAK 16.74(e)		
A5.3.3	(a) additions;	PSAK 16.74(e) (i)		
A5.3.3	(b) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with PSAK 58 and other disposals;	PSAK 16.74(e) (ii)		
A5.3.3	(c) acquisitions through business combinations;	PSAK 16.74(e) (iii)		
A5.3.3	(d) increases or decreases during the period that result from revaluations according to para 31, 39, and 40 and impairment losses recognised or reversed in other comprehensive income in accordance with PSAK 48;	PSAK 16.74(e) (iv)		
A5.3.3	(e) impairment losses recognised in profit or loss in accordance with PSAK 48;	PSAK 16.74(e) (v)		
A5.3.3	(f) impairment losses reversed in profit or loss in accordance with PSAK 48;	PSAK 16.74(e) (vi)		
A5.3.3	(g) depreciation;	PSAK 16.74(e) (vii)		
A5.3.3	(h) net exchange differences arising on the translation of financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity; and	PSAK 16.74(e) (viii)		
A5.3.3	(i) other changes.	PSAK 16.74(e) (ix)		
A5.3.4	For each class of asset, disclose the line items of the statement of comprehensive income in which impairment losses and reversals of impairment losses are included.	PSAK 48.121 (a), (b)		
A5.3.5	For fixed asset stated at revalued amounts, disclose:	PSAK 16.78		
A5.3.5	(a) the effective date of the revaluation;	PSAK 16.78 (a)		
A5.3.5	(b) whether an independent valuer was involved;	PSAK 16.78 (b)		
A5.3.5	(c) the methods and significant assumptions applied in estimating the items' fair values;	PSAK 16.78 (c)		
A5.3.5	(d) the extent to which the items' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms, or were estimated using other valuation techniques;	PSAK 16.78 (d)		
A5.3.5	(e) for each revalued class of fixed asset, the carrying amount that would have been recognised had the assets been carried under the cost model.	PSAK 16.78 (e)		
A5.3.6	Refer also to the disclosures on revaluation surplus in Section A4.			

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.3.7	Disclose the existence and amounts of restrictions on title, and fixed assets pledged as security for liabilities.	PSAK 16.75(a)		
A5.3.8	Disclose the amount of expenditures recognised in the carrying amount of an item of fixed asset in the course of construction.	PSAK 16.75(b)		
A5.3.9	If it is not disclosed separately in the statement of comprehensive income, disclose the amount of compensation from third parties for fixed assets that were impaired, lost or given up and that is included in profit or loss.	PSAK 16.75(d)		
A5.3.10	Borrowing costs. An entity shall disclose:	PSAK 26.26		
A5.3.10	(a) the amount of borrowing costs capitalised during the period; and	PSAK 26.26 (a)		
A5.3.10	(b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.	PSAK 26.26 (b)		
A5.3.11	Provide the net carrying amount for each class of assets held under finance leases.	PSAK 30.30(a)		
A5.3.12	Voluntary disclosures:	PSAK 16.80		
A5.3.12	(a) the carrying amount of temporarily idle fixed assets;	PSAK 16.80 (a)		
A5.3.12	(b) the gross carrying amount of any fully depreciated fixed assets that is still in use;	PSAK 16.80 (b)		
A5.3.12	(c) the carrying amount of fixed assets retired from active use and not classified as held for sale under PSAK 58; and	PSAK 16.80 (c)		
A5.3.12	(d) when the cost model is used, the fair value of fixed asset if this is materially different from the carrying amount.	PSAK 16.80 (d)		
A5.3.13	Selection of depreciation method and estimation of the useful life of assets are matters of judgment. Therefore, disclosure of methods adopted and estimated useful lives or depreciation rates provide users of financial statements with information that allows them to review the policies selected by management and enables comparisons to be made with other entities. For similar reasons, it is necessary to disclose:	PSAK 16. 76		
A5.3.13	(a) depreciation, whether recognised in profit or loss or as a part of the cost of other assets during the period; and	PSAK 16. 76 (a)		
A5.3.13	(b) accumulated depreciation at the end of the period.	PSAK 16. 76 (b)		



**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.3.14	According to PSAK 25, entity discloses the nature and effect of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in subsequent periods. For fixed assets, such disclosure may arise from changes in estimates with respect to:	PSAK 16. 77 PSAK 25.39 PSAK 25.40		
A5.3.14	(a) residual values;	PSAK 16. 77 (a)		
A5.3.14	(b) the estimated costs of dismantling, removing or restoring fixed assets;	PSAK 16. 77 (b)		
A5.3.14	(c ) useful lives; and	PSAK 16. 77 (c )		
A5.3.14	(d) depreciation methods.	PSAK 16. 77 (d)		
A5.3.15	According to PSAK 48, the entity discloses information on impaired fixed assets in addition to the information required by para 74 (e) (iv) until (vi) (Refer to A5.3.3 (d) to (f)).	PSAK 16. 79		
<b>A5.4</b>	<b>Investment property</b>			
A5.4.1	The disclosures below apply in addition to those in PSAK 30: Leases. In accordance with PSAK 30, the owner of an investment property provides lessors' disclosures about leases into which it has entered. An entity that holds an investment property under a finance or operating lease provides lessees' disclosures for finance leases and lessors' disclosures for any operating leases into which it has entered (Refer to A5.17 and C8).	PSAK 13 .78		
A5.4.2	Disclose:			
A5.4.2	(a) the amounts recognised in profit or loss for: (i) rental income from investment property; (ii) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period; (iii) direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period; and (iv) the cumulative change in fair value recognised in profit or loss on a sale of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used (see paragraph 34);	PSAK 13 .79(f)		
A5.4.2	(b) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal; and	PSAK 13 .79(g)		
A5.4.2	(c ) contractual obligations to purchase, construct or develop investment property of for repairs, maintenance or enhancements.	PSAK 13 .79(h)		



		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.4.3	An entity that applies the fair value model shall disclose a reconciliation between the carrying amounts of investment property at the beginning and end of the period, showing the following:	PSAK 13 .80		
A5.4.3	(a) additions; disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of the asset;	PSAK 13 .80(a)		
A5.4.3	(b) additions resulting from acquisitions through business combinations;	PSAK 13 .80(b)		
A5.4.3	(c) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with PSAK 58 and other disposals;	PSAK 13 .80(c)		
A5.4.3	(d) the net gains or losses from fair value adjustments (where the fair value model in PSAK 13 is used);	PSAK 13 .80(d)		
A5.4.3	(e) net exchange differences arising on the translation of the financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity;	PSAK 13 .80(e)		
A5.4.3	(f) transfers to and from inventories; and owner-occupied property; and	PSAK 13 .80(f)		
A5.4.3	(g) other changes.	PSAK 13 .80(g)		
A5.4.4	When an entity that applies the fair value model to investment property measures a property using the cost model in PSAK 16: Fixed Asset (in accordance with PSAK 13.55) because fair value cannot be measured reliably, disclose in the reconciliation required in PSAK 13.80 amounts relating to that investment property separately from amounts relating to other investment property	PSAK 13.82		
A5.4.5	If there has been no valuation by an independent professionally qualified valuer, disclose the fact.	PSAK 13.79(e)		
A5.4.6	If the fair value model is used, but certain investment properties are carried under PSAK 16 cost model because of the lack of a reliable fair value, provide:	PSAK 13.82		
A5.4.6	(a) a description of the investment property;	PSAK 13.82(a)		
A5.4.6	(b) an explanation of why fair value cannot be reliably measured;	PSAK 13.82(b)		
A5.4.6	(c) if possible, the range of estimates within which fair value is highly likely to lie; and	PSAK 13.82(c)		
A5.4.6	(d) if the entity disposes of investment property whose fair value previously could not be measured reliably, disclose:	PSAK 13.82(d)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.4.6	(i) that the entity has disposed of investment property not carried at fair value;	PSAK 13.82(d)(i)		
A5.4.6	(ii) the carrying amount of that investment property at the time of sale; and	PSAK 13.82(d)(ii)		
A5.4.6	(iii) the gain or loss on disposal.	PSAK 13.82(d)(iii)		
A5.4.7	If an entity uses the cost model disclose in addition to para 79:	PSAK 13.83		
A5.4.7	(a) depreciation methods used;	PSAK 13.83(a)		
A5.4.7	(b) the useful lives or the depreciation rates used; and	PSAK 13.83(b)		
A5.4.7	(c) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses):	PSAK 13.83(c)		
A5.4.7	(i) at the beginning of the period; and	PSAK 13.83(c)(i)		
A5.4.7	(ii) at the end of the period;	PSAK 13.83(c)(ii)		
A5.4.7	(d) a reconciliation of the carrying amount at the beginning and end of the period of:	PSAK 13.83(d)		
A5.4.7	(i) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset;	PSAK 13.83(d) (i)		
A5.4.7	(ii) additions resulting from acquisitions through business combinations;	PSAK 13.83(d) (ii)		
A5.4.7	(iii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with PSAK 58: Non-current Assets Held for Sale and Discontinued Operations and other disposals;	PSAK 13.83(d) (iii)		
A5.4.7	(iv) depreciation;	PSAK 13.83(d) (iv)		
A5.4.7	(v) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with PSAK 48;	PSAK 13.83(d) (v)		
A5.4.7	(vi) the net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity; and	PSAK 13.83(d) (vi)		
A5.4.7	(vii) transfers to and from inventories and owner-occupied property; and	PSAK 13.83(d) (vii)		
A5.4.7	(viii) other changes	PSAK 13.83(d) (viii)		
A5.4.7	(e) the fair value of investment property. When an entity cannot reliably determine the fair value of the investment property, disclose:	PSAK 13.83(e)		
A5.4.7	(i) a description of the investment property;	PSAK 13.83(e)(i)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.4.7	(ii) an explanation of why fair value cannot be reliably measured; and	PSAK 13.83(e)(ii)		
A5.4.7	(iii) the range of estimates within which fair value is highly likely to lie.	PSAK 13.83(e)(iii)		
A5.4.8	When a valuation obtained for investment property is adjusted significantly for the purpose of the financial statements (for example, to avoid double-counting of assets or liabilities that are recognised as separate assets and liabilities as described in paragraph 52), disclose:	PSAK 13.81		
A5.4.8	(a) a reconciliation between the valuation obtained and the adjusted valuation included in the financial statements; and	PSAK 13.81		
A5.4.8	(b) separately, in the reconciliation:	PSAK 13.81		
A5.4.8	(i) the aggregate amount of any recognised lease obligations that have been added back; and	PSAK 13.81		
A5.4.8	(ii) any other significant adjustments.	PSAK 13.81		
<b>A5.5</b>	<b>Intangible assets (excluding goodwill)</b>			
A5.5.1	The disclosure requirements of PSAK 19 apply to owned intangible assets and to the amounts of leased intangible assets held under financial leases in the lessee's accounts.	PSAK 26.30, PSAK 26.47		
A5.5.2	A reconciliation of the carrying amount in respect of each class of intangible asset, distinguishing between:	PSAK 19 .119		
A5.5.2	(a) internally generated intangible assets; and			
A5.5.2	(b) other intangible assets.			
A5.5.3	Show the following in the reconciliation:	PSAK 19 .119 (e)		
A5.5.3	(a) additions (indicating separately those from internal development, those acquired separately, and those acquired through business combinations);	PSAK 19 .119(e)(i)		
A5.5.3	(b) assets classified as held for sale or included in a disposal group classified as held for sale (in accordance with PSAK 58) and other disposals;	PSAK 19 .119(e)(ii)		
A5.5.3	(c) increases or decreases during the period resulting from revaluations according to para 75, 85, and 86 and from impairment losses recognised or reversed in other comprehensive income in accordance with PSAK 48;	PSAK 19 .119(e)(iii)		
A5.5.3	(d) impairment losses recognised in profit or loss during the period in accordance with PSAK 48;	PSAK 19 .119(e)(iv)		
A5.5.3	(e) impairment losses reversed in profit or loss during the period in accordance with PSAK 48;	PSAK 19 .119(e)(v)		

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		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.5.3	(f) amortisation recognised during the period;	PSAK 19 .119(e)(vi)		
A5.5.3	(g) exchange differences from the translation of the financial statements into a presentation currency that is different to the entity's functional currency and from the translation of a foreign operation into the entity's presentation currency;	PSAK 19 .119(e)(vii)		
A5.5.3	(h) other changes in the carrying amount during the period; and	PSAK 19 .119(e)(viii)		
A5.5.3	(i) the gross carrying amount and accumulated amortisation (including accumulated impairment losses): (i) at the beginning of the period; and (ii) at the end of the period.	PSAK 19.119( c)		
A5.5.3	PSAK 19 para 120 gives examples of separate classes of intangible assets. Comparative information for these items is required:  (a) brand names; (b) mastheads and publishing titles; (c) computer software; (d) licenses and franchises; (e) copyrights, patents and other industrial property rights, service and operating rights; (f) recipes, formulae, models, designs and prototypes; and (g) intangible assets under development.	PSAK 19 .120		
A5.5.4	PSAK 25 requires an entity to disclose the nature and amount of a change in an accounting estimate that has a material effect in the current period or is expected to have a material effect in subsequent periods. Such disclosure may arise from changes in:	PSAK 19 .122		
A5.5.4	(a) the assessment of an intangible asset's useful life;	PSAK 19 .122(a)		
A5.5.4	(b) the amortisation method; or	PSAK 19 .122(b)		
A5.5.4	(c) residual value	PSAK 19 .122(c)		
A5.5.5	For intangible assets with indefinite useful lives, disclose:	PSAK 19.123(a)		
A5.5.5	(a) the carrying amount; and			
A5.5.5	(b) the reasons supporting the assessment of an indefinite useful life.			
A5.5.6	The entity is required to provide the following for any individual intangible asset that is material to the financial statements of the entity as a whole:	PSAK 19.123(b)		
A5.5.6	(a) a description of the asset,			
A5.5.6	(b) its carrying amount; and			

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.5.6	(c) remaining amortisation period.			
A5.5.7	For intangible assets carried at revalued amounts, disclose for each class of intangible assets:	PSAK 19.125(a)		
A5.5.7	(a) the effective date of the revaluation;			
A5.5.7	(b) the carrying amount of revalued intangible assets; and			
A5.5.7	(c) the carrying amount that would have been included in the financial statements had the cost model been used (as if the assets had been carried at cost less accumulated depreciation and accumulated impairment losses) according to para 74.			
A5.5.8	Disclose the method and significant assumptions applied in estimating the fair values of the revalued intangible assets.	PSAK 19.125(c)		
A5.5.9	Disclose:	PSAK 19.123(d)		
A5.5.9	(a) the existence and amounts of intangible assets whose title is restricted; and			
A5.5.9	(b) the amounts of intangible assets pledged as security for liabilities.			
A5.5.10	For intangible assets acquired through a government grant and initially recognised at fair value (refer to PSAK 19 para 43), disclose:	PSAK 19.123(c)		
A5.5.10	(a) the fair value initially recognised for these assets;			
A5.5.10	(b) their carrying amount; and			
A5.5.10	(c) whether they are carried at cost less depreciation or at revalued amounts.			
<b>A5.6</b>	<b>Impairment of assets</b>			
A5.6.1	The disclosure requirements of PSAK 48 apply to owned assets and to the amounts of leased assets held under finance leases in the lessee's accounts.	PSAK 26.30, PSAK 26.47		
A5.6.2	Where an impairment loss, recognised or reversed for an individual asset, including goodwill, or cash-generating unit (CGU) during the period, is material to the financial statements of the reporting entity, disclose:	PSAK 48.125		
A5.6.2	(a) the events and circumstances that led to the recognition or reversal of the impairment loss;	PSAK 48.125(a)		
A5.6.2	(b) the amount of the impairment loss recognised or reversed;	PSAK 48.125(b)		

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		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.6.2	(c) for an individual asset: (i) the nature of the asset; and (ii) if the entity reports segment information in accordance with PSAK 5, the reportable segment to which the asset belongs (refer to Section D1);	PSAK 48.125( c)		
A5.6.2	(d) for a CGU: (i) a description of the CGU (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in PSAK 5 (refer to Section D1); (ii) the amount of the impairment loss recognised or reversed: – by class of assets; and – by reportable segment based on PSAK 5 (iii) if the aggregation of assets for identifying the CGU has changed since the previous estimate of the CGU's recoverable amount, the entity should describe the current and former method of aggregating assets and the reasons for changing the way the CGU is identified;	PSAK 48.125(d)(i),(ii),(iii)		
A5.6.2	(e) whether the recoverable amount of the asset or CGU is its fair value less costs to sell or its value in use;	PSAK 48.125(e)		
A5.6.2	(f) the basis used to determine fair value less costs to sell if the recoverable amount is the fair value less costs to sell (for example, whether it was determined by reference to an active market or in some other way); and	PSAK 48.125(f)		
A5.6.2	(g) if the recoverable amount is value in use, the discount rates used in current estimate and previous estimate (if any) of value in use.	PSAK 48.125(g)		
A5.6.3	The entity encouraged to disclose assumptions used to determine the recoverable amount of assets (CGU) during the period. However, para 129 requires an entity to disclose information about the estimates used to measure recoverable amount of a CGU when goodwill or an intangible asset with an indefinite useful life is included in carrying amount of that unit.	PSAK 48. 127		
A5.6.4	The disclosures in this section relating to segments are applicable to entities that apply PSAK – refer to Section D1.			
A5.6.5	Disclose the following information for the aggregate impairment losses and the aggregate reversals of impairment losses recognised during the period for impairment losses or reversals according to para PSAK 48 para 125 that are not individually material:	PSAK 48.126		
A5.6.5	(a) the main classes of assets affected by impairment losses (or reversals of impairment losses); and			

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.6.5	(b) the main events and circumstances that led to the recognition (reversal) of these impairment losses.			
A5.6.6	If in accordance with PSAK 48 paragraph 84 (initial allocation of goodwill cannot be completed before the end of the annual period), any portion of the goodwill acquired in a business combination during the reporting period has not been allocated to a CGU at the reporting date:	PSAK 48.128		
A5.6.6	(a) disclose the amount of the unallocated goodwill; and			
A5.6.6	(b) disclose the reasons why that amount remains unallocated.			
A5.6.7	Where the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a CGU (or group of CGUs) is significant in comparison to the total carrying amount of goodwill or intangible assets with indefinite useful lives, disclose the following for each CGU (or group of CGUs):	PSAK 48.129		
A5.6.7	(a) the carrying amount of allocated goodwill;			
A5.6.7	(b) the carrying amount of intangible assets with indefinite useful lives;			
A5.6.7	(c) the basis on which the recoverable amounts of the CGUs (group of CGUs) have been determined (value in use or fair value less cost to sell);			

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		PSAK/ISAK Reference	Y/NM/NA	REF
A5.6.7	<p>(d) if the recoverable amounts of the CGUs are based on value in use:</p> <p>(i) a description of each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts (key assumptions are those to which the recoverable amounts of the CGUs are most sensitive);</p> <p>(ii) a description of management's approach to determining the values assigned to each key assumption, whether those values reflect past experience and/or are consistent with external sources of information, if appropriate. If not, disclose how and why they differ from past experience and/or external sources of information;</p> <p>(iii) the period over which management has projected cash flows based on financial budgets/forecasts approved by management and, when a period greater than five years is used for a CGU (or group of CGUs), an explanation of why that longer period is justified;</p> <p>(iv) the growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts, and the justification for using any growth rate that exceeds the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market to which the CGU is dedicated; and</p> <p>(v) the discount rate(s) applied to the cash flow projections;</p>			
A5.6.7	<p>(e) if the CGUs' recoverable amounts are based on the fair value less cost to sell, disclose the methodology used to determine the fair value less cost to sell. If fair value less cost to sell is not determined using observable market prices for the CGUs, disclose the following information:</p> <p>(i) a description of each key assumption on which management has based its determination of fair value less cost to sell (key assumptions are those to which the recoverable amounts of the CGUs are most sensitive); and</p> <p>(ii) a description of management's approach to determining the values assigned to each key assumption, whether those values reflect past experience and/or, if appropriate, are consistent with external sources of information, and if not, how and why they differ from past experience and/or external sources of information; and</p>			
A5.6.7	<p>if fair value less costs to sell is determined using discounted cash flow projections, the following information shall also be disclosed: (iii) the period over which management has projected cash flows (iv) the growth rate used to extrapolate cash flow projections (v) discount rate(s) applied to the cash flow projections</p>			



		PSAK/ISAK Reference	Y/NM/NA	REF
A5.6.7	(f) if a reasonably possible change in a key assumption on which management has based its determination of the CGU's recoverable amount would cause the CGU's carrying amount to exceed its recoverable amount: (i) the amount by which the aggregate of the CGU's recoverable amounts exceeds the aggregate of their carrying amounts; (ii) the value assigned to the key assumptions; and (iii) the amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that change on the other variables used to measure recoverable amount, in order for the CGU's recoverable amount to be equal to its carrying amount.			
A5.6.8	If some or all of the carrying amount of goodwill or intangible assets with indefinite lives is allocated across multiple CGUs (or groups of CGUs) and the amount allocated to each CGU (or group of CGUs) is not individually significant, disclose that fact, together with the aggregate carrying amount of goodwill or intangible assets with indefinite lives allocated to those CGUs (or group of CGUs).	PSAK 48.130		
A5.6.9	If the recoverable amounts of any of those CGUs (or group of CGUs) are based on the same key assumptions, and the aggregate carrying amounts of goodwill or intangible assets with indefinite lives allocated to them is significant, disclose that fact, together with:	PSAK 48.130		
A5.6.9	(a) the aggregate carrying amount of goodwill allocated to those CGUs (or groups of CGUs);			
A5.6.9	(b) the aggregate carrying amount of intangible assets with indefinite useful lives allocated to those CGUs (or group of CGUs);			
A5.6.9	(c) a descriptions of the key assumption(s);			
A5.6.9	(d) a description of management's approach to determining the values assigned to each key assumption, whether those values reflect past experience and/or, if appropriate, whether they are consistent with external sources of information. If not, disclose how and why they differ from past experience and/or external sources of information; and			

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		PSAK/ISAK Reference	Y/NM/NA	REF
A5.6.9	(e) if a reasonably possible change in the key assumptions would cause the CGU's (or group of CGUs') carrying amount to exceed its recoverable amount: (i) the amount by which the aggregate of the recoverable amounts of the CGUs exceeds the aggregate of their carrying amounts; (ii) the value assigned to the key assumptions; and (iii) the amount by which the value assigned to the key assumption must change, after incorporating any effects of that change in the other variables used to measure the recoverable amount, in order for the CGU's (or group of CGUs') recoverable amount to be equal to their carrying amount.			
A5.6.10	If the most recent detailed calculation of the recoverable amount of a CGU made in a preceding period is carried forward and used in the impairment test for that unit in the current period, the disclosures required in PSAK 48 para 129 and 130 above relate to the carried forward calculation of recoverable amount.	PSAK 48.131		
A5.6.11	An entity is encouraged, but not required, to disclose:	PSAK 19.129		
A5.6.11	(a) a description of any fully amortised intangible asset that is still in use; and	PSAK 19.129(a)		
A5.6.11	(b) a brief description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria in PSAK 19 or because they were acquired or generated before the version of PSAK 19 was effective.	PSAK 19.129(b)		
<b>A5.7</b>	<b>Associates</b>			
A5.7.1	An entity holding (for venture capital organisations, mutual funds, unit trusts and similar entities) an investment in an associate that is measured at fair value through profit or loss in accordance with PSAK 55 discloses the information required by PSAK 15 para 32(f).	PSAK 15.01		
A5.7.2	Associates accounted for using the equity method. Disclose:	PSAK 15.33		
A5.7.2	(a) associates as a separate item under non-current assets;			
A5.7.2	(b) the investor's share of the profit or loss of associates; and			
A5.7.2	(c) separately, the investor's share of any discontinued operations of associates.			
A5.7.3	Disclose:	PSAK 15.32		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.7.3	(a) the fair value of investments in associates for which there are published price quotations;	PSAK 15.32 (a)		
A5.7.3	(b) summarised financial information of associates (for each significant associate), including the aggregated amounts of assets, liabilities, revenues and profit or loss;	PSAK 15.32 (b)		
A5.7.3	(c) the reasons why the presumption that an investor does not have significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, less than 20% of the voting or potential voting power of the investee but concludes that it has significant influence;	PSAK 15.32 (c)		
A5.7.3	(d) the reasons why the presumption that an investor has significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, 20% or more of the voting or potential voting power of the investee but concludes that it does not have significant influence;	PSAK 15.32 (d)		
A5.7.3	(e) the reporting date of an associate's financial statements, when it is different from that of the investor, and the reason for using a different reporting date;	PSAK 15.32 (e)		
A5.7.3	(f) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on associates' ability to transfer funds to the investor in the form of cash dividends, or repayment of loans or advances;	PSAK 15.32 (f)		
A5.7.3	(g) the unrecognised share of an associate's losses, both for the period and cumulatively, if an investor has discontinued recognition of its share of an associate's losses;	PSAK 15.32 (g)		
A5.7.3	(h) summarised financial information of associates, either individually or in groups, that are not accounted for using the equity method, including the amounts of total assets, total liabilities, revenues and profit or loss.	PSAK 15.32 (h)		
A5.7.4	The investor's share of changes recognised directly in the associate's other comprehensive income should be recognised directly in other comprehensive income by the investor. Disclose these in the statement of changes in equity, as required by PSAK 1.	PSAK 15.34		
A5.7.5	In accordance with PSAK 57, disclose:	PSAK 15.35		
A5.7.5	(a) the investor's share of an associate's contingent liabilities incurred jointly with other investors; and			
A5.7.5	(b) those contingent liabilities that arise because the investor is liable for all or part of the liabilities of the associate.			

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		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5.8</b>	<b>Joint ventures</b>			
A5.8.1	A venturer should disclose:			
A5.8.1	(a) a listing and description of interests in significant joint ventures and the proportion of ownership interest held in jointly controlled entities; and	PSAK 12.52		
A5.8.1	(b) a venturer that recognises its interests in jointly controlled entities using the line-by-line reporting format for proportionate consolidation or the equity method, discloses the aggregate amounts of each of the following related to its interests in joint ventures:	PSAK 12.52		
A5.8.1	(i) current assets;			
A5.8.1	(ii) non-current assets;			
A5.8.1	(iii) current liabilities;			
A5.8.1	(iv) non-current liabilities;			
A5.8.1	(v) income; and			
A5.8.1	(vi) expenses.			
A5.8.2	Disclose separately from other contingent liabilities:	PSAK 12.50		
A5.8.2	(a) any contingent liabilities that the venturer has incurred in relation to its interests in joint ventures and its share in each of the contingent liabilities that have been incurred jointly with other venturers;	PSAK 12.50 (a)		
A5.8.2	(b) its share of the contingent liabilities of the joint ventures themselves for which it is contingently liable; and	PSAK 12.50 (b)		
A5.8.2	(c) the contingent liabilities that arise because the venturer is contingently liable for the liabilities of the other venturers of a joint venture.	PSAK 12.50 (c)		
A5.8.3	Disclose separately from other commitments the aggregate of:	PSAK 12.51		
A5.8.3	(a) any capital commitments of the venturer in relation to its interests in joint ventures and its share in the capital commitments that have been incurred jointly with other venturers; and	PSAK 12.51 (a)		
A5.8.3	(b) its share of the capital commitments of the joint ventures themselves.	PSAK 12.51 (b)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.8.4	An entity holding (for venture capital organisations, mutual funds, unit trusts and similar entities) an interest in joint venture that is measured at fair value through profit or loss in accordance with PSAK 55 discloses the information required by PSAK 12 paras 51 and 52.	PSAK 12.1		
<b>A5.9</b>	<b>Subsidiaries</b>			
<b>A5.9.1</b>	<b>- Subsidiaries</b>			
A5.9.1.1	Disclose the following in the consolidated financial statements:	PSAK 4 .40		
A5.9.1.1	(a) the nature of the relationship between the parent and a subsidiary when the parent does not own, directly or indirectly through subsidiaries, more than half of the voting power;	PSAK 4 .40(a)		
A5.9.1.1	(b) the reasons why the ownership, directly or indirectly through subsidiaries, of more than half of the voting or potential voting power of an investee does not constitute control;	PSAK 4 .40(b)		
A5.9.1.1	(c) the end of the reporting period of the financial statements of a subsidiary when such financial statements are used to prepare consolidated financial statements and are as at a date or for a period that is different from that of the parent's financial statements, and the reason for using a different date or period;	PSAK 4 .40(c)		
A5.9.1.1	(d) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on the ability of subsidiaries to transfer funds to the parent in the form of cash dividends or to repay loans or advances;	PSAK 4 .40(d)		
A5.9.1.1	(e) a schedule that shows the effects of any changes in a parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent; and	PSAK 4 .40(e)		
A5.9.1.1	(f) if control of a subsidiary is lost, the gain or loss, if any, recognised in accordance with paragraph PSAK 4 para 31;	PSAK 4 .40(f)		
A5.9.1.1	(i) the portion of that gain or loss attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost; and	PSAK 4 .40(f)(i)		
A5.9.1.1	(ii) the line item(s) in the statement of comprehensive income in which the gain or loss is recognised (if not presented separately in the statement of comprehensive income).	PSAK 4 .40(f)(ii)		

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		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5.9.2</b>	<b>- Supplementary information to the consolidated financial statements</b>			
A5.9.2.1	Separate financial statements can be presented only as additional information and attachment to the consolidated financial statements.	PSAK 4.6		
A5.9.2.2	The separate financial statements should consists of:			
A5.9.2.2	(a) a statement of financial position;	PSAK 4.6		
A5.9.2.2	(b) a statement of comprehensive income;	PSAK 4.6		
A5.9.2.2	(c) a statement of changes in equity;	PSAK 4.6		
A5.9.2.2	(d) a statement of cash flows; and	PSAK 4.6		
A5.9.2.3	When a parent prepares separate financial statements, those separate financial statements shall disclose:	PSAK 4 .41		
A5.9.2.3	(a) the fact that the financial statements are separate financial statements which act as a supplementary information in the consolidated financial statements	PSAK 4 .41(a)		
A5.9.2.3	(b) a list of significant investments in subsidiaries, jointly controlled entities and associates, including the name, country of incorporation or residence, proportion of ownership interest and, if different, proportion of voting power held; and	PSAK 4 .41(b)		
A5.9.2.3	(c) a description of the method used to account for the investments listed under (b).	PSAK 4 .41(c)		
<b>A5.9.3</b>	<b>- Other disclosures</b>			
A5.9.3	Present non-controlling interests in the consolidated statement of financial position within equity, separately from the equity of the owners of the parent	PSAK 4 .24		
A5.9.3	If, according to para 19, the financial statements of a subsidiary used in the preparation of consolidated financial statements are prepared as of a date different from that of the parent's financial statements, adjustments shall be made for the effects of significant transactions or events that occur between that date and the date of the parent's financial statements. In any case, the difference between the end of the reporting period of the subsidiary and that of the parent shall be no more than three months. The length of the reporting periods and any difference between the ends of the reporting periods shall be the same from period to period.	PSAK 4 .20		

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5.9.4</b>	<b>- Other disclosures impacted by PSAK 4- Consolidated and Separate Financial Statements</b>			
A5.9.4a	Non-current assets held for sale – presenting income from continuing and discontinued operations.			
A5.9.4a	Disclose the amount of income from continuing operations and from discontinued operations attributable to owners of the parent. These disclosures may be presented either in the notes or in the statement of comprehensive income.	PSAK 58.38(d)		
A5.9.4b	Statement of cash flows – changes in ownership interests in subsidiaries and other businesses.			
A5.9.4b1	Disclose separately the aggregate cash flows arising from obtaining or losing control of subsidiaries or other businesses, and classify the cash flows as investing activities.	PSAK 2.36		
A5.9.4b 2	Disclose, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period each of the following:	PSAK 2.37		
A5.9.4b 2	(a) the total consideration paid or received;	PSAK 2.37		
A5.9.4b 2	(b) the portion of the consideration consisting of cash and cash equivalents;	PSAK 2.37		
A5.9.4b 2	(c) the amount of cash and cash equivalents in the subsidiaries or other businesses over which control is obtained or lost; and;	PSAK 2.37		
A5.9.4b 2	(d) the amount of the assets and liabilities, other than cash or cash equivalents, in the subsidiaries or other businesses over which control is obtained or lost, summarised by each major category.	PSAK 2.37		
A5.9.4c	Information to be presented in the statement of financial position			
A5.9.4c	As a minimum the statement of financial position includes non-controlling interest, presented within equity.	PSAK 1.52(p)		
A5.9.4d	Changes in equity			
A5.9.4d	Present a statement of changes in equity showing in the statement:	PSAK 1.p105(a)		
A5.9.4d	(a) total comprehensive income for the period, showing separately the total amounts attributable to (i) owners of the parent; and (ii) non-controlling interests;	PSAK 1.p105(a)		

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		PSAK/ISAK Reference	Y/NM/NA	REF
A5.9.4d	(b) for each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with PSAK 25; and	PSAK 1.105(b)		
A5.9.4d	(c) for each component of equity, a reconciliation between carrying amount at the beginning and the end of the period, separately disclosing changes resulting from: (i) profit or loss; (ii) each item of other comprehensive income; and (iii) transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control.	PSAK 1.105(c)		
A5.9.4e	Information to be presented in the statement of comprehensive income			
A5.9.4e	Disclose in the statement of comprehensive income as allocations for the period:	PSAK 1.82(a)		
A5.9.4e	(a) profit or loss attributable to: (i) non-controlling interest; and (ii) owners of the parent; and			
A5.9.4e	(b) total comprehensive income for the period attributable to: (i) non-controlling interest; and (ii) owners of the parent.	PSAK 1.82(b)		
<b>A5.10</b>	<b>Investments - financial assets</b>			
A5.10.1	1. Under PSAK 55: Financial Instruments: Recognition and Measurement, financial assets are classified into: (a) financial asset or financial liability at fair value through profit or loss; (b) held-to-maturity investments; (c) loans and receivables; and (d) available-for-sale.	PSAK 55.45		
A5.10.1	Although not required by PSAK 55, it is useful to disclose a reconciliation of the carrying amount of financial assets at the beginning and end of the period showing movements, impairment losses and exchange differences arising on translation of the financial statements of a foreign entity when investments are significant.			
A5.10.2	2. For all transfers that involve collateral, if the transferee has the right by contract or custom to sell or repledge the collateral, the transferor reclassifies that asset in its statement of financial position separately from other assets.	PSAK 55.37(a)		



		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5.11</b>	<b>Inventory</b>			
A5.11.1	Disclose the carrying amount of inventories in total, sub-classified by main categories appropriate to the entity. For example, merchandise, production supplies, materials, work in progress and finished goods.	PSAK 14.35 (b), PSAK 14.36, PSAK 1.76(c)		
A5.11.2	Disclose the carrying amount of inventories carried at fair value less costs to sell.	PSAK 14.35 (c)		
A5.11.3	Disclose the amount of inventories and the amount of write-down recognised as expenses during the period as mentioned in para 33.	PSAK 14.35 (d) and (e)		
A5.11.4	Disclose the amount of, and circumstances or events leading to, the reversal of any write-down that is recognised as a reduction in the amount of inventories recognised as expense in the period as mention in para 33.	PSAK 14.35 (f) and (g)		
A5.11.5	Disclose the carrying amount of inventories pledged as security for liabilities.	PSAK 14.35 (h)		
A5.11.6	Where inventories combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.	PSAK 1.59		
<b>A5.12</b>	<b>Trade and other receivables</b>			
A5.12.1	Disclose receivables in a manner appropriate to the entity's operation, with the following specific disclosures:	PSAK 1.76		
A5.12.1	(a) trade receivables;	PSAK 1.76(b)		
A5.12.1	(b) receivables from subsidiaries (in standalone accounts);			
A5.12.1	(c) receivables from related parties (refer to Section A5.20);	PSAK 1.76(b)		
A5.12.1	(d) other receivables; and	PSAK 1.76(b)		
A5.12.1	(e) pre-payments.	PSAK 1.76(b)		
A5.12.2	Disclose impairment losses recognised during the period on receivables.			
A5.12.3	Where trade and other receivables combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.	PSAK 1.59		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5.13</b>	<b>Income taxes</b>			
A5.13.1	Present deferred tax assets and deferred tax liabilities separately on the face of the balance sheet.	PSAK 1.52(n)		
A5.13.2	Present current income tax assets and liabilities separately on the face of the balance sheet.	PSAK 1.52(m)		
A5.13.3	Classify deferred tax assets (liabilities) as non-current assets (liabilities) if a distinction between current and non-current assets and liabilities is made on the face of the balance sheet.	PSAK 1.54		
A5.13.4	Disclose the amount of the non-current portion of deferred or current taxes that is expected to be recovered or settled after more than 12 months.	PSAK 1.59		
A5.13.4	For the offsetting rules of current tax assets and current tax liabilities, refer to section A3.3.4.	PSAK 46.47		
A5.13.5	The following shall also be disclosed separately:	PSAK 46 .88		
A5.13.5	(a) the aggregate current and deferred tax relating to items that are charged or credited directly to equity. For deferred taxes, it is useful to disclose the analysis by category of temporary difference.	PSAK 46.88 (a)		
A5.13.5	(b) the amount of income tax relating to each component of other comprehensive income (see paragraph 65 and PSAK 1);	PSAK 46 .88 (b)		
A5.13.5	(c) the amount (and expiry date, if any) of deductible temporary differences, unused tax losses, and unused tax credits for which no deferred tax asset is recognised in the statement of financial position;	PSAK 46 .88 (e)		
A5.13.5	(d) the aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint ventures, for which deferred tax liabilities have not been recognised (see paragraph 41);	PSAK 46 .88 (f)		
A5.13.5	(e) in respect of each type of temporary difference, and in respect of each type of unused tax losses and unused tax credits, disclose:	PSAK 46 .88 (g)		
A5.13.5	(i) the amount of the deferred tax assets and liabilities recognised in the statement of financial position for each period presented;	PSAK 46 .88 (g) (i)		
A5.13.5	(ii) the amount of the deferred tax income or expense recognised in profit or loss, if this is not apparent from the changes in the amounts recognised in the statement of financial position;	PSAK 46 .88 (g) (ii)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.13.6	It is a helpful 'proof' to display the movements during the period in each category of temporary differences in the deferred tax account, although it is not required by PSAK 46.			
A5.13.7	An entity shall disclose the amount of a deferred tax asset and the nature of the evidence supporting its recognition, when:	PSAK 46 .89		
A5.13.7	(a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and	PSAK 46 .89 (a)		
A5.13.7	(b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates.	PSAK 46 .89 (b)		
A5.13.8	If income taxes are payable at a higher or lower rate if part or all of net profit or retained earnings is paid out as a dividend, disclose: (a) the nature of the potential income tax consequences that would result from the payment of dividends to its shareholders; (b) the amounts of the potential income tax consequences practicably determinable and whether there are any potential income tax consequences not practicably determinable.	PSAK 46 .90		
A5.13.9	An entity discloses any tax-related contingent liabilities and contingent assets in accordance with PSAK 57, Provisions, Contingent Liabilities and Contingent Assets. Contingent liabilities and contingent assets may arise, for example, from unresolved disputes with the taxation authorities. Similarly, where changes in tax rates or tax laws are enacted or announced after the reporting period, an entity discloses any significant effect of those changes on its current and deferred tax assets and liabilities.	PSAK 46 .98		
A5.13.10	Prepaid final tax is disclosed separately from final tax payable.	PSAK 46 .103		
<b>A5.14</b>	<b>Trade and other payables</b>			
A5.14.1	Disclose payables in a manner appropriate to the entity's operations, with the following specific disclosures:	PSAK 1.75		
A5.14.1	(a) trade payables;			
A5.14.1	(b) payables to subsidiaries (in standalone accounts);			
A5.14.1	(c) payables to related parties;			
A5.14.1	(d) other payables;			

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.14.1	(e) accruals; and			
A5.14.1	(f) deferred income.			
A5.14.2	Where any of the above items combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.	PSAK 1.59		
<b>A5.15</b>	<b>Provisions</b>			
A5.15.1	Provisions are disaggregated into provisions for employee benefits and other items.	PSAK 1.76(d)		
A5.15.2	For each class of provision, disclose:	PSAK 57.84		
A5.15.2	(a) the carrying amount at the beginning and the end of the period;	PSAK 57.84		
A5.15.2	(b) additional provisions made in the period and increases to existing provisions;	PSAK 57.84		
A5.15.2	(c) amounts used (incurred and charged against the provision);	PSAK 57.84		
A5.15.2	(d) unused amount reserved in the period;	PSAK 57.84		
A5.15.2	(e) the increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate; and	PSAK 57.84		
A5.15.3	Where any provision combines current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.	PSAK 1.59		
A5.15.4	For each class of provision, provide:	PSAK 57.85		
A5.15.4	(a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits;	PSAK 57.85		
A5.15.4	(b) an indication of the uncertainties about the amount or timing of those outflows (where necessary to provide adequate information, disclose the major assumptions made concerning future events, as addressed in PSAK 57.48); and	PSAK 57.85		
A5.15.4	(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	PSAK 57.85		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.15.5	If an estimate of an amount reported in an interim period – for example, a provision – is changed significantly during the final interim period of the financial year but a separate financial report is not published for that final interim period, disclose the nature and amount of that change in estimate in a note to the annual financial statements for that financial year.	PSAK 3 .26		
A5.15.5	This item is applicable only when the reporting entity publishes an interim financial report prepared in accordance with PSAK 3.			
<b>A5.16</b>	<b>Post - employment benefits - defined benefit plans</b>			
A5.16.1	Where the amounts recognised in the statement of financial position combine current and non-current amounts, disclose the amount of the noncurrent portion (where this can be determined – refer to PSAK 24) that is expected to be recovered or settled after more than 12 months.	PSAK 1.59		
A5.16.2	Provide a general description of the type of plan. The description of the plan shall include informal practices that give rise to constructive obligations included in the measurement of the defined benefit obligation in accordance with paragraph 55. Further detail is not required.	PSAK 24.135 (b); PSAK 24.136		
A5.16.3	When an enterprise has more than one defined benefit plan, disclosures may be made in total, separately for each plan, or in such groupings as are considered to be the most useful. It may be useful to distinguish groupings by criteria such as the following:	PSAK 24.137		
A5.16.3	(a) the geographical location of the plans, for example by distinguishing domestic plans from foreign plans; or	PSAK 24.137(a)		
A5.16.3	(b) whether plans are subject to materially different risks, for example, by distinguishing flat salary pension plans from final salary pension plans and from post-employment medical plans.	PSAK 24.137(b)		
A5.16.3	When an enterprise provides disclosures in total for a grouping of plans, such disclosures are provided in the form of weighted averages or of relatively narrow ranges.	PSAK 24.137		
A5.16.4	<i>Post employment benefit: defined contribution programs</i>			

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.16.4	An enterprise should disclose the amount recognized as an expense for defined contribution plans.	PSAK 24.49		
A5.16.5	<i>Defined benefit plans</i>			
A5.16.5a	An entity shall disclose information that enables users of financial statements to evaluate the nature of its defined benefit plans and the financial effects of changes in those plans during the period.	PSAK 24.134		
A5.16.5b	An enterprise should disclose the following information about defined benefit plans:	PSAK 24.135		
A5.16.5b	(1) a reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately, if applicable, the effects during the period attributable to each of the following:	PSAK 24.135 (c)		
A5.16.5b	(a) current service cost;	PSAK 24.135 (c)(i)		
A5.16.5b	(b) interest cost;	PSAK 24.135 (c)(ii)		
A5.16.5b	(c) contribution by plan participants;	PSAK 24.135 (c)(iii)		
A5.16.5b	(d) actuarial gains and losses;	PSAK 24.135 (c)(iv)		
A5.16.5b	(e) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency;	PSAK 24.135 (c)(v)		
A5.16.5b	(f) benefits paid;	PSAK 24.135 (c)(vi)		
A5.16.5b	(g) past service cost;	PSAK 24.135 (c)(vii)		
A5.16.5b	(h) business combination;	PSAK 24.135 (c)(viii)		
A5.16.5b	(i) curtailments; and	PSAK 24.135 (c)(ix)		
A5.16.5b	(j) settlements;	PSAK 24.135 (c)(x)		
A5.16.5b	(2) an analysis of the defined benefit obligation into amounts arising from plans that are wholly unfunded and amounts arising from plans that are wholly or partly funded;	PSAK 24.135 (d)		
A5.16.5b	(3) a reconciliation of the opening and closing balances of the fair value of plan assets and of the opening and closing balances of any reimbursement right recognised as an asset in accordance with paragraph 114 showing separately, if applicable, the effects during the period attributable to each of the following:	PSAK 24.135 (e)		
A5.16.5b	(a) expected return on plan assets;	PSAK 24.135 (e) (i)		
A5.16.5b	(b) actuarial gains and losses;	PSAK 24.135 (e) (ii)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.16.5b	(c ) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency;	PSAK 24.135 (e) (iii)		
A5.16.5b	(d) contributions by the employer;	PSAK 24.135 (e) (iv)		
A5.16.5b	(e) contributions by plan participants;	PSAK 24.135 (e) (v)		
A5.16.5b	(f) benefits paid;	PSAK 24.135 (e) (vi)		
A5.16.5b	(g) business combinations; and	PSAK 24.135 (e) (vii)		
A5.16.5b	(h) settlements;	PSAK 24.135 (e) (viii)		
A5.16.5b	(4) a reconciliation of the present value of the defined benefit obligation in (3) and the fair value of the plan assets in (5) to the assets and liabilities recognised in the statement of financial position, showing at least:	PSAK 24.135 (f)		
A5.16.5b	(a) the net actuarial gains or losses not recognised in the statement of financial position (see paragraph 97);	PSAK 24.135 (f) (i)		
A5.16.5b	(b) the past service cost not recognised in the statement of financial position (see paragraph 105);	PSAK 24.135 (f) (ii)		
A5.16.5b	(c ) any amount not recognised as an asset, because of the limit in paragraph 61 (b);	PSAK 24.135 (f) (iii)		
A5.16.5b	(d) the fair value at the end of the reporting period of any reimbursement right recognised as an asset in accordance with paragraph 114 (with a brief description of the link between the reimbursement right and the related obligation); and	PSAK 24.135 (f) (iv)		
A5.16.5b	(e) other amounts recognised in the statement of financial position;	PSAK 24.135 (f) (v)		
A5.16.5b	(5) the total expense recognised in profit or loss for each of the following, and the line item(s) in which they are included:	PSAK 24.135 (g)		
A5.16.5b	(a) current service cost;	PSAK 24.135 (g) (i)		
A5.16.5b	(b) interest cost;	PSAK 24.135 (g) (ii)		
A5.16.5b	(c) expected return on plan assets;	PSAK 24.135 (g) (iii)		
A5.16.5b	(d) expected return on any reimbursement right recognised as an asset in accordance with paragraph 114;	PSAK 24.135 (g) (iv)		
A5.16.5b	(e) actuarial gains and losses;	PSAK 24.135 (g) (v)		
A5.16.5b	(f) past service cost;	PSAK 24.135 (g) (vi)		
A5.16.5b	(g) the effect of any curtailment or settlement; and	PSAK 24.135 (g) (vii)		
A5.16.5b	(h) the effect of the limit in paragraph 61 (b).	PSAK 24.135 (g) (viii)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.16.5b	(6) the total amount recognized in other comprehensive income for each of the following:	PSAK 24.135 (h)		
A5.16.5b	(a) actuarial gains and losses; and	PSAK 24.135 (h) (i)		
A5.16.5b	(b) the effect of the limit un paragraph 61 (b);	PSAK 24.135 (h) (ii)		
A5.16.5b	(7) for entities that recognise actuarial gains and losses in other comprehensive income in accordance with paragraph 99, the cumulative amount of actuarial gains and losses recognised in other comprehensive income;	PSAK 24.135 (i)		
A5.16.5b	(8) for each major category of plan assets, which shall include, but is not limited to, equity instruments, debt instruments, property, and all other assets, the percentage or amount that each major category constitutes of the fair value of the total plan assets;	PSAK 24.135 (j)		
A5.16.5b	(9) the amounts included in the fair value of plan assets for:	PSAK 24.135 (k)		
A5.16.5b	(a) each category of the entity's own financial instruments; and	PSAK 24.135 (k) (i)		
A5.16.5b	(b) any property occupied by, or other assets used by, the entity;	PSAK 24.135 (k) (ii)		
A5.16.5b	(10) a narrative description of the basis used to determine the overall expected rate of return on assets, including the effect of the major categories of plan assets;	PSAK 24.135 (l)		
A5.16.5b	(11) the actual return on plan assets, as well as the actual return on any reimbursement right recognised as an asset in accordance with paragraph 114;	PSAK 24.135 (m)		
A5.16.5b	(12) the principal actuarial assumptions used as at the end of the reporting period, including, when applicable:	PSAK 24.135 (n)		
A5.16.5b	(a) the discount rates;	PSAK 24.135 (n) (i)		
A5.16.5b	(b) the expected rates of return on any plan assets for the periods presented in the financial statements;	PSAK 24.135 (n) (ii)		
A5.16.5b	(c ) the expected rates of return for the periods presented in the financial statements on any reimbursement right recognised as an asset in accordance with paragraph 114;	PSAK 24.135 (n) (iii)		
A5.16.5b	(d) the expected rates of salary increases (and of changes in an index or other variable specified in the formal or constructive terms of a plan as the basis for future benefit increases);	PSAK 24.135 (n) (iv)		
A5.16.5b	(e) medical cost trend rates; and	PSAK 24.135 (n) (v)		



		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.16.5b	(f) any other material actuarial assumptions used.	PSAK 24.135 (n) (vi)		
A5.16.5b	An entity shall disclose each actuarial assumption in absolute terms (for example, as an absolute percentage) and not just as a margin between different percentages or other variables.	PSAK 24.135 (n) (vi)		
A5.16.5b	(13) the effect of an increase of one percentage point and the effect of a decrease of one percentage point in the assumed medical cost trend rates on:	PSAK 24.135 (o)		
A5.16.5b	(a) the aggregate of the current service cost and interest cost components of net periodic post-employment medical costs; and	PSAK 24.135 (o) (i)		
A5.16.5b	(b) the accumulated post-employment benefit obligation for medical costs.	PSAK 24.135 (o) (ii)		
A5.16.5b	All other assumptions shall be held constant. For plans operating in a high inflation environment, the disclosure shall be the effect of a percentage increase or decrease in the assumed medical cost trend rate of a significance similar to one percentage point in a low inflation environment.	PSAK 24.135 (o) (ii)		
A5.16.5b	(14) the amounts for the current annual period and previous four annual periods of:	PSAK 24.135 (p)		
A5.16.5b	(a) the present value of the defined benefit obligation, the fair value of the plan assets and the surplus or deficit in the plan; and	PSAK 24.135 (p) (i)		
A5.16.5b	(b) the experience adjustments arising on:	PSAK 24.135 (p) (ii)		
A5.16.5b	(i) the plan liabilities expressed either as (1) an amount or (2) a percentage of the plan liabilities at the end of the reporting period; and	PSAK 24.135 (p) (ii) (a)		
A5.16.5b	(ii) the plan assets expressed either as (1) an amount or (2) a percentage of the plan assets at the end of the reporting period.	PSAK 24.135 (p) (ii) (b)		
A5.16.5b	(15) the employer's best estimate, as soon as it can reasonably be determined, of contributions expected to be paid to the plan during the annual period beginning after the reporting period.	PSAK 24.135 (q)		
A5.16.6	<i>Multi employer defined benefit plan</i>			
A5.16.6a	(1) the entity shall classify a multi-employer plan as defined contribution plan or a defined benefit plan under the terms of the plan (including any constructive obligation that goes beyond the formal terms)	PSAK 24.29		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.16.6b	(2) where a multi-employer plan is a defined benefit plan, an enterprise should:	PSAK 24.29		
A5.16.6b	(a) account for its proportionate share of the defined benefit obligation, plan assets and cost associated with the plan in the same way as for any other defined benefit plan; and	PSAK 24.29 (a)		
A5.16.6b	(b) disclose the information required by paragraph 135 (disclosure requirements of defined benefit plans- refer to Section A5.16.5);	PSAK 24.29 (b)		
A5.16.6c	(3) When sufficient information is not available to use defined benefit accounting for a multi-employer plan that is a defined benefit plan, an entity shall:	PSAK 24.30		
A5.16.6c	(a) account for the plan under paragraphs 47-49 as if it were a defined contribution plan;	PSAK 24.30 (a)		
A5.16.6c	(b) the fact that the plan is a defined benefit plan;	PSAK 24.30 (b) (i)		
A5.16.6c	(c) the reason why sufficient information is not available; and	PSAK 24.30 (b) (ii)		
A5.16.6c	(d) to the extent that a surplus or deficit in the plan may affect the amount of future contributions, disclose in addition:	PSAK 24.30 (c)		
A5.16.6c	(i) any available information about that surplus or deficit;	PSAK 24.30 (c) (i)		
A5.16.6c	(ii) the basis used to determine that surplus or deficit; and	PSAK 24.30 (c) (ii)		
A5.16.6c	(iii) the implications, if any, for the enterprise.	PSAK 24.30 (c) (iii)		
A5.16.6d	For a defined benefit plan that shares risks between entities under common control, disclose:	PSAK 24.38		
A5.16.6d	(a) the contractual agreement or stated policy for charging the defined benefit cost or the fact that there is no such policy;	PSAK 24.38(a)		
A5.16.6d	(b) the policy for determining the contribution to be paid by the entity;	PSAK 24.38(b)		
A5.16.6d	(c) if the entity accounts for an allocation of the net defined benefit cost in accordance with para 37, all the information about the plan as a whole in accordance with paras 134-136; and	PSAK 24.38(c)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.16.6d	(d) if the entity accounts for the contribution payable for the period in accordance with para 37, information about the plan as a whole in accordance with paras 135(b)-(e), (j), (n), (o), (p), and 136. The other disclosures in accordance required by paragraph 135 do not apply.	PSAK 24.38(d)		
A5.16.7	<i>Termination benefit</i>			
A5.16.7	An entity should disclose the nature and amount of an expense if it is material. Termination benefits may result in an expense needing disclosure in order to comply with this requirement.	PSAK 24.157		
A5.16.7	Where there is uncertainty about the number of employees who will accept an offer of termination benefits, a contingent liability exists. As required by PSAK 57, an entity discloses information about contingent liability unless the possibility of an outflow in settlement is remote.	PSAK 24.156		
<b>A5.17</b>	<b>Lease liabilities</b>			
A5.17.1	Leases are financial instruments and therefore all the disclosure requirements of PSAK 60 apply also to leases, except Operating Leases - refer to Section A8.			
A5.17.1	Note: This section of the checklist applies to lessees. For lessors, refer to Section C8.			
A5.17.1	The disclosure requirements about leases set out in this section also apply to sale and leaseback transactions. Any unique or unusual provisions in the agreements or terms of the sale and leaseback transactions should be separately disclosed.	PSAK 30.65		
A5.17.1	The disclosure requirements set out in Section A5.18 also apply to leases under ISAK 8 - Determining Whether an Arrangement contains a Lease.			
<b>A5.17.a</b>	<b>- Lessees-finance leases</b>			
A5.17.a1	<b>Lessees</b> should, in addition to meeting the requirements of PSAK 60, Financial Instruments: Disclosures, make the following disclosures for <b>finance leases</b> :	PSAK 30.30		
A5.17.a1	(a) for each class of asset, the net carrying amount at the end of the reporting period;	PSAK 30.30 (a)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.17.a1	(b) a reconciliation between the total of future minimum lease payments at the end of the reporting period, and their present value. In addition, the entity shall disclose the total of future minimum lease payments at the end of the reporting period, and their present value, for each of the following periods: (i) not later than one year; (ii) later than one year and not later than five years; and (iii) later than five years;	PSAK 30.30 (b)		
A5.17.a1	(c) contingent rents recognised as expense in the period;	PSAK 30.30 (c)		
A5.17.a1	(d) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period; and	PSAK 30.30 (d)		
A5.17.a1	(e) a general description of the lessee's material leasing arrangements, including but not limited to, the following: (i) the basis on which contingent rent payable is determined; (ii) the existence and terms of renewal or purchase options and escalation clauses; and (iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.	PSAK 30.30 (e)		
A5.17.a2	The disclosure requirements of PSAK 13, Investment Property, PSAK 16, Fixed Assets, PSAK 19, Intangible Assets, and PSAK 48, Impairment of Assets apply to lessees for assets leased under finance lease.	PSAK 30.31		
<b>A5.17.b</b>	<b>- Lessees-operating leases</b>			
A5.17.b1	<b>Lessees</b> should make the following disclosures for <b>operating leases</b> :	PSAK 30.34		
A5.17.b1	(a) the total of future minimum lease payments under non-cancellable operating leases for each of the following periods: (i) not later than one year; (ii) later than one year and not later than five years; and (iii) later than five years.	PSAK 30.34 (a)		
A5.17.b1	(b) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period;	PSAK 30.34 (b)		
A5.17.b1	(c) lease and sublease payments recognised as expense in the period, with separate amounts for minimum lease payments, contingent rents and sublease payments; and	PSAK 30.34 (c)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.17.b1	(d) a general description of the lessee's significant leasing arrangements, including but not limited to, the following: (i) the basis on which contingent rent payable is determined; (ii) the existence and terms of renewal or purchase options and escalation clauses; and (iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.	PSAK 30.34 (d)		
A5.17.b1	If a purchaser/lessee concludes that it is impractical to separate the lease payments in an operating lease reliably from other payments, it should treat all payments under the agreement as lease payments for the purpose of complying with the disclosures of PSAK 30, but:	ISAK 8.15 (b)		
A5.17.b1	(a) disclose those payments separately from minimum lease payments that do not include payments for non-lease elements; and	ISAK 8.15 (b)(ii)		
A5.17.b1	(b) state that the disclosed payments also include payments for non-lease elements in the arrangement.	ISAK 8.15 (b)(i)		
<b>A5.17.c</b>	<b>- Arrangements that do not involve a lease in substance</b>			
A5.17.c1	For arrangements that do not involve a lease in substance, disclose the following, individually for each arrangement or in aggregate for each class of arrangement, in each period in which an arrangement exists:	ISAK 24 .10 and 11		
A5.17.c1	(a) a description of the arrangement including:	ISAK 24 .10 (a)		
A5.17.c1	(i) the underlying asset and any restrictions on its use;	ISAK 24 .10 (a) (i)		
A5.17.c1	(ii) the life and other significant terms of the arrangement;	ISAK 24 .10 (a) (ii)		
A5.17.c1	(iii) the transactions that are linked together, including any options; and	ISAK 24 .10 (a) (iii)		
A5.17.c1	(b) the accounting treatment applied to any fee received, the amount recognised as income in the period, and the line item of the statement of comprehensive income in which it is included.	ISAK 24 .10 (b)		
<b>A5.18</b>	<b>Borrowings and other liabilities</b>			
A5.18.1	Borrowings are financial instruments; therefore, all the PSAK 60 disclosure requirements also apply to borrowings.			

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A5.18.2	Disclose the borrowings classified between current and non-current portions, in accordance with PSAK 1.	PSAK 1.58		
A5.18.3	In respect of loans classified as current liabilities, if the following events occur between the end of reporting period and the date the financial statements are authorised for issue, those events qualify for disclosure as non-adjusting events in accordance with PSAK 8 :	PSAK 1.74		
A5.18.3	(a) refinancing on a long-term basis;	PSAK 1.74		
A5.18.3	(b) rectification of a breach of a long-term loan agreement; and	PSAK 1.74		
A5.18.3	(c) the granting by the lender of a period of grace to rectify a breach of a long-term loan agreement ending at least twelve months after the reporting period.	PSAK 1.74		
A5.18.4	The issuer of a non-derivative financial instrument should evaluate the terms of the financial instrument to determine whether it contains both a liability and an equity component. Classify such components separately as financial liabilities, financial assets or equity instruments, in accordance with PSAK 50.11.	PSAK 50.31		
<b>A5.19</b>	<b>Government grants</b>			
A5.19.1	The following matters shall be disclosed:			
A5.19.1	(a) the nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the entity has directly benefited; and	PSAK 61 .40 (b)		
A5.19.1	(b ) unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.	PSAK 61 .40 (c)		
A5.19.2	In some circumstances, a government grant may be awarded for the purpose of giving immediate financial support to an entity rather than as an incentive to undertake specific expenditures. Such grants may be confined to a particular entity and may not be available to a whole class of beneficiaries. These circumstances may warrant recognising a grant in profit or loss of the period in which the entity qualifies to receive it, with disclosure to ensure that its effect is clearly understood.	PSAK 61 .22		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.19.3	A government grant may become receivable by an entity as compensation for expenses or losses incurred in a previous period. Such a grant is recognised in profit or loss of the period in which it becomes receivable, with disclosure to ensure that its effect is clearly understood.	PSAK 61 .23		
A5.19.4	Government grants related to assets, including non-monetary grants at fair value, shall be presented in the statement of financial position either by setting up the grants as deferred income or by deducting the grant in arriving at the carrying amount of the asset.	PSAK 61.25		
A5.19.5	Grants related to income are sometimes presented as a credit in the statement of comprehensive income, either separately or under a general heading such as "Other Income"; alternatively, they are deducted in reporting the related expense.  Both methods are regarded as acceptable for the presentation of grants related to income. Disclosure of the grant may be necessary for a proper understanding of the financial statements. Disclosure of the effect of the grants on any item of income or expense which is required to be separately disclosed is usually appropriate.	PSAK 61 .30 and PSAK 61.33		
A5.19.6	If an entity presents the components of profit or loss in a separate income statement as described in PSAK 1: Presentation of Financial Statements, it presents grants related to income as required in the paragraph above in that separate statement.	PSAK 61.31		
A5.19.7	The significance of the benefit of government assistance which cannot reasonably have a value placed upon them and assistance that cannot be distinguished from the normal trading transactions may be such that disclosure of the nature, extent and duration of the assistance is necessary in order that the financial statements may not be misleading.	PSAK 61 .38		
<b>A5.20</b>	<b>Related-party transactions</b>			
<b>A5.20.1</b>	<b>- General disclosures</b>			
A5.20.1a	The disclosures in the following paragraph apply to related parties, which comprise of the following:	PSAK 7.9		
A5.20.1a	(a) a person or a close member of that person's family is related to a reporting entity if that person:			
A5.20.1a	(i) has control or joint control over the reporting entity;			

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A5.20.1a	(ii) has significant influence over the reporting entity; and			
A5.20.1a	(iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.			
A5.20.1a	(b) an entity is related to a reporting entity if any of the following conditions applies:			
A5.20.1a	(i) the entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);			
A5.20.1a	(ii) one entity in an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);			
A5.20.1a	(iii) both entities are joint ventures of the same third party;			
A5.20.1a	(iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;			
A5.20.1a	(v) the entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity;			
A5.20.1a	(vi) the entity is controlled or jointly controlled by a person identified in (a); and			
A5.20.1a	(vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).			
A5.20.1b	Disclose relationships between parents and subsidiaries irrespective of whether there have been transactions between those related parties.	PSAK 7.13		
A5.20.1c	Where necessary for an understanding of the effects of related-party transactions on the financial statements, disclose items of similar nature separately, rather than in aggregate.	PSAK 7.23		
A5.20.1d	Disclose that related-party transactions were made on terms equivalent to those that prevail in arm's length transactions only if such terms can be substantiated.	PSAK 7.22		



		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.1d	Examples of transactions that are disclosed if they are with a related party include: (i) purchases or sales of goods (finished or unfinished); (ii) purchases or sales of property and other assets; (iii) rendering or receiving of services; (iv) leases; (v) transfers of research and development; (vi) transfers under license agreements; (vii) transfers under finance arrangements (including loans and equity contributions in cash or in kind); (viii) provisions of guarantees or collateral; (ix) commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised); and (x) settlement of liabilities on behalf of the entity or by the entity on behalf of another party.	PSAK 7.20		
A5.20.1e	The amount of treasury shares held is disclosed separately either in the statement of financial position or in the notes, in accordance with PSAK 1, Presentation of Financial Statements. An entity provides disclosure in accordance with PSAK 7, Related Party Disclosures if the entity reacquires its own equity instruments from related parties.	PSAK 50.37		
A5.20.1f	In the event that the entity's employee compensation is paid by other entity within the group, the entity may need to give additional information to be enable its financial statements to give a fair presentation.  The notes to the financial statements should explain that the entity is not charged for the services provided by the employees that worked for it. The notes should also indicate that the expense of these employees is included in the parent or sister entity's consolidated financial statements and where the information is available, it might be appropriate to disclose the amount of that expense.	PSAK 7.9		
<b>A5.20.2</b>	<b>- Transactions with parent</b>	PSAK 7.17 and 18		
A5.20.2 a	Disclose the following regarding transactions with this parent:	PSAK 7.17		
A5.20.2 a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.2 a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		

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		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.2 b	At a minimum, disclose:	PSAK 7.17		
A5.20.2 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.2 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		
A5.20.2 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.2 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
<b>A5.20.3</b>	<b>- Transactions with entities with joint control or significant influence over the entity</b>	PSAK 7.17 and 18		
A5.20.3 a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.3 a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.3 a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		
A5.20.3 b	At a minimum, disclose:	PSAK 7.17		
A5.20.3 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.3 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		
A5.20.3 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.3 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
<b>A5.20.4</b>	<b>- Transactions with subsidiaries</b>	PSAK 7.17 and 18		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.4 a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.4 a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.4 a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		
A5.20.4 b	At a minimum, disclose:	PSAK 7.17		
A5.20.4 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.4 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		
A5.20.4 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.4 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
<b>A5.20.5</b>	<b>- Transactions with associates</b>	PSAK 7.17 and 18		
A5.20.5 a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.5 a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.5 a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		
A5.20.5 b	At a minimum, disclose:	PSAK 7.17		
A5.20.5 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.5 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		

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		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.5 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.5 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
<b>A5.20.6</b>	<b>- Transactions with joint ventures in which the entity is a venture</b>	PSAK 7.17 and 18		
A5.20.6 a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.6 a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.6 a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		
A5.20.6 b	At a minimum, disclose:	PSAK 7.17		
A5.20.6 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.6 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		
A5.20.6 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.6 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
<b>A5.20.7</b>	<b>- Transactions with key management personnel of the entity or its parent</b>	PSAK 7.17 and 18		
A5.20.7a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.7a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.7a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		
A5.20.7 b	At a minimum, disclose:	PSAK 7.17		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.7 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.7 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		
A5.20.7 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.7 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
A5.20.7c	Disclose key management personnel compensation in total and for each of the following categories:	PSAK 7.16		
A5.20.7c	(a) short-term employee benefits;	PSAK 7.16		
A5.20.7c	(b) post-employment benefits (including contributions to defined contribution plans);	PSAK 7.16		
A5.20.7c	(c) other long-term benefits;	PSAK 7.16; PSAK 24.146		
A5.20.7c	(d) termination benefits; and	PSAK 7.16; PSAK 24.158		
A5.20.7c	(e) share-based payments.	PSAK 7.16		
<b>A5.20.8</b>	<b>- Transactions with post-employment benefit plans</b>	PSAK 24.139		
A5.20.8 a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.8 a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.8 a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.	PSAK 7.17		
A5.20.8 b	At a minimum, disclose:	PSAK 7.17		
A5.20.8 b	(a) the amount of transactions;	PSAK 7.17		
A5.20.8 b	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		

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		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.8 b	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.8 b	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
<b>A5.20.9</b>	<b>- Participation in a defined benefit plan that shares risks between group entities</b>	PSAK 24.38		
A5.20.9 a	Disclose the following regarding this related party transaction:	PSAK 24.38		
A5.20.9 a	(a) the contractual agreement or stated policy for charging the defined benefit cost or the fact that there is no such policy;	PSAK 24.38(a)		
A5.20.9 a	(b) the policy for determining the contribution to be paid by the entity;	PSAK 24.38(b)		
A5.20.9 a	(c) if the entity accounts for an allocation of the net defined benefit cost in accordance with para 37, all the information about the plan as a whole in accordance with paras 134-136; and	PSAK 24.38(c)		
A5.20.9 a	(d) if the entity accounts for the contribution payable for the period in accordance with para 37, information about the plan as a whole in accordance with paras 135(b)-(e), (j), (n), (o), (p), and 136. The other disclosures in accordance required by paragraph 135 do not apply.	PSAK 24.38(d)		
<b>A5.20.10</b>	<b>- Transaction with other related parties</b>	PSAK 7.17 and 18		
A5.20.1 0a	Disclose the following regarding transactions with this related party:	PSAK 7.17		
A5.20.1 0a	(a) the nature of related-party relationships;	PSAK 7.17		
A5.20.1 0a	(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements	PSAK 7.17		
A5.20.1 0b	At a minimum, disclose:	PSAK 7.17		
A5.20.1 0b	(a) the amount of transactions;	PSAK 7.17		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.20.1 ob	(b) the amount of outstanding balances, including commitments, and: (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;	PSAK 7.17		
A5.20.1 ob	(c) provisions for doubtful debts related to the amount of outstanding balances; and	PSAK 7.17		
A5.20.1 ob	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	PSAK 7.17		
A5.20.1 oc	The classification of amounts payable to, and receivable from, related parties in the different categories as required by PSAK 24 para 18 is an extension of the disclosure requirement in PSAK 1 for information to be presented either in the statement of financial position or in the notes. The categories are extended to provide a more comprehensive analysis of related party balances and apply to all related party transactions.	PSAK 7.19		
<b>A5.20.1 1</b>	<b>Government-related entities</b>			
A5.20.11 a	A government-related entity is an entity that is controlled, jointly controlled or significantly influenced by a government.	PSAK 7.09		
A5.20.11 b	A reporting entity is exempt from the disclosure requirements of PSAK 7.17 in relation to related party transactions and outstanding balances, including commitments, with:	PSAK 7.24		
A5.20.11 b	(1) a government that has control, joint control or significant influence over the reporting entity; and	PSAK 7.24		
A5.20.11 b	(2) another entity that is a related party because the same government has control, joint control or significant influence over both the reporting entity and the other entity.	PSAK 7.24		
A5.20.11 c	If a reporting entity applies the exemption in PSAK 7.24, disclose the following about the transactions and related outstanding balances referred to in PSAK 7.24:	PSAK 7.25		
A5.20.11 c	(1) the name of the government and the nature of its relationship with the reporting entity (that is, control, joint control or significant influence);	PSAK 7.25		
A5.20.11 c	(2) the following information in sufficient detail to enable users of the entity's financial statements to understand the effect of related-party transactions on its financial statements:	PSAK 7.25		

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A5.20.11 c	(a) the nature and amount of each individually significant transactions; and	PSAK 7.25		
A5.20.11 c	(b) for other transactions that are collectively, but not individually, significant, a qualitative or quantitative indication of their extent. Types of transactions include those listed in PSAK 7.20.	PSAK 7.25		
A5.20.11 d	In using its judgment to determine the level of detail to be disclosed in accordance with the requirements in PSAK 7.25(b), the reporting entity considers the closeness of the related-party relationship and other factors relevant in establishing the level of significance of the transaction, such as whether it is:	PSAK 7.26		
A5.20.11 d	(1) significant in terms of size;	PSAK 7.26		
A5.20.11 d	(2) carried out on non-market terms;	PSAK 7.26		
A5.20.11 d	(3) outside normal day-to-day business operations, such as the purchase and sale of businesses;	PSAK 7.26		
A5.20.11 d	(4) disclosed to regulatory or supervisory authorities;	PSAK 7.26		
A5.20.11 d	(5) reported to senior management; and	PSAK 7.26		
A5.20.11 d	(6) subject to shareholder approval.	PSAK 7.26		
<b>A5.21</b>	<b>Commitments</b>			
A5.21.1	Disclose:			
A5.21.1	The amount of contractual commitments for the acquisition of:			
A5.21.1	(a) fixed assets; and	PSAK 16. 75 (c )		
A5.21.1	(b) intangible assets.	PSAK 19.123(e)		
A5.21.2	An entity shall disclose contractual obligations:	PSAK 13.79(h)		
A5.21.2	(a) to purchase, construct or develop investment property; and			
A5.21.2	(b) for repairs, maintenance or enhancements of investment property.			
A5.21.3	Refer also to the commitments in respect of lease agreements in Section A5.17 and commitments in respect of joint ventures in Section A5.8.			



		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A5.22</b>	<b>Contingencies</b>			
A5.22.1	Disclose for each class of contingent liability, unless the possibility of any outflow in settlement is remote:	PSAK 57.86		
A5.22.1	(a) a brief description of the nature of the contingent liability;	PSAK 57.86		
A5.22.1	(b) where practicable, disclose also: (i) an estimate of its financial effect, measured under PSAK 57 para 36-52; (ii) an indication of the uncertainties about the amount or timing of any outflow; and (iii) the possibility of any reimbursement; and	PSAK 57.86(a) PSAK 57.86(b) PSAK 57.86(c )		
A5.22.1	(c) where any of this information is not disclosed because it is not practicable to do so, disclose that fact.	PSAK 57.91		
A5.22.2	Where a provision and a contingent liability arise from the same set of circumstances, show the link between the provision and the contingent liability.	PSAK 57.88		
A5.22.3	Disclose for contingent assets, where an inflow of economic benefits is probable:	PSAK 57.89		
A5.22.3	(a) a brief description of the nature of the contingent asset;	PSAK 57.89		
A5.22.3	(b) where practicable, an estimate of their financial effect, measured under PSAK 57.36-52.	PSAK 57.89		
A5.22.3	It is important that disclosures for contingent assets avoid giving misleading indications of the likelihood of income arising.	PSAK 57.90		
A5.22.4	Where this information required by PSAK 57.86 and 89 is not disclosed because it is not practicable to do so, disclose that fact.	PSAK 57.91		
A5.22.5	In extremely rare cases, disclosure of some or all of the information required by PSAK 57.84-89 can be expected to seriously prejudice the position of the entity in a dispute with other parties on the subject matter of the contingent liability or contingent asset. In such cases, the information need not be disclosed but the following must be disclosed:	PSAK 57.92		
A5.22.5	(a) the general nature of the contingencies;	PSAK 57.92		
A5.22.5	(b) the fact that the required information has not been disclosed; and	PSAK 57.92		
A5.22.5	(c) the reason why it has not been disclosed.	PSAK 57.92		
A5.22.6	Disclose contingent liabilities arising from:			
A5.22.6	(a) post-employment benefit obligations;	PSAK 24.140		

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A5.22.6	(b) multi-employer plan; and	PSAK 24.34		
A5.22.6	(c) termination benefits (for example, due to the uncertainty over the number of employees who will accept an offer of termination benefits).	PSAK 24.156		
A5.22.7	Refer also to section A5.16. Refer also to the contingencies in respect of lease agreements in Section A5.17 and contingencies in respect of joint ventures in Section A5.8.			
<b>A5.23</b>	<b>Events after the reporting period</b>			
A5.23.1	Disclose the amount of dividends proposed or declared before the financial statements were authorised for issue but not recognised as a distribution to equity holders during the period, and the related amount per share.	PSAK 8.12, 8.13, and PSAK 1.137(a)		
A5.23.2	Where events occurring after the balance sheet date do not affect the condition of assets or liabilities at the balance sheet date (i.e., non-adjusting) but are of such importance that non-disclosure would affect the ability of the users of the financial statements to make proper evaluations and decisions, disclose:	PSAK 8.21		
A5.23.2	(a) the nature of the event; and	PSAK 8.21		
A5.23.2	(b) an estimate of the financial effect, or a statement that such an estimate cannot be made.	PSAK 8.21		

		PSAK/ISAK Reference	Y/NM/NA	REF
A5.23.2	<p>The following examples of non-adjusting events after the reporting period that would generally result in disclosure:</p> <p>(a) a major business combination after the reporting period (PSAK 22 Business Combinations requires specific disclosures in such cases) or disposing of a major subsidiary;</p> <p>(b) announcing a plan to discontinue an operation;</p> <p>(c) major purchases of assets, classification of assets as held for sale in accordance with PSAK 58, Non-current Assets Held for Sale and Discontinued Operations, other disposals of assets, or expropriation of major assets by government;</p> <p>(d) the destruction of a major production plant by a fire after the reporting period;</p> <p>(e) announcing, or commencing the implementation of, a major restructuring;</p> <p>(f) major ordinary share transactions and potential ordinary share transactions after the reporting period;</p> <p>(g) abnormally large changes after the reporting period in asset prices or foreign exchange rates;</p> <p>(h) changes in tax rates or tax laws enacted or announced after the reporting period that have a significant effect on current and deferred tax assets and liabilities;</p> <p>(i) entering into significant commitments or contingent liabilities, for example, by issuing significant guarantees; and</p> <p>(j) commencing major litigation arising solely out of events that occurred after the reporting period.</p>	PSAK 8.22		
A5.23.3	Business Combinations. If a business combination takes effect after the balance sheet date and before the financial statements are issued, make all relevant disclosures (refer to Section A7). If it is impracticable to disclose any of this information, disclose this fact and an explanation of why this is the case.	PSAK 22.B66		
A5.23.4	If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalisation, bonus issue or share split, or decreases as a result of a reverse share split, adjust the calculation of basic and diluted earnings per share for all periods presented retrospectively.	PSAK 56.65		
A5.23.5	If these changes occur after the balance sheet date but before the financial statements are authorised for issue, base the per share calculations for those and any prior-period financial statements presented on the new number of shares.	PSAK 56.65		

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		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A5.23.6	Disclose the fact that per-share calculations reflect such changes in the number of shares. In addition, adjust basic and diluted earnings per share of all periods presented for the effects of errors and adjustments resulting from changes in accounting policies, accounted for retrospectively.	PSAK 56.65		
A5.23.7	Provide a description of ordinary share transactions or potential ordinary share transactions – other than capitalisation, bonus issues or share splits, for which the basic and diluted earnings per share are adjusted retrospectively – that occur after the balance sheet date and that would have changed significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period.	PSAK 56.44		
A5.23.7	Examples are provided in PSAK 56 para 44.			
A5.23.8	Disclose the amount of income tax consequences of dividends that were proposed or declared after the balance sheet date but before the financial statements were authorised for issue.			
A5.23.9	If income taxes are payable at a higher or lower rate if part or all of net profit or retained earnings is paid out as a dividend, disclose: (a) the nature of the potential income tax consequences that would result from the payment of dividends to its shareholders; (b) the amounts of the potential income tax consequences practicably determinable and whether there are any potential income tax consequences not practicably determinable.	PSAK 46 .90		
A5.23.10	If an entity receives information after the balance sheet date about conditions that existed at the balance sheet date, update the disclosures that relate to those conditions in light of the new information.	PSAK 8.19		
<b>A6</b>	<b>Statement of cash flows</b>			
<b>A6.1</b>	<b>General presentation</b>			
A6.1.1	Classify cash flows into three activities: operating, investing and financing activities.	PSAK 2.9		
A6.1.2	Disclose cash flows from operating activities using either:	PSAK 2.17		
A6.1.2	(a) the direct method, disclosing major classes of gross cash receipts or payments; or	PSAK 2.17		

		PSAK/ISAK Reference	Y/NM/NA	REF
A6.1.2	(b) the indirect method, adjusting net profit and loss for the effects of: (i) any transactions of a non-cash nature; (ii) any deferrals or accruals of past or future operating cash receipts or payments; and (iii) items of income or expense associated with investing or financing cash flows.	PSAK 2.17		
A6.1.3	For cash flows from investing and financing activities, disclose separately major classes of gross cash receipts and gross cash payments (except to the extent that cash flow described in paragraph 21 and 23 are reported on a net basis.)	PSAK 2.20		
A6.1.4	The following cash flows arising from the operating, investing or financing activities may be reported on a net basis (PSAK 7.22):	PSAK 2.21		
A6.1.4	(a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the entity; and	PSAK 2.21		
A6.1.4	(b) cash receipts and payments for items in which the turnover is quick, the amounts are large and the maturities are short.	PSAK 2.21		
A6.1.5	Disclose separately from cash flows from operating, investing and financing activities, the effect of exchange rate changes on cash and cash equivalents held or due in foreign currency. This amount includes the differences, if any had those cash flows been reported at end of period exchange rates.	PSAK 2.27		
A6.1.6	Disclose separately cash flows from taxes on income in operating activities, unless they can be identified specifically with financing or investing activities.	PSAK 2.32		
A6.1.7	For non-cash transactions, exclude from the cash flow statement those investing and financing transactions that do not require the use of cash and cash equivalents. Disclose non-cash transactions separately in the note to the cash flow statement.	PSAK 2.42		
A6.1.7	Examples of non-cash transactions are:	PSAK 2.43		
A6.1.7	(a) acquisition of assets either by assuming directly related liabilities or by means of a finance lease;	PSAK 2.43		
A6.1.7	(b) acquisition of an entity by means of an equity issue; and	PSAK 2.43		
A6.1.7	(c) conversion of debt to equity.	PSAK 2.43		

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		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A6.2</b>	<b>Individual items</b>			
A6.2.1	For cash flows arising from taxes on income:			
A6.2.1	(a) disclose taxes paid;	PSAK 2.32		
A6.2.1	(b) classify taxes paid as cash flows from operating activities unless specifically identified with financing and investing activities; and	PSAK 2.33		
A6.2.1	(c) disclose the total amount of taxes paid when tax cash flows are allocated over more than one class of activity.	PSAK 2.33		
A6.2.2	For cash flows from interest and dividends, disclose:	PSAK 2.28		
A6.2.2	(a) interest received;	PSAK 2.28		
A6.2.2	(b) interest paid;	PSAK 2.28		
A6.2.2	(c) dividends received; and	PSAK 2.28		
A6.2.2	(d) dividends paid.	PSAK 2.28		
A6.2.2	Classify each of the above items in a consistent manner from period to period as either operating, investing or financing activities.	PSAK 2.28		
A6.2.2	Interest paid and interest and dividends received are usually classified as operating cash flows for a financial institution.	PSAK 2.30		
A6.2.2	Alternatively, interest paid and interest and dividends received may be classified as financing cash flows and investing cash flow respectively, because they are costs of obtaining financial resources or return on investments.	PSAK 2.30		
A6.2.2	Dividends paid are normally classified as either financing or operating activities.	PSAK 2.31		
A6.2.3	Aggregate cash flows arising from the following are presented separately and classified as investing activities:	PSAK 2.36		
A6.2.3	(a) acquisitions; and	PSAK 2.36		
A6.2.3	(b) disposals of subsidiaries or other business units.	PSAK 2.36		
A6.2.3	Refer also to the disclosure requirements for acquisitions and disposals in Section A7.			
A6.2.4	For cash and cash equivalents, disclose:	PSAK 2.44		
A6.2.4	(a) the components; and	PSAK 2.44		
A6.2.4	(b) reconciliation of amounts in cash flow statement with cash and cash equivalents in the balance sheet.	PSAK 2.44		

		PSAK/ISAK Reference	Y/NM/NA	REF
A6.2.5	Disclose the amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group, and provide a commentary by management.	PSAK 2.47		
A6.2.6	Voluntary disclosures. Provide additional information relevant to understanding the financial position and liquidity of an entity, and a commentary by management:	PSAK 2.49, DV		
A6.2.6	(a) the amount of undrawn borrowing facilities available for future operating activities and to settle capital commitments, indicating any restrictions as to the use of these facilities;	PSAK 2.49		
A6.2.6	(b) the aggregate amounts of the cash flows from each of operating, investing and financing activities related to interests in joint ventures reported using proportionate consolidation;	PSAK 2.49		
A6.2.6	(c) the aggregate amount of cash flows that represent increases in operating capacity separately from those cash flows that are required to maintain operating capacity; and	PSAK 2.49		
A6.2.6	(d) the amount of cash flows arising from the operating, investing and financing activities of each reported segment (see PSAK 5: Operating Segment).	PSAK 2.49		
<b>A6.3</b>	<b>Changes in ownership interests in subsidiaries and other businesses</b>			
A6.3.1	Disclose separately aggregate cash flows from obtaining losing control of subsidiaries or other businesses, and classify the cash flows as an investing activity.	PSAK 2.36		
A6.3.2	(a) Disclose, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period: (i) the total consideration paid or received; (ii) the portion of the consideration that is cash and cash equivalents; (iii) the amount of cash and cash equivalents in the subsidiaries or other businesses which control is obtained or lost; and (iv) the amount of the assets and liabilities, other than cash or cash equivalents, in the subsidiaries or other businesses over which control is obtained or lost, summarised by each major category.	PSAK 2.37		

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		PSAK/ISAK Reference	Y/NM/NA	REF
A6.3.2	(b) Cash flows arising from changes in ownership interests in a subsidiary that do not result in a loss of control are classified as cash flows from financing activities.	PSAK 2.40		
A6.3.2	(c) Changes in ownership interests in a subsidiary that do not result in a loss of control, such as the subsequent purchase or sale by a parent of a subsidiary's equity instruments, are accounted for as equity transactions under PSAK 4. Accordingly the resulting cash flows are classified in the same way as other transactions with owners described in paragraph 16.	PSAK 2.41		
A6.3.2	(d) Discontinued operations. Disclose the amounts of net cash flows from: (i) operating activities; (ii) investing activities; and (iii) financing activities.	PSAK 58.38(c)		
A6.3.2	These disclosures may be presented either in the notes to, or on the face of, the financial statements.			
A6.3.3	An entity shall re-present the disclosures in paragraph 38 for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the end of the reporting period for the latest period presented.	PSAK 58.40		
<b>A7</b>	<b>Business combination and disposals</b>			
<b>A7.1</b>	<b>General disclosures</b>			
A7.1.1	The acquirer discloses information that enables users of its financial statements to evaluate the nature and financial effect of a business combination that occurs either:	PSAK 22.59		
A7.1.1	(a) during the current reporting period; or	PSAK 22.59(a)		
A7.1.1	(b) after the end of the reporting period but before the financial statements are authorised for issue.	PSAK 22.59(b)		
A7.1.2	To meet the objective in PSAK 22.59, the acquirer discloses the information specified in paras B64-B66.	PSAK 22.60		
A7.1.3	For each business combination that took effect during the reporting period, disclose:			
A7.1.3	(a) the name and a description of the acquire;	PSAK 22.B64(a)		
A7.1.3	(b) the acquisition date;	PSAK 22.B64(b)		
A7.1.3	(c) the percentage of voting equity interests acquired;	PSAK 22.B64(c )		



		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A7.1.3	(d) the primary reasons for the business combination and a description of how the acquirer obtained control of the acquiree;	PSAK 22.B64(d)		
A7.1.3	(e) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, and intangible assets that do not qualify for separate recognition or other factor or other factors;	PSAK 22.B64(e)		
A7.1.3	(f) the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as: (i) cash; (ii) other tangible or intangible assets, including a business or subsidiary of the acquirer; (iii) liabilities incurred – for example, a liability for contingent consideration; and (iv) equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of determining the fair value of those instruments or interests;	PSAK 22.B64(f)  PSAK 22.B64(f)(i) PSAK 22.B64(f)(ii) PSAK 22.B64(f)(iii) PSAK 22.B64(f)(iv)		
A7.1.3	(g) for contingent consideration arrangements and indemnification assets: (i) the amount recognised as of the acquisition date; (ii) a description of the arrangement and the basis for determining the amount of the payment; and (iii) an estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated. If the maximum amount of the payment is unlimited, the acquirer discloses that fact;	PSAK 22.B64(g) PSAK 22.B64(g)(i) PSAK 22.B64(g)(ii)  PSAK 22.B64(g)(iii)		
A7.1.3	(h) for acquired receivables: (i) the fair value of the receivables; (ii) the gross contractual amounts receivable; and (iii) the best estimate at the acquisition date of the contractual cash flows not expected to be collected. The disclosures should be provided by major class of receivable, such as loans, direct finance leases and any other class of receivables;	PSAK 22.B64(h) PSAK 22.B64(h)(i) PSAK 22.B64(h)(ii)  PSAK 22.B64(h)(iii) PSAK 22.B64(h)		
A7.1.3	(i) the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed;	PSAK 22.B64(i)		

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		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A7.1.3	(j) for each contingent liability recognised in accordance with PSAK 22.23, the information required in para 85 of PSAK 57, Provisions, contingent liabilities and contingent assets'. If a contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer discloses: (i) the information required by PSAK 57.86; and (ii) the reasons why the liability cannot be measured reliably (refer to Section A5.15 for detailed PSAK 57.85 disclosure requirements and to A5.22 for detailed PSAK 57.86 disclosure requirements);	PSAK 22.B64(j)		
A7.1.3	(k) the total amount of goodwill that is expected to be deductible for tax purposes;	PSAK 22.64(k)		
A7.1.3	(l) for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with PSAK 22.51: (i) a description of each transaction; (ii) how the acquirer accounted for each transaction; (iii) the amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised; and (iv) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount;	PSAK 22.64(l)(i) PSAK 22.64(l)(ii)  PSAK 22.64(l)(iii) PSAK 22.64(l)(iv)		
A7.1.3	(m) separately recognised transactions required by PSAK 22 para 64(l), which includes the amount of acquisition-related costs and, separately, the amount of those costs recognised as an expense and the line item or items in the statement of comprehensive income in which those expenses are recognised. Also disclose the amount of any issue costs not recognised as an expense and how they were recognised;	PSAK 22.B64(m)		
A7.1.3	(n) in a bargain purchase (see PSAK 22 paras 34-36): (i) the amount of any gain recognised in accordance with PSAK 22 para 34 and the line item in the statement of comprehensive income in which the gain is recognised; and (ii) a description of the reasons why the transaction resulted in a gain;	PSAK 22.B64(n) PSAK 22.B64(n)(i)  PSAK 22.B64(n)(ii)		
A7.1.3	(o) for each business combination in which the acquirer holds less than 100% of the equity interests in the acquiree at the acquisition date: (i) the amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount; and (ii) for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and key model inputs used for determining that value;	PSAK 22.B64(o)  PSAK 22.B64(o)(i)  PSAK 22.B64(o)(ii)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A7.1.3	(p) in a business combination achieved in stages: (i) the acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date; and (ii) the amount of any gain or loss recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination (see PSAK 22.42) and the line item in the statement of comprehensive income in which that gain or loss is recognised; and	PSAK 22.B64(p)  PSAK 22.B64(p)(i)  PSAK 22.B64(p)(ii)		
A7.1.3	(q) the following information: (i) the amounts of revenue and profit or loss of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period; and (ii) the revenue and profit or loss of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	PSAK 22.B64(q)  PSAK 22.B64(q)(i)  PSAK 22.B64(q)(ii)		
A7.1.4	If disclosure of any of the information required by this subparagraph is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable. PSAK 22 uses the term 'impracticable' with the same meaning as in PSAK 25, 'Accounting policies, changes in accounting estimates and errors'.	PSAK 22.B64 (subparagraph q)		
A7.1.5	For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer discloses in aggregate the information required by paragraph B64(e)-(q).	PSAK 22.B65		
A7.1.6	If the acquisition date of a business combination is after the end of the reporting period but before the financial statements are authorised for issue, the acquirer discloses the information required by PSAK 22 para B64 unless the initial accounting for the business combination is incomplete at the time the financial statements are authorised for issue. In that situation, the acquirer describes which disclosures could not be made and the reasons why they cannot be made.	PSAK 22.B66		
<b>A7.2</b>	<b>Adjustments</b>			
A7.2.1	The acquirer discloses information that enables users of its financial statements to evaluate the financial effects of adjustments recognised in the current reporting period that relate to business combinations that occurred in the period or previous reporting periods.	PSAK 22.61		

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		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A7.3</b>	<b>Measurement period</b>			
A7.3.1	To meet the objective in PSAK 22 para 61, the acquirer discloses the information specified in PSAK 22 para B67.	PSAK 22.62		
A7.3.2	To meet the objective in para 61, the acquirer discloses the following information for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively:	PSAK 22.B67		
A7.3.2	(a) if the initial accounting for a business combination is incomplete (see PSAK 22.45) for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognised in the financial statements for the business combination have been determined only provisionally: (i) the reasons why the initial accounting for the business combination is incomplete; (ii) the assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete; and (iii) the nature and amount of any measurement period adjustments recognised during the reporting period in accordance with PSAK 22.49.	PSAK 22.B67(a)		
<b>A7.4</b>	<b>Contingent consideration</b>			
A7.4.1	For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires:	PSAK 22.B67(b)		
A7.4.1	(a) any changes in the recognised amounts, including any differences arising upon settlement;	PSAK 22.B67(b)(i)		
A7.4.1	(b) any changes in the range of outcomes (undiscounted) and the reasons for those changes; and	PSAK 22.B67(b)(ii)		
A7.4.1	(c) the valuation techniques and key model inputs used to measure contingent consideration.	PSAK 22.B67(b)(iii)		
<b>A7.5</b>	<b>Contingent liabilities</b>			
A7.5.1	For contingent liabilities recognised in a business combination, the acquirer discloses the information required by PSAK 57.84-85 for each class of provision;	PSAK 22.B67 (c )		
A7.5.1	Refer to Section A5.15 for detailed PSAK 57.84-85 disclosure requirements.			

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A7.6</b>	<b>Goodwill</b>			
A7.6.1	Disclose a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period showing separately:	PSAK 22.B67(d)		
A7.6.1	(a) the gross amount and accumulated impairment losses at the beginning of the reporting period;	PSAK 22.B67(d)(i)		
A7.6.1	(b) additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with 'PSAK 58, Non-current assets held for sale and discontinued operations';	PSAK 22.B67(d)(ii)		
A7.6.1	(c) adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period in accordance with PSAK 22 para 67;	PSAK 22.B67(d)(iii)		
A7.6.1	(d) goodwill included in a disposal group classified as held for sale in accordance with PSAK 58 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale;	PSAK 22.B67(d)(iv)		
A7.6.1	(e) impairment losses recognised during the reporting period in accordance with PSAK 48. PSAK 48 requires disclosure of information about the recoverable amount and impairment of goodwill in addition to this requirement);	PSAK 22.B67(d)(v)		
A7.6.1	(f) net exchange rate differences arising during the reporting period in accordance with PSAK 10 , 'The effect of changes in foreign Exchange Rates'	PSAK 22.B67(d)(vi)		
A7.6.1	(g) any other changes in the carrying amount during the reporting period; and	PSAK 22.B67(d)(vii)		
A7.6.1	(h) the gross amount and accumulated impairment losses at the end of the reporting period.	PSAK 22.B67(d)(viii)		
A7.6.2	If any portion of the goodwill recognised in a business combination during the period has not been allocated to a cash-generating unit (group of units) at the reporting date (see PSAK 48 para 84), disclose the amount of the unallocated goodwill together with the reasons why that amount remains unallocated.	PSAK 48 .128		

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		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A7.7</b>	<b>Evaluation of the financial effects of gains and losses recognised in the current reporting period</b>			
A7.7.1	Disclose the amount and an explanation of any gain or loss recognised in the current reporting period that both:	PSAK 22..B67(e)		
A7.7.1	(a) relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period; and	PSAK 22.B67(e)(i)		
A7.7.1	(b) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements.	PSAK 22.B67(e)(ii)		
A7.7.2	If the specific disclosures required by this and other SAK do not meet the objectives set out in PSAK 22 paras 59 and 61, the acquirer discloses whatever additional information is necessary to meet those objectives.	PSAK 22.63		
<b>A7.8</b>	<b>Other disclosures impacted by PSAK 22 - Income taxes</b>			
A7.8.1	Disclose separately:			
A7.8.1	(a) in respect of discontinued operations, the tax expense relating to:	PSAK 46 .88 (h)		
A7.8.1	(i) the gain or loss on discontinuance; and	PSAK 46 .88 (h) (i)		
A7.8.1	(ii) the profit or loss from the ordinary activities of the discontinued operation for the period, together with the corresponding amounts for each prior period presented;	PSAK 46 .88 (h) (ii)		
A7.8.1	(b) the amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared before the financial statements were authorised for issue, but are not recognised as a liability in the financial statements;	PSAK 46 .88 (i)		
A7.8.1	(c) if a business combination in which the entity is the acquirer causes a change in the amount recognised for its pre-acquisition deferred tax asset (see paragraph 72), the amount of that change; and	PSAK 46 .88 (j)		
A7.8.1	(d) if the deferred tax benefits acquired in a business combination are not recognised at the acquisition date but are recognised after the acquisition date (see paragraph 68), a description of the event or change in circumstances that caused the deferred tax benefits to be recognised.	PSAK 46 .88 (k)		

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>A8</b>	<b>Financial instruments</b>			
<b>A8.1</b>	<b>General disclosures</b>			
A8.1.1	When PSAK 60 requires disclosures by class of financial instrument, an entity shall group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. Provide sufficient information to permit reconciliation to the line items presented in the statement of financial position.	PSAK 60.06		
A8.1.2	Disclose information that enables users of its financial statements to evaluate the significance of financial instruments for its financial position and performance.	PSAK 60.07		
<b>A8.2</b>	<b>Categories of financial assets and financial liabilities</b>			
A8.2.1	The carrying amounts of each of the following categories, as defined in PSAK 55, shall be disclosed either in the statement of financial position or in the notes:	PSAK 60.08		
A8.2.1	(a) financial assets at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading in accordance PSAK 55;	PSAK 60.08 (a)		
A8.2.1	(b) held-to-maturity investments;	PSAK 60.08 (b)		
A8.2.1	(c ) loans and receivables;	PSAK 60.08 (c)		
A8.2.1	(d) available-for-sale financial assets;	PSAK 60.08 (d)		
A8.2.1	(e) financial liabilities at fair value through profit or loss, showing separately; (i) those designated as such upon initial recognition and (ii) those classified as held for trading in accordance with PSAK 55; and	PSAK 60.08 (e)		
A8.2.1	(f) financial liabilities measured at amortised cost.	PSAK 60.08 (f)		
<b>A8.3</b>	<b>Financial assets or financial liabilities at fair value through profit or loss</b>			
A8.3.1	If the entity has designated a loan or receivable (or group of loans or receivables) as at fair value through profit or loss, it shall disclose:	PSAK 60.09		



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		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A8.3.1	(a) the maximum exposure to credit risk (see paragraph 39(a)) of the loan or receivable (or group of loans or receivables) at the end of the reporting period;	PSAK 60.09 (a)		
A8.3.1	(b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk;	PSAK 60.09 (b)		
A8.3.1	(c ) the amount of change, during the period and cumulatively, in the fair value of the loan or receivable (or group of loans or receivables) that is attributable to changes in the credit risk of the financial asset determined either:	PSAK 60.09 (c)		
A8.3.1	(i) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk; or	PSAK 60.09 (c)		
A8.3.1	(ii) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. Changes in market conditions that give rise to market risk include changes in an observed (benchmark) interest rate, commodity price, foreign exchange rate or index of prices or rates; and	PSAK 60.09 (c)		
A8.3.1	(d) the amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the loan or receivable was designated.	PSAK 60.09 (d)		
A8.3.2	If the entity has designated a financial liability as at fair value through profit or loss in accordance with paragraph 8 of PSAK 55, it shall disclose:	PSAK 60.10		
A8.3.2	(a) the amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability determined either:	PSAK 60.10 (a)		
A8.3.2	(i) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk (see Appendix B, paragraph B04); or	PSAK 60.10 (a)		



		PSAK/ISAK Reference	Y/NM/NA	REF
A8.3.2	(ii) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the liability. Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, the price of another entity's financial instrument, a commodity price, a foreign exchange rate or an index of prices or rates. For contracts that include a unit-linking feature, changes in market conditions include changes in the performance of the related internal or external investment fund.	PSAK 60.10 (a)		
A8.3.2	(b) the difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.	PSAK 60.10 (b)		
A8.3.3	The entity shall disclose:			
A8.3.3	(a) the methods used to comply with the requirements in paragraphs 9(c) and 10(a).	PSAK 60.11 (a)		
A8.3.3	(b) if the entity believes that the disclosure it has given to comply with the requirements in paragraph 9(c) or 10(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk, the reasons for reaching this conclusion and the factors it believes are relevant.	PSAK 60.11 (b)		
<b>A8.4</b>	<b>Reclassification</b>			
A8.4.1	If the entity has reclassified a financial asset (in accordance with paragraphs 52-55 of PSAK 55) as one measured:	PSAK 60.12		
A8.4.1	(a) at cost or amortised cost, rather than at fair value; or	PSAK 60.12 (a)		
A8.4.1	(b) at fair value, rather than at cost or amortised cost,	PSAK 60.12 (b)		
A8.4.1	It shall disclose the amount reclassified into and out of each category and the reason for that reclassification.	PSAK 60.12 (b)		
A8.4.2	If the entity has reclassified a financial asset out of the fair value through profit or loss category in accordance with paragraph 53 or 55 of PSAK 55 or out of the available-for-sale category in accordance with paragraph 56 of PSAK 55, it shall disclose:	PSAK 60.13		
A8.4.2	(a) the amount reclassified into and out of each category;	PSAK 60.13 (a)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.4.2	(b) for each reporting period until derecognition, the carrying amounts and fair values of all financial assets that have been reclassified in the current and previous reporting periods;	PSAK 60.13 (b)		
A8.4.2	(c ) if a financial asset was reclassified in accordance with paragraph 53, the rare situation, and the facts and circumstances indicating that the situation was rare;	PSAK 60.13 (c)		
A8.4.2	(d) for the reporting period when the financial asset was reclassified, the fair value gain or loss on the financial asset recognised in profit or loss or other comprehensive income in that reporting period and in the previous reporting period;	PSAK 60.13 (d)		
A8.4.2	(e) for each reporting period following the reclassification (including the reporting period in which the financial asset was reclassified) until derecognition of the financial asset, the fair value gain or loss that would have been recognised in profit or loss or other comprehensive income if the financial asset had not been reclassified, and the gain, loss, income and expense recognised in profit or loss; and	PSAK 60.13 (e)		
A8.4.2	(f) the effective interest rate and estimated amounts of cash flows the entity expects to recover, as at the date of reclassification of the financial asset.	PSAK 60.13 (f)		
<b>A8.5</b>	<b>Derecognition</b>			
A8.5.1	If financial assets have been transferred in such a way that part or all of the financial assets do not qualify for derecognition (see PSAK 55 paras 15-37), disclose for each class such financial assets;	PSAK 60.14		
A8.5.1	(a) the nature of the assets;	PSAK 60.14 (a)		
A8.5.1	(b) the nature of the risks and rewards of ownership to which the entity remains exposed;	PSAK 60.14 (b)		
A8.5.1	(c ) when the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities; and	PSAK 60.14 (c )		
A8.5.1	(d) when the entity continues to recognise the assets to the extent of its continuing involvement, the total carrying amount of the original assets, the amount of the assets that the entity continues to recognise, and the carrying amount of the associated liabilities.	PSAK 60.14 (d)		
<b>A8.6</b>	<b>Collateral</b>			
A8.6.1	An entity shall disclose:			

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.6.1	(a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 37(a) of PSAK 55; and	PSAK 60.15 (a)		
A8.6.1	(b) the terms and conditions relating to its pledge.	PSAK 60.15 (b)		
A8.6.2	When an entity holds collateral (of financial or non-financial assets) and is permitted to sell or repledge the collateral in the absence of default by the owner of the collateral, it shall disclose:	PSAK 60.16		
A8.6.2	(a) the fair value of the collateral held;	PSAK 60.16 (a)		
A8.6.2	(b) the fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it; and	PSAK 60.16 (b)		
A8.6.2	(c ) the terms and conditions associated with its use of the collateral.	PSAK 60.16 (c )		
<b>A8.7</b>	<b>Allowance account for credit losses</b>			
A8.7.1	When financial assets are impaired by credit losses and the entity records the impairment in a separate account (e.g. an allowance account used to record individual impairments or a similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, it shall disclose a reconciliation of changes in that account during the period for each class of financial assets.	PSAK 60.17		
<b>A8.8</b>	<b>Compound financial instruments with multiple embedded derivatives</b>			
A8.8.1	If an entity has issued an instrument that contains both a liability and an equity component (see paragraph 31 of PSAK 50) and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), it shall disclose the existence of those features.	PSAK 60.18		
<b>A8.9</b>	<b>Defaults and breaches</b>			
A8.9.1	For loans payable recognised at the end of the reporting period	PSAK 60.19		
A8.9.1	(a) details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable;	PSAK 60.19 (a)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.9.1	(b) the carrying amount of the loans payable in default at the end of the reporting period; and	PSAK 60.19 (b)		
A8.9.1	(c ) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	PSAK 60.19 (c)		
A8.9.2	If, during the period, there were breaches of loan agreement terms other than those described in paragraph 19, an entity shall disclose the same information as required by paragraph 19 if those breaches permitted the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period).	PSAK 60.20		
<b>A8.10</b>	<b>Items of income, expense, gains or losses</b>			
A8.10.1	An entity shall disclose the following items of income, expense, gains or losses either in the statement of comprehensive income or in the notes:	PSAK 60.21		
A8.10.1	(a) net gains or net losses on:	PSAK 60.21 (a)		
A8.10.1	(i) financial assets or financial liabilities at fair value through profit or loss, showing separately those on financial assets or financial liabilities designated as such upon initial recognition, and those on financial assets or financial liabilities that are classified as held for trading in accordance with PSAK 55;	PSAK 60.21 (a)		
A8.10.1	(ii) available-for-sale financial assets, showing separately the amount of gain or loss recognised in other comprehensive income during the period and the amount reclassified from equity to profit or loss for the period;	PSAK 60.21 (a)		
A8.10.1	(iii) held-to-maturity investments;	PSAK 60.21 (a)		
A8.10.1	(iv) loans and receivables; and	PSAK 60.21 (a)		
A8.10.1	(v) financial liabilities measured at amortised cost;	PSAK 60.21 (a)		
A8.10.1	(b) total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss;	PSAK 60.21 (b)		
A8.10.1	(c ) fee income and expense (other than amounts included in determining the effective interest rate) arising from:	PSAK 60.21 (c)		
A8.10.1	(i) financial assets or financial liabilities that are not at fair value through profit or loss; and	PSAK 60.21 (c)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.10.1	(ii) trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans, and other institutions;	PSAK 60.21 (c)		
A8.10.1	(d) interest income on impaired financial assets accrued in accordance with paragraph PA 109 of PSAK 55; and	PSAK 60.21 (d)		
A8.10.1	(e) the amount of any impairment loss for each class of financial asset.	PSAK 60.21 (e)		
<b>A8.11</b>	<b>Other disclosures</b>			
<b>A8.11.1</b>	<b>- Accounting policies</b>			
A8.11.1a	Disclosures required by PSAK 60 par 22 may include:	PSAK 60.B05		
A8.11.1a	(a) for financial assets or financial liabilities designated as at fair value through profit or loss:			
A8.11.1a	(i) the nature of the financial assets or financial liabilities the entity has designated as at fair value through profit or loss;			
A8.11.1a	(ii) the criteria for designating such financial assets or financial liabilities on initial recognition; and			
A8.11.1a	(iii) how the entity has satisfied the conditions in PSAK 55 par 8, 11, or 12 for such designation. For instruments designated in accordance with PSAK 55 of the definition of a financial asset or financial liability at fair value through profit or loss, include a narrative description of the circumstances underlying the measurement or recognition inconsistency that would otherwise arise. For instruments designated in accordance with par (b) (ii) of the definition of a financial asset or financial liability at fair value through profit or loss, include a narrative description of how designation at fair value through profit or loss is consistent with the entity's documented risk management or investment strategy;			
A8.11.1a	(b) the criteria for designating financial assets as available for sale;			
A8.11.1a	(c ) whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (see PSAK 55 par 38);			
A8.11.1a	(d) when an allowance account is used to reduce the carrying amount of financial assets impaired by credit losses:			

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.11.1a	(i) the criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in the case of a reversal of a write-down, increased directly) and when the allowance account is used; and			
A8.11.1a	(ii) the criteria for writing off amounts charged to allowance account against the carrying amount of impaired financial assets (see par 17);			
A8.11.1a	(e) how net gains or net losses on each category of financial instrument are determined (see par 21a) for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income;			
A8.11.1a	(f) the criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred (see par 21e);			
A8.11.1a	(g) when the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms (see 39d).			
A8.11.1b	Disclose, in the summary of significant accounting policies or other notes, the judgments, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the financial statements (see PSAK 1 par 72).			
<b>A8.11.2</b>	<b>- Hedge accounting</b>			
A8.11.2a	An entity shall disclose the following separately for each type of hedge described in PSAK 55 (i.e. fair value hedges, cash flow hedges, and hedges of net investments in foreign operations):	PSAK 60.23		
A8.11.2a	(a) a description of each type of hedge;	PSAK 60.23 (a)		
A8.11.2a	(b) a description of the financial instruments designated as hedging instruments and their fair values at the end of the reporting period; and	PSAK 60.23 (b)		
A8.11.2a	(c ) the nature of the risks being hedged.	PSAK 60.23 (c)		
A8.11.2b	For cash flow hedges, an entity shall disclose:	PSAK 60.24		
A8.11.2b	(a) the periods when the cash flows are expected to occur and when they are expected to affect profit or loss;	PSAK 60.24 (a)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.11.2b	(b) a description of any forecast transaction for which hedge accounting had previously been used, but which is no longer expected to occur;	PSAK 60.24 (b)		
A8.11.2b	(c ) the amount that was recognised in other comprehensive income during the period;	PSAK 60.24 (c)		
A8.11.2b	(d) the amount that was reclassified from equity to profit or loss for the period, showing the amount included in each line item in the statement of comprehensive income; and	PSAK 60.24 (d)		
A8.11.2b	(e) the amount that was removed from equity during the period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction.	PSAK 60.24 (e)		
A8.11.2c	An entity shall disclose separately:	PSAK 60.25		
A8.11.2c	(a) in fair value hedges, gains or losses:	PSAK 60.25 (a)		
A8.11.2c	(i) on the hedging instrument; and	PSAK 60.25 (a)		
A8.11.2c	(ii) on the hedged item attributable to the hedged risk;	PSAK 60.25 (a)		
A8.11.2c	(b) the ineffectiveness recognised in profit or loss that arises from cash flow hedges; and	PSAK 60.25 (b)		
A8.11.2c	(c ) the ineffectiveness recognised in profit or loss that arises from hedges of net investments in foreign operations.	PSAK 60.25 (c)		
A8.11.2d	If the step-by-step method of consolidation is used, disclose whether the entity has chosen to adjust the amounts reclassified to profit or loss on a disposal (or partial disposal) of a foreign operation to the amount that arises under the direct method.	ISAK 13.17		
<b>A8.11.3</b>	<b>- Fair value</b>			
A8.11.3a	Except as set out in paragraph 32 (refer to A8.11.3g), for each class of financial assets and financial liabilities (see paragraph 6), disclose the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount.	PSAK 60.26		
A8.11.3b	In disclosing fair values, an entity shall group financial assets and financial liabilities into classes, but shall offset them only to the extent that their carrying amounts are offset in the statement of financial position.	PSAK 60.27		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A8.11.3c	Disclose for each class of financial instruments the methods and, when a valuation technique is used, the assumptions applied in determining fair values of each class of financial assets or financial liabilities. For example, if applicable, an entity discloses information about the assumptions relating to prepayment rates, rates of estimated credit losses, and interest rates or discount rates. If there has been a change in valuation technique, the entity shall disclose that change and the reasons for making it.	PSAK 60.28		
A8.11.3d	To make the disclosures required by paragraph 30 an entity shall classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy shall have the following levels:	PSAK 60.29		
A8.11.3d	(a) quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);	PSAK 60.29 (a)		
A8.11.3d	(b) inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices) (Level 2); and	PSAK 60.29 (b)		
A8.11.3d	(c ) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).	PSAK 60.29 (c)		
A8.11.3d	The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety shall be determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability.	PSAK 60.29		
A8.11.3e	For fair value measurements recognised in the statement of financial position an entity shall disclose for each class of financial instruments:	PSAK 60.30		
A8.11.3e	(a) the level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements in accordance with the levels defined in paragraph 29;	PSAK 60.30 (a)		



		PSAK/ISAK Reference	Y/NM/NA	REF
A8.11.3e	(b) any significant transfers between Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers. Transfers into each level shall be disclosed and discussed separately from transfers out of each level. For this purpose, significance shall be judged with respect to profit or loss, and total assets or total liabilities;	PSAK 60.30 (b)		
A8.11.3e	(c ) for fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the period attributable to the following:	PSAK 60.30 (c)		
A8.11.3e	(i) total gains or losses for the period recognised in profit or loss, and a description of where they are presented in the statement of comprehensive income or the separate income statement (if presented);	PSAK 60.30 (c)		
A8.11.3e	(ii) total gains or losses recognised in other comprehensive income;	PSAK 60.30 (c)		
A8.11.3e	(iii) purchases, sales, issues and settlements (each type of movement disclosed separately); and	PSAK 60.30 (c)		
A8.11.3e	(iv) transfers into or out of Level 3 (e.g. transfers attributable to changes in the observability of market data) and the reasons for those transfers. For significant transfers, transfers into Level 3 shall be disclosed and discussed separately from transfers out of Level 3;	PSAK 60.30 (c)		
A8.11.3e	(d) the amount of total gains or losses for the period in (c)(i) above included in profit or loss that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period and a description of where those gains or losses are presented in the statement of comprehensive income or the separate income statement (if presented); and	PSAK 60.30 (d)		
A8.11.3e	(e) for fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions would change fair value significantly, the entity shall state that fact and disclose the effect of those changes. The entity shall disclose how the effect of a change to a reasonably possible alternative assumption was calculated. For this purpose, significance shall be judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.	PSAK 60.30 (e)		
A8.11.3e	An entity shall present the quantitative disclosures required by this paragraph in tabular format unless another format is more appropriate.	PSAK 60.30		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A8.11.3f	If the market for a financial instrument is not active, an entity establishes its fair value using a valuation technique (see paragraphs PA89-PA95 of PSAK 55). Nevertheless, the best evidence of fair value at initial recognition is the transaction price (i.e. the fair value of the consideration given or received), unless conditions described in paragraph PA91 of PSAK 55 are met. It follows that there could be a difference between the fair value at initial recognition and the amount that would be determined at that date using the valuation technique. If such a difference exists, an entity shall disclose, by class of financial instrument:	PSAK 60.31		
A8.11.3f	(a) its accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would consider in setting a price (see paragraph PA92 of PSAK 55); and	PSAK 60.31 (a)		
A8.11.3f	(b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period and a reconciliation of changes in the balance of this difference.	PSAK 60.31 (b)		
A8.11.3g	Disclosures of fair value are not required:	PSAK 60.32		
A8.11.3g	(a) when the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables;	PSAK 60.32 (a)		
A8.11.3g	(b) for an investment in equity instruments that do not have a quoted market price in an active market, or derivatives linked to such equity instruments, that is measured at cost in accordance with PSAK 55 because its fair value cannot be measured reliably; or	PSAK 60.32 (b)		
A8.11.3g	(c) for a contract containing a discretionary participation feature (as described in PSAK 62) if the fair value of that feature cannot be measured reliably.	PSAK 60.32 (c)		
A8.11.3h	In the cases described in paragraph 32(b) and (c), an entity shall disclose information to help users of the financial statements make their own judgments about the extent of possible differences between the carrying amount of those financial assets or financial liabilities and their fair value, including:	PSAK 60.33		
A8.11.3h	(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;	PSAK 60.33 (a)		
A8.11.3h	(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably;	PSAK 60.33 (b)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.11.3h	(c ) information about the market for the instruments;	PSAK 60.33 (c)		
A8.11.3h	(d) information about whether and how the entity intends to dispose of the financial instruments; and	PSAK 60.33 (d)		
A8.11.3h	(e) if financial instruments whose fair value previously could not be reliably measured are derecognised, that fact, their carrying amount at the time of derecognition, and the amount of gain or loss recognised.	PSAK 60.33 (e)		
<b>A8.12</b>	<b>Nature and extent of risks arising from financial instruments</b>			
A8.12.1	Disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period.	PSAK 60.34		
A8.12.2	The disclosures required by paragraphs 36–45 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk.	PSAK 60.35		
	Providing qualitative disclosures in the context of quantitative disclosures enables users to link related disclosures and hence form an overall picture of the nature and extent of risks arising from financial instruments. The interaction between qualitative and quantitative disclosures contributes to disclosure of information in a way that better enables users to evaluate an entity's exposure to risks.	PSAK 60.35A		
<b>A8.13</b>	<b>Qualitative disclosures</b>			
A8.13.1	For each type of risk arising from financial instruments, an entity shall disclose:	PSAK 60.36		
A8.13.1	(a) the exposures to risk and how they arise;	PSAK 60.36 (a)		
A8.13.1	Information about risk exposures might describe exposures both gross and net of risk transfer and other risk mitigating transactions.	PSAK 60.PI17(a)		
A8.13.1	(b) its objectives, policies and processes for managing the risk and the methods used to measure the risk; and	PSAK 60.36 (b)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.13.1	The entity's policies and processes for accepting, measuring, monitoring and controlling risk, which might include: (i) the structure and organisation of the entity's risk management function(s), including a discussion of independence and accountability; (ii) the scope and nature of the entity's risk reporting or measurement systems; (iii) the entity's policies for hedging or mitigating risk, including its policies and procedures for taking collateral; and (iv) the entity's processes for monitoring the continuing effectiveness of such hedges or mitigating devices.	PSAK 60.PI17(b)		
A8.13.1	It may also include narrative description of the entity's policies and procedures for avoiding excessive concentrations of risk.	PSAK 60.PI17(c)		
A8.13.1	(c ) any changes in (a) or (b) from the previous period.	PSAK 60.36 (c)		
A8.13.1	Such changes may result from changes in exposure to risk or from changes in the way those exposures are managed.	PSAK 60.PI19		
<b>A8.14</b>	<b>Quantitative disclosures</b>			
A8.14.1	For each type of risk arising from financial instruments, an entity shall disclose:	PSAK 60.37		
A8.14.1	(a) summary quantitative data about its exposure to that risk at the end of the reporting period. This disclosure shall be based on the information provided internally to key management personnel of the entity (as defined in PSAK 7: Related Party Disclosures), for example the entity's board of directors or chief executive officer.	PSAK 60.37 (a)		
A8.14.1	When an entity uses several methods to manage a risk exposure, the entity shall disclose information using the method or methods that provide the most relevant and reliable information.	PSAK 60.B07		
A8.14.1	The entity shall state the fact and provide quantitative information that enables users of the financial statements to evaluate the extent of this risk unless that information is included in the contractual maturity required by paragraph 42(a) or (b) - (see requirements on liquidity risk).	PSAK 60.B11		
A8.14.1	(b) the disclosures required by paragraphs 39-45, to the extent not provided in accordance with (a) (see PSAK 1, paragraphs 23-24).	PSAK 60.37 (b)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.14.1	(c) concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b).	PSAK 60.37 (c)		
A8.14.1	Disclosure of concentrations of risk shall include: (a) a description of how management determines concentrations; (b) a description of the shared characteristic that identifies each concentration (e.g. counterparty, geographical area, currency or market); and (c) the amount of the risk exposure associated with all financial instruments sharing that characteristics.	PSAK 60.Bo8		
A8.14.2	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of an entity's exposure to risk during the period, an entity shall provide further information that is representative.	PSAK 60.38		
A8.14.2	To meet this requirement, an entity might disclose the highest, lowest and average amount of risk to which it was exposed during the period.	PSAK 60.PI22		
<b>A8.14a</b>	<b>- Credit risk</b>			
A8.14a.1	An entity shall disclose by class of financial instrument:	PSAK 60.39		
A8.14a.1	(a) the amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g. netting agreements that do not qualify for offset in accordance with PSAK 50); this disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk.	PSAK 60.39 (a)		
A8.14a.1	For a financial asset, this is typically the gross carrying amount, net of: (i) any amounts offset in accordance with PSAK 50; and (ii) any impairment losses recognised in accordance with PSAK 55.	PSAK 60.Bo9		
A8.14a.1	(b) a description of collateral held as security and other credit enhancements, and their financial effect (e.g. a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument);	PSAK 60.39 (b)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A8.14a.1	An entity might meet this requirement by disclosing: (i) the policies and processes for valuing and managing collateral and other credit enhancements obtained; (ii) a description of the main types of collateral and other credit enhancements (examples of the latter being guarantees, credit derivatives, and netting agreements that do not qualify for offset in accordance with PSAK 50; (iii) the main types of counterparties to collateral and other credit enhancements and their creditworthiness; and (iv) information about risk concentrations within the collateral or other credit enhancements.	PSAK 60.PI24		
A8.14a.1	(c) information about the credit quality of financial assets that are neither past due nor impaired.	PSAK 60.39 (c)		
A8.14a.1	In doing so, an entity might disclose the following information: (i) an analysis of credit exposure using an external or internal credit grading system; (ii) the nature of the counterparty; (iii) historical information about counterparty default rates; and (iv) any other information used to assess credit quality.	PSAK 60.PI25		
A8.14a.1	When the entity considers external ratings when managing and monitoring credit quality, the entity might disclose information about: (i) the amounts of credit exposures for each external credit grade; (ii) the rating agencies used; (iii) the amount of an entity's rated and unrated credit exposures; and (iv) the relationship between internal and external ratings.	PSAK 60.PI26		
A8.14a.1	When an entity considers internal credit ratings when managing and monitoring credit quality, the entity might disclose information about: (i) the internal credit ratings process; (ii) the amounts of credit exposures for each internal credit grade; and (iii) the relationship between internal and external ratings.	PSAK 60.PI27		
A8.14a.2	Financial asset that are either past due or impaired			
A8.14a.2	An entity shall disclose by class of financial asset:	PSAK 60.40		
A8.14a.2	(a) an analysis of the age of financial assets that are past due as at the end of the reporting period but not impaired; and	PSAK 60.40 (a)		

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.14a.2	An entity uses its judgment to determine an appropriate number of time bands.	PSAK 60.PI30		
A8.14a.2	(b) an analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired.	PSAK 60.40 (b)		
A8.14a.2	This analysis might include: (i) the carrying amount, before deducting any impairment loss; (ii) the amount of any related impairment loss; and (iii) the nature and fair value of collateral available and other credit enhancements obtained.	PSAK 60.PI31		
A8.14a.3	Collateral and other credit enhancements obtained			
A8.14a.3	When an entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g. guarantees), and such assets meet the recognition criteria in other PSAK, an entity shall disclose for such assets held at the reporting date:	PSAK 60.41		
A8.14a.3	(a) the nature and carrying amount of the assets; and	PSAK 60.41 (a)		
A8.14a.3	(b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.	PSAK 60.41 (b)		
<b>A8.14b</b>	<b>- Liquidity risk</b>			
A8.14b.1	An entity shall disclose:	PSAK 60.42		
A8.14b.1	(a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities;	PSAK 60.42 (a)		
A8.14b.1	(b) a maturity analysis for derivative financial liabilities. The maturity analysis shall include the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows;	PSAK 60.42 (b)		
A8.14b.1	Examples of this would be as follows: (a) an interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability; and (b) all loan commitments; and	PSAK 60.B14		
A8.14b.1	(c) a description of how it manages the liquidity risk inherent in (a) and (b).	PSAK 60.42 (c)		



**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.14b.1	An entity shall disclose a maturity analysis of financial assets it holds for managing liquidity risk (e.g. financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk.	PSAK 60.B17		
A8.14b.2	In preparing the maturity analyses required by (a) and (b), an entity uses its judgment to determine an appropriate number of time bands.	PSAK 60.B12		
A8.14b.3	In complying with the requirements in (a) and (b), an entity shall not separate an embedded derivative from a hybrid (combined) financial instrument. For such instrument, an entity shall apply the requirement of (a).	PSAK 60.B13		
A8.14b.4	The contractual amount disclosed in the maturity analyses as required by (a) and (b) are the contractual undiscounted cash flows.	PSAK 60.B16		
<b>A8.14c</b>	<b>- Market risk - Sensitivity analysis</b>			
A8.14c.1	Unless an entity complies with paragraph 44, it shall disclose:	PSAK 60.43		
A8.14c.1	(a) a sensitivity analysis for each type of market risk to which the entity is exposed at end of the reporting period showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date;	PSAK 60.43 (a)		
A8.14c.1	For this purpose: (a) entities are not required to determine what the profit or loss for the period would have been if relevant risk variables had been different. Instead, entities disclose the effect on profit or loss and equity at the end of the reporting period assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date; and (b) entities are not required to disclose the effect on profit or loss and equity for each change within a range of reasonably possible changes of the relevant risk variable. Disclosure of the effects of the changes at the limits of the reasonably possible range would be sufficient;	PSAK 60.B20		
A8.14c.1	(b) the methods and assumptions used in preparing the sensitivity analysis; and	PSAK 60.43 (b)		



		PSAK/ISAK Reference	Y/NM/NA	REF
A8.14c.1	(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.	PSAK 60.43 (c)		
A8.14c.1	To comply with the requirements stated in (a) - (c), the sensitivity of profit or loss (that arises, for example, from instruments classified as at fair value through profit or loss and impairments of available-for-sale financial assets) is disclosed separately from the sensitivity of equity (that arises, for example, from instruments classified as available-for-sale).	PSAK 60.B29		
A8.14c.1	Financial instruments that an entity classifies as equity instruments are not remeasured. Neither profit or loss nor equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required (this guidance is not applicable to financial assets which are usually remeasured).	PSAK 60.B30		
A8.14c.2	If an entity prepares a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (e.g. interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis specified in paragraph 42. The entity shall also disclose:	PSAK 60.44		
A8.14c.2	(a) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided; and	PSAK 60.44 (a)		
A8.14c.2	(b) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved.	PSAK 60.44 (b)		
A8.14c.2	An entity shall provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analysis for different classes of financial instruments.	PSAK 60.B23		
A8.14c.2	A sensitivity analysis is disclosed for each currency to which an entity has significant exposure.	PSAK 60.B26		
<b>A8.14d</b>	<b>- Other market risk disclosures</b>			
A8.14d.1	When the sensitivity analyses disclosed in accordance with paragraph 43 or 44 are unrepresentative of a risk inherent in a financial instrument (for example because the year-end exposure does not reflect the exposure during the year), the entity shall disclose that fact and the reason it believes the sensitivity analyses are unrepresentative.	PSAK 60.45		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.14d.1	Examples of this are as follows: (a) a financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis, e.g. options that remain out of (or in) the money for the chosen change in the risk variable; (b) financial assets are illiquid, e.g. when there is a low volume of transactions in similar assets and an entity finds it difficult to find a counterparty; or (c) an entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding.	PSAK 60.PI37		
A8.14d.2	In the situation described in scenario (a), as stated above, additional disclosure might include: (i) the terms and conditions of the financial instrument (e.g. the options); (ii) the effect on profit or loss if the term or condition were met (i.e. if the options were exercised); and (iii) a description of how the risk is hedged.	PSAK 60.PI38		
A8.14d.3	In the situation described in scenario (b), as stated above, additional disclosure might include the reasons for the lack of liquidity and how the entity hedges the risk.	PSAK 60.PI39		
A8.14d.4	In the situation described in scenario (c), as stated above, additional disclosure might include: (i) the nature of the security (e.g. entity name); (ii) the extent of holding (e.g. 15 per cent of the issued shares); (iii) the effect on profit or loss; and (iv) how the entity hedges the risk.	PSAK 60.PI40		
<b>A8.15</b>	<b>Capital disclosures</b>			
A8.15.1	Disclose information that enables users of its financial statements to evaluate its objectives, policies and processes for managing capital.	PSAK 1.133		
A8.15.2	To comply with paragraph 133, disclose the following:	PSAK 1.134		
A8.15.2	(a) qualitative information about its objectives, policies and processes for managing capital, including (but not limited to):	PSAK 1.134		
A8.15.2	(i) a description of what it manages as capital;	PSAK 1.134		
A8.15.2	(ii) when an entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital;	PSAK 1.134		

		PSAK/ISAK Reference	Y/NM/NA	REF
A8.15.2	(iii) how it is meeting its objectives for managing capital;	PSAK 1.134		
A8.15.2	(b) summary quantitative data about what it manages as capital. Some entities regard some financial liabilities (for example, some forms of subordinated debt) as part of capital. Other entities regard capital as excluding some components of equity (for example, components arising from cash flow hedges);	PSAK 1.134		
A8.15.2	(c) any changes in (a) and (b) from the previous period;	PSAK 1.134		
A8.15.2	(d) whether during the period it complied with any externally imposed capital requirements to which it is subject; and	PSAK 1.134		
A8.15.2	(e) when the entity has not complied with such externally imposed capital requirements, the consequences of such non-compliance.	PSAK 1.134		
A8.15.3	Base these disclosures on the information provided internally to the entity's key management personnel.	PSAK 1.134		
A8.15.4	An entity may manage capital in a number of ways and be subject to a number of different capital requirements. For example, a conglomerate may include entities that undertake insurance activities and banking activities, and those entities may also operate in several jurisdictions. When an aggregate disclosure of capital requirements and how capital is managed would not provide useful information or distorts a financial statement user's understanding of an entity's capital resources, the entity should disclose separate information for each capital requirement to which the entity is subject.	PSAK 1.135		
<b>A9</b>	<b>Distributions of non-cash assets to owners – ISAK 11</b>			
A9.1	For distributions disclose:	ISAK 11.16		
A9.1	(a) the carrying amount of the dividend payable at the beginning and end of the period; and	ISAK 11.16(a)		
A9.1	(b) the increase or decrease in the carrying amount recognised in the period as a result of the change in the fair value of the assets to be distributed.	ISAK 11.16(b)		
A9.2	If the entity declares a dividend to distribute a non-cash asset after the end of a reporting period but before the financial statements are authorised for issue, disclose:	ISAK 11.17		
A9.2	(a) the nature of the asset to be distributed;	ISAK 11.17 (a)		

**Section A - Disclosures for consideration  
by all entities**

		PSAK/ISAK Reference	Y/NM/NA	REF
A9.2	(b) the carrying amount of the asset to be distributed as of the end of the reporting period; and	ISAK 11.17 (b)		
A9.2	(c) the estimated fair value of the asset to be distributed as of the end of the reporting period, if it is different from its carrying amount, and the information about the method used to determine that fair value as required by PSAK 60.	ISAK 11.17 (c)		
<b>A10</b>	<b>Non-current assets held for sale and discontinued operations</b>			
A10.1	The classification, presentation and measurement requirements in this PSAK applicable to a non-current asset (or disposal group) that is classified as held for sale apply also to a non-current asset (or disposal group) that is classified as held for distribution to owners acting in their capacity as owners (held for distribution to owners)	PSAK 58.06		
A10.2	This PSAK specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other SAKs do not apply to such assets (or disposal groups) unless those SAKs require:	PSAK 58.07		
A10.2	(a) specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations; or	PSAK 58.07 (a)		
A10.2	(b) disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirement of PSAK 58 and such disclosures are not already provided in the other notes to the financial statements.	PSAK 58.07 (b)		
A10.2	Additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations may be necessary to comply with the general requirements of PSAK 1, in particular paragraphs 17 and 124 of that Standard, which states that the application of SAKs, with additional disclosure, when necessary, is presumed to result in financial statements that achieve a fair presentation and that an entity should disclose information about the assumptions it makes about the future and other major sources of estimation uncertainty at the end of the reporting period, respectively.	PSAK 58.07		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A10.3	An entity shall present a non-current asset classified as held for sale and the assets of a disposal group classified as held for sale separately from other assets in the statement of financial position. The liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the statement of financial position.	PSAK 58.45		
A10.3	Those assets and liabilities shall not be offset and presented as a single amount.	PSAK 58.45		
A10.3	The major classes of assets and liabilities classified as held for sale shall be separately disclosed either in the statement of financial position or in the notes, except as permitted by paragraph 39.	PSAK 58.45		
A10.3	An entity shall present separately any cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale.	PSAK 58.45		
A10.4	If the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition (see paragraph 14), disclosure of the major classes of assets and liabilities is not required.	PSAK 58.46		
A10.5	An entity shall not reclassify or re-present amounts presented for non-current assets or for the assets and liabilities of disposal groups classified as held for sale in the statements of financial position for prior periods to reflect the classification in the statement of financial position for the latest period presented.	PSAK 58.47		
A10.6	An entity shall disclose the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold:	PSAK 58.48		
A10.6	(a) a description of the non-current asset (or disposal group);	PSAK 58.48 (a)		
A10.6	(b) a description of the facts and circumstances leading to the expected disposal and the expected manner and timing of that disposal;	PSAK 58.48 (b)		
A10.6	(c) the gain or loss recognised in accordance with paragraphs 25-27 and, if not separately presented in the statement of comprehensive income, the caption in the statement of comprehensive income that includes that gain or loss; and	PSAK 58.48 (c)		
A10.6	(d) if applicable, the reportable segment in which the non-current asset (or disposal group) is presented in accordance with PSAK 5, Operating Segments.	PSAK 58.48 (d)		

**Section A - Disclosures for consideration  
by all entities**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A10.7	If the criteria in paragraphs 9 and 10 are met after the reporting period, an entity shall not classify a non-current asset (or disposal group) as held for sale in those financial statements when issued. However, when those criteria are met after the reporting period but before the authorisation of the financial statements for issue, the entity shall disclose the information specified in paragraph 48(a), (b) and (d) in the notes.	PSAK 58.15		
A10.8	If a non-current asset (or disposal group) ceases to be held for sale, an entity shall disclose, in the period of the decision to change the plan to sell the non-current asset (or disposal group), a description of the facts and circumstances leading to the decision and the effect of the decision on the results of operations for the period and any prior periods presented.	PSAK 58.49		
A10.9	For discontinued operations, disclose the following for all periods presented:	PSAK 58.38		
A10.9	(a) a single amount in the statement of comprehensive income comprising the total of: (i) the post-tax profit or loss of discontinued operations; and (ii) the post-tax gain or loss recognised on the remeasurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.	PSAK 58.38 (a)		
A10.9	(b) an analysis of the single amount in (a) into: (i) the revenue, expenses and pre-tax profit or loss of discontinued operations; (ii) the gain or loss recognised on the remeasurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation; and (iii) the tax expense relating to: - the gain or loss on discontinuance; and - the profit or loss from the ordinary activities of the discontinued operation for the period, together with the corresponding amounts for each prior period presented.	PSAK 58.38 (b)		
A10.9	The analysis may be presented in the notes or in the statement of comprehensive income. If it is presented in the statement of comprehensive income it shall be presented in a section identified as relating to discontinued operations, i.e. separately from continuing operations. The analysis is not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition (see paragraph 14).	PSAK 58.38 (b)		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A10.9	(c) the net cash flows attributable to the operating, investing and financing activities of discontinued operations. These disclosures may be presented either in the notes or in the financial statements. These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition (see paragraph 14).	PSAK 58.38 (c)		
A10.10	If an entity presents the components of profit or loss in a separate income statement, a section identified as relating to discontinued operations is presented in that separate statement.	PSAK 58.39		
A10.11	An entity shall re-present the disclosures in paragraph 38 for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the end of the reporting period for the latest period presented.	PSAK 58.40		
A10.12	Adjustments in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period shall be classified separately in discontinued operations. The nature and amount of such adjustments shall be disclosed. Examples of circumstances in which these adjustments may arise include the following:	PSAK 58.41		
A10.12	(a) The resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser;	PSAK 58.41 (a)		
A10.12	(b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller; and	PSAK 58.41 (b)		
A10.12	(c) The settlement of employee benefit plan obligations, if the settlement is directly related to the disposal transaction.	PSAK 58.41 (c)		
A10.13	If an entity ceases to classify a component of an entity as held for sale, the results of operations of the component previously presented in discontinued operations in accordance with paragraphs 38-41 shall be reclassified and included in income from continuing operations for all periods presented. The amounts for prior periods shall be described as having been re-presented.	PSAK 58.42		

**Section A** - Disclosures for consideration  
by all entities

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
A10.14	An entity that is committed to a sale plan involving loss of control of a subsidiary shall disclose the information required in paragraphs 38-42 when the subsidiary is a disposal group that meets the definition of a discontinued operation in accordance with paragraph 37.	PSAK 58.43		
A10.15	Any gain or loss on the remeasurement of a non-current asset (or disposal group) classified as held for sale that does not meet the definition of a discontinued operation shall be included in profit or loss from continuing operation.	PSAK 58.44		



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## ***Section B***

Disclosures required of all entities but only in certain situations

**Section B** - Disclosures required of all entities but only in certain situations

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>B</b>	<b>Disclosures required of all entities but only in certain situations</b>			
<b>B1</b>	<b>Correction of prior-period errors</b>			
B1.1	An entity shall disclose the following:			
B1.1	(a) the nature of the prior-period error;	PSAK 25.49(a)		
B1.1	(b) for each prior period presented, to the extent practicable, the amount of the correction: (i) for each financial statement line item affected; and (ii) if PSAK 56 applies to the entity, the impact on basic and diluted earnings per share;	PSAK 25.49(b)		
B1.1	(c) the amount of the correction at the beginning of the earliest prior period presented; and	PSAK 25.49(c)		
B1.1	(d) if retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the error has been corrected.	PSAK 25.49(d)		
B1.1	These disclosures need not be repeated in the financial statements of subsequent periods.	PSAK 25.49		
<b>B2</b>	<b>Reporting in the currency of a hyperinflationary economy</b>			
	Disclose accounting policies.	PSAK 1.118		
B2.1	In a hyperinflationary economy, financial statements, whether they are based on a historical cost approach or a current cost approach, are useful only if they are expressed in terms of the measuring unit current at the end of the reporting period. As a result, this section applies to the financial statements of entities reporting in the currency of a hyperinflationary economy. Presentation of the information required by the Standard as a supplement to unrestated financial statements is not permitted. Furthermore, separate presentation of the financial statements before the restatement is discouraged.	PSAK 63.07		

**Section B** - Disclosures required of all entities but only in certain situations

		PSAK/ISAK Reference	Y/NM/NA	REF
B2.2	The financial statements of an entity whose functional currency is the currency of a hyperinflationary economy, whether they are based on a historical cost approach or a current cost approach, shall be stated in terms of the measuring unit current at the end of the reporting period. The corresponding figures for the previous period required by PSAK 1, Presentation of Financial Statements and any information in respect of earlier periods shall also be stated in terms of the measuring unit current at the end of the reporting period. For the purpose of presenting comparative amounts in a different presentation currency, paragraphs 43(b) and 44 of PSAK 10, The Effects of Changes in Foreign Exchange Rates apply.	PSAK 63.08		
B2.3	The gain or loss on the net monetary position shall be included in profit or loss and separately disclosed.	PSAK 63.09		
B2.4	At the end of the first period and in subsequent periods, all components of owners' equity are restated by applying a general price index from the beginning of the period or the date of contribution, if later. The movements for the period in owners' equity are disclosed in accordance with PSAK 1.	PSAK 63.24		
B2.5	The gain or loss on the net monetary position is included in profit or loss. The adjustment to those assets and liabilities linked by agreement to changes in prices made in accordance with paragraph 13 is offset against the gain or loss on net monetary position. Other income and expense items, such as interest income and expense, and foreign exchange differences related to invested or borrowed funds, are also associated with the net monetary position. Although such items are separately disclosed, it may be helpful if they are presented together with the gain or loss on net monetary position in the statement of comprehensive income.	PSAK 63.27		
B2.6	The following disclosures shall be made:			
B2.6	(a) the fact that the financial statements and the corresponding figures for previous periods have been restated for the changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period;	PSAK 63 .38(a)		
B2.6	(b) whether the financial statements are based on a historical cost approach or a current cost approach; and	PSAK 63 .38(b)		

**Section B** - Disclosures required of all entities but only in certain situations

		PSAK/ISAK Reference	Y/NM/NA	REF
B2.6	(c ) the identity and level of the price index at the end of the reporting period and the movement in the index during the current and the previous reporting period.	PSAK 63 .38(c)		
B2.7	The disclosures required by this Standard are needed to make clear the basis of dealing with the effects of inflation in the financial statements. They are also intended to provide other information necessary to understand that basis and the resulting amounts.	PSAK 63 .39		
<b>B3</b>	<b>Uncertainties about going concern</b>			
B3.1	An entity shall not prepare its financial statements on a going concern basis if management determines after the reporting period either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.	PSAK 8.14		
B3.2	Deterioration in operating results and financial position after the reporting period may indicate a need to consider whether the going concern assumption is still appropriate. If the going concern assumption is no longer appropriate, the effect is so pervasive that the Standard requires a fundamental change in the basis of accounting, rather than an adjustment to the amounts recognised within the original basis of accounting.	PSAK 8.15		
B3.3	Disclose material uncertainties relating to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.	PSAK 1.23		
B3.4	In the extremely rare situation where the going concern basis has not been used, disclose that fact together with the reasons and the basis actually used to prepare the financial statements.	PSAK 1.23		
<b>B4</b>	<b>Departure from PSAK</b>			
B4.1	Where management concludes that compliance with a requirement in PSAK would be so misleading as to conflict with the objective of financial statements set out in the Framework, but departure from the requirement is prohibited by the relevant regulatory framework, reduce the perceived misleading aspects of compliance as far as possible by disclosing:	PSAK 1.21		
B4.1	(a) the title of the PSAK in question, the nature of the requirement and the reason why management considers compliance with that requirement to be so misleading as to conflict with the objective of financial statements set out in the Framework; and	PSAK 1.21(a)		

		PSAK/ISAK Reference	Y/NM/NA	REF
B4.1	(b) for each period presented, the adjustments to each item in the financial statements that management has concluded would be necessary to give a fair presentation.	PSAK 1.21(b)		
<b>B5</b>	<b>Change of year-end</b>			
B5.1	When an entity changes its year-end, and its financial statements are presented for a period longer or shorter than one year, disclose:	PSAK 1.34		
B5.1	(a) the reason for a period other than one year being used; and			
B5.1	(b) the fact that comparative amounts for the income statement, changes in equity, cash flows and related notes are not comparable.			
<b>B6</b>	<b>Share-based payments</b>			
B6.1	An entity shall disclose information that enables users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period, which includes, at least, the following:	PSAK 53.51		
B6.1	(a) a description of each type of share-based payment arrangement that existed at any time during the period, including the general terms and conditions of each arrangement, such as: (i) vesting requirements; (ii) the maximum term of options granted; and (iii) the method of settlement (e.g. whether in cash or equity).	PSAK 53.52 (a)		
B6.1	An entity with substantially similar types of share-based payment arrangements may aggregate this information, unless separate disclosure of each arrangement is necessary to enable the users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period.	PSAK 53.52 (a)		
B6.1	(b) the number and weighted-average exercise prices of share options for each of the following groups of options:	PSAK 53.52 (b)		
B6.1	(i) outstanding at the beginning of the period	PSAK 53.52 (b) (i)		
B6.1	(ii) granted during the period;	PSAK 53.52 (b) (ii)		
B6.1	(iii) forfeited during the period;	PSAK 53.52 (b) (iii)		
B6.1	(iv) exercised during the period;	PSAK 53.52 (b) (iv)		

**Section B** - Disclosures required of all entities but only in certain situations

		PSAK/ISAK Reference	Y/NM/NA	REF
B6.1	(v) expired during the period;	PSAK 53.52 (b) (v)		
B6.1	(vi) outstanding at the end of the period; and	PSAK 53.52 (b) (vi)		
B6.1	(vii) exercisable at the end of the period;	PSAK 53.52 (b) (vii)		
B6.1	(c ) for share options exercised during the period, the weighted-average share price at the date of exercise. If options were exercised on a regular basis throughout the period, the entity may instead disclose the weighted-average share price during the period;	PSAK 53.52 (c )		
B6.1	(d) for share options outstanding at the end of the period: (i) the range of exercise prices; and (ii) weighted-average remaining contractual life.	PSAK 53.52 (d)		
B6.1	If the range of exercise prices is wide, the outstanding options shall be divided into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options.	PSAK 53.52 (d)		
B6.2	An entity shall disclose information that enables users of the financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, during the period was determined.	PSAK 53.53		
B6.3	If the entity has measured the fair value of goods or services received as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted, the entity shall disclose at least the following:	PSAK 53.54		
B6.3	(a) for share options granted during the period, the weighted-average fair value of those options at the measurement date and information on how that fair value was measured, including:	PSAK 53.54 (a)		
B6.3	(i) the option pricing model used and the inputs to that model, including: - the weighted-average share price, - exercise price, - expected volatility, - option life, - expected dividends, - the risk-free interest rate and - any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise;	PSAK 53.54 (a) (i)		

		PSAK/ISAK Reference	Y/NM/NA	REF
B6.3	(ii) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	PSAK 53.54 (a) (ii)		
B6.3	(iii) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition;	PSAK 53.54 (a) (iii)		
B6.3	(b) for other equity instruments granted during the period (i.e. other than share options), the number and weighted-average fair value of those equity instruments at the measurement date, and information on how that fair value was measured, including:	PSAK 53.54 (b)		
B6.3	(i) if fair value was not measured on the basis of an observable market price, how it was determined;	PSAK 53.54 (b) (i)		
B6.3	(ii) whether and how expected dividends were incorporated into the measurement of fair value; and	PSAK 53.54 (b) (ii)		
B6.3	(iii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value;	PSAK 53.54 (b) (iii)		
B6.3	(c ) for share-based payment arrangements that were modified during the period:	PSAK 53.54 (c )		
B6.3	(i) an explanation of those modifications;	PSAK 53.54 (c ) (i)		
B6.3	(ii) the incremental fair value granted (as a result of those modifications); and	PSAK 53.54 (c ) (ii)		
B6.3	(iii) information on how the incremental fair value granted was measured, consistently with the requirements set out in (a) and (b) above, where applicable.	PSAK 53.54 (c ) (iii)		
B6.4	If the entity has measured directly the fair value of goods or services received during the period, the entity shall disclose how that fair value was determined, e.g. whether fair value was measured at a market price for those goods or services.	PSAK 53.55		
B6.5	If the entity rebuts the presumption that the fair value of the goods or services received can be estimated reliably, it shall disclose the fact , and give an explanation of why the presumption was rebutted.	PSAK 53.56		
B6.6	An entity shall disclose information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position, which include at least the following:	PSAK 53.57		

**Section B** - Disclosures required of all entities but only in certain situations

		PSAK/ISAK Reference	Y/NM/NA	REF
B6.7	(a) the total expense recognised for the period arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets and hence were recognised immediately as an expense, including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions;	PSAK 53.58 (a)		
B6.7	(b) for liabilities arising from share-based payment transactions:	PSAK 53.58 (b)		
B6.7	(i) the total carrying amount at the end of the period; and	PSAK 53.58 (b) (i)		
B6.7	(ii) the total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period (e.g. vested share appreciation rights).	PSAK 53.58 (b) (ii)		
B6.8	Disclose additional information that is necessary to enable users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period, how fair value of the goods or services received or fair value of equity instruments granted during the period was determined and the effect of the share-based payment arrangements on profit or loss for the period and on financial position.	PSAK 53.59		
	Transitional provisions:			
B6.9	For all grants of equity instruments to which this PSAK has not been applied (e.g. equity instruments granted on or before 1 January 2012), the entity shall nevertheless disclose the information required by paragraphs 51 and 52.	PSAK 53.63		
<b>B7</b>	<b>Business combinations of entities under common control</b>			
B7.1	In applying the pooling of interests method, the financial statement items of the combined entities for the period in which the business combination occurs and for any comparative periods disclosed should be presented as if the combination had occurred since the earliest period in which the combined entities are under common control. The carrying amounts of the financial statements are those of the combined entity in the business combination of entities under common control. The financial statements of an entity should not incorporate a uniting of interests even though the entity is one of the parties involved if the date of the uniting of interests is after the date of the financial statements.	PSAK 38.12		



**Section B** - Disclosures required of all entities but only in certain situations

		PSAK/ISAK Reference	Y/NM/NA	REF
B7.2	For all business combinations of entities under common control, the following disclosures should be made in the financial statements for the period during which the business combinations have taken place:	PSAK 38.17		
B7.2	(a) name and description of combined entity or business;	PSAK 38.17(a)		
B7.2	(b) description of the relationship of entities under common control transactions and that relationship is not temporary;	PSAK 38.17(b)		
B7.2	(c) effective date of the transaction;	PSAK 38.17(c)		
B7.2	(d) operations or business activities that have been decided to be sold or discontinued due to the business combination;	PSAK 38.17(d)		
B7.2	(e) ownership of entities or transferred business and the type and amount of benefit occurred;	PSAK 38.17(e)		
B7.2	(f) carrying value of the business combined or disposed and the difference between the carrying value of the business and consideration transferred or received; and	PSAK 38.17(f)		
B7.2	(g) disclosure on the restatement of financial statements at the minimum consists of: a) summary of financial statement figures before the restatement; b) summary of carrying amount of the assets and liabilities of the combined entity/business; c) impact of accounting policy adjustment; and d) summary of financial statement figures after the restatement.	PSAK 38.17(g)		
B7.3	Entity presents the differences in additional paid in capital for those differences arising from business combination of entities under common control and restructuring transactions between entities under common control.	PSAK 38.18		

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# *Section C*

## Industry-specific disclosures

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>C</b>	<b>Industry-specific disclosures</b>			
<b>C1</b>	<b>Real estate development activities</b>			
C1.1	The following should be disclosed:			
C1.1	(a) accounting policy for revenue recognition including:	PSAK 44.62		
C1.1	(i) the revenue recognition method adopted including the reason and criteria adopting the method, by enclosing any criteria which make revenue from the sale of the real estate unit unlikely to be recognized using the full accrual method (for the sale of houses, storehouses, and any other similar types of buildings including plots of land and for the sale of land lots without buildings), or the percentage of completion method (for the sale of condominiums, apartments, offices, shopping centers and any other similar types of buildings);	PSAK 44.62		
C1.1	(ii) if the revenue is recognized by using the percentage of completion method, then the method for determining the completion level of the real estate development activity must be disclosed; and	PSAK 44.62		
C1.1	(iii) the timing of the sale and of revenue recognition which come from the sale of the real estate.	PSAK 44.62		
C1.1	(b) the accounting policy about capitalization and the cost allocation method for real estate development projects;	PSAK 44.62		
C1.1	(c) if real estate sales transactions do not fulfill the sales recognition criteria, then the disclosures should include:	PSAK 44.62		
C1.1	(i) the nature of transactions; and	PSAK 44.62		
C1.1	(ii) the number of contracts that are not recognized as sales and the number of unrecognized buyer's receivables;	PSAK 44.62		
C1.1	(d) the amount of real estate assets acquisition costs which the sale agreement has put into effect but for which the sale has not been recognized including the number of related liabilities that will be transferred, if any.	PSAK 44.62		

## Section C - Industry-specific disclosures

		PSAK/ISAK Reference	Y/NM/NA	REF
C1.2	If the seller has transferred the liabilities to the real estate unit sold and the transaction has not fulfilled the revenue recognition conditions, then the liabilities may not be deducted from the recorded value of the respective real estate unit. Installments or repayments of real estate unit liabilities by the buyer which have been transferred to the buyer are recorded as advances by reducing the respective liability balance. The seller should disclose that the unit has been included in the sale commitment or agreement.	PSAK 44.15		
C1.3	If the entity recognises revenue using the percentage of completion method for agreements that meet all the criteria of PSAK 23 par 13 continuously as construction progresses, disclose:	ISAK 21 par 20		
C1.3	(a) how it determines which agreements meet all the criteria in PSAK 23 par 13 continuously as construction progresses;	ISAK 21 par 20		
C1.3	(b) the amount of revenue arising from such agreements in the period; and	ISAK 21 par 20		
C1.3	(c ) the method used to determine the stage of completion of agreements in progress.	ISAK 21 par 20		
C1.4	In addition to the disclosures required by par 20, for agreements that are in progress at the reporting date, disclose:	ISAK 21 par 21		
C1.4	(a) the aggregate amount of costs incurred and recognised profits; (less recognised losses) to date; and	ISAK 21 par 21		
C1.4	(b) the amount of advances received.	ISAK 21 par 21		
<b>C2</b>	<b>Non-profit organization</b>			
C2.1	General			
C2.1.1	Financial statements of a non-profit organization comprises:	PSAK 45.3		
C2.1.1	(a) Statement of financial position			
C2.1.1	(b) Statement of activities			
C2.1.1	(c) Statement of cash flows			
C2.1.1	(d) Notes to the financial statements			
C2.2	Classification of assets and liabilities			

		PSAK/ISAK Reference	Y/NM/NA	REF
C2.2.1	<p>A statement of financial position, including the accompanying notes to the financial statements, provides relevant information about liquidity, financial flexibility, and the interrelationship of assets and liabilities. That information generally is provided by aggregating assets and liabilities that possess similar characteristics into reasonably homogeneous groups, such as:</p> <ul style="list-style-type: none"> <li>(a) cash and cash equivalents;</li> <li>(b) accounts receivable from patients, students, members and other recipients of services;</li> <li>(c) inventories;</li> <li>(d) prepayments for rent, insurance, and other services;</li> <li>(e) marketable securities and long-term investments;</li> <li>(f) land, buildings, equipment and other fixed assets used to provide goods and services.</li> </ul> <p>Cash or other assets received with a donor-imposed restriction that limits their use must not be classified with cash or other assets that have unrestricted use.</p>	PSAK 45.12		
C2.2.2	Information about liquidity is provided as follows:	PSAK 45.13		
C2.2.2	(a) presenting assets according to the degree of liquidity and presenting liabilities according to the length of maturity;			
C2.2.2	(b) classifying assets as current and non-current, and liabilities as short term and long term; and			
C2.2.2	(c) disclosing in notes to the financial statements information about the liquidity or maturity of assets and liabilities, including restrictions on the use of assets.			
C2.3	Classification of net assets as donor restricted or unrestricted			
C2.3.1	Information about the nature and the amounts of permanent or temporary restrictions is provided either by reporting their amounts primary in financial statements or in the notes to the financial statements.	PSAK 45.15		
C2.3.2	Permanent restrictions for holdings of assets, such as land or works of art donated for a specified purpose, to be preserved and not to be sold or assets donated for investment that provide a permanent source of income, may be reported as separate line items within permanently restricted net assets or in the notes to the financial statements. The latter results from gifts and bequests that create endowment funds.	PSAK 45.16		

		PSAK/ISAK Reference	Y/NM/NA	REF
C2.3.3	Temporary restrictions for support of particular operating activities; investment for a specified term; use in a specified future period; or acquisition of fixed assets, may be reported as separate line items within temporarily restricted net assets or in the notes to the financial statements. Donors' temporary restrictions may be in the form of time restrictions or purpose restrictions, or both.	PSAK 45.17		
C2.3.4	Unrestricted net assets generally result from revenues from providing services, sale of goods, contributions and dividend or investment income less expenses incurred in obtaining revenue. The limits on the use of unrestricted net assets result from the nature of the non-profit entities. Information about those limits is generally provided in the notes to the financial statements.	PSAK 45.18		
C2.4	Statement of activities			
C2.4.1	A statement of activities encompasses the organization as a whole and must report the amount of the change in net assets for the period. The change in net assets is reported in net assets or equity in a statement of financial position.	PSAK 45.20		
C2.4.2	A statement of activities reports the amount of change in permanently restricted, temporarily restricted and unrestricted net assets for the period.	PSAK 45.21		
C2.4.3	Revenues as addition to unrestricted net assets, unless the use of the assets received is limited by donor-imposed restrictions, and report expenses as deduction to unrestricted net assets	PSAK 45.23		
C2.4.4	Contributions are presented as addition to unrestricted, permanently restricted, or temporarily restricted net assets depend on the existence of restrictions. Restricted contributions which restrictions are not applied in the same reporting period, can be presented as unrestricted contributions as long as they are presented consistently and disclosed as a matter of accounting policy.	PSAK 45.24		
C2.4.5	Gains and losses recognized on other investments and other assets (or liabilities) as addition or deduction to unrestricted net assets, unless their use is restricted.	PSAK 45.25		
C2.4.6	The entity should disclose the gross amount of revenues and expenses, unless it is required differently in another SAK.	PSAK 45.27		
C2.4.7	The entity should disclose the gains and losses as net amounts on incidental transactions or from other events that may be largely beyond the control of the organization and its management.	PSAK 45.28		

		PSAK/ISAK Reference	Y/NM/NA	REF
C2.5	Information about service efforts			
C2.5.1	A statement of activities or notes to the financial statements provide information about expenses presented by their functional classification, such as major classes of program services and supporting activities.	PSAK 45.29		
C2.5.2	Classification by function is useful to help donors, creditors, and others in assessing service efforts, including the cost of services and how it uses resources. Non-profit organizations are encouraged to provide additional information about expenses by their nature. For example, salaries, rent, electricity, interest expense, and depreciation.	PSAK 45.30		
C2.6	Statement of cash flows			
C2.6.1	A statement of cash flows is presented in accordance with PSAK 2: Statement of Cash Flow, with the following additions:	PSAK 45.34		
C2.6.1	(a) financing activities:	PSAK 45.34		
C2.6.1	(i) cash receipts from donors whose use is restricted for the long term;	PSAK 45.34		
C2.6.1	(ii) cash receipts from donation and investment income whose use is restricted for the purposes of acquiring, constructing and maintaining fixed assets, or increasing a permanent endowment;	PSAK 45.34		
C2.6.1	(iii) interest and dividends that are donor restricted for long term purpose;	PSAK 45.34		
C2.6.1	(b) disclosure of information about investing activities and non-cash financing: gifts in the form of buildings or investment assets.	PSAK 45.34		
<b>C3</b>	<b>General insurance</b>			
C3.1	The following disclosures must be presented in the notes to the financial statements:	PSAK 28.20		
C3.1	(a) accounting policy on:	PSAK 28.20		
C3.1	(i) recognition of premium income and method of determining unearned premium income;	PSAK 28.20		
C3.1	(ii) reinsurance transactions including the nature, purpose and effect of reinsurance transactions on the operations of the company;	PSAK 28.20		
C3.1	(iii) recognition of claims, expenses and method of determining estimated claims retained;	PSAK 28.20		

## Section C - Industry-specific disclosures

		PSAK/ISAK Reference	Y/NM/NA	REF
C3.2	(b) premium receivable relating to coinsurance policies and the resulting payables to the member under these coinsurance policies; and	PSAK 28.20		
C3.3	(c) long-term premiums not included in gross premiums.	PSAK 28.20		
<b>C4</b>	<b>Construction contract</b>			
C4.1	Disclose in accounting policies:	PSAK 34 .38		
C4.1	(a) the methods used to determine the contract revenue recognized in the period; and	PSAK 34 .38 (b)		
C4.1	(b) the methods used to determine the stage of completion for contracts in progress.	PSAK 34 .38 (c)		
C4.1	Disclose the amount of contract revenue recognized as revenue in the period.	PSAK 34 .38 (a)		
C4.2	An entity shall disclose each of the following for the contracts in progress at the end of the reporting period:	PSAK 34 .39		
C4.2	(a) the aggregate amount of costs incurred and recognized profits (less recognized losses) to date;	PSAK 34 .39 (a)		
C4.2	(b) the amount of advances received; and	PSAK 34 .39 (b)		
C4.2	(c) the amount of retentions.	PSAK 34 .39 (c)		
C4.3	An entity shall present:	PSAK 34 .41		
C4.3	(a) the gross amount due from customers for contract work as an asset; and	PSAK 34 .41 (a)		
C4.3	(b) the gross amount due to customers for contract work as a liability.	PSAK 34 .41 (b)		
<b>C5</b>	<b>Accounting for life insurance</b>			
C5.3	The following disclosures are required:			
C5.3	(a) Accounting policy on:	PSAK 36.17 (a)		
C5.3	(i) recognition of premium income and method of determining liability for future policy benefits and unearned premium income;	PSAK 36.17 (a)		
C5.3	(ii) reinsurance transactions including the nature, purpose, and effect of these transactions on the operations of the company;	PSAK 36.17 (a)		
C5.3	(iii) recognition of claim expense and method of determining estimated claims retained;	PSAK 36.17 (a)		



		PSAK/ISAK Reference	Y/NM/NA	REF
C5.3	(iv) other important accounting policies in accordance with relevant SAK;	PSAK 36.17 (a)		
C5.3	(b) gross premium income: disclose the first year premium and renewal premium in detail based on individual or group category and type of insurance;	PSAK 36.17 (b)		
C5.3	(c) claims and benefits: disclose the type, amount and reasons for significant increases in claims and benefits.	PSAK 36.17 (c)		
<b>C6</b>	<b>Service concession arrangements</b>			
C6.1	For concession operators or concession providers, disclose the following in each period individually for each service concession arrangement or in aggregate for each class of service concession arrangement:	ISAK 22 .06; ISAK 22 .08		
C6.1	(a) a description of the arrangement;	ISAK 22 .06 (a)		
C6.1	(b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (e.g. the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined);	ISAK 22 .06 (b)		
C6.1	(c ) the nature and extent (e.g. quantity, time period or amount as appropriate) of:	ISAK 22 .06 (c)		
C6.1	(i) rights to use specified assets;	ISAK 22 .06 (c ) (i)		
C6.1	(ii) obligations to provide or rights to expect provision of services;	ISAK 22 .06 (c ) (ii)		
C6.1	(iii) obligations to acquire or build items of property, plant and equipment;	ISAK 22 .06 (c ) (iii)		
C6.1	(iv) obligations to deliver or rights to receive specified assets at the end of the concession period;	ISAK 22 .06 (c ) (iv)		
C6.1	(v) renewal and termination options; and	ISAK 22 .06 (c ) (v)		
C6.1	(vi) other rights and obligations (e.g. major overhauls);	ISAK 22 .06 (c ) (vi)		
C6.1	(d) changes in the arrangement occurring during the period; and	ISAK 22 .06 (d)		
C6.1	(e) how the service arrangement has been classified.	ISAK 22 .06 (e)		
C6.2	An operator shall disclose the amount of revenue and profits or losses recognised in the period on exchanging construction services for a financial asset or an intangible asset.	ISAK 22 .07		

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>C7</b>	<b>Accounting by a lessor</b>			
C7.1	Leases are financial instruments and therefore the disclosure requirements of PSAK 60 apply also to leases, except Operating Leases - refer to Section A8.			
<b>C7.a</b>	<b>-Lessors - finance lease</b>			
C7.a1	Disclose:	PSAK 30 47		
C7.a1	(a) a reconciliation between the gross investment in the lease at the end of the reporting period, and the present value of minimum lease payments receivable at the end of the reporting period. In addition, the entity shall disclose the gross investment in the lease and the present value of minimum lease payments receivable at the end of the reporting period, for each of the following three periods: (i) not later than one year; (ii) later than one year and not later than five years; and (iii) later than five years;	PSAK 30 47 (a)		
C7.a1	(b) unearned finance income;	PSAK 30 47 (b)		
C7.a1	(c) the unguaranteed residual values accruing to the benefit of the lessor;	PSAK 30 47 (c)		
C7.a1	(d) the accumulated allowance for uncollectable minimum lease payments receivable;	PSAK 30 47 (d)		
C7.a1	(e) contingent rents recognised as income in the period; and	PSAK 30 47 (e)		
C7.a1	(f) a general description of the lessor's material leasing arrangements.	PSAK 30 47 (f)		
C7.a2	The disclosure requirements about leases set out in Section A5.17 also apply to sale and leaseback transactions. Any unique or unusual provisions of the agreements or terms of the sale and leaseback transactions should be separately disclosed.	PSAK 30 65		
C7.a3	The disclosure requirements set out above also apply to leases under ISAK 8 - Determining Whether an Arrangement contains a Lease.			
<b>C7.b</b>	<b>- Lessors - operating leases</b>			
C7.b1	Disclose:	PSAK 30 56		
C7.b2	(a) the future minimum lease payments under non-cancellable operating leases in the aggregate and for each of the following periods: (i) not later than one year; (ii) later than one year and not later than five years; (iii) later than five years;	PSAK 30 56(a)		

		PSAK/ISAK Reference	Y/NM/NA	REF
C7.b2	(b) total contingent rents recognised as income in the period; and	PSAK 30 56(b)		
C7.b2	(c) a general description of the lessor's leasing arrangements.	PSAK 30 56(c)		
C7.b3	The disclosure requirements set out in A5.16 also apply to sale and leaseback transactions. Any unique or unusual provisions of the agreements or terms of the sale and leaseback transactions should be separately disclosed.	PSAK 30 65		
C7.b4	Sale and leaseback transactions may trigger the separate disclosure criteria in PSAK 1, Presentation of Financial Statements.	PSAK 30 66		
C7.b5	The disclosure requirements set out above also apply to leases under ISAK 8 - Determining Whether an Arrangement contains a Lease.			
<b>C8</b>	<b>Exploration for and evaluation of mineral resources</b>			
C8.1	An entity may change its accounting policies for exploration and evaluation expenditures if the change makes the financial statements more relevant to the economic decision-making needs of users and no less reliable, or more reliable and no less relevant to those needs. The criteria in PSAK 25: Accounting Policies, Changes in Accounting Estimates and Errors, should be followed for the change in the accounting policy.	PSAK 64.13		
C8.2	An entity shall determine the accounting policy for allocating exploration and evaluation of assets to cash-generating units or groups of cash-generating units for the purpose of assessing such assets for impairment.	PSAK 64.21		
C8.3	An entity shall disclose information that identifies and explains the amounts recognised in its financial statements arising from the exploration for and evaluation of mineral resources, which include the following:	PSAK 64 .23		
C8.3	(a) its accounting policies for exploration and evaluation expenditures including the recognition of exploration and evaluation assets; and	PSAK 64 .24 (a)		
C8.3	(b) the amounts of assets, liabilities, income and expense and operating and investing cash flows arising from the exploration for and evaluation of mineral resources.	PSAK 64 .24 (b)		

## Section C - Industry-specific disclosures

		PSAK/ISAK Reference	Y/NM/NA	REF
C8.4	An entity shall treat exploration and evaluation assets as a separate class of assets and make the disclosures required by either PSAK 16 or PSAK 19 consistent with how the assets are classified (Refer to A5.3 and A5.5, respectively).	PSAK 64 .25		

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## ***Section D***

Additional Disclosures Mandatory for  
Entities with Public Accountability

**Section D - Additional Disclosures Mandatory for Entities with Public Accountability**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>D</b>	<b>PSAK Disclosures Mandatory for Entities with Public Accountability</b>			
<b>D1</b>	<b>Operating segments</b>			
<b>D1.1</b>	<b>- General Disclosure</b>	PSAK 5 . 20		
D1.1.1	Disclose information to enable users to evaluate the nature and financial effects of the business activities in which the entity engages and the economic environment in which it operates.			
D1.1.2	Disclose the following general information:	PSAK 5 . 22		
D1.1.2	(a) the factors used in identifying the entity's reportable segments, including the basis of organisation (for example, by geographical area, products and services, or a combination of factors and whether operating segments have been aggregated);	PSAK 5 . 22(a)		
D1.1.2	(b) the types of products and services from which each reportable segment generates revenues; and	PSAK 5 . 21(b)		
D1.1.2	(c) give reconciliations of balance sheet amounts for reportable segments to the entity's balance sheet amounts for each date at which a balance sheet is presented.	PSAK 5. 21( c)		
<b>D1.2</b>	<b>- Profit or loss, assets and liabilities</b>	PSAK 5 . 23		
D1.2.1	Report a measure of profit or loss and total assets for each reportable segment, and a measure of liabilities for each reportable segment if that amount is regularly provided to the chief operating decision-maker.	PSAK 5 . 23		
D1.2.2	Disclose the following information for each reportable segment if the information is included in the measure of segment profit or loss reviewed by the chief operating decision-maker, or is otherwise regularly provided to them, even if not included in that measure of segment profit or loss:	PSAK 5 . 23 (a-i)		
D1.2.2	(a) revenues from external customers;			
D1.2.2	(b) revenues from transactions with other operating segments of the same entity;			
D1.2.2	(c) interest revenue;			
D1.2.2	(d) interest expense;			
D1.2.2	(e) depreciation and amortisation;			

		PSAK/ISAK Reference	Y/NM/NA	REF
D1.2.2	(f) material items of income and expense disclosed in accordance with PSAK 1 para 97, such as: - write-down of inventories to net realisable value or of fixed assets to recoverable amount, as well as reversals of such write-downs; - restructuring of the activities of an entity and reversals of any provisions for the costs of restructuring; - disposals of items of fixed assets; and - disposals of investments; - discontinued operations - litigation settlements - other reversals of provisions			
D1.2.2	(g) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method;			
D1.2.2	(h) income tax income or expense; and			
D1.2.2	(i) material non-cash items (other than depreciation and amortisation).			
D1.2.2	Report interest revenue separately from interest expense for each reportable segment, unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment. In that situation, an entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.	PSAK 5 . 23		
D1.2.3	Disclose the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision-maker or is otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment assets:	PSAK 5 . 24 (a-b)		
D1.2.3	(a) the amount of investments in associates and joint ventures accounted for using the equity method; and			
D1.2.3	(b) the amount of additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts.			
<b>D1.3</b>	<b>- Explanation of segment profit or loss, segment assets and liabilities</b>			
D1.3.1	Provide an explanation of the measurements of profit or loss, assets and liabilities for each reportable segment, including:	PSAK 5 . 27 (a-f)		

**Section D - Additional Disclosures Mandatory for  
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		PSAK/ISAK Reference	Y/NM/NA	REF
D1.3.1	(a) the basis of accounting for any transactions between reportable segments;			
D1.3.1	(b) the nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations. Those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information.;			
D1.3.1	(c) the nature of any differences between the measurements of the reportable segments' assets and the entity's assets. Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information;			
D1.3.1	(d) the nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities. Those differences could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information;			
D1.3.1	(e) the nature of any changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit or loss; and			
D1.3.1	(f) the nature and effect of any asymmetrical allocations to reportable segments (for example, where depreciation expense is allocated to a segment but the related asset is not).			
<b>D1.4</b>	<b>- Reconciliations</b>			
D1.4.1	Provide reconciliations (all material reconciling items are separately identified and disclosed) of the following:	PSAK 5 . 28 (a-e)		
D1.4.1	(a) the total of reportable segments' revenues to the entity's revenue;			
D1.4.1	(b) the total of the reportable segments' measure of profit or loss to the entity's profit or loss before tax and discontinued operations, unless items such as tax income and expense are allocated to segments, in which case the reconciliation may be to the entity's profit or loss after those items;			



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for Entities with Public Accountability**

		PSAK/ISAK Reference	Y/NM/NA	REF
D1.4.1	(c) the total of the reportable segments' assets to those of the entity;			
D1.4.1	(d) the total of the liabilities of the reportable segments to those of the entity (where segment liabilities are reported); and			
D1.4.1	(e) for any other material item the total of the reportable segments' amount to the corresponding amount for the entity.			
<b>D1.5</b>	<b>- Restatement of previously reported information</b>	PSAK 5 . 29		
D1.5.1	Where there has been a change in the composition of the entity's reportable segments, disclose whether it has restated the corresponding items of segment information for earlier periods.	PSAK 5 . 29		
D1.5.2	Where there is such a change, restate corresponding information for earlier periods, including interim periods, unless the information is not available and the cost to develop would be excessive. Make this decision for each individual item of disclosure. Following a change in the composition of its reportable segments, an entity shall disclose whether it has restated the corresponding items of segment information for earlier periods.	PSAK 5 . 29		
D1.5.3	Where there has been a change in the composition of the entity's reportable segments and segment information for earlier periods, including interim periods, is not restated, the entity shall disclose in the year in which the change occurs segment information for the current period on both the old basis and the new basis of segmentation (unless the necessary information is not available and the cost to develop it would be excessive).	PSAK 5 . 30		
<b>D1.6</b>	<b>- Entity-wide disclosures</b>	PSAK 5 . 31		
D1.6.1	Provide the following information if it is not provided as part of the reportable segment information. This is also applicable to entities that have a single reportable segment:	PSAK 5 . 31		
D1.6.1	(a) the revenues from external customers for each product and service, or each group of similar products and services, unless the information is not available and the cost to develop it would be excessive, in which case, disclose that fact; and	PSAK 5 . 32		

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Entities with Public Accountability**

		PSAK/ISAK Reference	Y/NM/NA	REF
D1.6.1	(b) the amounts of the revenues reported shall based on the financial information used to produce the entity's financial statements.			
D1.6.2	Provide the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive (if this is the case, disclose this fact):	PSAK 5 . 33 (a-b)		
D1.6.2	(a) revenues for external customers split between those attributable to the entity's country of domicile and all foreign countries in total from which the entity derives revenues. Disclose the basis for attributing revenues from external customers to individual countries; If revenues from external customers attributed to an individual foreign country are material those revenues should be disclosed separately; and			
D1.6.2	(b) non-current assets (other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts) split between those located in the entity's country of domicile and those located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, disclose those assets separately.			
D1.6.2	The amounts reported shall be based on the financial information that is used to produce the entity's financial statements. If the necessary information is not available and the cost to develop it would be excessive, that fact shall be disclosed. An entity may provide, in addition to the information required by this paragraph, subtotals of geographical information about groups of countries.			
D1.6.3	Provide information about the extent of the entity's reliance on its major customers. If revenues from transactions with a single external customer are 10% or more of the entity's revenues, disclose that fact, along with the total amounts of revenues from each such customer and the identity of the segments reporting the revenues.	PSAK 5 . 34		

**Section D - Additional Disclosures Mandatory  
for Entities with Public Accountability**

		PSAK/ISAK Reference	Y/NM/NA	REF
D1.6.3	The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. A group of entities (or government – national, state, provincial, territorial, local, foreign) under common control shall be considered a single customer. However, judgment is required to assess whether a government (including government agencies and similar bodies whether local, national or international) and entities known to the reporting entity to be under the control of that government are considered a single customer. In assessing this, the reporting entity shall consider the extent of economic integration between those entities.			
<b>D1.7</b>	<b>Other disclosures impacted by the adoption of PSAK 5 - Operating Segments</b>			
D1.7.1	Non-current assets held for sale. Disclose in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold, the reportable segment in which the non-current asset (or disposal group) is presented.	PSAK 58. 48(d)		
D1.7.2	Statement of cash flows. An entity is encouraged, but not required, to disclose the amount of cash flows arising from the operating, investing and financing activities of each reportable segment.	DV, PSAK 2.49(d)		
D1.7.3	Impairment. An entity that reports segment information in accordance with PSAK 5 discloses the following for each reportable segment:			
D1.7.3	(a) the amount of impairment losses recognised in profit or loss and in other comprehensive income during the period; and	PSAK 48. 124(a)		
D1.7.3	(b) the amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the period.	PSAK 48. 124(b)		
D1.7.4	Disclose for each material impairment loss recognised or reversed during the period for an individual asset, including goodwill, or a cash-generating unit:	PSAK 48. 125		
D1.7.4	(a) for an individual asset: (i) the nature of the asset; and (ii) if the entity reports segment information in accordance with PSAK 5 , the reportable segment to which the asset belongs; and	PSAK 48. 125 (c)		

**Section D - Additional Disclosures Mandatory for  
Entities with Public Accountability**

		PSAK/ISAK Reference	Y/NM/NA	REF
D1.7.4	(b) for a cash-generating unit: (i) a description of the cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in PSAK 5; and (ii) the amount of impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with PSAK 5, by reportable segment.	PSAK 48. 125 (d)		
<b>D2</b>	<b>Earnings per share</b>			
	Enterprises <b>should</b> disclose:			
D2.1	An entity that disclose earnings per share should calculate and disclose the earnings per share in accordance with PSAK 56.	PSAK 56 .3		
D2.2	Earnings per share disclosures are required for entities whose ordinary shares or potential ordinary shares are publicly traded and for entities that are in the process of issuing ordinary shares or potential ordinary shares in public markets.	PSAK 56 .2		
D2.3	If an entity presents consolidated financial statements and separate financial statements are prepared in accordance with PSAK 4, the disclosures required by this Standard need be presented only on the basis of the consolidated information.  An entity that chooses to disclose earnings per share based on its separate individual financial statements shall present such earnings per share information only in its statement of comprehensive income. The entity shall not present such earnings per share information in the consolidated financial statements.	PSAK 56 .4		
D2.4	Present in the statement of comprehensive income, basic and diluted earnings per share for profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity and for profit or loss attributable to the ordinary equity holders of the parent entity for the period for each class of ordinary shares that has a different right to share in profit for the period (if any).	PSAK 56 .67		
D2.4	Present basic and diluted earnings per share with equal prominence for all periods presented.	PSAK 56 .67		

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
D2.5	Present earnings per share for every period for which a comprehensive income statement is presented. If diluted earnings per share is reported for at least one period, it should be reported for all periods presented, even if it equals basic earnings per share. If basic and diluted earnings per share are equal, dual presentation can be achieved in one line on the face of the income statement.	PSAK 56 .68		
D2.6	If an entity presents the components of profit or loss in a separate income statement as described in PSAK 1, it presents basic and diluted earnings per share in that separate statement.	PSAK 56 .69		
D2.7	An entity that reports a discontinuing operation should disclose the basic and diluted amounts per share for the discontinuing operation either on the face of the statement of comprehensive income or in the notes to the financial statements.	PSAK 56 .70		
D2.8	If an entity presents the components of profit or loss in a separate income statement as described in PSAK 1, it presents basic and diluted earnings per share for discontinued operation in that separate statement or in the notes to financial statements.	PSAK 56 .71		
D2.9	Present basic and diluted earnings per share, even if the amounts are negative (a loss per share).	PSAK 56 .72		
D2.10	Disclose:			
D2.10	(a) amounts used as the numerators in calculating basic and diluted earnings per share, and a reconciliation of the amounts to profit or loss attributable to the parent entity for the period. The reconciliation shall include the individual effect of each class of instruments that affects earnings per share;	PSAK 56 .73 (a)		
D2.10	(b) weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, and a reconciliation of these denominators to each other. The reconciliation shall include the individual effect of each class of instruments that affects earnings per share;	PSAK 56 .73 (b)		
D2.10	(c ) instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period(s) presented.	PSAK 56 .73 (c)		

**Section D - Additional Disclosures Mandatory for  
Entities with Public Accountability**

		<b>PSAK/ISAK Reference</b>	<b>Y/NM/NA</b>	<b>REF</b>
D2.10	Provide a description of ordinary share transactions or potential ordinary share transactions, other than those accounted for in accordance with paragraph 65 (i.e. result of capitalisation, bonus issue or share split, result of a reverse share split), that occur after the reporting period and that would have changed significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period.	PSAK 56 .73 (d)		
D2.11	Examples of this transactions include: - issue of shares of cash; - issue of shares when the proceeds are used to repay debt or preference shares outstanding at the end of the reporting period; - the redemption of ordinary shares outstanding; - the conversion or exercise of potential ordinary shares outstanding at the end of the reporting period into ordinary shares; - issue of options, warrants, or convertible instruments; and - the achievement of conditions that would result in the issue of contingently issuable shares.	PSAK 56 .74		
D2.12	The disclosure of terms and conditions of dilutive instruments and other contracts is encouraged, if not otherwise required (see PSAK 60: Financial Instruments: Disclosure)	PSAK 56 .75		
D2.13	If an entity discloses, in addition disclosure to basic and diluted earnings per share, amounts per share using a reported component of the statement of comprehensive income other than one required by PSAK 56, such amounts shall be calculated using the weighted average number of ordinary shares determined in accordance with PSAK 56. Basic and diluted amounts per share relating to such a component shall be disclosed with equal prominence and presented in the notes. An entity shall indicate the basis on which the numerator(s) is (are) determined, including whether amounts per share are before tax or after tax. If a component of the statement of comprehensive income is used that is not reported as a line item in the statement of comprehensive income, a reconciliation shall be provided between the component used and a line item that is reported in the statement of comprehensive income.	PSAK 56 .76		

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## ***Section E***

Additional disclosures required of entities  
that issue insurance

**Section E - Additional disclosures  
required of entities that issue insurance**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>E</b>	<b>Additional disclosures required of entities that issue insurance contracts</b>			
<b>E1</b>	<b>Disclosures required of entities that issue insurance contracts</b>			
E1.1	Disclose information that identifies and explains the amounts in its financial statements arising from insurance contracts. Disclose at least the following:	PSAK 62 .35		
E1.1	(a) its accounting policies for insurance contracts and related assets, liabilities, income and expense;	PSAK 62 .36 (a)		
E1.1	(b) the recognised assets, liabilities, income and expense (and, if it presents its statement of cash flows using the direct method, cash flows) arising from insurance contracts. Furthermore, if the insurer is a cedant, it shall disclose:	PSAK 62 .36 (b)		
E1.1	(i) gains and losses recognised in profit or loss on buying reinsurance; and	PSAK 62 .36 (b) (i)		
E1.1	(ii) if the cedant defers and amortises gains and losses arising on buying reinsurance, the amortisation for the period and the amounts remaining unamortised at the beginning and end of the period;	PSAK 62 .36 (b) (ii)		
E1.1	(c ) the process used to determine the assumptions that have the greatest effect on the measurement of the recognised amounts described in (b). When practicable, an insurer shall also give quantified disclosure of those assumptions;	PSAK 62 .36 (c )		
E1.1	(d) the effect of changes in assumptions used to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements; and	PSAK 62 .36 (d)		
E1.1	(e) reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs.	PSAK 62 .36 (e)		
E1.2	Disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from insurance contracts, which include the following:	PSAK 62 .37		
E1.2	(a) its objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks;	PSAK 62 .38 (a)		
E1.2	(b) information about insurance risk (both before and after risk mitigation by reinsurance), including information about:	PSAK 62 .38 (b)		



**Section E** - Additional disclosures  
required of entities that issue insurance

		PSAK/ISAK Reference	Y/NM/NA	REF
E1.2	(i) sensitivity to insurance risk (see paragraph 39);	PSAK 62 .38 (b) (i)		
E1.2	(ii) concentrations of insurance risk, including a description of how management determines concentrations and a description of the shared characteristic that identifies each concentration (e.g. type of insured event, geographical area, or currency); and	PSAK 62 .38 (b) (ii)		
E1.2	(iii) actual claims compared with previous estimates (i.e. claims development). The disclosure about claims development shall go back to the period when the earliest material claim arose for which there is still uncertainty about the amount and timing of the claims payments, but need not go back more than ten years. An insurer need not disclose this information for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year;	PSAK 62 .38 (b) (iii)		
E1.2	(c ) information about credit risk, liquidity risk and market risk that PSAK 60 would require if the insurance contracts were within the scope of PSAK 60. However:	PSAK 62 .38 (c )		
E1.2	(i) an insurer need not provide the maturity analyses required by PSAK 60 paragraph 41(a) if it discloses information about the estimated timing of the net cash outflows resulting from recognised insurance liabilities instead. This may take the form of an analysis, by estimated timing, of the amounts recognised in the statement of financial position; and	PSAK 62 .38 (c ) (i)		
E1.2	(ii) if an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may use that sensitivity analysis to meet the requirement in PSAK 60 paragraph 42 (a). Such an insurer shall also provide the disclosures required by PSAK 60 paragraph 43;	PSAK 62 .38 (c ) (ii)		
E1.2	(d) information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value.	PSAK 62 .38 (d)		
E1.3	To comply with paragraph 38(b)(i), disclose either (a) or (b) as follows:	PSAK 62.39		

**Section E - Additional disclosures**  
required of entities that issue insurance

		PSAK/ISAK Reference	Y/NM/NA	REF
E1.3	(a) a sensitivity analysis that shows how profit or loss and equity would have been affected if changes in the relevant risk variable that were reasonably possible at the end of the reporting period had occurred; the methods and assumptions used in preparing the sensitivity analysis; and any changes from the previous period in the methods and assumptions used. However, if an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may meet this requirement by disclosing that alternative sensitivity analysis and the disclosures required by paragraph 43 of PSAK 60;	PSAK 62.39 (a)		
E1.3	(b) qualitative information about sensitivity, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows.	PSAK 62.39 (b)		
	Transitional provisions:			
E1.4	An entity need not apply the disclosure requirements in this PSAK to comparative information that relates to annual periods beginning before 1 January 2012, except for the disclosures required by paragraph 36(a) and (b) about accounting policies, and recognised assets, liabilities, income and expense (and cash flows if the direct method is used).	PSAK 62.41		
E1.5	If it is impracticable to apply a particular requirement of paragraphs 10–35 (i.e. unbundling of deposit components, recognition and measurement, and discretionary participation features) to comparative information that relates to annual periods beginning before 1 January 2012, an entity shall disclose that fact. Applying the liability adequacy test (paragraphs 15–19) to such comparative information might sometimes be impracticable, but it is highly unlikely to be impracticable to apply other requirements of paragraphs 10–34 to such comparative information. PSAK 25 explains the term 'impracticable'.	PSAK 62.42		
E1.6	In applying paragraph 38(b)(iii), an entity need not disclose information about claims development that occurred earlier than five years before the end of the first financial year in which it applies this PSAK. Furthermore, if it is impracticable, when an entity first applies this PSAK, to prepare information about claims development that occurred before the beginning of the earliest period for which an entity presents full comparative information that complies with this PSAK, the entity shall disclose that fact.	PSAK 62.43		

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## ***Section F***

Disclosures required for retirement  
benefit plans Accountability

**Section F - Disclosures required for retirement benefit plans Accountability**

		PSAK/ISAK Reference	Y/NM/NA	REF
<b>F</b>	<b>Disclosures required for retirement benefit plans</b>			
<b>F1</b>	<b>Disclosures required for retirement benefit plans</b>			
F1.1	Defined contribution plans			
F1.1.1	The financial statements of a defined contribution plan shall contain a statement of net assets available for benefits and a description of the funding policy.	PSAK 18.12		
F1.1.2	<p>The objective of reporting by a defined contribution plan is periodically to provide information about the plan and the performance of its investments. That objective is usually achieved by providing financial statements including the following:</p> <p>(a) a description of significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions;</p> <p>(b) statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period; and</p> <p>(c) a description of the investment policies.</p>	PSAK 18.15		
F1.2	Defined benefit plans			
F1.2.1	<p>The financial statements of a defined benefit plan shall contain either:</p> <p>(a) a statement that shows:</p> <p>(i) the net assets available for benefits;</p> <p>(ii) the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits; and</p> <p>(iii) the resulting excess or deficit; or</p> <p>(b) a statement of net assets available for benefits including either:</p> <p>(i) a note disclosing the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits; or</p> <p>(ii) a reference to this information in an accompanying actuarial report.</p>	PSAK 18.16		
F1.2.1	If an actuarial valuation has not been prepared at the date of the financial statements, the most recent valuation shall be used as a base and the date of the valuation disclosed.	PSAK 18.16		

		PSAK/ISAK Reference	Y/NM/NA	REF
F1.2.2	For the purposes of the requirement of PSAK 18.16, the actuarial present value of promised retirement benefits shall be based on the benefits promised under the terms of the plan on service rendered to date using either current salary levels or projected salary levels with disclosure of the basis used. The effect of any changes in actuarial assumptions that have had a significant effect on the actuarial present value of promised retirement benefits shall also be disclosed.	PSAK 18.17		
F1.2.3	The financial statements shall explain the relationship between the actuarial present value of promised retirement benefits and the net assets available for benefits, and the policy for the funding of promised benefits.	PSAK 18.18		
F1.2.4	<p>The objective of reporting by a defined benefit plan is periodically to provide information about the financial resources and activities of the plan that is useful in assessing the relationships between the accumulation of resources and plan benefits over time. This objective is usually achieved by providing financial statements including the following:</p> <p>(a) a description of significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions;</p> <p>(b) statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period;</p> <p>(c) actuarial information either as part of the statements or by way of a separate report; and</p> <p>(d) a description of the investment policies.</p>	PSAK 18.21		
F1.3	Actuarial present value of promised retirement benefits			
F1.3.1	The actuarial present value of promised retirement benefits based on current salaries is disclosed in the financial statements of a plan to indicate the obligation for benefits earned to the date of the financial statements.	PSAK 18.25		
F1.3.1	The actuarial present value of promised retirement benefits based on projected salaries is disclosed to indicate the magnitude of the potential obligation on a going concern basis which is generally the basis for funding.	PSAK 18.25		

**Section F** - Disclosures required for retirement benefit plans Accountability

		PSAK/ISAK Reference	Y/NM/NA	REF
F1.3.1	In addition to disclosure of the actuarial present value of promised retirement benefits, sufficient explanation may need to be given so as to indicate clearly the context in which the actuarial present value of promised retirement benefits should be read. Such explanation may be in the form of information about the adequacy of the planned future funding and of the funding policy based on salary projections. This may be included in the financial statements or in the actuary's report.	PSAK 18.25		
F1.4	All plans			
F1.4.1	Retirement benefit plan investments shall be carried at fair value. In the case of marketable securities fair value is market value. Where plan investments are held for which an estimate of fair value is not possible disclosure shall be made of the reason why fair value is not used.	PSAK 18.31		
F1.4.2	The financial statements of a retirement benefit plan, whether defined benefit or defined contribution, shall also contain the following information:	PSAK 18 .33		
F1.4.2	(a) a statement of changes in net assets available for benefits;	PSAK 18 .33 (a)		
F1.4.2	(b) a summary of significant accounting policies; and	PSAK 18 .33 (b)		
F1.4.2	(c ) a description of the plan and the effect of any changes in the plan during the period.	PSAK 18 .33 (c )		
F1.4.3	Financial statements provided by retirement benefit plans include the following, if applicable:	PSAK 18 .34		
F1.4.3	(a) a statement of net assets available for benefits disclosing:	PSAK 18 .34 (a)		
F1.4.3	(i) assets at the end of the period, suitably classified;	PSAK 18 .34 (a) (i)		
F1.4.3	(ii) the basis of valuation of assets;	PSAK 18 .34 (a) (ii)		
F1.4.3	(iii) details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security;	PSAK 18 .34 (a) (iii)		
F1.4.3	(iv) details of any investment in the employer; and	PSAK 18 .34 (a) (iv)		
F1.4.3	(v) liabilities other than the actuarial present value of promised retirement benefits	PSAK 18 .34 (a) (v)		
F1.4.3	(b) a statement of changes in net assets available for benefits showing the following:	PSAK 18 .34 (b)		
F1.4.3	(i) employer contributions;	PSAK 18 .34 (b) (i)		
F1.4.3	(ii) employee contributions;	PSAK 18 .34 (b) (ii)		
F1.4.3	(iii) investment income such as interest and dividends;	PSAK 18 .34 (b) (iii)		
F1.4.3	(iv) other income;	PSAK 18 .34 (b) (iv)		

		PSAK/ISAK Reference	Y/NM/NA	REF
F1.4.3	(v) benefits paid or payable (analysed, for example, as retirement, death and disability benefits, and lump sum payments);	PSAK 18 .34 (b) (v)		
F1.4.3	(vi) administrative expenses;	PSAK 18 .34 (b) (vi)		
F1.4.3	(vii) other expenses;	PSAK 18 .34 (b) (vii)		
F1.4.3	(viii) taxes on income;	PSAK 18 .34 (b) (viii)		
F1.4.3	(ix) profits and losses on disposal of investments and changes in value of investments; and	PSAK 18 .34 (b) (ix)		
F1.4.3	(x) transfers from and to other plans;	PSAK 18 .34 (b) (x)		
F1.4.3	(c ) a description of the funding policy;	PSAK 18 .34 (c )		
F1.4.3	(d) for defined benefit plans, the actuarial present value of promised retirement benefits (which may distinguish between vested benefits and non-vested benefits) based on the benefits promised under the terms of the plan, on service rendered to date and using either current salary levels or projected salary levels; this information may be included in an accompanying actuarial report to be read in conjunction with the related financial statements; and	PSAK 18 .34 (d)		
F1.4.3	(e) for defined benefit plans, a description of the significant actuarial assumptions made and the method used to calculate the actuarial present value of promised retirement benefits.	PSAK 18 .34 (e)		
F1.4.4	The report of a retirement benefit plan contains a description of the plan, either as part of the financial statements or in a separate report. It may contain the following:	PSAK 18 .35		
F1.4.4	(a) the names of the employers and the employee groups covered;	PSAK 18 .35 (a)		
F1.4.4	(b) the number of participants receiving benefits and the number of other participants, classified as appropriate;	PSAK 18 .35 (b)		
F1.4.4	(c ) the type of plan—defined contribution or defined benefit;	PSAK 18 .35 (c)		
F1.4.4	(d) a note as to whether participants contribute to the plan;	PSAK 18 .35 (d)		
F1.4.4	(e) a description of the retirement benefits promised to participants;	PSAK 18 .35 (e)		
F1.4.4	(f) a description of any plan termination terms; and	PSAK 18 .35 (f)		
F1.4.4	(g) changes in items (a) to (f) during the period covered by the report.	PSAK 18 .35 (g)		

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