



V



IAS 10

Events After the Reporting Period

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IAS 10 Events after the Reporting Period

=> In 1978, from 1 January 2005



Objective

WHEN

✓ to adjust FS

WHAT

✓ to disclose

Sales	XXX
Cost of sales	XXX
.....	
<hr/>	
Net profit/loss	XXX



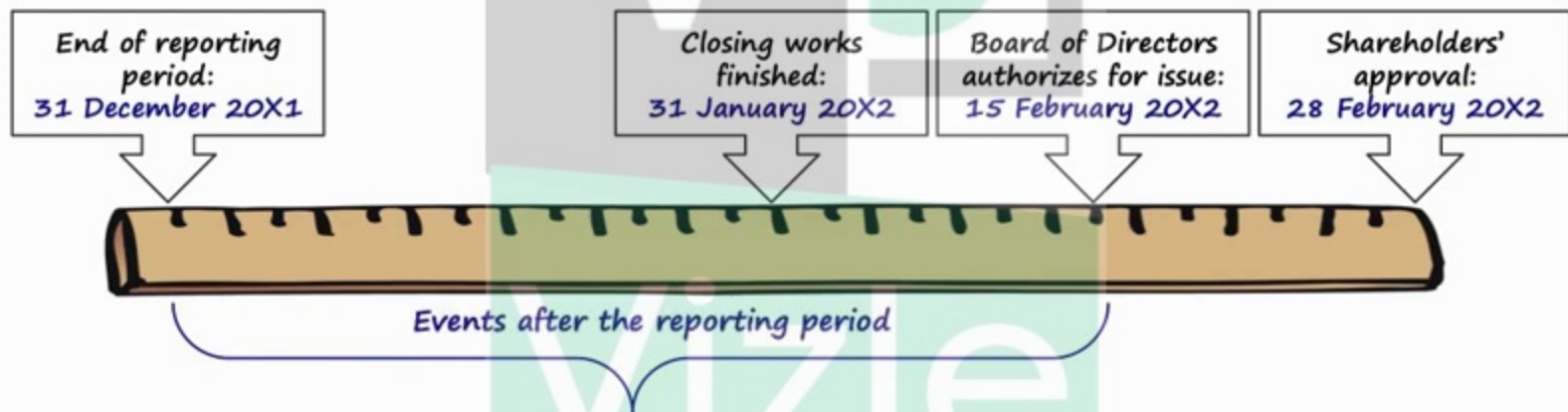
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Events After the Reporting Period

= favourable + unfavourable events occurring between

- ✓ The end of the
- ✓ The date when FS are authorized for issue



Events After the Reporting Period



Adjusting

Conditions:

- ✓ Existed *at the end* of reporting period

What to do:

- ✓ *Adjust the amounts* in the FS to reflect those events

Examples:



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