

Is the transaction, other event or condition to which the accounting policy information relates material in size or nature, or a combination of both?

No



Accounting policy information that relates to **immaterial** transactions, other events or conditions is immaterial and need not be disclosed (paragraphs 117A and 117D of IAS 1).

Yes



Is the accounting policy information that relates to a **material** transaction, other event or condition itself material to the financial statements (paragraph 117B of IAS 1)?

No



**Immaterial**  
accounting policy information that relates to material transactions, other events or conditions need not be disclosed (paragraphs 117A and 117D of IAS 1).

Yes



**Material**  
accounting policy information shall be disclosed (paragraphs 117 and 117C of IAS 1).



Note: an entity's conclusion that accounting policy information is immaterial does not affect the related disclosure requirements set out in other IFRS Standards (paragraph 117E of IAS 1).