

SECTION 1521 balance sheet

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving ACCOUNTING GUIDELINE AcG-20, Customer's Accounting for Cloud Computing Arrangements.

- .04 *The following assets shall be separately presented on the face of the balance sheet:*

- (a) *main classes of current assets in accordance with CURRENT ASSETS AND CURRENT LIABILITIES, paragraph 1510.04;*
 - (b) (deleted)
 - (c) (deleted)
 - (d) (deleted)
 - (e) (deleted)
 - (f) (deleted)
 - (g) *investments in non-consolidated subsidiaries and joint arrangements accounted for using the cost or equity method (see SUBSIDIARIES, Section 1591, and INTERESTS IN JOINT ARRANGEMENTS, Section 3056) showing separately:*
 - (i) *investments measured using the cost method;*
 - (ii) *investments measured using the equity method; and*
 - (iii) *investments measured at fair value;*
 - (h) *investments subject to significant influence and all other investments (see INVESTMENTS, Section 3051) showing separately:*
 - (i) *investments measured using the cost method;*
 - (ii) *investments measured using the equity method; and*
 - (iii) *investments measured at fair value;*
 - (i) (deleted)
 - (j) *intangible assets (see GOODWILL AND INTANGIBLE ASSETS, Section 3064);*
 - (k) *goodwill (see GOODWILL AND INTANGIBLE ASSETS, Section 3064);*
 - (l) *assets for current income taxes (see INCOME TAXES, Section 3465);*
 - (m) *assets for future income taxes 1 (see INCOME TAXES, Section 3465);*
 - (n) *long-lived assets and disposal groups classified as held for sale (see DISPOSAL OF LONG-LIVED ASSETS AND DISCONTINUED OPERATIONS, Section 3475);*
 - (o) (deleted)
 - (p) *agricultural inventories (see AGRICULTURE, Section 3041); and*
 - (q) *productive biological assets (see AGRICULTURE, Section 3041).*
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Footnotes

1. This disclosure is only applicable if the future income taxes method is chosen.
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