

Non-monetary transactions, Section 3831

- .17 *An entity shall disclose the following information in the period in which a non-monetary transaction occurs to enable users of the financial statements to understand the effects of a non-monetary transaction on the financial statements:*
- (a) the nature of the transaction;*
 - (b) its basis of measurement;*
 - (c) the amount; and*
 - (d) related gains and losses.*
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