

## Non-monetary transactions, Section 3831

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- .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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