

**IAS Disclosure Checklist**

Prepared by

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## Appendix A: IAS Disclosure Checklist

Malaysian Company: Gold Coin Bhd

Uzbekistan Company: Farm Sanoat

No	Disclosure Requirements	IASs	Malaysia			Uzbekistan		
			1997	1998	1999	1997	1998	1999
	<b>Presentation of Financial statements:</b>							
1	Balance sheet	1.7	1	1	1	1	1	1
2	Income statement	1.7	1	1	1	1	1	1
3	Statement of all Changes in Equity	1.7	0	0	0	0	0	0
4	Cash flow statement	1.7	1	1	1	1	1	1
5	Accounting policies and explanatory notes	1.7, 1.91	1	1	1	1	1	1
6	Presentation of figures of a last period	1.49	1	1	1	1	1	1
	<b>Balance Sheet:</b>							
7	Name of reporting enterprise, individual or group enterprises	1.46	1	1	1	1	1	1
8	Period of reporting	1.46	1	1	1	1	1	1
9	Reporting currency and level of precision used in presentation of figures.	1.46	1	1	1	1	1	1
10	Current & non-current assets,	1.53 &1.66	1	1	1	1	1	1
11	Current & non-current liabilities	1.53 &1.66	1	1	1	1	1	1
12	Property, plant & equipment	1.66	1	1	1	1	1	1
13	Intangible assets	1.66	0	0	0	0	0	0
14	Financial assets	1.66	1	1	1	0	0	0
15	Investments	1.66	1	1	1	1	1	1
16	Inventories	1.66	1	1	1	1	1	1
17	Trade and other receivables	1.66	1	1	1	1	1	1
18	Cash and cash equivalents	1.66	1	1	1	1	1	1
19	Tax liabilities and assets	1.66	1	1	1	1	1	1
20	Provisions	1.66	1	1	1	1	1	1
21	Non-current interest-bearing liabilities	1.66	1	1	1	1	1	1
22	Minority interest	1.66	1	1	1	1	1	1
23	Issued capital and reserves	1.66	1	1	1	1	1	1
24	Headings and subtotals on the face of the balance sheet	1.67	1	1	1	1	1	1
25	Disclosure of sub classification of the line items	1.72	1	1	1	1	1	1
26	Number of shares authorized	1.74	1	1	1	1	1	1
27	Disclosure of each class of share capital, number of shares issued and fully paid, and issued but not paid	1.74	1	1	1	1	1	1
28	Par value per share	1.74	1	1	1	1	1	1
29	Reconciliation of the number of shares outstanding at the beginning and at the end of the year	1.74	1	1	1	1	1	1
30	Rights, preferences and restrictions attaching to the class of shares	1.74	0	0	0	0	0	0

31	Shares in enterprise held by the enterprise itself or by subsidiaries or associates of the enterprise	1.74	1	1	1	1	1	1
32	Shares reserved for issue under options and sales contracts, including terms and amounts	1.74	0	0	0	0	0	0
33	Nature and purpose of the reserve within owners' equity	1.74	1	1	1	1	1	1
34	Dividends proposed but not formally approved for payment	1.74	1	1	1	0	0	0
35	Cumulative preference dividends	1.74	0	0	0	0	0	0
36	Disclose information showing movement during the period in each category of equity interest and the rights preferences and restrictions attaching to each category of equity interest.	1.74	0	0	0	0	0	0
<b>Income statement:</b>								
37	Revenue	1.75	1	1	1	1	1	1
38	Results of operating activities	1.75	1	1	1	1	1	1
39	Finance costs	1.75	0	0	0	1	1	1
40	Share of profits and losses of associated and joint ventures accounted for using the equity method	1.75	0	0	0	0	0	0
41	Tax expenses	1.75	1	1	1	1	1	1
42	Profit (loss) from ordinary activities	1.75	1	1	1	1	1	1
43	Extraordinary items	1.75	0	0	0	0	0	0
44	Minority interests	1.75	1	1	1	1	1	1
45	Net profit or loss for the period	1.75	1	1	1	1	1	1
46	Disclosure of classification of expenses on the face of IS or in notes	1.77	1	1	1	1	1	1
47	Disclosure the information on nature of expenses, including depreciation, amortization expenses and staff costs	1.83	1	1	1	1	1	1
48	Disclosure of amounts of dividends per share, declared or proposed, for the period covered by the FS (in IS/notes)	1.85	1	1	1	0	0	0
<b>Changes in Equity:</b>								
49	Net profit or loss for the period	1.86	0	0	0	0	0	0
50	Each item of income & expense, gain and loss	1.86	0	0	0	0	0	0
51	Cumulative effect of changes in accounting policy and the correction of fundamental errors	1.86	0	0	0	0	0	0
52	Capital transactions with owners and distribution to owners	1.86	0	0	0	0	0	0
53	Balance of accumulated profit or loss at the beginning of the period and at the balance sheet date, and the movements for the period	1.86	0	0	0	0	0	0
54	Reconciliation between the carrying amount of each class of equity capital, share premium and each reserve at the beginning and end of the period, separately disclosing each movement	1.86	0	0	0	0	0	0
<b>Notes to the Financial Statements:</b>								

55	Statement of measurement basis and accounting policies applied	1.94, 1.97	1	1	1	1	1	1
56	Supporting information for items presented on the face of financial statements and other disclosure	1.94	1	1	1	1	1	1
57	Disclosure of each specific accounting policy that is necessary for proper understanding of the FS	1.97& 1.99	1	1	1	1	1	1
58	The measurement basis used in preparing of FS	1.97	1	1	1	1	1	1
<b>Subtotal:</b>			<b>43</b>	<b>43</b>	<b>43</b>	<b>41</b>	<b>41</b>	<b>41</b>
	<b>Inventory:</b>							
	<i>Disclose:</i>							
59	Accounting policies adopted in measuring inventories	2.34	1	1	1	1	1	1
60	Total carrying amount of inventories and the carrying amount in classifications appropriate to the enterprise	2.34	1	1	1	1	1	1
61	The carrying amount of inventories carried at net realizable value	2.34	1	1	1	1	1	1
62	The amount of any reversal of any writedown that is recognized as income in the period	2.34	1	1	1	1	1	1
63	The circumstances or events that led to the reversal of a writedown of inventories	2.34	1	1	1	1	1	1
64	The carrying amount of inventories pledged as security for liabilities	2.34	1	1	1	1	1	1
	<i>When the cost of inventories is determined using the LIFO formula in accordance with the allowed alternative treatment, disclose the difference between the amount of inventories in the balance sheet and either:</i>							
65	The lower of the amount arrived at in accordance with 2.21 (cost assigned by using the FIFO principle or weighted average formulas), and net realizable value; or	2.36	1	1	1	0	0	0
66	The lower of current cost at the balance sheet date and net realizable value	2.36	1	1	1	0	0	0
67	The cost of inventories recognized as an expense during the period; or	2.37	1	1	1	1	1	1
68	The operating cost, applicable to revenues, recognized as an expense during the period, classified by their nature	2.37	1	1	1	1	1	1
<b>Total:</b>			<b>10</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>
	<b>Cash Flow Statement:</b>							
69	Report cash flows during the period classified as operating, investing and financing activities	7.1	1	1	1	1	1	1
	<i>Report cash flows from operating activities using either:</i>							
70	Direct method, or	7.18	0	0	0	1	1	1
71	Indirect method	7.18	1	1	1	0	0	0
72	Separately disclosure of extraordinary items	7.29	0	0	0	0	0	0

73	Separately disclosure of interests and dividends	7.31	1	1	1	1	1	1
74	Separately disclosure taxes on income	7.35	1	1	1	0	0	0
75	Acquisitions and disposals of subsidiaries and other business units	7.39 & 7.40	1	1	1	0	0	0
76	Disclosure of the components of cash and cash equivalents	7.45	1	1	1	1	1	1
<b>Subtotal:</b>			<b>6</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Property, Plant and Equipment:</b>								
<i>Disclose, in respect of each class of property, plant &amp; equipment:</i>								
77	The measurement bases used for determining the gross carrying amount	16.66	1	1	1	1	1	1
78	The depreciation methods used	16.66	1	1	1	1	1	1
79	The useful lives or the depreciation rates used;	16.66	1	1	1	1	1	1
80	The gross carrying amount and the accumulated depreciation at the beginning and end of the period	16.66	1	1	1	1	1	1
81	Additions	16.66	1	1	1	1	1	1
82	Disposals	16.66	1	1	1	1	1	1
83	Acquisitions through business combinations	16.66	0	0	0	0	0	0
84	Increases or decreases resulting from revaluations	16.66	1	1	1	0	0	0
85	Reductions in carrying amount in respect of impairment	16.66	0	0	0	0	0	0
86	Impairment writedowns written back;	16.66	0	0	0	0	0	0
87	Depreciation;	16.66	1	1	1	1	1	1
88	Net exchange differences arising on the translation of the financial statements of a foreign entity, and	16.66	1	1	1	0	0	0
89	Other movements.	16.66	1	1	1	0	0	0
<i>Disclose:</i>								
90	Whether, in determining the recoverable amount of items of property, plant and equipment, expected future cash flows have been discounted to their present values;	16.67	0	0	0	0	0	0
91	The existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities;	16.67	1	1	1	1	1	1
92	The accounting policy for restoration costs relating to items of property, plant and equipment;	16.67	1	1	1	0	0	0
93	The amount of expenditures on account of property, plant and equipment in the course of construction; and	16.67	1	1	1	1	1	1
94	The amount of commitments for the acquisition of property, plant and equipment.	16.67	1	1	1	0	0	0
<i>Revaluations:</i>								
95	The basis used to revalue the assets;	16.70.	1	1	1	1	1	1
96	The effective date of the revaluation;	16.70.	1	1	1	1	1	1
97	Whether an independent valuer was involved;	16.70.	1	1	1	1	1	1
98	The nature of any indices used to determine replacement cost;	16.70.	1	1	1	0	0	0

99	The carrying amount of each class of property, plant and equipment that would have been included in the financial statements had the assets been carried at cost less depreciation; and	16.70.	0	0	0	0	0	0
100	The revaluation surplus, indicating the movement for the period and any restrictions on the distribution of the balance to shareholders	16.70.	1	1	1	0	0	0
	<i>Other Disclosure:</i>							
101	The carrying amount of temporarily idle property, plant and equipment;	16.71	1	1	1	1	1	1
102	The gross carrying amount of any fully depreciated property, plant and equipment that is still in use;	16.71	1	1	1	0	0	0
103	The carrying amount of property, plant and equipment retired from active use and held for disposal; and	16.71	1	1	1	1	1	1
104	When the benchmark treatment is applied, the fair value of property, plant and equipment if materially different from the carrying amount.	16.71	1	1	1	0	0	0
105	Disclose separately monetary or non-monetary compensation recognized for the impairment or loss of items of property, plant and equipment.	SIC14.5	1	1	1	0	0	0
<b>Subtotal:</b>			<b>24</b>	<b>24</b>	<b>24</b>	<b>14</b>	<b>14</b>	<b>14</b>
	<b>Revenue:</b>							
	<i>Disclose:</i>							
106	The accounting policies adopted for the recognition of revenue (including the methods adopted to determine the stage of completion of transactions involving the rendering of services)	18.35	1	1	1	1	1	1
	<i>The amount of each significant category of revenue recognized during the period including revenue arising from:</i>							
107	i) The sale of goods;	18.35	1	1	1	1	1	1
108	ii) The rendering of services;	18.35	1	1	1	1	1	1
109	iii) Interest;	18.35	1	1	1	1	1	1
110	iv) Royalties;	18.35	1	1	1	1	1	1
111	v) Dividends; and	18.35	1	1	1	0	0	0
112	The amount of revenue arising from exchanges of goods or services included in each significant category of revenue	18.35	0	0	0	0	0	0
<b>Subtotal:</b>			<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>
	<b>Earning Per Share:</b>							
113	Disclose basic and diluted earnings per share on the face of the income statement for each class of ordinary share	33.47	1	1	1	1	1	1
114	Equal prominence is given to the two ratios for all periods presented.	33.47	1	1	1	1	1	1



115	Disclose basic and diluted earnings per share, even if the amounts disclosed are negative (loss per share).	33.48	1	1	1	1	1	1
116	The amounts used as the numerators in calculating basic and diluted earnings per share, and a reconciliation of those amounts to the net profit or loss for the period; and	33.49	1	1	1	0	0	0
117	The weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, and a reconciliation of these denominators to each other.	33.49	1	1	1	0	0	0
118	The terms and conditions of financial instruments and other contracts that affect the measurement of earnings per share.	33.50.	0	0	0	0	0	0
119	Disclose per share amounts using a reported component of net profit other than net profit or loss for the period attributable to ordinary shareholders.	33.51	0	0	0	0	0	0
<b>Subtotal:</b>			<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total:</b>			<b>94</b>	<b>94</b>	<b>94</b>	<b>75</b>	<b>75</b>	<b>75</b>

Table A1: Results of IAS Disclosure Checklist (General)

Company name	Country	No. of IAS Disclosure Required (n=119)			Proportion of IAS Disclosure		
		1997	1998	1999	1997	1998	1999
Gold Coin Bhd	Malaysia	94	94	94	79%	79%	79%
Farm Sanoat	Uzbekistan	75	75	75	63%	63%	63%

Table A2: Results of IAS Disclosure Checklist (IAS1)

<i>Company name</i>	<i>Country</i>	<i>No. of IAS Disclosure Required (n=58)</i>			<i>Proportion of IAS Disclosure</i>		
		1997	1998	1999	1997	1998	1999
Gold Coin Bhd	Malaysia	43	43	43	74%	74%	74%
Farm Sanoat	Uzbekistan	41	41	41	71%	71%	71%

Table A3: Results of IAS Disclosure Checklist (IAS2)

<i>Company name</i>	<i>Country</i>	<i>No. of IAS Disclosure Required (n=10)</i>			<i>Proportion of IAS Disclosure</i>		
		1997	1998	1999	1997	1998	1999
Gold Coin Bhd	Malaysia	10	10	10	100%	100%	100%
Farm Sanoat	Uzbekistan	8	8	8	80%	80%	80%

Table A4: Results of IAS Disclosure Checklist (IAS7)

<i>Company name</i>	<i>Country</i>	<i>No. of IAS Disclosure Required (n=8)</i>			<i>Proportion of IAS Disclosure</i>		
		1997	1998	1999	1997	1998	1999
Gold Coin Bhd	Malaysia	6	6	6	75%	75%	75%
Farm Sanoat	Uzbekistan	4	4	4	50%	50%	50%



Table A5: Results of IAS Disclosure Checklist (IAS16)

<i>Company name</i>	<i>Country</i>	<i>No. of IAS Disclosure Required (n=29)</i>			<i>Proportion of IAS Disclosure</i>		
		<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
Gold Coin Bhd	Malaysia	24	24	24	83%	83%	83%
Farm Sanoat	Uzbekistan	14	14	14	48%	48%	48%

Table A6: Results of IAS Disclosure Checklist (IAS18)

<i>Company name</i>	<i>Country</i>	<i>No. of IAS Disclosure Required (n=7)</i>			<i>Proportion of IAS Disclosure</i>		
		<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
Gold Coin Bhd	Malaysia	6	6	6	86%	86%	86%
Farm Sanoat	Uzbekistan	5	5	5	71%	71%	71%

Table A7: Results of IAS Disclosure Checklist (IAS33)

<i>Company name</i>	<i>Country</i>	<i>No. of IAS Disclosure Required (n=6)</i>			<i>Proportion of IAS Disclosure</i>		
		<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
Gold Coin Bhd	Malaysia	5	5	5	83%	83%	83%
Farm Sanoat	Uzbekistan	3	3	3	50%	50%	50%