

## Key changes at your finger tips

Consistent with Deloitte’s commitment to the environment, we have continued our practice of providing model financial statements in electronic form.

Major changes affecting this year’s disclosures include:

Change	Location	Page reference
Changes to the format of primary financial statements (AASB 101)	Section B	B31 – B47
Changes to accounting policies arising from new or revised standards	Section B, note 2	B48 – B55
Impact of standards not yet effective	Section B, note 2	B55 – B58
Segment reporting (AASB 8)	Section B, note 6	B84 – B88
Financial instrument disclosure (AASB 7)	Section B, note 42	B153 – B174
Business combinations (AASB 3)	Section B, note 46	B190 – B193
Disposal of subsidiaries	Section B, note 47	B193 – B194
Concise financial reports (AASB 1039)	Section C	C24 – C48



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