Master formats

Accountants Enterprise in Australia only

The Reporter Master Manual provides assistance for the production of financial reports. It purpose is to:

- deal with specific aspects of financial report generation, including data that must be configured to produce the desired reports relevant to the type of associated ledger entities.

- assist you in completing a client ledger with additional information and data to ensure correct and full disclosure.

All financial reports should be thoroughly checked after printing to ensure that correct disclosures have been made and that the wording in all reports is appropriate for the client's circumstances.

A high level view of the Masters reports is included with this Reporter release. References are to the 2013 reports designed to comply with the 2013 AASB standards as at 30th June 2013. Requirements to complete reports for other years will vary due to the varying compliance requirements.

For details of the specific conditions applicable to each report and the non-transaction data required for completion of the report, see the detailed topics for the report.

The Reporter Master Manual is applicable to those people using either an Accounts or a MAS general ledger. Where there are differences in the information for a MAS and an Accounts general ledger, this is explicitly stated.

Related topics
Building blocks of a report
Producing financial reports
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies

[Small proprietary companies](#)
[Incorporated associations](#)
[Trusts or unit trusts](#)
[Partnerships and sole traders](#)
[Management reports](#)
[Superannuation funds](#)

Building blocks of a report

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A report is made up of three main components:

Formats

A report is made up of multiple formats. Each format is set to be part of a header, body or footer of a page within a report. In the MYOB masters, reports have been designed with print conditions set for most formats. These print conditions determine when the format will be included in the report being produced. For example, a different footer format is required when a report is audited as opposed to a report that is not audited.

Note: To list all reports with the formats included and their associated print conditions, select the **Copy to clipboard** option from the Report Explorer's right-click menu.

Chart Map

The Chart Map is based on the MYOB Master Chart of Accounts provided with your general ledger system, with accounts grouped into logical folders such as Assets and Liabilities. Chart Map folders are referenced in various formats to determine the accounts from which the balances should be obtained.

Chart Map folders are also used to test for certain conditions and determine different actions based on those conditions. For example, Accounting Policy Note 1 Revenue will only print if the relevant accounts have outstanding balances.

Chart Map folders are referred to by the prefix "**CM.**".

If your practice's master chart or client chart is not the same as the MYOB Master Chart, the Chart Map must also be reviewed and adjusted accordingly to ensure that the reports produced are correct.

Note: A complete list of Chart Map folders and the account ranges can be copied to the Windows clipboard by selecting the **Copy to clipboard** option from the Chart Map Explorer's right-click menu.

Database Map

The Database Map contains information that serves two major purposes:

● Non–transaction data holds information such as director's name and any extra financial disclosure for the printing of Notes within reports.

● Conditions to determine which parts of a format or which format in a report will be printed.

Database Map folders, tables and items are referred to by the prefix "**DB.**".

The Database Map items that are relevant to each report are listed in the sections for the individual report within the help. This should be reviewed constantly to ensure that the information reported is current.

Note: A complete list of Database Map items can be copied to the Windows clipboard by selecting the **Copy to clipboard** option from the Database Map Explorer's right-click menu.

To find out which formats or reports a specific component such as a Database Map field or a Chart Map folder is referenced by, select the **View Dependencies** option from the right-click menu when the item is in focus.

Related topics

Producing financial reports
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Producing financial reports

Accountants Enterprise in Australia only

Common reporting details that must be entered or reviewed in the Database Map for most reports is described in this section. The relevant entity is shown as:

C = Company

T = Trust

P = Partnership

S = Superannuation Fund.

Reports can be produced for:

Client details

DB.#EntityDetails.ClientDetails

Field	Comments	Entity
ClientName1	1st line of the client's name.	C, T, P, S
ClientName2	2nd line of the client's name.	C, T, P, S
ClientName3	3rd line of the client's name.	C, T, P, S
ABNOrACNOrOther	The entity's ABN or ACN or Association Number.	C
ABNOrOther	The entity's ABN.	T, P, S
Entity	Company: **Company / Association / Dormant Company** Partnership: **Partnership / Sole Trader** Trust: **Trust / Unit Trus**t Superannuation Fund: NA	C, T, P, S
EntityType	Level of disclosure: **Reporting / Non-Reporting**	C, T, P, S
ListedEntity	States whether the Entity is listed.	C
FirstTimeAdoptionAIFRS	Is it the first time entity has adopted AIFRS? (Including when entity has adopted "Reporting" status for the first time).	C, T, P, S
Audited	Are these accounts audited? Setting this to "**No**" will print the **Compilation Report** instead of the **Audit Report** where applicable.	C, T, P, S
YearStartDate	Start date of the financial year which the reports are produced for in **dd/mm/ccyy** format.	C, T, P, S
YearEndDate	End date of the financial year which the reports are produced for in **dd/mm/ccyy** format.	C, T, P, S
EntitySize	**Large / Small / None** — This contributes to determining the reporting requirements of the entity. **(Associations entity = None)**	C

Field	Comments	Entity
PeriodStartDate	Start date of the financial period which the reports are produced for in **dd/mm/ccyy** format.	C, T, P, S
PeriodEndDate	End date of the financial period which the reports are produced for in **dd/mm/ccyy** format.	C, T, P, S
StateIncorporation	**State / Incorporation** (valid only when **Entity = "Association"**).	C
DormantCompany	Is this company Dormant? A company is classified as dormant if it has had **no significant accounting transactions** during a financial year.	C
CoverPage	Require a cover page? All the financial reports have been designed with a cover page. Set this to "**No**" if it is not required.	C, T, P, S
TrusteeType	**Individual / Corporate**. This is used to determine the relevant Declaration wording to be printed.	T, S
RegisteredAddress	Only applicable to Non-Reporting Audit Report.	S
CoverPageLiabilityLimitationStatement	Option to include the liability limitation statement on the cover page of a report.	C, T, P, S
TrustDeedDate	This is used to include extra information required by Note 1 for reporting entities.	T

Reporting extra details

DB.#EntityDetails.ReportingExtraDetails

Field	Comments	Entity
QualifiedOpinion	Is the Audit Report to contain a qualified opinion? This will print the **Qualified Opinion** section in the Audit Report.	C, T, P
CashFlowReport	Where a financial report has the option to include the Statement of Cash Flows, setting this to "**No**" will exclude it from the financial report.	C, T, P, S
CashFlowDatabase	If the **Statement of Cash Flows** is to be printed with the financial report, i.e., **CashFlowReport = "Yes"**. If set to "**No**", the general ledger's cash account balances will be used. If set to "**Yes**", the relevant information must be entered in the Database Map **CashFlow** folder to ensure all information required for correct production of the **Statement of Cash Flows** has been completed.	C, T, P, S

Field	Comments	Entity
IncomeStatementNatureOrFunction	**Nature / Function**: Determine whether the **Income Statement by Nature or by Function** should be produced. The default is set as **Income Statement by Nature**.	C, T, P
IncomeStatementDatabase	Setting this to "**Yes**" will cause the **Income Statement** to be produced using data from the Database Map instead of the general ledger. If so, the relevant information must also be entered in the Database Map to ensure all information required for correct production of the **Income Statement** has been completed.	C, T, P
ProfitandLossAppropriation	Some Non-Reporting Entities can choose to print the **Profit and Loss Appropriation Statement** instead of the **Income Statement in Management Reports**. Set this to "**Yes**" if **Profit and Loss Appropriation Statement** is preferred.	C, T, P
DetailedProfitAndLossOptions	Include **Detailed Profit and Loss Statement**?	C, T, P
AdditionalProfitandLossStatement	This option allows for the selection of different presentation for the **Detailed Profit and Loss Statement** when **DetailedProfitAndLossOptions = "Yes".** Selecting "**None**" will use the presentation for standard compliance reports.	C, T, P
NonReportingTradingP&L	Include Trading P&L — for small non-reporting company.	C
ForceTradingP&L	Always print Trading P&L statement.	C, T, P
Detailed Rental Statement	Select presentation for **Detailed Rental Statement? — None / Singular / Multiple / Rental per column**.	C, T, P, S
DetailedLivestockStatement	Select presentation for **Detailed Livestock Report? — None / Singular / Multiple**.	C, T, P
SupplementaryReport	Select the supplementary report to be included in the financial report. Select "**None**" if no report is required.	C, T, P
DivisionalTradingStatements	Include the **Divisional Trading Statements** in the financial report — select **None / Division per page / Division per column**.	C, T, P
NewReportNameDivisional	Enter another name for **Divisional Trading Statements**? (Otherwise leave blank).	C, T, P
ExternalReportAttachment1	Enter name of extra report to print on the Contents page (e.g., Depreciation Schedule). Otherwise, leave blank.	C, T, P, S
ExternalReportAttachment2	Enter name of extra report to print on the Contents page (e.g., BAS Statement). Otherwise, leave blank.	C, T, P, S
UseStatementOfFinancialPosition	Use the report title "Statement of Financial Position" instead of Balance Sheet?	S

Field	Comments	Entity
UseOperatingStatement	Use the report title "Operating Statement" instead of Income Statement?	S
DistributionOfIncome	Select type of "Distribution of Income" memo to print as minute or resolution.	T

Report settings

DB.Settings.Settings

Field	Comments	Entity
ShowPageNumber	Show page number reference in the report? This does not apply to the **Compilation** or **Audit Report**.	C, T, P, S
ShowAccountCode	Show account code at the detailed financial statements — only if the report has been designed to optionally show account codes. This does not apply to the **Trial Balance**.	C, T, P, S
ShowPageNumberCompAuditReports	Show page numbers in the **Compilation** and **Audit Reports**?	C, T, P, S

Related topics

Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports

Directors and partners

Accountants Enterprise in Australia only

Many reports make references to directors, partners and trustees whether singular or plural.

Single or multiple directors

Where necessary, wording in the MYOB Masters reports will be updated to singular or plural form to cater for the scenario of a single director or the scenario of multiple directors.

The plural wording in the MYOB Masters reports is determined by the number of directors entered in **DB.OtherReports.Director**. Each director is entered individually into this Database Map table. Directors appointed after the end of the financial year must be included in the **Director's Report** and appropriate details should be completed. If any directors have been appointed since the end of the financial year and are required to sign the **Directors' Report**, this Database Map table will require editing to reflect this.

The wording in the **Directors' Report** will be in singular form if only one director has been set up.

Single or multiple partners

Some reports require either singular or plural wording depending on the number of partners in the practice. Singular wording will be used if **DB.OtherReports.AuditReport.MultiplePartners** = "**No**".

Single or multiple trustees for Trusts and Superannuation Funds

Trustees instead of directors may be present for Trusts and Superannuation Funds. Tests similar to singular or plural directors apply to provide singular or plural wording for single / multiple trustees. Details regarding the directors or trustees for a Superannuation Fund are entered in **DB.OtherReports.DirectorOrTrustee**.

For example, **=RecordCount(DB.OtherReports.Director)** > **1** (or **=RecordCount(DB.OtherReports.DirectorOrTrustee)** > **1** for Superannuation Fund) returns **TRUE** if multiple directors have been entered. Also in the

#EntityDetailsClientDetailsTrusteeType database, selection for either Corporate or Individual will be necessary for all wording changes.

Signature by director or partner

Reports, including a declaration from an auditor (e.g., **Audit Report**), often require a signature from either the partner or director of the firm.

If these reports are to be signed by a director, enter the name of the director in **DB.OtherReports.AuditReport.DirectorSignName** (for **Audit Report** and **Auditors Independence Declaration**) or **DB.OtherReports.CompilationReport.DirectorSignName** (for **Compilation Report**).

If these reports are to be signed by the partner, enter the name of the partner in **DB.OtherReports.AuditReport.SignedName** (for **Audit Report** and **Auditors Independence Declaration**) or **DB.OtherReports.CompilationReport.SignedName** (for **Compilation Report**).

If both Database Map items have been entered, the director's name will be used.

Related topics

Management reports
Superannuation funds

Page layouts

Accountants Enterprise in Australia only

The page layout of a report includes:

- "Page headers and column headings" (see page 19)

- "Page footers" (see page 20).

Related topics

Producing financial reports
Directors and partners
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Page headers and column headings

Accountants Enterprise in Australia only

Formats designed to be used as page headers are prefixed with "**Page Header**". In addition, page header formats which also have "**Columns**" in the name are for column headings.

For example, the format **Page Header – All Reports** is included in most reports for displaying basic client details and **Page Header – All Reports – Small** shows the same client details in smaller fonts. All other page header formats show the name of the individual report such as **Trial Balance**.

There are three types of page headers:

Column headings

Page header formats which include the text "**Column**" in the format name are used for column headings. Different column headings will be used for different reports depending on the column structure required on the report.

Client details

Two page header formats that show the client details at the top of each page are the:

- **Page Header – All Reports**

  This is included in all reports.

  Exceptions are:

  - **Trial Balance**
  - **Audit Report**
  - **Auditors Independence Declaration**
  - **Compilation Report**.

- **Page Header – All Reports – Small**.

  This is included in the **Trial Balance** only and displays the client details in a smaller sized font.

Both these page header formats show the basic client details.

Report name and reporting period

All other page header formats except those mentioned above show specific report names with reporting period where required.

For example, **Page Header – Balance Sheet** shows "**Balance Sheet as at <period_end_date>**". **Page Header – Audit Report** and **Page Header – Compilation Report** also show the client details.

Related topics

Page footers

Accountants Enterprise in Australia only

Formats designed to be used as page footers are prefixed with "**Page Footer**". Page footer formats are included in most reports to show the audited / unaudited note where required (e.g., **Balance Sheet**) and the page numbers.

When the company accounts require auditing, set **DB.#EntityDetails.Audited** = "**Yes**", which ensures the audited note is shown at the bottom of the page as required.

When the **Compilation Report** or **Audit Report** requires a page number, set **DB.Settings.Settings.ShowPageNumberCompAuditReports** = "**Yes**". This ensures a page number is shown in the page footer format.

When page numbers should be excluded from all other reports, set **DB.Settings.Settings.ShowPageNumber** = "**No**". This setting will exclude page numbers from all other reports.

Conditional text has been added so that accountant(s) is displayed as plural when needed.

Related topics

Page headers and column headings
Page layouts
Producing financial reports
Directors and partners
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Changing default columns on reports

Accountants Enterprise in Australia only

Column templates define the number of columns, the presentation of the columns and the types of balances in the columns to be shown on reports. For example, the **5 Year Trend** column template provides five columns of values: current year and four prior years. Column templates are attached to formats and reports – report level column templates override those attached to formats. The attached column template can also be overridden at the time of printing or previewing.

Most formats in the MYOB Masters have been designed with the default column template being **#Two Year**. This column template is considered to be the most commonly used presentation. In compliance reports (indicated by the prefix "**#**"), the **#Two Year** column template is used by default. This configuration produces compliance reports with account balances for the current and previous year and the column headings being the year number.

In managements reports (indicated by the prefix "**$**"), the column template **$This Year:Last Year** has been attached. This configuration produces management reports with account balances for the current and previous year and the column headings being "**This Year**" and "**Last Year**", respectively.

When first year accounts are required, the **#One Year** or **$This Year** column template should be used for the report. This configuration will produce account balances for the current year only.

The Cover Page formats use the page number column template to ensure that when page numbers are not printed on the reports, they do not display on the contents page either.

The **Favourites** function in Reporter > **Generate reports...** enables you to save common report combinations, report changes and report configurations. This allows easy reuse of settings which you find common and useful.

Related topics

Producing financial reports
Directors and partners
Page layouts
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position

Cover page and contents page

Accountants Enterprise in Australia only

The cover page displays the basic Client Name details and automatically updates the "**Financial <or Management> Report for the <Year> or <Period>**" phrase. The contents page displays an index to the individual sections within a set of financial reports. The cover page will also display the words "Liability limited by a scheme approved under Professional Standards Legislation" if **DB.#EntityDetails.ClientDetails.CoverPageLiabilityLimitationStatement** = "**Yes**".

Two sets of formats for cover page and contents page have been provided for all entities except Superannuation Funds. These have been included in the report designs – one for Compliance reports (report name prefixed with **#**) and one for Management Reports (report name prefixed with **$**).

An additional format **Associations Contents Page** has been designed for use by Incorporated Associations only (in the Company entity). Also, separate cover page and contents page have been designed for use by non-trading trustee companies only (in the Trust entity).

The cover page will be displayed only when **DB.#EntityDetails.ClientDetails.CoverPage** = "**Yes**".

The contents page will always be displayed and will automatically exclude references to sections that have not been selected in the set of financial reports.

Each contents page is comprised of two formats:

- a header format

- a contents page format.

When the order of the sections within the set of financial reports has changed, the contents page may also need to be updated. The formats that may be affected are:

- Contents Page (all compliance reports for all entities)

- Management Contents Page (all management reports for all entities except Superannuation Fund)

- Management Contents Page Non Compliance (all management reports non-compliance for all entities except Superannuation Fund)

- Management Control and Subaccounts Contents Page

- Association Contents Page (Incorporated Associations only)

- Contents Page – Non Trading Trustee Company (Non Trading Trustee Company only).

All contents pages, except for the **Association Contents Page**, and the **Contents Page – Non Trading Trustee Company**, have been designed to include the names of external reports. The names of the external reports are defined by you and should be entered in:

> **DB.#EntityDetails.ReportingExtraDetails.ExternalReportAttachment1**
>
> **DB.#EntityDetails.ReportingExtraDetails.ExternalReportAttachment2.**

Typing the report names, e.g., "**Depreciation Schedule**", in these Database Map items will result in the inclusion of these names as external reports on the contents pages.

Related topics

[Producing financial reports](#)
[Directors and partners](#)
[Page layouts](#)
[Changing default columns on reports](#)
[Building blocks of a report](#)
[Directors' report](#)
[Auditor's independence declaration](#)
[Income statement](#)
[Statement of comprehensive income](#)
[Balance sheet](#)
[Statement of financial position](#)
[Statement of changes in equity](#)
[Statement of cash flows](#)
[Statement of significant accounting policies](#)
[Notes to the financial statements](#)
[First time adoption of AIFRS](#)
[Directors' declaration](#)
[Audit report or compilation report](#)

Directors' report

Accountants Enterprise in Australia only

Under the provisions of the Corporation Act, 2001 a large company is required to furnish a Directors' Report.

Additional information must be added to the **DB.OtherReports.DirectorsReport** table for disclosure relating to principal activities, dividends paid or proposed, and directors' benefits and other text paragraphs to be incorporated for the completion of this report.

Wording in this report will automatically update for single / multiple directors depending on the number of directors entered in **DB.OtherReports.Director**. Directors to be listed as signatories on the Directors' Report should set **DB.OtherReports.Director.AccountsSignatory** = "**Yes**".

Details regarding each director as entered in **DB.OtherReports.Director** are also displayed in the **Directors' Report**. See "Directors and partners" on page 16.

For large companies, the **Directors' Report** can also include a reference to the **Auditor's Independence Declaration**. When this reference is required to be printed, set **DB.OtherReports.AuditorsIndependenceDeclaration.AuditorsIndependenceDeclared** = "**Yes**". See "Auditor's independence declaration" on page 28.

Related topics

Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report

Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Auditor's independence declaration

Accountants Enterprise in Australia only

Under the provisions of the Corporation Act 2001, the Auditor's Independence Declaration is required for a large company and generally accompanies the Audit report. When the **Auditor's Independence Declaration** is required to display with the **Audit Report** in the set of financial reports, set **DB.#EntityDetails.ClientDetails.Audited** = "**Yes**" and **DB.OtherReports.AuditorsIndependenceDeclaration.AuditorsIndependenceDeclared** = "**Yes**".

This report prints similar information as the declaration section of the **Audit Report** from **DB.OtherReports.AuditReport**. If a contravention statement is required to be made in the **Auditor's Independence Declaration**, details of the contravention should be entered in **DB.OtherReports.AuditorsIndependenceDeclaration**.

Wording in this report will automatically update for single / multiple directors depending on the number of directors entered in **DB.OtherReports.Director**. This report will need to be signed by either the director or partner of the auditing firm. See "Directors and partners" on page 16.

Related topics

[Producing financial reports](#)
[Directors and partners](#)
[Page layouts](#)
[Changing default columns on reports](#)
[Cover page and contents page](#)
[Building blocks of a report](#)
[Directors' report](#)
[Income statement](#)
[Statement of comprehensive income](#)
[Balance sheet](#)
[Statement of financial position](#)
[Statement of changes in equity](#)
[Statement of cash flows](#)
[Statement of significant accounting policies](#)
[Notes to the financial statements](#)
[First time adoption of AIFRS](#)
[Directors' declaration](#)
[Audit report or compilation report](#)
[Other reports](#)
[Large proprietary companies](#)
[Small proprietary companies](#)

Income statement

Accountants Enterprise in Australia only

The **Income Statement** is mandatory for all non- reporting entities. Management Reports have the option to replace the **Income Statement** with the **Profit and Loss Appropriation Statement**.

Four formats have been provided for the generation of the **Income Statement**:

- Income Statement by Function
- Income Statement by Function Database
- Income Statement by Nature
- Income Statement by Nature Database.

These formats allow the **Income Statement** to report by Function or by Nature or use data from the Database Map instead of the general ledger values.

The choice of which format to use is determined by the following two Database Map items:

- **DB.#EntityDetails.ReportingExtraDetails. IncomeStatementDatabase** (Yes /No)
- **DB.#EntityDetails.ReportingExtraDetails. IncomeStatementNatureOrFunction** (Function / Nature).

For example, setting **IncomeStatementDatabase** = "**Yes**" and **IncomeStatementNatureOrFunction** = "**Function**" will trigger use of the format **Income Statement by Function Database**.

Superannuation Funds may choose to print the **Operating Statement** in place of **Income Statement**. See "Operating statement" on page 122.

Note: The **Income Statement** supersedes the **Statement of Financial Performance by Nature or by Function** as per the **AASB** standards since **2006**. All Formats, Chart Maps, Database Maps and Reports for **Statement of Financial Performance** are redundant from **Reporter Year 2006** onwards.

Related topics

Profit and loss appropriation statement
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report

Profit and loss appropriation statement

Accountants Enterprise in Australia only

Management Reports allows you the choice to include a **Profit and Loss Appropriation Statement** in place of the **Income Statement** in their financial reports. You can do this by setting **DB.#EntityDetails.ReportingExtraDetails.ProfitandLossAppropriation** = "**Yes**".

All details required for this report will be populated from the general ledger without the need for any additional details to be entered. Unlike the **Income Statement**, there is no option to override with manual values entered in the Database Map.

Related topics

Statement of comprehensive income

Accountants Enterprise in Australia only

The **2010 AASB IFRS Presentation** changes introduced the **Statement of Comprehensive Income** as a replacement for the **Income Statement** for all reporting entities and large non-reporting companies.

The **Statement of Comprehensive Income** is mandatory for all reporting entities and large non-reporting companies, and is generated using the **Income Statement** formats. See "Income statement" on page 30.

Note: Other comprehensive income:
For **MAS**, to produce **IFRS reports**, put movements to reserve accounts not involving owners of the business to **sub account 02** in account **620:634**.
For **Accounts**, to produce **IFRS reports**, put movements to reserve accounts not involving owners of the business to **sub account 02** in account **570:576**.

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Statement of comprehensive income

[Superannuation funds](#)

Balance sheet

Accountants Enterprise in Australia only

All non-reporting entities now present a **Balance Sheet**. For all non-reporting entities, Formats, Chart Maps, Database Maps and Reports for Statement of Financial Position are redundant from **Reporter Year 2006** onwards.

The Balance Sheet is mandatory for all reporting entities other than Superannuation Funds.

An **Out of Balance** message will be displayed at the bottom, if the report is out of balance. Any outstanding balance in the suspense account will also been shown. This message serves as a reminder that, a journal to clear the suspense account should be posted to the ledger.

Under AASB 2007, two categories: **Borrowings** and **Profit from Ordinary Activities** have been renamed to **Financial Liabilities** and **Profit**, respectively.

The format **Borrowings Note** has kept its original name but wording changes have been made within the format.

Superannuation Funds may choose to print **Statement of Financial Position** in place of **Balance Sheet**. See "Statement of financial position" on page 123.

Related topics

Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations

[Trusts or unit trusts](#)
[Partnerships and sole traders](#)
[Management reports](#)
[Superannuation funds](#)

Statement of financial position

Accountants Enterprise in Australia only

The **2010 AASB IFRS Presentation** changes re-introduced the **Statement of Financial Position** as a replacement for the **Balance Sheet** for all reporting entities and large non-reporting companies.

The **Statement of Financial Position** is mandatory for all reporting entities and large non-reporting companies and is generated using the **Balance Sheet** formats. See "Balance sheet" on page 35.

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Statement of changes in equity

Accountants Enterprise in Australia only

The **Statement of Changes in Equity** report is applicable for all reporting and large non-reporting entities.

In Trust and Partnership, this report is incorporated as a note **Net Assets Attributable to {BeneficiariesOrUnitholdersOrPartners}**.

The **Net Assets Attributable to {BeneficiariesOrUnitholdersOrPartners}** and **Statement of Changes in Equity** report discloses all **Reserves movement** and **Retained Earnings** transactions movement in the prior and current years.

Note: For the correct production of this report, the strict coding of the master chart is recommended.
For MAS, see "Appendix B - MAS recommended Master Chart of Accounts" on page 146 .
For Accounts, see "Appendix A - Summary of Master Chart Categories" on page 136. The MYOB Master Chart of Accounts for Accounts from AE Release Versions 8.15/6.31 onwards is currently up to date with the correct coding.

Related topics

Database Map
Column template
Formats
Named ranges
Report
Printing of SCE
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of cash flows
Statement of significant accounting policies

[Notes to the financial statements](#)
[First time adoption of AIFRS](#)
[Directors' declaration](#)
[Audit report or compilation report](#)
[Other reports](#)
[Large proprietary companies](#)
[Small proprietary companies](#)
[Incorporated associations](#)
[Trusts or unit trusts](#)
[Partnerships and sole traders](#)
[Management reports](#)
[Superannuation funds](#)

Database Map

Accountants Enterprise in Australia only

Four tables are included in the **DB.Notes.IssuedCapital** folder:

.ExtraDisclosure – memo field items to record extra disclosure relating to different share movement.

.IssueDetail – numeric field items to enter opening balance, number of shares, date of issue and other movement details.

.PartSharesOpeningBal – numeric field items for share value and value in cents.

.WindingUpAmount – numeric field for winding up value.

Related topics
[Column template](#)
[Formats](#)
[Named ranges](#)
[Report](#)
[Printing of SCE](#)
[Producing financial reports](#)
[Directors and partners](#)
[Page layouts](#)
[Changing default columns on reports](#)
[Cover page and contents page](#)
[Building blocks of a report](#)
[Directors' report](#)
[Auditor's independence declaration](#)
[Income statement](#)

Column template

Accountants Enterprise in Australia only

The column template **Columns by Reserves** controls the printing of **Reserve** accounts in the **SCE** report. Reserve accounts which have movement over the last three years (including the current year), will print across the page.

The **SCE** report has been configured with the following page orientation:

●   for up to five reserve accounts, the report will fit on a single page aligned portrait.

●   for six to nine reserve accounts, the report will fit on a single page aligned landscape.

Further information relating to the printing of the report, see "Report" on page 43.

Related topics

Formats

Accountants Enterprise in Australia only

Four formats have been included for this report:

- Statement of Changes in Equity

- Page Header — SCE

- Page Header — All Reports

- Page Footer — Page No.

Related topics

Database Map
Column template

Statement of changes in equity

Named ranges

Accountants Enterprise in Australia only

Additional named ranges have been created in the **Named Range – Calculated Balances** format. These are used in conjunction with the **Columns by Reserves** column template to test for movement in the reserves accounts.

Related topics
[Database Map](#)

Statement of changes in equity

Report

Accountants Enterprise in Australia only

The **Statement of Changes in Equity** (SCE) has also been created as an individual report but note references will not be shown when it is previewed as an individual report.

Related topics

Printing of SCE

Accountants Enterprise in Australia only

As the number of Reserve accounts in the ledger can vary (potentially up to 14 accounts), the following are simple tips to help control the presentation of the **Statement of Changes in Equity**:

● Automatic adjustment of page orientation is controlled in the **Statement of Changes in Equity** format via the **Space Filler** right-click menu option in the checkbox **Adjust orientation to fit page**. When this option is not checked, the

SCE will always print on a portrait page with any subsequent columns overflowing to a second portrait page.

● Report preview scaling is controlled by changing the Scale Percentage in the Tools > **Scaling** menu item. The **SCE** report preview can be adjusted to exactly fit a single page.

Note: The Scale Percentage affects all report previews.

● The margins of the report can be adjusted by editing the properties of the **SCE** folder in the respective report, which can be reduced specifically for the **SCE** report, allowing space for an additional column to print on the page.

Related topics

Database Map
Column template
Formats
Named ranges
Report
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations

Statement of cash flows

Accountants Enterprise in Australia only

The **Accounting Standard AASB 107: Statement of Cash Flows** is applicable to all reporting entities. This disclosure requires the movements in cash and distinguishes between cash flows from business and other areas of business. Prior to 2010, the disclosure was known as a **Cash Flow Statement**.

This report has been included for all compliance reports for all entities but will print only when **DB.#EntityDetails.ReportingExtraDetails.CashFlowReport** = "**Yes**". It will be titled **Statement of Cash Flows** for reporting and large non-reporting entities and **Cash Flow Statement** for all other entities.

There are no mandatory descriptions for items within operating or other appropriate classifications of cash flows. The accounting standard suggests that most profit-seeking entities would classify cash flows as being operating, investing and financing.

The master format provided includes these three broad categories, and the items within these categories are described using relevant wording to suit most situations. These descriptions can be easily altered if required.

Additionally, it is up to the person who prepares the **Statement of Cash Flows** to determine which categories these items shall be disclosed in.

This report can be produced using the general ledger cash values or by entering manual values to the Database Map. For correct production using values from the general ledger, all transactions must be entered as a **Cash transaction type**.

Manual values from the **DB.CashFlow** will be used if **DB.#EntityDetails.ReportingExtraDetails.CashFlowDatabase** = "**Yes**". Relevant amounts and their associated descriptions will need to be entered.

Additional disclosure is required by way of note in **Notes to the Financial Statements - Cash Flow Information**, which discloses the **Reconciliation of Cash**. This information can be obtained from the general ledger using automatic cash transaction balances or by entering the relevant data to **DB.CashFlow**. Both methods will require the completion of **DB.Notes.CashFlowReconciliation** for complete disclosure of this note.

Related topics

Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report

Statement of cash flows

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Statement of significant accounting policies

Accountants Enterprise in Australia only

Revisions have been made to the text for the **Statement of Significant Accounting Policies**. You will need to review the text to ensure that it is suitable for each specific scenario in your practice.

The "Accounting Policies Note 1 reference table" on page 52 lists the relevant formats created for the **Accounting Policy Note 1** and will illustrate the condition(s) under which they will print.

All format names are prefixed with **Accounting Policy Note 1**.

Where a particular accounting policy note requires the text to be edited, simply transfer the relevant format to the client / practice level and make the amendments.

For a dormant company, only **Special Purpose**, **PPE Non Reporting** and **Additional Policy** will print using the same conditions as above.

For a non-trading trustee company, a special format **Accounting Policy Note 1 Special Purpose – Trustee Company** will be used.

Superannuation Fund requires very different disclosure compare to that of other entities. See "Notes to the financial statements" on page 56.

Additional policy

Multiple additional accounting policies can be entered with Title and Description in **DB.Notes.Note1.AdditionalAccountingPolicy.** This accounting policy note 1 will print as the last accounting policy note before the printing of **Event** after the **Balance Sheet Date**.

Change in accounting policy

Change in accounting policy note will print if data has been entered in **DB.Notes.ChangeinAccountingPolicy.**

This accounting policy note shows the changed values with the previous value, adjustment and revised value for each of the present and comparative years. Data from the beginning of the earliest comparative period is collected in **DB.Notes.ChangeInAccountingPolicy.ChangeGeneral.BeginningEarliestComparative**.

Comparative figures

The comparative figures accounting policy note will print automatically for all reporting entities and large non-reporting companies.

Critical accounting estimates and judgments

The critical accounting estimates and judgments accounting policy note will print for all reporting entities and large non-reporting companies if the details of assumptions

or estimates has been completed in **DB.Notes.Note1.KeyAccountingAssumptions** or **DB.Notes.Note1.KeyAccountingEstimates**.

Events after the balance sheet date

The date on which the financial report was authorised for issue is now required to be stated for all entities. This is to be printed for Superannuation Funds at all times but is required for other entities only when AASB 110: Events after Balance Sheet Date Note is applicable.

DB.Notes.Note1.Miscellaneous.AuthorisedForIssueDate will need to be filled in with the date (in dd/mm/ccyy format) the financial report was authorised for issue by those responsible for governance.

Financial instruments

Different standard paragraphs will be printed in these section depending on the values entered in **DB.Notes.FinancialInstruments.OtherInformation.**

Going concern

For Trusts, additional standard text regarding unsecured loan from a related party will be printed if details have been filled in regarding the related party in **DB.Notes.Note1.SubordinationAgreement**.

For all entities, any additional details to be disclosed can be entered in **DB.Notes.GoingConcern** and will be printed after the standard paragraphs.

Income tax

Additional details entered in **DB.Notes.IncomeTax** will be printed after the standard paragraphs.

Intangibles

Goodwill, Research and development, Patents and trademarks will automatically print in the Accounting Policy Note 1 Intangibles. Additional Intangible disclosure can be entered in **DB.Note.Note1.Intangible** and will be displayed at the end of the note.

Inventories

Additional text entered into **DB.Notes.Notes1.Inventories.FurtherInventoryPolicyNote** will print at the end of the first section.

Investments

Additional details can be entered into **DB.Notes.Note1.Investments.InvestmentsAdditional** memo field.

Investments in associates

Additional details can be entered into the
DB.Notes.Notes1.InvestmentInAssociates.InvestmentInAssociatesAdditional
memo field.

New accounting standards

If any new or revised accounting standards are adopted, details should be entered
into **DB.Notes.AccountingStandards.AASBStandardsMandatory** for each standard
to be included in this accounting note.

Property plant and equipment

For all reporting entities, the Depreciation section will be printed when there is
outstanding balances on depreciation (e.g., **CM.Notes.PPE.P&E.Depreciation<>0).**

If the depreciation rates and / or useful life for each class of depreciable asset are
applicable; details should be entered in **DB.Notes.Note1.Depreciation** for each class
of asset to be appended to this section.

Note: Associations and non-reporting entities have separate Plant and Equipment
Accounting Policy Note 1 text.

Revenue

Details of the revenue policy note for each extra revenue type can be entered in
DB.Notes.Note1.ExtraRevenuePolicy for disclosure in the Revenue section.

Trade and Other Payables

For company entities, the title "Trade and Other Payables" will print. For an
association entity, the title "Accounts Payable and Other Payables" will print.

Trade and Other Receivables

For company entities, the title "Trade and Other Receivables" will print. For an
association entity, the title "Accounts Receivable and Other Receivables" will print.

Related topics

Accounting Policies Note 1 reference table
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report

Statement of significant accounting policies

Accounting Policies Note 1 reference table

Accountants Enterprise in Australia only

Entities	Format	Print conditions for Accounting Policies Note 1
All Reporting	General Purpose	DB.#EntityDetails.ClientDetails.EntityType="Reporting"
All Non-Reporting	Special Purpose	DB.#EntityDetails.ClientDetails.EntityType="Non Reporting"
All Reporting	Special Purpose	DB.#EntityDetails.ClientDetails.CoverPageLiabilityLimitationStatement="Yes"
All Reporting and Large Non-Reporting	Going Concern	OR(CM.BalanceSheet.Equity>0, LEN(DB.Notes.GoingConcern.Details)>0)
All Company Reporting, Large Non-Reporting and Association Non-Reporting	Income Tax	OR(CM.IncomeStatement.TaxExpense<>0, LY(CM.IncomeStatement.TaxExpense)<>0)

Entities	Format	Print conditions for Accounting Policies Note 1
All Reporting and Large Non-Reporting	Inventories (Including Land for Sale)	OR(CM.BalanceSheet.Assets.Current.Inventories<>0, LY(CM.BalanceSheet.Assets.Current.Inventories)<>0)
All Reporting and Large Non-Reporting	Property Plant and Equipment	OR(CM.BalanceSheet.Assets.NonCurrent.PPE<>0, LY(CM.BalanceSheet.Assets.NonCurrent.PPE)<>0)
All Non-Reporting	PPE Non-Reporting	OR(CM.BalanceSheet.Assets.NonCurrent.PPE<>0, LY(CM.BalanceSheet.Assets.NonCurrent.PPE)<>0)
All Reporting and Large Non-Reporting	Investment Property	OR(CM.Notes.InvestmentProperty<>0, LY(CM.Notes.InvestmentProperty)<>0))
ALL	Leases	OR(RECORDCOUNT(DB.Notes.LeaseCommitments.Associates)>0, CM.Notes.AccountingPolicy.Leases<>0, LY(CM.Notes.AccountingPolicy.Leases)<>0)
All Reporting and Large Non-Reporting	Financial Instruments	OR(RECORDCOUNT(DB.Notes.FinancialInstruments.FinancialAssets)>0, RECORDCOUNT(DB.Notes.FinancialInstruments.FinancialLiabilities)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.DerivativeInstruments)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.TreasuryRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.InterestRateRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.ForeignCurrencyRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.LiquidityRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.CreditRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.PriceRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.OtherRisk)>0)
All Company Reporting	Financial Guarantees	AND(DB.#EntityDetails.ClientDetails.Entity="Company", OR(CM.Notes.AccountingPolicy.FinancialGuaranteeContracts<>0, LY(CM.Notes.AccountingPolicy.FinancialGuaranteeContracts)<>0, DB.Notes.FinancialInstruments.OtherInformation.FinancialGuarantees="Yes", LY(DB.Notes.FinancialInstruments.OtherInformation.FinancialGuarantees)="Yes"))
All Reporting and Large Non-Reporting	Impairment of Assets	None
All Reporting and Large Non-Reporting	Investments in Associates	AND(DB.#EntityDetails.ClientDetails.EntityType="Reporting", OR(CM.Notes.InvEqMethod<>0, LY(CM.Notes.InvEqMethod)<>0))
ALL	Investments	=DB.Notes.Note1.Investments.DiscloseInvestments="Yes"
ALL	Intangibles	=OR(CM.BalanceSheet.Assets.NonCurrent.Intangibles<>0, LY(CM.BalanceSheet.Assets.NonCurrent.Intangibles)<>0)
ALL	Foreign Currency Transactions and Balances	=AND(DB.Notes.Note1.ForeignCurrency.Show="Yes", OR(CM.Notes.ForeignCurrency<>0, LY(CM.Notes.ForeignCurrency)<>0))
ALL	Trade and Other Receivables	=OR(CM.BalanceSheet.Assets.Current.TradeAndReceivables<>0), LY(CM.BalanceSheet.Assets.Current.TradeAndReceivables<>0)

Entities	Format	Print conditions for Accounting Policies Note 1
ALL	Employee Benefits	=OR(CM.Notes.Employee<>0, LY(CM.Notes.Employee)<>0, CM.BalanceSheet.Liabilities.Current.TradeAndRPayables.Employee<>0, LY(CM.BalanceSheet.Liabilities.Current.TradeAndPayables.Employee)<>0)
ALL	Provisions	OR(CM.Notes.Provisions<>0, LY(CM.Notes.Provisions)<>0)
All Reporting and Large Non-Reporting	Cash and Cash Equivalents	=OR(CM.BalanceSheet.Assets.Current.CashAndEquivalents<>0, LY(CM.BalanceSheet.Assets.Current.CashAndEquivalents)<>0, CM.BalanceSheet.Assets.Current.Cash<>0, LY(CM.BalanceSheet.Assets.Current.Cash)<>0)
All Reporting and Large Non-Reporting	Revenue	OR(CM.Notes.AccountingPolicy.Revenue<>0, LY(CM.Notes.AccountingPolicy.Revenue)<>0)
ALL	Trade and Other Payables	OR(CM.BalanceSheet.Liabilities.Current.TradeandPayables<>0)
All Reporting and Large Non-Reporting	Borrowing Costs	OR(CM.Notes.Profit.FinanceCosts<>0, LY(CM.Notes.Profit.FinanceCosts)<>0)
All Reporting and Company Large Non-Reporting	GST	OR(CM.BalanceSheet.Assets.Current.TradeAndReceivables.GST<>0, LY(CM.BalanceSheet.Assets.Current.TradeAndReceivables.GST)<>0, CM.BalanceSheet.Liabilities.Current.TradeAndPayables.GST<>0, LY(CM.BalanceSheet.Liabilities.Current.TradeAndPayables.GST)<>0)
All Reporting and Company Large Non-Reporting	Comparative Figures	None
All Reporting and Company Large Non-Reporting	Critical Accounting Estimates and Judgments	OR(RECORDCOUNT(DB.Notes.Note1.KeyAccountingEstimates)>0, RECORDCOUNT(DB.Notes.Note1.KeyAccountingAssumptions)>0)
ALL	Change In Accounting Policy	RECORDCOUNT(DB.Notes.ChangeInAccountingPolicy.ChangeGeneral.ChangedPolicies)>0
All Reporting and Company Large Non-Reporting	New Accounting Standards	RECORDCOUNT(DB.Notes.AccountingStandards.AASBStandardsIssued)>0
ALL	Additional Policy	RECORDCOUNT(DB.Notes.Note1.AdditionalAccountingPolicy)>0
ALL	Events after the Balance Sheet Date	None

Statement of significant accounting policies

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Notes to the financial statements

Accountants Enterprise in Australia only

Within the selected previewed report, the notes will print in the order in which their references are displayed in the set of financial reports.

The following table lists the formats available for all entities (except Superannuation Fund and Non-Trading Trustee Company) and shows the print condition(s) for which the note will print.

All format names are suffixed with "**Note**". Where changes are required to be made, copy the relevant format to the Practice or Client level and amend as necessary.

Note: For entities of the type Non-Reporting Association and Dormant Company have individual print conditions within some of the notes mentioned in the following tables.

Non-trading trustee company

The following notes are only applicable for a Non-Trading Trustee Company:

- **Contingent Assets and Liabilities Non-Trading Trustee Company** (print condition as per Contingent Assets)

- **Trust Liabilities and Right of Indemnity** (will always print the following three formats: Note 01, Note 02, Note 03).

Superannuation Fund requires very different disclosure compared to that of other entities.

Associated companies

Investments in the associated companies must be disclosed under the Accounting Standard AASB 1016. Details can be entered in **DB.Notes.AssociatedCompanyNote.Associate**

Association details

Details can be entered in **DB.Notes.AssociationDetails** for the printing of the association address.

Capital and leasing commitments

Additional information to be disclosed must be entered in **DB.Notes.LeaseCommitments**:

  .**Associates** — capital expenditure and detail

  .**Capital** — capital expenditure

  .**FinanceLeasesHP** — for finance lease and hire purchase

.**Operating** — operating lease.

Details of each lease commitment can be entered into the memo field under each category.

Capital management

Details of all capital managed by the entity must be disclosed when the entity is a reporting entity. Details relating to the capital being managed are to be completed in:

> **DB.Notes.IssuedCapital.CapitalManagement** (for Companies)
>
> **DB.Association.CapitalManagement** (for Associations)
>
> **DB.Notes.CapitalManagement** (Trusts, Partnerships and Superannuation Funds)

where

- .**AdditionalDisclosures** are to be completed with details regarding the capital being managed.

- .**ExternallyImposedCapitalRequirements** should be completed to detail all externally imposed requirements associated with the capital.

Capital Management is an individual Note for Associations and Superannuation Funds. For Companies, it is part of the **Issued Capital Note** but for Trusts and Partnerships, Capital Management it is part of the **Financial Instruments Note**.

Cash and cash equivalents

Additional disclosure should be entered in **DB.Notes.CashAndCashEquivalents.AdditionalDisclosure**.

DB.Notes.FinancialInstumentsProvImpairment.CashAndCashEquivalents can be used to capture movements of provision for impairment including any supporting information associated with all assets classified under this category, i.e., Cash and Cash Equivalents. This will be printed at the bottom of this note.

Cash flow information

If the **Statement of Cash Flows** is to be produced from details in the database instead of the general ledger, reconciliation of cash balances for all accounts in **CM.CashFlow.Cash** will be printed. All non-cash flows profit from ordinary activities should be entered in **DB.Notes.CashFlowReconciliation.NonCashFlow**. All changes in assets and liabilities are to be entered in **DB.Notes.CashFlowReconciliation.ChangeInAssetsLiability**.

Regardless of whether cash flow information is originated from the general ledger or from values manually entered in the Database Map, any non-cash financing and investing activities or credit arrangement should be entered in **DB.Notes.CashFlowReconciliation.Details.FinancingandInvesting** and **DB.Notes.CashFlowReconciliation.Details.CreditArrangements**, respectively, to append to this note.

Change in accounting policy

Details required for this note are to be entered in:

- **DB.Notes.AccountingStandards.AASBStandardsIssued**
- **DB.Notes.FirstTimeAdoptionAIFRS.ChangeGeneral.ChangedPolicies**
- **DB.Notes.FirstTimeAdoptionAIFRS.ChangeDueToAdoptionAASB132AASB139**.

Company details

The client name from **DB.#EntityDetails.ClientDetails** and principal activity from **DB.OtherReports.DirectorsReport.PrincipalActivity** will be printed in this note. Additional information regarding the company is to be entered in **DB.Notes.CompanyDetails**.

Contingent assets and liabilities

Estimates of the potential financial effect of all contingent assets that may become receivable are to be entered in **DB.Notes.ContingentAssets** for disclosure in this note.

For all entities (except non-trading trustee companies) to which this note applies, estimates of the potential financial effect of all contingent liabilities that may become payable, are to be entered in **DB.Notes.ContingentLiabilities** for disclosure in this note.

Contributed unit capital

For Trust entities details of all contributed units capital should be entered in **DB.Notes.ContributedUnitCapital.**

Details entered in **DB.Notes.ContributedEquity.Description** will be appended to the bottom of this note.

Controlled entities

Enter details regarding all controlled entities in **DB.Notes.ControlledEntities** for disclosure in this note.

Dividends

Where additional disclosure for Dividends requires adjustments value, **DB.Notes.Dividends.AdjustmentAdditionalAmount** and **DB.Notes.Dividends.DividendAdditionalMemo** can be entered. If only text is required, enter details in **DB.Notes.Dividends.DividendMemo**.

Economic dependence

Where the operations of the company are dependant on another entity for material amounts of business or support, then appropriate text regarding the name of the other entity and the nature of economic dependence should be entered in **DB.Notes.EconomicDependence.Detail** for disclosure with this note.

Employee benefits

No additional information is required for this note.

Events after the balance sheet date

Details required for completion of this note are broken in to general events and major purchase events.

For general events where disclosure requires descriptions and value then **DB.Notes.EventsAfterBalanceSheetDate.Events.EventDescription** and **DB.Notes.EventsAfterBalanceSheetDate.Events.EventAmount** can be entered. If only text is required, enter details in **DB.Notes.EventsAfterBalanceSheetDate.Events.EventMemo**.

Major purchase events will require **DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent** to be entered.

Financial assets

Additional disclosure of investment activities are to be entered in:

- **DB.Notes.FinancialAsset.CurrentFinancialAssetMemo** or

- **DB.Notes.FinancialAsset.NonCurrentFinancialAssetMemo**.

DB.Notes.FinancialInstumentsProvImpairment.FinancialAssets can be used to capture movements of provision for impairment including any supporting information associated with all assets classified under this category, i.e., Financial Assets. This will be printed at the bottom of this note.

Financial instruments

Current and previous year's details regarding any financial assets and financial liabilities have been combined into one format and one database folder with four different sections:

- **DB.Notes.FinancialInstruments.FinancialAssets**

- **DB.Notes.FinancialInstruments.FinancialLiabilties**

- **DB.Notes.FinancialInstruments.FinancialRisks**

- **DB.Notes.FinancialInstruments.SensitivityAnalysis**.

Enter details regarding any risks or extra disclosure under **DB.Notes.FinancialInstruments**:

.FinancialRisks.DerivativeInstruments

.FinancialRisks.TreasuryRisk

.FinancialRisks.InterestRateRisk

.FinancialRisks.ForeignCurrencyRisk

.FinancialRisks.LiquidityRisk

.FinancialRisks.CreditRisk

.FinancialRisks.PriceRisk

.FinancialRisks.OtherRisk

.FinancialAssets.InterestRateRiskNotes

.FinancialAssets.NetFairValueNotes

.FinancialLiabilities.InterestRateRiskNotes

.FinancialLiabilities.NetFairValueNotes.

Standard text relating to all different memo items will print with this note.

Complete **DB.Notes.FinancialInstruments.OtherComprehensiveIncome** to provide details of the gains or losses recognised in other comprehensive income.

Complete **DB.Notes.FinancialInstruments.PriceRiskSegments** to include a disclosure of investments by industry segment under price risk.

Complete **DB.Notes.FinancialInstruments.TradeAndOtherPayables** to provide additional details for all trade and other payables expected to be paid during the year.

Details with regard to "Capital management" on page 57 will be printed here for all reporting Trusts and Partnerships.

Financial liabilities (borrowings)

The accounts that will show as Borrowings are **CM.Notes.Borrowings.Current** and **CM.Notes.Borrowings.NonCurrent**.

DB.Notes.Borrowings has been provided to show extra information for this note:

- Current.Notes
- NonCurrent.Notes
- .Paragraph1
- .Paragraph2

will print for all entities. Other details will only be printed for reporting entities – which will cater for bank loan settlement, secured liabilities and carrying amounts of assets pledged as security, etc.

Two database entry sections provide for:

- Fair Value, populated from DB.Notes.BorrowingsFairValue and
- Loan facilities disclosures, populated from:
  - DB.Notes.Borrowings.LoanFacilites and
  - DB.Notes.Borrowings.AmountUtilised.

Foreign currency liabilities

Description and amount of all current and non-current foreign currency liabilities payable are to be entered.

For current:

- **DB.Notes.ForeignCurrencyLiabilities.Description** and

- **DB.Notes.ForeignCurrencyLiabilities.CurrentPayables**.

For non-current:

- **DB.Notes.ForeignCurrencyLiabilities.Description** and

- **DB.Notes.ForeignCurrencyLiabilities.NonCurrentPayables**.

Income tax expense

Enter details in **DB.Notes.IncomeTax** for this note and complete
DB.Notes.IncomeTax.OtherTaxInfo.ExtraDisclosure to provide additional
information.

Intangible assets

Impairment disclosures require **DB.Notes.Intangibles.ImpairmentDisclosure** to be
entered for this note.

Inventories

Reporting entities require **DB.Notes.Inventories** to be filled in for each inventory so
that the cost and net realisable value of the inventories are disclosed separately. This
is not required by non-reporting entities as details from
CM.Notes.Inventories.Current are sufficient to meet the disclosure requirement.

Any additional details entered in **DB.Notes.Inventories.AdditionalDisclosure** will
also be printed at the bottom of this note.

Investment property

DB.Notes.InvestmentProperty.AdditionalDisclosure will print any extra required
text at the bottom of this note.

Direct operating expenses arising from investment property can be entered in
DB.Notes.InvestmentPropertyExpenses.

Investments using the equity method note

Associate companies details and applicable text should be entered in
DB.Notes.AssociatedCompanyNote.Associate.

Issued capital

Where there are additional disclosures required for the issued capital, including
shares issued during the year, details of share options, etc., details will need to be
entered in **DB.Notes.IssuedCapital**.

Details with regard to "Capital management" on page 57 will be printed here for all
reporting Companies.

Key management personnel compensation

Details should be entered in **DB.Notes.KeyMngmntPersonnelComp**.

Land held for sale

Land Held for Sale is included at the bottom of the **Inventories** note.

Where borrowing cost information, investment revenue and capitalisation rates are required to be disclosed, enter details in **DB.Notes.LandHeldForSale** for disclosure at the bottom of this note:

- .FinanceCosts

- .InvestmentRevenue

- .CapitalisationRate.

Note: For correct presentation of this note these accounts must be sub-coded:
For **MAS: Accounts 726 (Current)** and **845 (Non Current)** as per master chart.
For **Accounts: Accounts 870 (Current)** and **760 (Non Current)**.
Break up of the relevant main code should be as follows:
1 Acquisition costs
2 Development cost capitalised
3 Rates & Taxes
4 Borrowing and holding cost capitalised
5 to -99 Edit description 1..n

Other assets

Additional details can be entered in **DB.Notes.OtherAssets** and **DB.Notes.OtherAssets.NonCurrent** for the completion of this note.

DB.Notes.FinancialInstumentsProvImpairment.OtherAssets can be used to capture movements of provision for impairment including any supporting information associated with all assets classified under this category, i.e., Other Assets. This will be printed at the bottom of this note.

Other liabilities

No additional information is required for this note.

Partners' funds

No additional information is required for this note.

Profit (profit from ordinary activities)

All revenue and expense items that are relevant in explaining the financial performance of the client (except for a dormant company) should be entered in **DB.Notes.SignificantRevEx** for completion of this note.

Property, plant and equipment

Additional disclosure can be provided for reporting entities by completing the details in **DB.Notes.PropertyPlantEquipment.GeneralPPEMemo** to be printed at the end of the note.

Non-reporting entities will print details from **CM.Notes.PlantandEquipment**.

Property, plant and equipment movement

For reporting entities the format **Property Plant Equipment Movement Note** requires the details of each plant and equipment movements to be entered in **DB.Notes.PropertyMovement**. Each name of the plant and equipment should be entered into **.PPE1 .PPE2**, **.PPE3** and **.PPE4.** Additional details can be entered in **DB.Notes.PropertyPlantEquipOther** to be appended to the bottom of this note.

Provisions

Additional details can be entered for provisions in **DB.Notes.Provisions.Heading** and **DB.Notes.Provisions.AdditionalDisclosure** for the completion of this note.

From 2010, employee benefits are included in the Trade and Other Payables note, not in Provisions.

Related party transactions

Where additional disclosure for related party transactions requires adjustment value and descriptions **DB.Notes.RelatedParty.AdditionalDisclosure** and **DB.Notes.RelatedParty.Description** can be entered. If just text is applicable **DB.Notes.RelatedParty.AdditionalDisclosure** can be entered.

Remuneration of auditor(s)

No additional information is required for this note.

Revenue

DB.Notes.Revenue.AdditionalDisclosureMemo has been provided to allow for additional disclosure in this note.

Reserves

Additional memo text items are available for each Reserve category under **DB.Notes.Reserves** for reporting only entities:

- .AssetRealisation
- .AssetRevaluation
- .CapitalProfits
- .ForfeitedShares
- .General

- .InvestmentFluctuation

- .LivestockRevaluation

- .SharePremium

- .StockRevaluation

- .TradingStockRevaluation

- .FinancialAssets

- .Option

- .Hedge

Retained earnings

Use **DB.Notes.RetainedEarnings** to specify adjustments due to the application of the Accounting Standard.

Segment reporting

For additional disclosure for segment reporting, enter text into **DB.Notes.SegmentReporting.Detail** for completion of this note.

Trade and other payables

Additional disclosures for Trade and Other Payables are to be entered to either **DB.Notes.Payable.Current** or **DB.Notes.Payable.NonCurrent** for the completion of this note.

Additional details for current employee benefits are entered at **CM.Notes.Employee.Current**.

Prior to 2010, employee benefits are included in the Provisions note.

Trade and other receivables

Additional details can be entered in **DB.Notes.TradeAndOtherReceivables.AdditionalDisclosure.Current** and **DB.Notes.TradeAndOtherReceivables.AdditionalDisclosure.NonCurrent**.

Other Loan/Director loans disclosure can be entered in **DB.Notes.TradeAndOtherReceivables**:

- **.LoanToDirectorRelatedEntity**, **.LoanToDirectors**, **.LoanDetails** — allow for disclosure of loans to and repaid by directors and director-related entities.

- **.ForeignExchange** and **.ForeignExchangeDetails** — for foreign currency receivables and liabilities not effectively hedged.

- **.Lease and .LeaseDetails** — for reporting entities only to provide details regarding any lease arrangement.

Construction contract information can be entered in **DB.Notes.TradeAndOtherReceivables.ConstructionContracts**.

Collateral pledged disclosures can be entered through
DB.Notes.TradeAndOtherReceivables.CreditRisk.CollateralPledged.

Reconciliation of Trade and other receivables to financial assets classified as trade and other receivables by entering the non-financial asset trade and other receivable items in
DB.Notes.TradeAndOtherReceivables.TradeAndOtherReceivablesNotFinAssets.

DB.Notes.FinancialInstrumentsProvImpairment.TradeAndOtherReceivables can be used to capture movements of provision for impairment including any supporting information associated with all assets classified under this category, i.e., Trade and Other Receivables. This will be printed at the bottom of this note.

Trade and other receivables ageing analysis and impairment disclosures can be entered in
DB.Notes.TradeAndOtherReceivables.TradeAndOtherReceivablesAnalysis.

Tax (tax liabilities)

For the reconciliation of the gross movement, deferred tax assets and liability the following database item must be entered for the completion of this note:

- **DB.Notes.TaxDeferred.DeferredTaxAssets**

- **DB.Notes.TaxDeferred.DeferredTaxLiabilities**

- **DB.Notes.TaxDeferred.Other**.

Trust details

Additional details regarding the trust business address and principal activity should be entered in **DB.OtherReports.TrustDetails** for completion of this note.

Trust liabilities and right of indemnity

Enter relevant details in **DB.Trustee** for disclosure in this note. Different wording will apply for single / multiple directors. See "Directors and partners" on page 16.

Unitholders distributions

Enter relevant details in **DB.Notes.UnitholdersDistributions** for disclosure in this note.

Related topics

Notes reference table
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report

Notes reference table

Accountants Enterprise in Australia only

Entities	Format	Print conditions
Association Reporting only	Association Capital Management	AND(DB.#EntityDetails.ClientDetails.Entity="Association", (OR(LEN(DB.Association.CapitalManagement.AdditionalDisclosures.StrategyDetails) >0, RECORDCOUNT(DB.Association.CapitalManagement.ExternallyImposedCapitalRequirements)>0)))
Association Reporting only	Association Details	DB.#EntityDetails.ClientDetails.Entity="Association"
All Reporting and Large Non-Reporting	Auditors Remuneration	=AND(OR(CM.IncomeStatement.AuditorsRemuneration<>0, LY(CM.IncomeStatement.AuditorsRemuneration)<>0), DB.#EntityDetails.ClientDetails.EntityType="Reporting", DB.#EntityDetails.ReportingExtraDetails.IncomeStatementNatureOrFunction="Nature")

Entities	Format	Print conditions
Trust Only	Beneficiary Funds	=OR(CM.Notes.Funds.CR<>0, CM.Notes.Funds.DR<>0, LY(CM.Notes.Funds.CR)<>0, LY(CM.Notes.Funds.DR)<>0)
All except Dormant Company	Borrowings	OR(CM.Notes.Borrowings.Current.Cash<>0, CM.Notes.Borrowings.Current.Loans<>0, LY(CM.Notes.Borrowings.Current.Cash)<>0, LY(CM.Notes.Borrowings.Current.Loans)<>0) also prints with the following condition met: AND(CM.Notes.Borrowings.Current.Cash=0, LY(CM.Notes.Borrowings.Current.Cash)=0, OR(CM.Notes.Borrowings.Current.Loans)=0, LY(CM.Notes.Borrowings.Current.Loans)=0, OR(CM.Notes.Borrowings.NonCurrent<>0, LY(CM.Notes.Borrowings.NonCurrent)<>0))
All	Capital and Leasing Commitments	OR(DB.Notes.LeaseCommitments.Operating.NotLaterThan1Yr<>0, LY(DB.Notes.LeaseCommitments.Operating.NotLaterThan1Yr)<>0, DB.Notes.LeaseCommitments.Operating.LaterThan1YrNotLaterThan5Yrs<>0, LY(DB.Notes.LeaseCommitments.Operating.LaterThan1YrNotLaterThan5Yrs)<>0, DB.Notes.LeaseCommitments.Operating.LaterThan5Yrs<>0, LY(DB.Notes.LeaseCommitments.Operating.LaterThan5Yrs)<>0, DB.Notes.LeaseCommitments.FinanceLeasesHP.NotLaterThan1Yr<>0, LY(DB.Notes.LeaseCommitments.FinanceLeasesHP.NotLaterThan1Yr)<>0, DB.Notes.LeaseCommitments.FinanceLeasesHP.LaterThan1YrNotLaterThan5Yrs<>0, LY(DB.Notes.LeaseCommitments.FinanceLeasesHP.LaterThan1YrNotLaterThan5Yrs)<>0, DB.Notes.LeaseCommitments.FinanceLeasesHP.LaterThan5Yrs<>0, LY(DB.Notes.LeaseCommitments.FinanceLeasesHP.LaterThan5Yrs)<>0, DB.Notes.LeaseCommitments.FinanceLeasesHP.FutureFinanceCharges<>0, LY(DB.Notes.LeaseCommitments.FinanceLeasesHP.FutureFinanceCharges)<>0, DB.Notes.LeaseCommitments.Capital.CapExpPlantPurchases<>0, LY(DB.Notes.LeaseCommitments.Capital.CapExpPlantPurchases)<>0, DB.Notes.LeaseCommitments.Capital.CapExpProjects<>0, LY(DB.Notes.LeaseCommitments.Capital.CapExpProjects)<>0, DB.Notes.LeaseCommitments.Capital.CapExpGroupShareJV<>0, LY(DB.Notes.LeaseCommitments.Capital.CapExpGroupShareJV)<>0, DB.Notes.LeaseCommitments.Capital.NotLaterThan1Yr<>0, LY(DB.Notes.LeaseCommitments.Capital.NotLaterThan1Yr)<>0, DB.Notes.LeaseCommitments.Capital.LaterThan1YrNotLaterThan5Yrs<>0, LY(DB.Notes.LeaseCommitments.Capital.LaterThan1YrNotLaterThan5Yrs)<>0, DB.Notes.LeaseCommitments.Capital.LaterThan5Yrs<>0, LY(DB.Notes.LeaseCommitments.Capital.LaterThan5Yrs)<>0, RECORDCOUNT(DB.Notes.LeaseCommitments.Associates)>0)
All Reporting	Capital Management	DB.#EntityDetails.ClientDetails.EntityType="Reporting"

Entities	Format	Print conditions
All Reporting, Large Non-Reporting and Association Non-Reporting	Cash and Cash Equivalents	=OR(CM.Notes.CashAndEquivalents<>0, LY(CM.Notes.CashAndEquivalents)<>0, CM.Notes.Cash<>0, LY(CM.Notes.Cash)<>0)
All	Cash Flow Information	AND(DB.#EntityDetails.ReportingExtraDetails.CashFlowReport="Yes", DB.#EntityDetails.ReportingExtraDetails.CashFlowDatabase="No")
All	Cash Flow Information (Database)	AND(DB.#EntityDetails.ReportingExtraDetails.CashFlowReport="Yes", DB.#EntityDetails.ReportingExtraDetails.CashFlowDatabase="Yes")
Reporting Company	Company Details	DB.#EntityDetails.ClientDetails.Entity="Company"
All	Contingent Liabilities and Contingent Assets	OR(RECORDCOUNT(DB.Notes.ContingentLiabilities)>0, RECORDCOUNT(DB.Notes.ContingentAssets)>0)
Trust/Unit Trust	Contributed Unit Capital	AND(DB.#EntityDetails.ClientDetails.Entity="Unit Trust", OR(RECORDCOUNT(DB.Notes.ContributedUnitCapital)>0, Len(DB.Notes.ContributedEquity.Description)>0))
All Reporting (except Partnership)	Controlled Entities	OR(LEN(DB.Notes.ControlledEntities.Subsidary)>0, LEN(DB.Notes.ControlledEntities.CountryIncorporated)>0, DB.Notes.ControlledEntities.PercentageOwned<>0)
Company (except Dormant) and Trust	Dividends	OR(CM.Notes.Dividends<>0, LY(CM.Notes.Dividends)<>0)
Large Company only	Economic Dependence	LEN(DB.Notes.EconomicDependence.Detail)>0
All Non-Reporting	Employee Benefits	OR(CM.Notes.Employee.Current<>0, LY(CM.Notes.Employee.Current)<>0) also prints with the following condition met: AND(CM.Notes.Employee.Current=0, LY(CM.Notes.Employee.Current)=0, OR(CM.Notes.Employee.NonCurrent<>0, LY(CM.Notes.Employee.NonCurrent)<>0))

Notes to the financial statements

Entities	Format	Print conditions
All Reporting and Large Non-Reporting	Events After Balance Sheet Date	OR(RECORDCOUNT(DB.Notes.EventsAfterBalanceSheetDate.Events)>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.PurchaseConsideration<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.CashConsideration<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.EquityIssuedConsideration<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.FairValueOfAssetsAcquired<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.Goodwill<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.AssetLiabilityCash<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.AssetLiabilityReceivables<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.AssetLiabilityInventories<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.AssetLiabilityPPE<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.AssetLiabilityPayables<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.PurchaseConsiderationCash<>0, DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.CashCashEquivalentsAcquired, LEN(DB.Notes.EventsAfterBalanceSheetDate.MajorPurchaseEvent.PurchaseMemo)>0)
All	Financial Assets	OR(CM.Notes.FinancialAssets.Current<>0, LY(CM.Notes.FinancialAssets.Current)<>0) also prints with the following condition met: AND(OR(CM.Notes.FinancialAssets.NonCurrent<>0, LY(CM.Notes.FinancialAssets.NonCurrent)<>0), CM.Notes.FinancialAssets.Current=0, LY(CM.Notes.FinancialAssets.Current)=0)
All Reporting and Large Non-Reporting	Financial Instruments	OR(RECORDCOUNT(DB.Notes.FinancialInstruments.FinancialAssets)>0, RECORDCOUNT(DB.Notes.FinancialInstruments.FinancialLiabilities)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.DerivativeInstruments)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.TreasuryRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.InterestRateRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.ForeignCurrencyRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.LiquidityRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.CreditRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.PriceRisk)>0, LEN(DB.Notes.FinancialInstruments.FinancialRisks.OtherRisk)>0)
All	Financial Liabilities	=OR(LEN(DB.Notes.FinancialInstruments.OtherFinancialLiabilities.OtherCurrentLiabilities.LiabilityName)<>0, LEN(DB.Notes.FinancialInstruments.OtherFinancialLiabilities.OtherFinancialLiabilityDisclosure.OtherFinancialLiabilityDisclosure)<>0, LEN(DB.Notes.FinancialInstruments.OtherFinancialLiabilities.OtherNonCurrentLiabilities.LiabilityName)<>0)

Entities	Format	Print conditions
All Reporting and Large Non-Reporting	Foreign Currency Liabilities Note Payables	=OR(DB.Notes.ForeignCurrencyLiabilities.CurrentPayables<>0, LY(DB.Notes.ForeignCurrencyLiabilities.CurrentPayables)<>0) also prints with the following condition met: AND(DB.Notes.ForeignCurrencyLiabilities.CurrentPayables=0, LY(DB.Notes.ForeignCurrencyLiabilities.CurrentPayables)=0, OR(DB.Notes.ForeignCurrencyLiabilities.NonCurrentPayables<>0, LY(DB.Notes.ForeignCurrencyLiabilities.NonCurrentPayables)<>0))
All Reporting and Large Non-Reporting	Income Tax Expenses	OR(CM.Notes.IncomeTax<>0, LY(CM.Notes.IncomeTax)<>0)
All Reporting and Large Non-Reporting	Income Tax Expense OCI	RECORDCOUNT(DB.Notes.IncomeTax.OCI.Items)>0
All	Intangible Assets	OR(CM.Notes.Intangibles<>0, LY(CM.Notes.Intangibles)<>0)
All	Inventories (including Land Held for Sale)	OR(CM.Notes.Inventories.Current<>0, LY(CM.Notes.Inventories.Current)<>0, CM.Notes.LandHeldForSale.Current<>0, LY(CM.Notes.LandHeldForSale.Current)<>0) also prints with the following condition met: AND(CM.Notes.Inventories.Current=0, LY(CM.Notes.Inventories.Current)=0, CM.Notes.LandHeldForSale.Current=0, LY(CM.Notes.LandHeldForSale.Current)=0, OR(CM.Notes.Inventories.NonCurrent<>0, LY(CM.Notes.Inventories.NonCurrent)<>0, CM.Notes.LandHeldForSale.NonCurrent<>0, LY(CM.Notes.LandHeldForSale.NonCurrent)<>0))
All Reporting	Investment Property	OR(CM.Notes.InvestmentProperty<>0, LY(CM.Notes.InvestmentProperty)<>0)
All Reporting and Company Large Non-Reporting	Investments Using the Equity Method (including Associated Companies)	OR(CM.Notes.InvEqMethod<>0, LY(CM.Notes.InvEqMethod)<>0, CM.Notes.Associates<>0, LY(CM.Notes.Associates)<>0)
Company only	Issued Capital	OR(CM.Notes.IssuedCapital<>0, LY(CM.Notes.IssuedCapital)<>0)

Entities	Format	Print conditions
Reporting Company	Key Management Personnel	AND(DB.#EntityDetails.ClientDetails.EntityType="Reporting", OR(RECORDCOUNT(DB.Notes.KeyMngmntPersonnelComp.OtherLongTermBenefits)> 0, RECORDCOUNT(DB.Notes.KeyMngmntPersonnelComp.PostEmploymentBenefits)>0, RECORDCOUNT(DB.Notes.KeyMngmntPersonnelComp.ShareBasedPayments)>0, RECORDCOUNT(DB.Notes.KeyMngmntPersonnelComp.ShortTermEmployeeBenefits) >0, RECORDCOUNT(DB.Notes.KeyMngmntPersonnelComp.TerminationBenefits)>0, RECORDCOUNT(DB.Notes.KeyMngmntPersonnelComp.AdditionalDisclosure)>0))
Trust and P'ship Reporting only	Net Assets Attributable Note	None
All	Other Assets	OR(CM.Notes.OtherAssets.Current<>0, LY(CM.Notes.OtherAssets.Current)<>0) also prints with the following condition met: AND(CM.Notes.OtherAssets.Current=0, LY(CM.Notes.OtherAssets.Current)=0, OR(CM.Notes.OtherAssets.NonCurrent<>0, LY(CM.Notes.OtherAssets.NonCurrent)<>0))
All	Other Liabilities	OR(CM.Notes.OtherLiabilities.Current<>0, LY(CM.Notes.OtherLiabilities.Current)<>0) also prints with the following condition met: =AND(CM.Notes.OtherLiabilities.Current=0, LY(CM.Notes.OtherLiabilities.Current)=0, OR(CM.Notes.OtherLiabilities.NonCurrent<>0, LY(CM.Notes.OtherLiabilities.NonCurrent)))
Partnership only	Partner Funds	AND(OR(CM.Notes.Funds.CR<>0, CM.Notes.Funds.DR<>0, LY(CM.Notes.Funds.CR)<>0, LY(CM.Notes.Funds.DR)<>0), DB.#EntityDetails.ClientDetails.Entity="Partnership")
Non-Reporting	Plant Equipment	This format has been superseded and is no longer used by default reports.
All Reporting and Large Non-Reporting	Profit	OR(CM.Notes.Profit<>0, LY(CM.Notes.Profit)<>0)
Dormant Companies	Profit Dormant	DB.#EntityDetails.ClientDetails.DormantCompany="Yes"
All Reporting and Large Non-Reporting	Property Plant Equipment	OR(CM.BalanceSheet.Assets.NonCurrent.PPE<>0, LY(CM.BalanceSheet.Assets.NonCurrent.PPE)<>0)

Entities	Format	Print conditions
All Reporting	Property Plant Equipment Movement	OR(CM.BalanceSheet.Assets.NonCurrent.PPE<>0, LY(CM.BalanceSheet.Assets.NonCurrent.PPE)<>0)
All	Provisions	OR(CM.Notes.Provisions.Current<>0, LY(CM.Notes.Provisions.Current)<>0) also prints with the following condition met: AND(CM.Notes.Provisions.Current=0, LY(CM.Notes.Provisions.Current)=0, OR(CM.Notes.Provisions.NonCurrent<>0, LY(CM.Notes.Provisions.NonCurrent)<>0))
All Reporting	Related Party Transactions	AND(DB.#EntityDetails.ClientDetails.Entity="Reporting", RECORDCOUNT(DB.Notes.RelatedParty)>0)
Association Non-Reporting	Related Party Transactions	AND(DB.#EntityDetails.ClientDetails.Entity="Association", RECORDCOUNT(DB.Notes.RelatedParty)>0)
All Reporting except P'ship	Reserves	OR(CM.Notes.Reserves<>0, LY(CM.Notes.Reserves)<>0)
All Non-Reporting except P'ship	Reserves Non-Reporting	OR(CM.Notes.Reserves<>0, LY(CM.Notes.Reserves)<>0)
All except P'ship	Retained Earnings	OR(CM.Notes.RetEarnings<>0,LY(CM.Notes.RetEarnings)<>0)
All Reporting	Revenue	AND(DB.#EntityDetails.ClientDetails.EntityType="Reporting", OR(CM.Notes.Revenue<>0,LY(CM.Notes.Revenue)<>0))
All Reporting	Segment Reporting	AND(DB.#EntityDetails.ClientDetails.EntityType="Reporting", LEN(DB.Notes.SegmentReporting.Detail)>0)
All	Tax (Tax Liabilities)	OR(CM.Notes.Tax.Asset<>0, LY(CM.Notes.Tax.Asset)<>0) also prints with the following condition met: AND(CM.Notes.Tax.Asset=0, LY(CM.Notes.Tax.Asset)=0, OR(CM.Notes.Tax.Liability.Current<>0, LY(CM.Notes.Tax.Liability.Current)<>0)) also prints with the following condition met: AND(CM.Notes.Tax.Asset=0,LY(CM.Notes.Tax.Asset)=0, CM.Notes.Tax.Liability.Current=0,LY(CM.Notes.Tax.Liability.Current)=0, OR(CM.Notes.Tax.Liability.NonCurrent<>0,LY(CM.Notes.Tax.Liability.NonCurrent)<>0))
All	Trade And Other Payables	OR(CM.Notes.TradeAndOtherPayables.Current<>0, LY(CM.Notes.TradeAndOtherPayables.Current)<>0) also prints with the following condition met: AND(CM.Notes.TradeAndOtherPayables.Current=0, LY(CM.Notes.TradeAndOtherPayables.Current)=0, OR(CM.Notes.TradeAndOtherPayables.NonCurrent<>0, LY(CM.Notes.TradeAndOtherPayables.NonCurrent)<>0))

Entities	Format	Print conditions
All	Trade And Other Receivables	OR(CM.Notes.TradeAndOtherReceivables.Current<>0, LY(CM.Notes.TradeAndOtherReceivables.Current)<>0)
		also prints with the following condition met:
		AND(CM.BalanceSheet.Assets.Current.TradeAndReceivables=0, LY(CM.BalanceSheet.Assets.Current.TradeAndReceivables)=0, OR(CM.BalanceSheet.Assets.NonCurrent.TradeAndReceivables<>0, LY(CM.BalanceSheet.Assets.NonCurrent.TradeAndReceivables)<>0))
Trust Reporting only	Trust Details	OR(Len(DB.OtherReports.TrustDetails.Address)>0, Len(DB.OtherReports.TrustDetails.PrincipalActivities)>0, DB.OtherReports.TrustDetails.EmployeeNumber<>0)
Trust Reporting Only	Unitholders Distributions	=OR(CM.SCE.Dividends<>0, LY(CM.SCE.Dividends)<>0)

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Notes to the financial statements

[Management reports](#)
[Superannuation funds](#)

First time adoption of AIFRS

Accountants Enterprise in Australia only

A new disclosure for **First Time Adoption of AIFRS** was introduced in 2006 and implemented from Reporter Year 2006 onwards for all reporting and large non-reporting entities.

This disclosure will be displayed in the financial report if **DB.#EntityDetails.ClientDetails.FirstTimeAdoptionAIFRS** is changed from the default value of "No" to "Yes". Since each entity only needs to provide this disclosure once, it should be reset to "No" for subsequent years.

Upon first time transition to AIFRS, the entity will disclose the reconciliation of the changes to the equity on the **Balance Sheet** and changes to the **Profit and Loss. Both the** results of the transitions are shown under Note 2: First-time Adoption of Australian Equivalents to International Financial Reporting Standards in the **Notes to the Financial Statements**.

For the correct presentation within **Notes to the Financial Statements**, it is necessary for strict coding of the master chart.

"Appendix A - Summary of Master Chart Categories" on page 136 and "Appendix B - MAS recommended Master Chart of Accounts" on page 146 specifies the account range(s) and the recommended chart name description for the best presentation of the implementation of AIFRS. The MYOB Master Chart of Accounts for Accounts from AE Release Versions 8.15/6.31 onwards is currently up to date with the correct coding.

Related topics

Notes to the reconciliation of equity and of profit and loss
Note numbering reconciliations of equity and reconciliation of profit and loss
Change in accounting policy note
Note numbering in change in accounting policy note
Future impact of Accounting Standards
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet

Notes to the reconciliation of equity and of profit and loss

Accountants Enterprise in Australia only

The implementation of AIFRS has presumed that the general ledger retains the actual values for the current and prior two years. If not, modifications will be necessary at the practice / client level to accommodate these differences.

To assist in the presentation of this note, it is necessary to disclose the reconciliations for the Changes to Equity and Profit and Loss due to the transition.

The details of the transition effects must then be entered in the following new folders under **DB.Notes.FirstTimeAdoptionAIFRS**:

- .TransitionEffectsInEquity.CurrentAssets

- .TransitionEffectsInEquity.NonCurrentAssets

- .TransitionEffectsInEquity.CurrentLiabilities

- .TransitionEffectsInEquity.NonCurrentLiabilities

- .TransitionEffectsInEquity.Equity

- .TransitionEffectsInProfitLossByFunction

- .TransitionEffectsInProfitLossByNature.

All the these Transitions Database folders have the following Database Map fields.

Database Map fields for the Transition Database folders

Database Map field	Description
FinancialEffectDescription	Enter a short description of the effect due to the adoption of AIFRS. Not required if entering a memo item.
FinancialEffectAmount	Enter the change in the value due to the adoption of AIFRS. Not required if entering a memo item.
FinancialEffectMemo	Enter a memo describing the effect due to the adoption of AIFRS. Not required if entering a short description.

Format table created for presenting reconciliations

Format name	Entities
Notes to the Reconciliations	C, T, P
Reconciliation of Equity – YearEnd	C, T, P
Reconciliation of Equity – YearStart	C, T, P
Reconciliation of Equity Notes	C, T, P
Reconciliation of Profit and Loss by Function	C, T, P
Reconciliation of Profit and Loss by Function Database	C, T, P
Reconciliation of Profit and Loss by Nature	C, T, P
Reconciliation of Profit and Loss by Nature Database	C, T, P
Reconciliation of Profit and Loss Notes	C, T, P

Related topics

Note numbering reconciliations of equity and reconciliation of profit and loss
Change in accounting policy note
Note numbering in change in accounting policy note
Future impact of Accounting Standards
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement

Note numbering reconciliations of equity and reconciliation of profit and loss

Accountants Enterprise in Australia only

Note numbering is available (but not compulsory) in the disclosure of reconciliations when a Company, Trust or Partnership undergoes first-time transition to AIFRS. These note numbers are a reference between the line item in the reconciliation and the details in the notes of the effects of the transition.

Any consistent defined note numbering sequence can be implemented.

For example:

(a)(b)(c)

(i) (ii) (iii)

2a, 2b, 2c,

Note numbering for Database Map table items

Database Map tables	Description
DB.Notes.FirstTimeAdoptionAIFRS	
NoteBulletingEquity	Enter the bullet / numbering convention against the respective equity item.

Database Map tables	Description
NoteBulletingProfitAndLoss	Enter the bullet / numbering convention against the respective profit and loss item.

Related topics

Notes to the reconciliation of equity and of profit and loss

Change in accounting policy note

Note numbering in change in accounting policy note

Future impact of Accounting Standards

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Change in accounting policy note

Accountants Enterprise in Australia only

An entity that adopts AIFRS in its entirety must be set as a Reporting entity and has exemptions available under AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards. The impact of adopting these exemptions will be represented in the **Change in Accounting Policy Note**.

The specific exemptions available are related to the standards:

● AASB 132: Financial Instruments: Disclosure and Presentation

● AASB 139: Financial Instruments: Recognition and Measurement.

These standards allow the disclosure of the financial impact on inventory and available-for-sale financial assets.

For the printing of the **Change in Accounting Policy Note** for either of these scenarios, enter details of disclosures in the either of the following Database Map items listed.

Database Map table	Description
DB.Notes.FirstTimeAdoptionAIFRS.ChangeDueToAdoptionAASB132AASB139	
AvailableForSaleRevaluation	Enter the adjustments available for the sale of financial assets due to the adoption of the exemptions.
InventoryRevaluation	Enter the adjustments in inventory due to the adoption of the exemptions.

Alternatively, if AIFRS has not been adopted in its entirety, the changes due to the adoption of the selected policies can still be disclosed in the **Change in Accounting Policy Note.** This can be achieved by entering details to the following Database Map items.

Database Map table	Description
DB.Notes.FirstTimeAdoptionAIFRS.ChangeGeneral	
ChangedPolicies	Enter the name and details of the change in policy.
GeneralRevaluation	Enter the adjustments in financial items due to the change in policy.

In addition, notes to the adjustments due to the adoption of selected AIFRS policies can be entered in the same Database Map tables as for the First-time Adoption of AIFRS. These notes will be subsequently printed in the Reconciliation of Equity, Reconciliation of Profit and Loss formats.

Related topics

[Notes to the reconciliation of equity and of profit and loss](#)

Note numbering in change in accounting policy note

Accountants Enterprise in Australia only

Note numbering is available (but not compulsory) in the **Change in Accounting Policy Note** disclosures when selected AIFRS policies are adopted.

You must match the note number in the **Change in Accounting Policy Note** Database Map tables with the note number specified in **First-time Adoption of AIFRS** Database Map tables.

Formats and associated entities for the Change in Accounting Policy Note

Format name	Entities
Change In Accounting Policy Note General	C, T, P
Change In Accounting Policy Note Adopt Exemptions	C, T, P
Reconciliation of Equity Notes	C, T, P
Reconciliation of Profit and Loss Notes	C, T, P

Related topics

Notes to the reconciliation of equity and of profit and loss

Note numbering reconciliations of equity and reconciliation of profit and loss

Change in accounting policy note

Future impact of Accounting Standards

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Future impact of Accounting Standards

Accountants Enterprise in Australia only

The **Change In Accounting Policy Note AAS Standards** has been created for all reporting entities and large non-reporting entities, with this additional format printing under the **Change in Accounting Policy Note** main heading. This will disclose any Australian Accounting Standards that are issued and / or not yet effective but will impact the entity in the future.

The following Database Map table and fields enables you to:

● toggle the display of this information in the compliance reports

● change the details relating to the standard

● add additional Australian Accounting Standards as they become known.

Database Map field		Description
DB.Notes.AccountingStandards.AASBStandardsIssued		
NewAmendedStandard	Yes / No	Select "Yes" if this item is a new standard / amendment.
AASBAmendment	Text	Set details of the amendment in AASB notation, e.g., "2004-1".
AASBStandardText	Text	Set details of the standard in AASB notation, e.g., "AASB 141: Agriculture".
ApplicableToEntity	Yes/No	Select "Yes" if this item will be applicable to the entity in the future.
NatureOfChangeAndImpact	Text	Set the expected change to the entity in the future as a result of this amendment.
ApplicationDateOfStandard	Text	Set the date the standard / amendment becomes operative.
ApplicationDateForEntity	Text	Set the date the standard / amendment starts to apply to this entity.

Related topics

Notes to the reconciliation of equity and of profit and loss
Note numbering reconciliations of equity and reconciliation of profit and loss
Change in accounting policy note
Note numbering in change in accounting policy note
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report

Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Directors' declaration

Accountants Enterprise in Australia only

Under the provisions of the Corporations Law a company (not incorporated association), non-trading trustee company being for a trust / unit trust is required to furnish a Directors' / Trustees' Declaration.

Standard text in this report will automatically vary for small / large and reporting / non-reporting entities. Wording in this report will also automatically change to cater for single / multiple directors / trustees. All directors / trustees where **DB.OtherReports.Director.AccountsSignatory** = "**Yes**" are required to sign this report with details regarding each director as entered in **DB.OtherReports.Director** or **DB.Trustee.Individual.** See "Directors and partners" on page 16.

The signed date shown on this report will be obtained from **DB.OtherReports.DirectorsDeclaration**.

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Audit report or compilation report

Accountants Enterprise in Australia only

All entities must include either an **Audit Report** or **Compilation Report** with their financial reports. When an **Audit Report** is required to be displayed, set **DB.#EntityDetails.ClientDetails.Audited** = "**Yes**".

Alternatively, when a **Compilation Report** is required to be displayed, set **DB.#EntityDetails.ClientDetails.Audited** = "**No**".

By default, all Superannuation Funds will print with an **Audit Report**, however, the Audit Report can be suppressed for Superannuation reports so a Compilation Report is prepared. To do this set **DB.OtherReports.AuditReport.SupressAuditReport** = "**Yes**".

A compilation report can be included in addition to an audit report if required under APES 315. To do so set **DB.#EntityDetails.ClientDetails.Audited** = "**Yes**" and **DB.OtherReports.CompilationReport.ForceCompilationReport** = "**Yes**". This is not necessary if an audit report is not being produced.

Standard text in this report will automatically vary for small / large and reporting / non-reporting entities. Wording in these reports will change for single / multiple directors and single / multiple partners. A director or partner must sign this report. See "Directors and partners" on page 16.

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Audit report or compilation report

Other reports

Accountants Enterprise in Australia only

Other report types include:

- "Detailed profit and loss statement" (see page 89)

- "Detailed rental statement" (see page 91)

- "Detailed livestock and farm income statement" (see page 93)

- "Statement of financial ratio" (see page 94)

- "5 year trend" (see page 95)

- "Departmental trading statement" (see page 96)

- "Secretarial report" (see page 98)

- "Distribution of income (Trusts)" (see page 99)

- "Trial balance" (see page 101)

- "MYOB ProfitCents report input data" (see page 102).

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Large proprietary companies

Small proprietary companies

Detailed profit and loss statement

Accountants Enterprise in Australia only

Detailed Profit and Loss Statement can optionally be produced with all compliance and management reports for all entities by setting **DB.#EntityDetails.ReportingExtraDetails.DetailedProfitAndLossOptions** = "**Yes**". The presentation of this report in the financial reports can be varied by selecting a different value from the list available for the **DB.#EntityDetails.ReportingExtraDetails.AdditionalProfitandLossStatement** option.

The following presentations are available:

- Detailed Profit and Loss Statement — Compliance Standard allows three Amount Columns (maximum $999,999,999.00) on a portrait page and includes Account Code and Description.

- Detailed Profit and Loss Statement — Management Standard allows four Amount Columns (maximum of $99,999,999.00) on a portrait page and includes the Account Description only.

- Detailed Profit and Loss Statement — Quarterly & 5 Year Trend allows five Amount Columns (maximum of $99,999,999) on a portrait page and includes the Account Description only.

- Detailed Profit and Loss Statement — Periodic allows six Amount Columns (maximum of $99,999,999) on a portrait page and includes the Account Description only. The Page Margins and Font Sizes for this report have been altered to allow the production of 14 Amount Columns (12 Periods + This Year + Last Year) to be printed on a landscape page.

Note: For presentations that include account codes, the account codes will be shown with the account descriptions depending on the **Report Settings**. See "Report settings" on page 15.

This table shows the reports and the **Column Template** recommended to achieve the best presentation for the individual **Detailed Profit and Loss Statement**. It also lists the column templates being used for the selected **DB.#EntityDetails.ReportingExtraDetails.AdditionalProfitandLossStatement**.

#EntityDetails.ReportingExtraDetails. AdditionalProfitandLossStatement	Report	Column template
None	Compliance Standard	#One Year
None	Compliance Standard	#Two Years
None	Compliance Standard	$This Year
None	Compliance Standard	$This Year: Last Year
Ptd:Ytd:Lytd	Compliance Standard	Ptd:Ytd:LYtd
Ptd:PtdBud:Var:Ytd:YtdBud:Var	Management Standard	Ptd:PtdBud:Var:Ytd:YtdBud:Var
Ytd:LYtd:Var	Management Standard	Ytd:LYtd:Var
Ptd:PtdBud:LYPtd:Ytd:YtdBud:Lytd	Management Standard	Ptd:PtdBud:LYPtd:Ytd:YtdBud:LYtd
Ptd:%:Ytd:%	Management Standard	Ptd:Percent:Ytd:Percent
Ytd:%:LYtd:%	Management Standard	Ytd:Percent:LYtd:Percent
Q1:Q2:Q3:Q4:Ytd	Quarterly & 5 Year Trend	Qtr1:Qtr2:Qtr3:Qtr4:Ytd
5 Year Trend	Quarterly & 5 Year Trend	5 Year Trend
12Ptd:Ytd:Lytd	Periodic	12Ptd:Ytd:LYtd

Related topics

Detailed rental statement

Detailed livestock and farm income statement

Statement of financial ratio

5 year trend

Departmental trading statement

Secretarial report

Distribution of income (Trusts)

Trial balance

MYOB ProfitCents report input data

Detailed rental statement

Accountants Enterprise in Australia only

This section describes the detailed rental statement for all entities except Superannuation Fund, which provides a different form of rental statement. See "Detailed rental statements – superannuation fund" on page 128.

The detailed rental statement has been included in all reports and will print whenever **DB.#EntityDetails.ReportingExtraDetails.DetailedRentalStatement<>**"**None**".

Other values available for this option are "**Single**"**,** "**Multiple**" and "**Rental per Column**", which will print a **Single Rental Statement** or **Multiple Rental Statement**, respectively.

Selecting "**Rental per Column**" will print Multiple Rentals across the page.

Any selection will update the contents page with the **Detailed Rental Statement** and page reference number.

For **MAS**, the detail for each rental property name should be entered as a description in sub-code 216-01, 216-02 etc., with the appropriate division attached.

For **Accounts**, the detail for each rental property name should be entered as a division; each expense associated with that rental property should have the appropriate division attached.

Account codes will be shown to the left of the account descriptions depending on the Report Settings selection. See "Report settings" on page 15.

Related topics

Detailed profit and loss statement
Detailed livestock and farm income statement
Statement of financial ratio
5 year trend
Departmental trading statement
Secretarial report
Distribution of income (Trusts)
Trial balance
MYOB ProfitCents report input data
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports

Detailed livestock and farm income statement

Accountants Enterprise in Australia only

The **Detailed Livestock and Farm Income Statement** has been included in all reports and will print whenever **DB.#EntityDetails.ReportingExtraDetails.DetailedLivestockStatement<>"None"**. Other values available for this option are "**Single**" and "**Multiple**".

If "**Single**" is selected, a summarised **Farm Profit and Loss Statement** will print; else the **Livestock Trading Statement** will be produced and will update the contents page with **Detailed Farm Income Statement** and page reference number.

Account codes will be shown to the left of the account descriptions depending on the **Report Settings** selection. See "Report settings" on page 15.

The reports can print a maximum of six livestock types as defined in **CM.Management.LivestockTrading** for the **Livestock Trading Statement**.

For **MAS**, a description for each livestock type that is required should be entered as a description for the following accounts: 105, 115, 125, 135, 145 and 155. Accounts **109, 119, 129, 139, 149** and **159** should also be opened for the relevant livestock type for the correct presentation of **Gross Profit / Loss from livestock**.

For **Accounts**, a description for each livestock must be entered as a division; the name of each division will be printed as the description for each livestock type.

Related topics

Statement of financial ratio

Accountants Enterprise in Australia only

The **Statement of Financial Ratio** has been included in all reports and will print when **DB.#EntityDetails.ReportingExtraDetails.SupplementaryReport** = "Ratio".

Related topics

[Detailed profit and loss statement](#)
[Detailed rental statement](#)
[Detailed livestock and farm income statement](#)
[5 year trend](#)
[Departmental trading statement](#)
[Secretarial report](#)

5 year trend

Accountants Enterprise in Australia only

The **5 Year Trend** has been included in all reports and will print when
DB.#EntityDetails.ReportingExtraDetails.SupplementaryReport = "**5 Year Trend**".

Related topics

Detailed profit and loss statement

Detailed rental statement

Departmental trading statement

Accountants Enterprise in Australia only

The **Departmental Trading Statement** has been included in all reports and will print when

DB.#EntityDetails.ReportingExtraDetails.DivisionalTradingStatements<>"**None**". Other values available for this option are "**Division per page**" and "**Division per column**". "**Division per page**" will print one division per page and "**Division per column**" will print multiple divisions across the page. Any selection will update the contents page with **Departmental Trading, Profit and Loss Statement** and page reference number.

This report will be titled "**DEPARTMENTAL TRADING, PROFIT AND LOSS STATEMENT**", unless an override value is entered in **DB.#EntityDetails.ReportingExtraDetails.NewReportNameDivisional.**

For **MAS**, a description for each trading division name heading should be entered as a description in sub-code 239-01, 239-02 etc., with the appropriate division attached. If using sub-codes for divisions ensure that the control account division is always blank.

For **Accounts**, a description for each branch and each trading division name should be set up under the relevant master chart group.

Account codes will be shown to the left of the account descriptions if Report Settings is selected. See "Report settings" on page 15.

Related topics

Detailed profit and loss statement

Detailed rental statement

Detailed livestock and farm income statement

Statement of financial ratio

5 year trend

Secretarial report

Distribution of income (Trusts)

Trial balance

MYOB ProfitCents report input data

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Secretarial report

Accountants Enterprise in Australia only

The **Secretarial Report** is available for all entities except Partnerships as an individual report only and has not been included in any set of financial reports. Details will be required to be entered in **DB.OtherReports.SecretarialDetails** for completion of this report.

This section describes the **Secretarial Report** for all entities except Superannuation Fund, which is different from that of other entities. See "Secretarial report – superannuation fund" on page 131.

The Secretarial Report provides details of any Directors meeting and AGM meeting. Additional details will need to be entered in **DB.OtherReports.Director**.

Directors Meeting will only print if **DB.OtherReports.Director.PresentDM** = "**Yes**", listing all directors present at the meeting and details regarding any dividends paid. If dividends have been proposed, i.e., **CM.DirectorsReport.Dividends.Proposed<>0**, associated details will also be disclosed. Wording for this report will change for single / multiple directors.

AGM Meeting will only be printed if **DB.OtherReports.Director.PresentAGM** = "**Yes**", listing all directors present at the meeting.

Related topics

[Detailed profit and loss statement](#)
[Detailed rental statement](#)
[Detailed livestock and farm income statement](#)
[Statement of financial ratio](#)

Distribution of income (Trusts)

Accountants Enterprise in Australia only

The **Distribution of Income** is available for Trust entities as an individual report or included in #Trust and #Trust Non-Compliance all Balance Sheet Notes Reports. This report provides details of the various types of distributions and all details will be required to be entered in

DB.#EntityDetails.ReportingExtraDetails.DistributionOfIncome for completion of this report.

DB.#EntityDetails.ReportingExtraDetails.DistributionOfIncome allows for the change of wording for minute or resolution. **DB.OtherReports.DistributionOfIncome** caters for the inclusions of names, percentages, and various types of distributions. For example, net taxable income, capital gains, interest and investments.

The **Distribution of Income report** will print at the end of the reports for #Trust and #Trust Non-Compliance all Balance Sheet Notes. It has no page number since it does not form part of a set of financial statements, but can be included in the Contents Page by adding the wording Distribution of Income in **DB.#EntityDetails.ReportingExtraDetails.ExternalReportAttachment** 1 or 2.

Note: There has been no change made to the existing Secretarial Reports which automatically include the Distribution of Income in the Directors Minute.

Related topics

Detailed profit and loss statement

Detailed rental statement

Detailed livestock and farm income statement

Statement of financial ratio

5 year trend

Departmental trading statement

Secretarial report

Trial balance

MYOB ProfitCents report input data

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

Trial balance

Accountants Enterprise in Australia only

The Trial Balance is available for all entities as an individual report only and has not been included in any set of financial reports.

Account codes will be shown to the left of the account descriptions if **Reports Settings** is selected. See "Report settings" on page 15.

Manual report settings can be adjusted specifically for the **Trial Balance** by altering the values for the options available in the Database Map table **DB.MiscellaneousReports.TrialBalance**:

● **.StandardLayoutOverride** = "**Yes**" overrides the automatic quantity layout with the standard layout for the trial balance.

● **.ShowAccountCode** = "**Yes**" will display account codes to the left of the account descriptions.

Related topics

MYOB ProfitCents report input data

Accountants Enterprise in Australia only

The **MYOB ProfitCents Report** is available for all entities as an individual report only and has not been included in any set of financial reports.

Additional details must be entered in **DB.MiscellaneousReports.MYOBProfitCents**. Amounts printed on this report can be used as input to the **MYOB ProfitCents** product to generate further analytical data.

Related topics

[Detailed profit and loss statement](#)
[Detailed rental statement](#)
[Detailed livestock and farm income statement](#)
[Statement of financial ratio](#)
[5 year trend](#)
[Departmental trading statement](#)
[Secretarial report](#)

Large proprietary companies

Accountants Enterprise in Australia only

Changes in statutory and legislative requirements may arise throughout the year. Although these sample accounts are correct at the time of printing, it is important to review and add to or alter accounts to meet any change in requirements.

This section provides an overview of the financial reports included in the MYOB Masters for a large proprietary company. It is recommended that you review "Producing financial reports" on page 12for general information that applies to producing financial reports for all entity types.

Financial reports must be thoroughly checked after printing to ensure that correct and full disclosure has been made and that the wording in all reports is appropriate for the client's circumstances.

A set of financial reports **#Company Large** has been provided for both reporting and non-reporting Large Proprietary Companies.

Included in the report **#Company Large** are:

- "Cover page and contents page" (see page 23) (where the cover page is optional)
- "Directors' report" (see page 26)
- "Auditor's independence declaration" (see page 28) (optional)
- "Income statement" (see page 30) or "Statement of comprehensive income" (see page 33)
- "Balance sheet" (see page 35)
- "Statement of changes in equity" (see page 38) (optional)
- "Statement of cash flows" (see page 47) (optional)
- "Statement of significant accounting policies" (see page 49) Note 1
- "First time adoption of AIFRS" (see page 75) (optional)
- "Notes to the financial statements" (see page 56)
- "Directors' declaration" (see page 85)
- "Audit report or compilation report" (see page 86)
- Management reports (optional)
  - "Detailed profit and loss statement" (see page 89)
  - "Detailed rental statement" (see page 91)
  - "Detailed livestock and farm income statement" (see page 93)
  - "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)
  - "Departmental trading statement" (see page 96).

> **Note:** A large company generally requires an audited set of financial reports. All reports will provide different wording for reporting and non-reporting entities where appropriate. Requirements for disclosure for **Notes to Financial Statements** also vary slightly and have been catered for by the Masters reports.

Related topics

Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports
Superannuation funds

Small proprietary companies

Accountants Enterprise in Australia only

Changes in statutory and legislative requirements may arise throughout the year. Financial reports must be thoroughly checked after printing to ensure that correct and full disclosure has been made and that the wording in all reports is appropriate for the client's circumstances.

This section provides an overview of the financial reports included in the MYOB Masters for a small proprietary company. It is recommended that you review **Producing financial reports** on page 12for general information that applies to producing financial reports for all entity types.

The Masters take the view of the implementation standard of **AASB 101: Presentation of Financial Statements.** This presentation has been applied consistently to small reporting and all non-compliance reports, thus allowing the opportunity for the preparation of the financial reports in a format that suits you.

Two sets of financial reports have been provided for Small Proprietary Companies:

● #Company Small (reporting or non-reporting)

● #Company Non-Compliance all Balance Sheet Notes.

Included in the report **#Company Small** are:

● "Cover page and contents page" (see page 23) (where the cover page is optional)

● "Directors' report" (see page 26)

● "Auditor's independence declaration" (see page 28) (optional)

● "Income statement" (see page 30) or "Statement of comprehensive income" (see page 33)

● "Balance sheet" (see page 35)

● "Statement of changes in equity" (see page 38) (optional)

● "Statement of cash flows" (see page 47) (optional)

● "Statement of significant accounting policies" (see page 49) Note 1

● "First time adoption of AIFRS" (see page 75) (optional)

● "Notes to the financial statements" (see page 56)

● "Directors' declaration" (see page 85)

● "Audit report or compilation report" (see page 86)

● Management reports (optional)

   ❍ "Detailed profit and loss statement" (see page 89)

   ❍ "Detailed rental statement" (see page 91)

   ❍ "Detailed livestock and farm income statement" (see page 93)

   ❍ "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)

   ❍ "Departmental trading statement" (see page 96).

#Company Non Compliance all Balance Sheet Notes is based on small non-reporting requirements with the production of a separate note for each **Balance Sheet** category.

Note: All reports will provide different text for reporting and non-reporting entities where appropriate, with word changes for plural and singular where applicable. Disclosure requirements for **Notes to Financial Statements** vary slightly and have been catered for by the Masters reports.

Related topics

Non-reporting small proprietary dormant companies

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Non-reporting small proprietary dormant companies

Accountants Enterprise in Australia only

Dormant companies are classified as small non-reporting entities requiring only minimal disclosure. A report **#Dormant Company** has been provided. This report will print the following:

- "Profit and loss appropriation statement" (see page 31)
- "Balance sheet" (see page 35)
- "Notes to the financial statements" (see page 56) (reduced disclosure)
- "Audit report or compilation report" (see page 86)
- "Detailed profit and loss statement" (see page 89).

Related topics

Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports

[Superannuation funds](#)

Incorporated associations

Accountants Enterprise in Australia only

Changes in statutory and legislative requirements may arise throughout the year. Although these sample accounts are correct at the time of printing, it is important to review and add to or alter accounts to meet any change in requirements.

Associations are set up as a Company entity. **DB.#EntityDetails.ClientDetails** contains different selections applicable for Association i.e., Entity, Type, State of Incorporation.

This section provides an overview of the financial reports included in the MYOB Masters for an incorporated association. It is recommended that you review **Producing financial reports** on page 12for general information that applies to producing financial reports for all entity types.

Financial reports must be thoroughly checked after printing to ensure that correct and full disclosure has been made and that the wording in all reports is appropriate for the client's circumstances.

A set of financial reports **#Associations** has been provided for both reporting and non-reporting Associations.

Included in the report **#Association** are:

- "Cover page and contents page" (see page 23) (where the cover page is optional)
- "Committee's report" (see page 111)
- "Income statement" (see page 30) or "Statement of comprehensive income" (see page 33)
- "Balance sheet" (see page 35)
- "Statement of changes in equity" (see page 38) (optional)
- "Statement of cash flows" (see page 47) (optional)
- "Statement of significant accounting policies" (see page 49) Note 1
- "First time adoption of AIFRS" (see page 75) (optional)
- "Notes to the financial statements" (see page 56)
- "Statement by members of the committee" (see page 111)
- "Audit report or compilation report" (see page 86)
- "Certificate by members of the committee" (see page 111)
- "Income statement" (see page 30)
- "Detailed profit and loss statement" (see page 89) (optional).

With the selection of the **Detailed Profit and Loss Statement** i.e., **DB.#EntityDetails.ReportingExtraDetails.DetailedProfitAndLossOptions** = "**Yes**", the standard **Detailed Profit and Loss Statement – Compliance Standard** will print for Incorporated Associations regardless of the value entered for **DB.#EntityDetails.ReportingExtraDetails.AdditionalProfitAndLossStatement**.

#Association - reporting

#Association Reporting differs from **#Association Non Reporting** in that **Association Income and Expenditure Statement** will print after the **Certificate of Members of the Committee**.

Committee's report

Details must be entered in **DB.Association.OtherReports.CommitteesReport**.

If the association has net profit / loss after income tax, i.e., **CM.ProfitandLoss.Profit.NPAT<>0**, it will be printed as the Operating result for the association.

Details of all committee members must be entered in **DB.Association.OtherReports.CommitteeMembers**.

Every member of the committee will need to sign this report.

Statement by members of the committee

The **Statement by Members of the Committee Report** will need to be signed by the president and treasurer, whose details can be entered in **DB.Association.OtherReports.StateByCommittee.** The date the report is to be signed comes from **DB.Association.OtherReports.CertificateByCommittee.**

Certificate by members of the committee

A maximum of two committee members can be nominated to sign the **Certificate by Members of the Committee Report**. Details of the committee members and the date the certificate is to be signed must be entered in **DB.Association.OtherReports.CertificateByCommittee.**

Related topics

Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements

Incorporated associations

Trusts or unit trusts

Accountants Enterprise in Australia only

Changes in statutory and legislative requirements may arise throughout the year. Although these sample accounts are correct at the time of printing, it is important to review and add to or alter accounts to meet any change in requirements.

This section provides an overview of the financial reports included in the MYOB Masters for a trust or unit trust. It is recommended that you review **Producing financial reports** on page 12 for general information that applies to producing financial reports for all entity types.

Financial reports must be thoroughly checked after printing to ensure that correct and full disclosure has been made and that the wording in all reports is appropriate for the client's circumstances.

Three sets of financial reports have been provided:

● #Non Trading Trustee Company Non Reporting

● #Trust (Reporting and Non-reporting)

● #Trust Non Compliance all Balance Sheet Notes.

Included in the report **#Trust** are:

● "Cover page and contents page" (see page 23) (where the cover page is optional)

● "Income statement" (see page 30) or "Statement of comprehensive income" (see page 33)

● "Balance sheet" (see page 35)

● "Statement of cash flows" (see page 47) (optional)

● "Statement of changes in equity" (see page 38) (optional)

● "Statement of significant accounting policies" (see page 49) Note 1

● "First time adoption of AIFRS" (see page 75) (optional)

● "Notes to the financial statements" (see page 56)

● "Directors' declaration" (see page 85)

● "Audit report or compilation report" (see page 86)

● Management Reports (optional)

  ❍ "Detailed profit and loss statement" (see page 89)

  ❍ "Detailed rental statement" (see page 91)

  ❍ "Detailed livestock and farm income statement" (see page 93)

  ❍ "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)

  ❍ "Departmental trading statement" (see page 96)

  ❍ "Distribution of income (Trusts)" (see page 99) (optional).

#Trust Non Compliance all Balance Sheet Notes is based on Trust non-reporting requirements with the production of a separate note for each **Balance Sheet** category.

#Non Trading Trustee Company Non Reporting is based on a small non-reporting report presentation.

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Partnerships and sole traders

Management reports

Superannuation funds

Partnerships and sole traders

Accountants Enterprise in Australia only

Changes in statutory and legislative requirements may arise throughout the year. Although these sample accounts are correct at the time of printing, it is important to review and add to or alter accounts to meet any change in requirements.

This section provides an overview of the financial reports included in the MYOB Masters for a partnership or sole trader. It is recommended that you review **Producing financial reports** on page 12 for general information that applies to producing financial reports for all entity types.

Financial reports must be thoroughly checked after printing to ensure that correct and full disclosure has been made and that the wording in all reports is appropriate for the client's circumstances.

Two sets of financial reports have been provided:

● #Partnership / Sole Trader (Reporting and Non-reporting)

● #Partnership / Sole Trader Non Compliance all Balance Sheet Notes.

Included in the report **#Partnership / Sole Trader** are:

● "Cover page and contents page" (see page 23) (where the cover page is optional)

● "Income statement" (see page 30) or "Statement of comprehensive income" (see page 33)

● "Balance sheet" (see page 35)

● "Statement of cash flows" (see page 47) (optional)

● "Statement of changes in equity" (see page 38) (optional)

● "Statement of significant accounting policies" (see page 49) Note 1

● "First time adoption of AIFRS" (see page 75) (optional)

● "Notes to the financial statements" (see page 56)

● "Partners' or proprietor's declaration" (see page 116)

● "Audit report or compilation report" (see page 86)

● Management reports (optional)

  ○ "Detailed profit and loss statement" (see page 89)

  ○ "Detailed rental statement" (see page 91)

  ○ "Detailed livestock and farm income statement" (see page 93)

  ○ "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)

  ○ "Departmental trading statement" (see page 96).

#Partnership / Sole Trader Non Compliance all Balance Sheet Notes are based on partnership/sole trader non-reporting requirements with the production of a separate note for each **Balance Sheet** category.

Related topics

Partners' or proprietor's declaration

Accountants Enterprise in Australia only

The **Partners' or Proprietor's Declaration** is similar to the Directors' Declaration with partners (for partnerships) and proprietor (for sole trader) treated in a similar manner to that of directors. See "Directors and partners" on page 16.

Details of each partner or the proprietor should be entered in **DB.OtherReports.PartnerOrPrincipal**. Any partner or the proprietor who needs to sign this declaration should set **DB.OtherReports.PartnerOrPrincipal.AccountsSignatory** = "**Yes**". The date on which this report is to be signed should be entered in **DB.OtherReports.Declaration**.

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Partnerships and sole traders

Management reports

Superannuation funds

Management reports

Accountants Enterprise in Australia only

Three financial reports designed for management purpose are available for all entities except Superannuation Funds:

$Management Non Compliance

Included in the report **$Management Non Compliance** are:

- Management "Cover page and contents page" (see page 23) (where the cover page is optional)
- "Directors' declaration" (see page 85)
- "Detailed profit and loss statement" (see page 89)
- "Profit and loss appropriation statement" (see page 31)
- "Balance sheet" (see page 35)
- "Statement of cash flows" (see page 47) (optional — Database only)
- "Statement of significant accounting policies" (see page 49) Note 1 - Non Reporting
- "Notes to the financial statements" (see page 132) — Non Reporting
- Management reports (optional)
    - "Detailed profit and loss statement" (see page 89)
    - "Detailed rental statement" (see page 91)
    - "Detailed livestock and farm income statement" (see page 93)
    - "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)
    - "Departmental trading statement" (see page 96).

$Management Report

Included in the report **$Management Report** are:

- Management "Cover page and contents page" (see page 23) (where the cover page is optional)
- "Income statement" (see page 30) or "Profit and loss appropriation statement" (see page 31)
- "Balance sheet" (see page 35)
- "Notes to the financial statements" (see page 56)
- "Audit report or compilation report" (see page 86)
- Management reports (optional)
    - "Detailed profit and loss statement" (see page 89)

❍ "Detailed rental statement" (see page 91)

❍ "Detailed livestock and farm income statement" (see page 93)

❍ "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)

❍ "Departmental trading statement" (see page 96).

$Management Report Control and Subaccount Notes

Included in the report **$Management Report Control and Subaccount Notes** are:

● Management "Cover page and contents page" (see page 23) (where the cover page is optional)

● "Detailed profit and loss statement" (see page 89) (Sub-accounted)

● "Profit and loss appropriation statement" (see page 31) (Sub-accounted)

● "Balance sheet" (see page 35) (Sub-accounted)

● "Statement of significant accounting policies" (see page 49) Note 1 and "Notes to the financial statements" (see page 56)

● "Audit report or compilation report" (see page 86)

● Management reports (optional)

❍ "Detailed rental statement" (see page 91)

❍ "Detailed livestock and farm income statement" (see page 93)

❍ "Statement of financial ratio" (see page 94) or "5 year trend" (see page 95)

❍ "Departmental trading statement" (see page 96).

Related topics

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

Management reports

Superannuation funds

Accountants Enterprise in Australia only

Changes in statutory and legislative requirements may arise throughout the year. Although these sample accounts are correct at the time of printing, it is important to review and add to or alter accounts to meet any change in requirements.

This section provides an overview of the financial reports included in the MYOB Masters for defined contributions superannuation funds, both reporting and non-reporting. It is recommended that you review "Producing financial reports" on page 12 for general information that applies to producing financial reports for all entity types.

Financial reports must be thoroughly checked after printing to ensure that correct and full disclosure has been made and that the wording in all reports is appropriate for the client's circumstances.

Where financial reports are to be prepared for the trustee of a superannuation fund, see "Trustees' declaration" on page 125.

For **MAS**, see "Appendix B - MAS recommended Master Chart of Accounts" on page 146 for the coding break up for Superannuation Funds.

For **Accounts**, see "Appendix A - Summary of Master Chart Categories" on page 136 for the coding break up for Superannuation Funds.

A set of financial reports **#Superannuation** has been provided for both reporting and non-reporting Superannuation Funds.

Included in this report are:

- "Cover page and contents page" (see page 23) (where the cover page is optional)
- "Statement of financial position" (see page 37)
- "Operating statement" (see page 122)
- "Statement of cash flows" (see page 47) (optional)
- "Statement of significant accounting policies" (see page 49) — Note 1
- "Notes to the financial statements" (see page 132) — Superannuation Fund
- "Trustees' declaration" (see page 125)
- "Audit report or compilation report" (see page 86)
- "Member information statement" (see page 126).

Related topics

Operating statement
Statement of financial position
Trustees' declaration
Member information statement

Operating statement

Accountants Enterprise in Australia only

The report heading for Operating Statement can be switched to Income Statement if an alternative presentation is preferred.

Changing **DB.#EntityDetails.ReportingExtraDetails.UseOperatingStatement** from its default value of "Yes" to "No" will change the report heading from Operating Statement to Income Statement

Related topics

Statement of financial position

Accountants Enterprise in Australia only

The report heading for Statement of Financial Position can be switched to Balance Sheet if an alternative presentation is preferred.

Changing **DB.#EntityDetails.ReportingExtraDetails.UseStatementOfFinancialPosition** from its default value of "Yes" to "No" will change the report heading from Statement of Financial Position to Balance Sheet.

Related topics

Superannuation funds

Operating statement

Trustees' declaration

Member information statement

Annual fund information statement

Detailed rental statements – superannuation fund

Net rental property income note

Secretarial report – superannuation fund

Notes to the financial statements

Producing financial reports

Directors and partners

Page layouts

Changing default columns on reports

Cover page and contents page

Building blocks of a report

Directors' report

Auditor's independence declaration

Income statement

Statement of comprehensive income

Balance sheet

Statement of financial position

Statement of changes in equity

Statement of cash flows

Statement of significant accounting policies

Notes to the financial statements

First time adoption of AIFRS

Directors' declaration

Audit report or compilation report

Other reports

Large proprietary companies

Small proprietary companies

Incorporated associations

Trusts or unit trusts

Trustees' declaration

Accountants Enterprise in Australia only

Information regarding the directors or trustees must be entered in **DB.OtherReports.DirectorOrTrustee**.

The number of directors or trustees entered will determine whether singular or plural wording is to be used, i.e., plurals will be used when **RecordCount(DB.OtherReports.DirectorOrTrustee) > 1**. Wording will also vary for the trustees depending on whether they are individuals or corporations, i.e., **DB.#EntityDetails.ClientDetails.TrusteeType** = "**Individual**" or "**Corporate**".

All directors or trustees where **DB.OtherReports.DirectorOrTrustee.AccountsSignatory** = "**Yes**" are required to sign this declaration with details regarding each director or trustee as entered in **DB.OtherReports.DirectorOrTrustee** printed. The date on which the declaration is to be signed should be entered in **DB.OtherReports.TrusteeDeclaration**.

Related topics

Superannuation funds
Operating statement
Statement of financial position
Member information statement
Annual fund information statement
Detailed rental statements – superannuation fund
Net rental property income note
Secretarial report – superannuation fund
Notes to the financial statements
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet

Member information statement

Accountants Enterprise in Australia only

Details regarding the account balances for each member are obtained from **CM.MembersInfoStatement**. Additional details must also be entered in **DB.MemberInfoStatement**. For correct disclosure, additional details must be provided for each member in **DB.MemberInfoStatement.Member.WithdrawalBenefitSurchargeDebtAccount** in the same order as their accounts are set up in the general ledger.

Related topics

Annual fund information statement

Accountants Enterprise in Australia only

The **Annual Fund Information Statement Report** is not part of the financial reports. This report will print the names of all directors or trustees of the fund, i.e., **DB.OtherReports.DirectorOrTrustee.Name** and includes details from **DB.AnnualFundInfoStatement**. Part of the **Operating Statement** and **Statement of Financial Position** information is also incorporated within this report.

The **Operating Statement** and **Statement of Financial Position** information is also incorporated to form part of in this report.

Related topics

Detailed rental statements – superannuation fund

Accountants Enterprise in Australia only

Superannuation Funds reporting and non-reporting require different representation of rental properties in **Notes to the Financial Statements**.

This report has not been included in the financial reports for Superannuation Fund. It can only be requested separately.

The **Detailed Rental Statement** will print in the same standard presentation as other Detailed Rental Statements for other entities.

Related topics

Net rental property income note

Accountants Enterprise in Australia only

For correct presentation of this note

For **MAS**, the description for each rental property name detail should be entered as a description in sub code 216-01, 216-02 etc with appropriate division attached.

For **Accounts**, the description for each rental property name detail should be entered as a division; each expense associated with that rental property should have the appropriate division attached.

Real Estate Properties Assets Note

For **MAS**: to correctly present this note, all Rental Property Names and addresses should be entered in the **Client Chart** description for the relevant **Land and Buildings** account from both **MAS** range for the **Property Plant and Equipment** section.

For **Accounts**: to correctly present this note, all Rental Property Names and addresses should be entered in the **Client Chart** description for the relevant **Land and Buildings** account from **Accounts Master Chart** range for the **Property Plant and Equipment** section.

Related topics

Superannuation funds
Operating statement
Statement of financial position
Trustees' declaration
Member information statement
Annual fund information statement
Detailed rental statements – superannuation fund
Secretarial report – superannuation fund
Notes to the financial statements
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies

Secretarial report – superannuation fund

Accountants Enterprise in Australia only

The **Secretarial Report** is available as an individual report only and has not been included in any set of financial reports. Details will be required to be entered in **DB.OtherReports.SecretarialDetails** for completion of this report.

Only **Minutes of Meeting of Directors** is applicable to **Superannuation Funds**, with additional details regarding the directors or trustees to be entered in **DB.OtherReports.DirectorsOrTrustee**. Singular wording applies if **RecordCount(DB.OtherReports.DirectorsOrTrustee) > 1**.

This report will print the names of all directors or trustees of the fund, i.e., **DB.OtherReports.DirectorOrTrustee.Name**. This report will need to be signed but only by the chair person of the meeting, i.e. **DB.OtherReports.DirectorOrTrustee.Chairperson** = "**Yes**".

Related topics

[Superannuation funds](#)
[Operating statement](#)
[Statement of financial position](#)
[Trustees' declaration](#)
[Member information statement](#)
[Annual fund information statement](#)
[Detailed rental statements – superannuation fund](#)
[Net rental property income note](#)
[Notes to the financial statements](#)
[Producing financial reports](#)
[Directors and partners](#)
[Page layouts](#)

Notes to the financial statements

Accountants Enterprise in Australia only

Notes to the financial statements can be for the following entities:

Reporting and non-reporting

Format	Print conditions	Additional disclosure
Accounting Policy Note 1	None	DB.Notes.Note1
Cash Flow Information	AND(DB.#EntityDetails.ReportingExtraDetails.CashFlowReport="Yes", DB.#EntityDetails.ReportingExtraDetails.CashFlowDatabase="No")	DB.Notes.CashFlowReconciliation.Details
Cash Flow Information (Database)	AND(DB.#EntityDetails.ReportingExtraDetails.CashFlowReport="Yes", DB.#EntityDetails.ReportingExtraDetails.CashFlowDatabase="Yes")	DB.Notes.CashFlowReconciliation

Superannuation funds

Format	Print conditions	Additional disclosure
Guaranteed Benefits	None	None
Income Tax Expense	OR(DB.Notes.IncomeTax.OtherTaxInfo.Current<>0, LY(DB.Notes.IncomeTax.OtherTaxInfo.Current)<>0, DB.Notes.IncomeTax.OtherTaxInfo.DeferredTax<>0, LY(DB.Notes.IncomeTax.OtherTaxInfo.DeferredTax)<>0, DB.Notes.IncomeTax.OtherTaxInfo.PrimaFacie<>0, LY(DB.Notes.IncomeTax.OtherTaxInfo.PrimaFacie)<>0)	DB.Notes.IncomeTax
Liability for Accrued Benefits	OR(CM.Notes.MembersFunds<>0, LY(CM.Notes.MembersFunds)<>0)	None
Movement in Net Market Values	OR(CM.Notes.MovtNetMktValue<>0, LY(CM.Notes.MovtNetMktValue)<>0)	None
Other Revenue	OR(CM.IncomeStatement.Revenue.Other.Professional<>0, CM.IncomeStatement.Revenue.Other.Trading<>0, LY(CM.IncomeStatement.Revenue.Other.Professional)<>0, LY(CM.IncomeStatement.Revenue.Other.Trading)<>0)	None
Subsequent Events	RECORDCOUNT(DB.Notes.SubsequentEvents)>0	DB.Notes.SubsequentEvents
Tax Note	OR(CM.Notes.Tax.Asset<>0, LY(CM.Notes.Tax.Asset)<>0, CM.Notes.Tax.Liability.Current<>0, LY(CM.Notes.Tax.Liability.Current)<>0, CM.Notes.Tax.Liability.NonCurrent<>0, LY(CM.Notes.Tax.Liability.NonCurrent)<>0)	None
Vested Benefits	OR(DB.Notes.VestedBenefit.YearEndBenefit<>0,LY(DB.Notes.VestedBenefit.YearEndBenefit)<>0)	DB.Notes.VestedBenefit.YearEndBenefit

Reporting only

Format	Print Conditions	Additional Disclosure
Capital Management	DB.#EntityDetails.ClientDetails.EntityType="Reporting"	DB.Notes.CapitalManagment
Financial Instruments	OR(RECORDCOUNT(DB.Notes.FinancialInstruments.FinancialAssets)>0, RECORDCOUNT(DB.Notes.FinancialInstruments.FinancialLiabilities)>0)	DB.Notes.FinancialAssets and DB.Notes.FinancialLiabilities
Forfeited Benefits	OR(CM.Notes.ForfeitedBenefit<>0, LY(CM.Notes.ForfeitedBenefit)<>0)	None
Funding Arrangements	RECORDCOUNT(DB.Notes.FundingArrangement)>0	DB.Notes.FundingArrangement

Superannuation funds

Format	Print Conditions	Additional Disclosure
General Administration Expenses	OR(CM.Notes.GeneralAdmin<>0, LY(CM.Notes.GeneralAdmin)<>0)	None
Investment Revenue	OR(CM.IncomeStatement.Revenue.Investment.Other<>0, LY(CM.IncomeStatement.Revenue.Investment.Other)<>0)	None
Related Party Transactions	OR(DB.Notes.RelatedParty.Other.EmployerNameAndActive.EmployerActive="Yes", DB.Notes.RelatedParty.Other.EmployerNameAndActive.TrusteeActive="Yes", DB.Notes.RelatedParty.Other.EmployerNameAndActive.OtherRelatedPartyActive="Yes")	DB.Notes.RelatedParty
Segment Reporting	LEN(DB.Notes.SegmentReporting.Detail)>0	DB.Notes.SegmentReporting.Detail

Non-reporting only

Format	Print Conditions	Additional Disclosure
Direct Investment Expenses	OR(CM.IncomeStatement.Expenses.DirectInvestment<>0, LY(CM.IncomeStatement.Expenses.DirectInvestment)<>0)	None
Dividends Received	OR(CM.IncomeStatement.Revenue.Other.Dividend<>0, LY(CM.IncomeStatement.Revenue.Other.Dividend)<>0)	None
Members Fund	OR(CM.Notes.MembersFunds<>0, LY(CM.Notes.MembersFunds)<>0)	None
Net Rental Property Income	OR(CM.IncomeStatement.Revenue.Other.NetRentalProperty<>0, LY(CM.IncomeStatement.Revenue.Other.NetRentalProperty)<>0)	None
Real Estate Properties Assets	OR(CM.Notes.RealEstateAsset<>0,LY(CM.Notes.RealEstateAsset)<>0)	None
Shares & Options & Units	None	None
Trust Distributions Received	OR(CM.IncomeStatement.Revenue.Other.TrustDistribution<>0, LY(CM.IncomeStatement.Revenue.Other.TrustDistribution)<>0)	None

Related topics
Superannuation funds
Operating statement
Statement of financial position
Trustees' declaration

Superannuation funds

Member information statement
Annual fund information statement
Detailed rental statements – superannuation fund
Net rental property income note
Secretarial report – superannuation fund
Producing financial reports
Directors and partners
Page layouts
Changing default columns on reports
Cover page and contents page
Building blocks of a report
Directors' report
Auditor's independence declaration
Income statement
Statement of comprehensive income
Balance sheet
Statement of financial position
Statement of changes in equity
Statement of cash flows
Statement of significant accounting policies
Notes to the financial statements
First time adoption of AIFRS
Directors' declaration
Audit report or compilation report
Other reports
Large proprietary companies
Small proprietary companies
Incorporated associations
Trusts or unit trusts
Partnerships and sole traders
Management reports

Appendices

Accountants Enterprise in Australia only

The tables in the Appendices all use the following key for Entities:

- C — Company (includes Alternate for Accounts)
- T — Trust (includes Alternate for Accounts)
- P — Partnership (includes Alternate for Accounts)
- S — Superannuation.

Appendix A - Summary of Master Chart Categories

Accountants Enterprise in Australia only

MAS Master Chart Summary (all entities)

MAS Master Chart Summary (All Entities)	
Livestock	
Livestock Accounts	100:169
Farm Accounts	170:187
Income	
Equity Method Income	188:189
Professional Income	190:196
Non Trading Income	197:209
Sale of Non Current Assets	210:215
Rental Accounts	216:229
Trading Accounts	
Sales	230:249
Opening Stock	250:259
Closing Stock	260:269
Purchases	270:279
Manufacturing Costs	280:299
Expenses	

MAS Master Chart Summary (All Entities)	
General Expenses	300:479
Appropriations Accounts	
Income Tax Expense (Company)	480:481
Extraordinary items	486:487
Dividends	482:485
Transfer To Reserves	495:495
Transfers From Reserves	496:496
Minority Interest	497
Other Appropriations	488:494 + 499
Retrospective Adjustments	498
Trust Distribution Area	500:500/99
Partnership / Beneficiaries Area	501:549
Superannuation Distribution Area	550:550/99
Members	551:599
Equity	
Issued Capital	600:619
Reserves	620:634
Consolidation Accounts	635:637
Retained Earnings / Accumulated Losses	638:639
Current Assets	
Cash and Equivalents	640:653
Trade and Other Receivables	654:666
Bank Accounts CA/CL	680:689
Trade and Other Receivables CA/CL	690:691
Trade and Other Receivables Loans CA/CL	692:699
Trade and Other Receivables GST CA/CL	890:894
Trade and Other Receivables CA/CL	895:899
Financial Assets (Investments)	667:679

MAS Master Chart Summary (All Entities)	
Inventories	710:729
Other Current Assets	700:709
Non Current Assets	
Property, Plant and Equipment	
Land and Buildings	730:733
Leasehold Property Improvements	736:741
Investment Property	734:735
Plant and Equipment	742:779
Associate Investment Equity Method	780
Financial Assets (Investments)	781:810
Trade and Other Receivables	811:819
Trade and Other Receivables Loans CA/CL	820:839
Inventories	840:849
Intangible Assets	850:859
Tax Assets	860:860
Other Non Current Assets	861:869
Current Liabilities	
Borrowings Cash Bank Accounts CA/CL	680:689
Trade and Other Payables CA/CL	690:691
Trade and Other Payables Loans CA/CL	692:699
Trade and Other Payables Loans	870:873
Borrowings Loans	874:880
Trade and Other Payables	881:885
Borrowings Loans	886:889
Trade and Other Payables GST	890:899
Other Current Liabilities	**910:919**
Provisions	
Tax	904:904

MAS Master Chart Summary (All Entities)	
Employee	903
	905:906
Other	900:901
	907:909
Dividend	902:902
Non Current Liabilities	
Borrowings	924:939
Non Current Trade and Other Payables	920:923
Non Current Trade and Other Payables Loans CA/CL	820:839
Provisions	
Tax	944:944
Employee	945:945
Other	940:943
	946:949
Other Non Current Liabilities	**950:968**
Suspense	969

Accounts Master Chart Summary (All entities except Superannuation)

Accounts Master Chart Summary (All entities except Superannuation)	
Livestock	
Livestock Accounts	1:10
Farm Manufacturing	
Direct Materials	11:31
Direct Labour	32:38
Closing Stock	39:40
Manufacturing Overheads	41:89
Farm Income	259:273
Income	
Equity Method Income	210:212

Accounts Master Chart Summary (All entities except Superannuation)	
Professional and Other Income	213:279
Trading Accounts	
Sales	90:104
Opening Stock	105:110
Closing Stock:	130:139
Purchases	111:129
Manufacturing Costs	140:209
Expenses	
General Expenses	280:494
Non Operating Income and Expenses	**495:517**
Appropriations Accounts	
Income Tax Expense (Company)	518:519
Extraordinary items	520:525
Dividends	535:541
Transfer To Reserves	542:546
Transfers From Reserves	530:534
Minority Interest	526:527
Other Appropriations	547 + 549
Retrospective Adjustments	548
Equity	
Capital Accounts	560:569
Partnership / Beneficiaries Current Accounts	580:609
Reserves	570:576
Minority Interests	577:579
Retained Earnings / Accumulated Losses	528:529
Alternative: Investments	
Company and Trusts	610:649
Partnership	620:649

Accounts Master Chart Summary (All entities except Superannuation)	
Current Assets	
Cash and Equivalents	800:819
Trade and Other Receivables	820:828
Trade and Other Receivables - Loans	829:869
Trade and Other Receivables - GST	892:894
Financial Assets (Standard Chart)	700:719
Inventories	870:891
Other Current Assets	895:899
Non Current Assets	
Property Plant and Equipment	
Land and Buildings	650:655
	658:673
Investment Property	656:657
Plant and Equipment	674:699
Associate Investment Equity Method	739
Financial Assets (Investments)	720:738
Trade and Other Receivables	766:769
Trade and Other Receivables - Loans	770:790
Inventories	760:765
Intangible Assets	740:759
Other Non Current Assets	791:794
Tax Assets	795:795
Current Liabilities	
Borrowings	900:903
Trade and Other Payables	904:916
Borrowings - Loans	917:925
Trade and Other Payables - Loans	926:939
Trade and Other Payables - GST	940:940

Accounts Master Chart Summary (All entities except Superannuation)	
Other Current Liabilities	**941:949**
Provisions	
Tax	955:955
Employee	956:958
Other	950:953
	959:959
Dividend	954:954
Non Current Liabilities	
Borrowings	975:984
Trade and Payables	960:965
Trade and Other Payables - Loans	966:974
Provisions	
Tax	985:985
Employee	986:988
Other	989:993
Other Non Current Liabilities	**994:998**
Suspense	999

Accounts Master Chart Summary (Superannuation only)

Accounts Master Chart Summary (Superannuation only)	
Livestock	1:10
Investment Income	
General Investment Revenue	11:40
Unrealised Changes in Net Market Value	41:50
Realised Changes in Net Market Value	51:60
Direct Investments	61:89
Trading Accounts	90:104
Purchases	111:129
Opening Stock	105:110

Accounts Master Chart Summary (Superannuation only)	
Closing Stock	130:139
Manufacturing Costs	140:209
Other Revenue	210:279
General Administration Expenses	280:494
Non Operating Expenses	495:517
Income Tax Expense (Company)	518:519
Extraordinary items	520:525
Dividends	535:541
Transfer To Reserves	542:546
Transfers From Reserves	530:534
Minority Interest	526:527
Other Appropriations	547 + 549
Retrospective Adjustments	548
Authorised Capital (not used)	550:559
Unallocated Funds	560:569
Reserves	570:576
Minority Interests	577:579
Member Accounts	580:609
Financial Assets	700:719
Current Assets	
Cash and Equivalents	800:819
Trade and Other Receivables	820:828
Trade and Other Receivables - Loans	829:869
Inventories	870:891
Trade and Other Receivables - GST	892:894
Other Current Assets	895:899
Non Current Assets	
Property Plant and Equipment	

Accounts Master Chart Summary (Superannuation only)	
Land and Buildings	650:655
Investment Property	656:657
Other Land, Buildings and Improvements	658:673
Plant and Equipment	674:699
Financial Assets	720:738
Associate Investment Equity Method	739
Intangible Assets	740:759
Inventories	760:765
Trade and Other Receivables	766:769
Trade and Other Receivables - Loans	770:790
Other Non Current Assets	791:794
Tax Assets	795:795
Other Non Current Assets	796:799
Current Liabilities	
Borrowings	900:903
Trade and Other Payables	904:916
Borrowings - Loans	917:925
Trade and Other Payables - Loans	926:939
Trade and Other Payables	940:940
Other Current Liabilities	941:949
Provisions	
Tax	955:955
Employee	956:958
Other	950:953
Other	959:959
Dividend	954:954
Non Current Liabilities	
Trade and Payables	960:965

Accounts Master Chart Summary (Superannuation only)	
Trade and Other Payables - Loans	966:974
Borrowings	975:984
Provisions	
Tax	985:985
Employee	986:988
Other	989:993
Other Non Current Liabilities	994:998
Suspense	999:999

Appendix B - MAS recommended Master Chart of Accounts

Accountants Enterprise in Australia only

The following table details changes recommended based on MYOB Master Chart of Accounts for MAS last updated January 2007.

Master Chart of Accounts for MAS	
188	Share of net profit of Partnership
189	Share of net profit of Associates and / or Joint Ventures
198	**Dividends Revenue**
198 01	Wholly-owned subsidiaries
198 02	Other Corporations
198 20	Associated Companies
198 30	Joint Venture
199	**Interest Revenue**
199 01	Other related parties
199 02	Wholly-owned subsidiaries
199 20	Associated Companies
199 21	Directors
199 22	Other persons
210	Gains / Losses on Disposal on PPE
211	Gains / Losses Disposal on Non Current Invest
212	Gains / Losses on Disposal on Other Assets
213	Asset Realisation Account
214	Impairment of PPE
256	**Opening Land Held for Sale**
256 01	Cost of acquisition
256 02	Development cost capitalised
256 03	Rates & Taxes
256 04	Borrowing and holding costs capitalised
256 05	Description

Master Chart of Accounts for MAS	
259	Opening Construction Contracts & W.I.P.
266	**Closing Land Held for Resale**
266 01	Cost of acquisition
266 02	Development cost capitalised
266 03	Rates & Taxes
266 04	Borrowing and holding costs capitalised
266 05	Description
269	Closing Construction Contracts & W.I.P.
307	**Auditor's Remuneration**
307 01	Auditing / reviewing of the financial report
307 02	Taxation Services
307 03	Other Services
307 05	Auditing / reviewing of subsidiaries
308	**Bad and Doubtful Debts**
308 01	Trade receivables
308 02	Wholly owned subsidiaries
310	**Finance costs**
310 01	External
310 02	Related entities
310 03	Other related parties
310 04	Other
388	Finance and Operating Leasing Charges
388 01	Rental finance lease
388 02	Charges finance lease
388 03	Operating rental lease expense
388 04	Operating rental contingent rentals
388 05	Contingent rentals on finance leases
388 06	Description

Master Chart of Accounts for MAS	
395	Marketing Expense
	Balance Sheet
660	Sundry Receivables
661	Provision for Impairment of Receivables
662	Trade Receivables
663	Provision for Impairment of Receivables
664	Other Receivables
665	Provision for Impairment of Receivables
726	**Land Held for Sale**
726 01	Cost of Acquisition
726 02	Development cost capitalised
726 03	Rates & Taxes
726 04	Borrowing and holding costs capitalised
726 05	Description
729	Construction Contracts & W.I.P.
	Property, Plant and Equipment
730	**Freehold Land**
730 01	Independent valuation at
730 02	Directors' valuation at
731	**Freehold Land**
731 01	Independent valuation at
731 02	Directors' valuation at
732	**Freehold Land**
732 01	Independent valuation at
732 02	Directors' valuation at
733	Other
	Investment Property
734	Investment Property

Master Chart of Accounts for MAS	
734 01	Opening Balance at Beginning of Year
734 02	Fair Value Adjustments
735	Accumulated depreciation
736	**Leasehold Land**
736 01	Independent valuation at
736 02	Directors' valuation at
737	Accumulated depreciation
738	**Property Improvements**
738 01	Independent valuation at
738 02	Directors' valuation at
739	Accumulated depreciation
740	**Buildings**
740 01	Independent valuation at
740 02	Directors' valuation at
741	Accumulated depreciation
760	**Leased Plant and Equipment**
760 01	Capitalised Leased Assets
761	Accumulated Depreciation
779	**Revaluations**
779 01	Property Improvements
779 02	Buildings
779 03	Plant & Equipment
779 04	Motor Vehicles
779 05	Office Furniture & Equipment
779 06	Furniture & Fittings
779 07	Staff Amenities
779 08	Library
779 09	Other

Master Chart of Accounts for MAS	
779 10	Other
779 11	Leased plant and equipment
779 12	Other Assets under Lease
794	**Shares in Associated Companies**
794 01	Associated companies at cost
794 02	Associated companies at fair value
795	**Shares in Listed Companies**
795 01	Listed Companies at cost
795 02	Listed Companies at fair value
796	**Shares in Unlisted Companies**
796 01	Unlisted Companies at cost
796 02	Unlisted Companies at fair value
797	**Shares in Other Companies**
797 01	Other Companies at cost
797 02	Other Companies at fair value
798	**Shares in Subsidiaries**
798 01	Subsidiaries at cost
798 02	Subsidiaries at fair value
799	**Units in Listed Unit Trusts**
799 01	Units in Listed Unit Trusts at cost
799 02	Units in Listed Unit Trusts at fair value
800	**Units in Unlisted Unit Trusts at cost**
800 01	Units in Unlisted Unit Trusts at cost
800 02	Units in Unlisted Unit Trusts at cost
845	**Land Held for Sale**
845 01	Acquisition Costs
845 02	Development Costs
845 03	Rates & Taxes

Master Chart of Accounts for MAS	
845 04	Borrowing and Holding Costs Capitalised
845 05	Description 1
845 06	Description 2
851	**Formation Expenses**
851 01	Balance at the Beginning of Year
851 02	Additions
851 03	Disposals
851 04	Amortisation Charge
852	Accumulated Impairment Losses
853	**Goodwill**
853 01	Balance at the Beginning of Year
853 02	Additions
853 03	Disposals
853 04	Amortisation Charge
854	Accumulated Impairment Losses
855	**Patents & Trademarks**
855 01	Balance at the beginning of year
855 02	Additions
855 03	Disposals
855 04	Amortisation Charge
856	Accumulated Impairment Losses
857	**Goodwill on Consolidation**
857 01	Balance at the beginning of year
857 02	Additions
857 03	Disposals
857 04	Amortisation Charge
858	Accumulated Impairment Losses
860	**Deferred Tax Assets**

Master Chart of Accounts for MAS	
860 01	Provisions
860 02	Impairment of PPE
860 03	Other
872	Current Related Loans
832	Non Current Related Loans
902	**Provision for Dividend**
902 01	Carrying amount at beginning of period
902 02	Additional provisions recognised during the period
902 03	Amounts used
944	**Deferred Tax Liability**
944 01	Tax allowances relating to PP&E
944 02	Revaluation adjustments taken directly to equity
944 03	Fair value gain adjustments
945	**Employee Entitlements**
945 01	Opening Balance at Beginning of Year
945 02	Additional provisions recognised during the year
945 03	Amounts used