

IFRS 2 Share-based Payment

Share-based Payment requires an entity to recognize share-based payment transactions, such as:

- Granted shares,
- Share options, or
- Share appreciation rights.

In its financial statements, including transactions with employees or other parties to be settled in:

- Cash,
- Other assets, or
- Equity instruments of the entity.

Specific requirements are included for equity-settled and cash-settled share-based payment transactions, as well as those where the entity or supplier has a choice of cash or equity instruments.

IFRS 2 was originally issued in February 2004 and first applied to annual periods beginning on or after 1 January 2005.

REFERENCE:

Deloitte. IAS Plus The #1 website for global accounting news.
Staff Editor. January 1, 2022.
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<https://www.iasplus.com/en/standards/ifrs/ifrs2>