



IFRS 8. Operating Segments

Overview

IFRS 8 Operating Segments requires particular classes of entities (essentially those with publicly traded securities) to disclose information about their operating segments, products and services, the geographical areas in which they operate, and their major customers.

Information is based on internal management reports, both in the identification of operating segments and measurement of disclosed segment information.

IFRS 8 was issued in November 2006 and applies to annual periods beginning on or after 1 January 2009.

Reference:
Deloitte, Standards. IFRS 8 Financial Instruments.
December 12, 2013.
Retrieved from: <https://www.iasplus.com/en/standards/ifrs/ifrs8>