

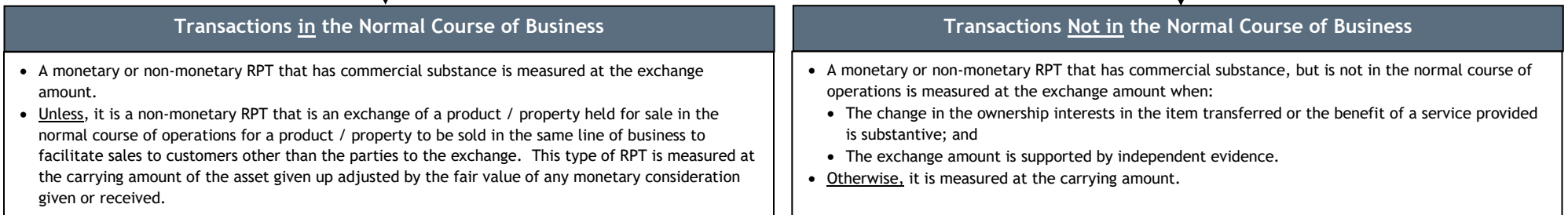
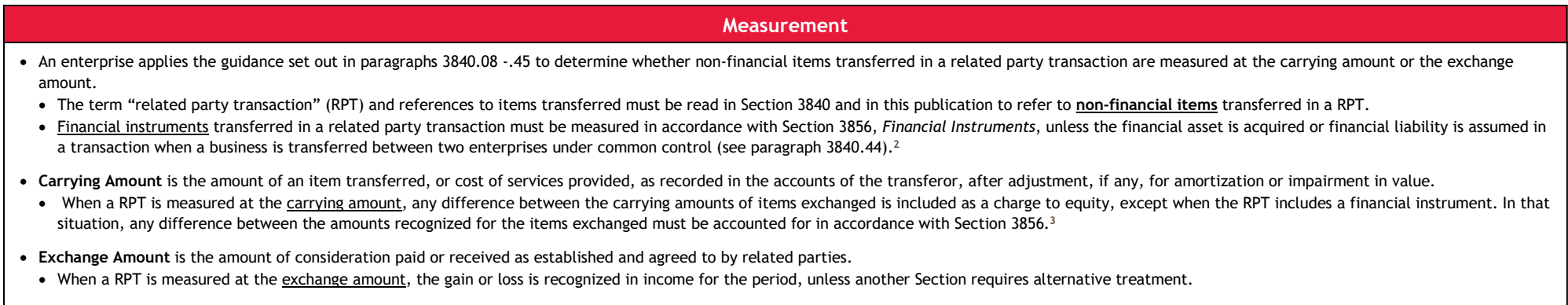
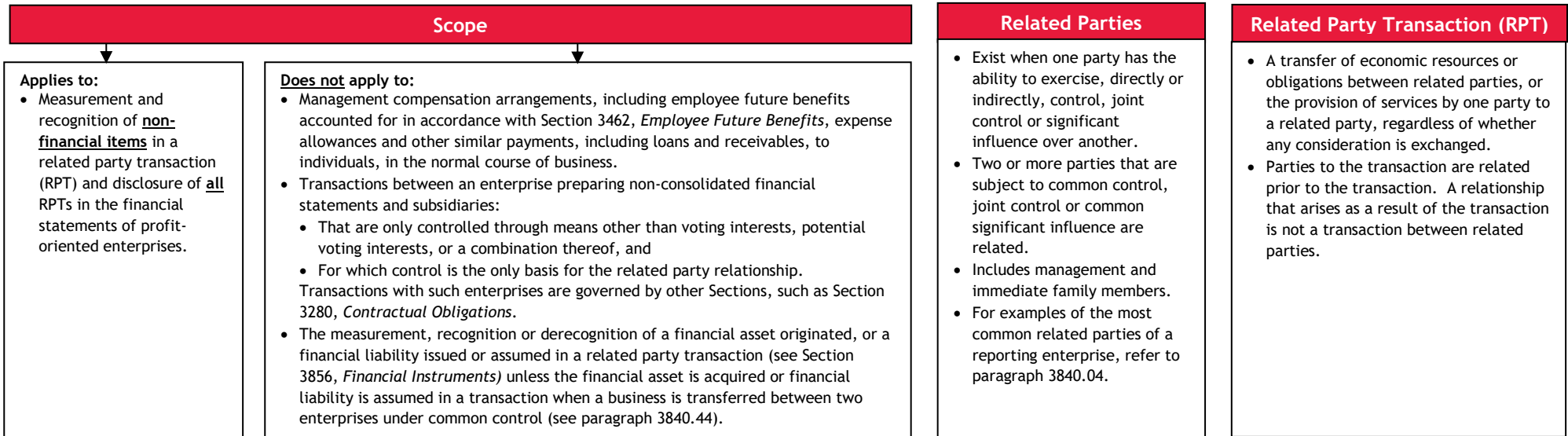
ASPE

At a Glance

Section 3840 - Related Party
Transactions

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Effective Date
Fiscal years beginning on or after January 1, 2011¹



¹ Except as specified in paragraph 3840.61.

² Financial assets acquired or financial liabilities assumed in these transactions shall be measured using the principles in paragraph 3840.44

³ Except for transactions when a business is transferred between two enterprises under common control (see paragraph 3840.44)

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