

# Viewpoint quick reference card



Here are some useful tips on how to use the search in Viewpoint

Apply multiple filters to narrow down the results

The number of results the search has identified

See 10 search results for title and abstract, 20 for title only

Terms a subject matter expert suggests for you

**Filter**

APPLY 3 FILTERS | DEFAULT | CLEAR ALL

Category

Content type [1]

Media type

Source [1]

PwC [1589]

IASB [909]

IASB (SME) [116]

Type of GAAP

Search results: **fair value**

4107 Items | View: 10 | 20

1 Filters Applied: GX

Relevancy
Publication date newest
Revised date newest
Title (a-z)
Title (z-a)

FAQ 5.129.3 – Fair value measurement of an unlisted less than control...

FAQ 5.126.2 – Fair value measurement of liability-classified, cash-settl...

FAQ 5.126.4 – Fair value measurement of equity-classified contingent ...

FAQ 5.126.3 – Fair value measurement of liability-classified, cash-settl... In depth

Fair value hedge accounting Manual of Accounting

Fair value hierarchy In depth

Fair value measurement In depth

Q fair va

**Suggested terms**

- fair value
- fair value disclosure
- fair value estimate
- fair value hedge
- fair value hierarchy

**Suggested guidance**

- 6.4 Hedging fixed-rate instruments
- 7.4 Fair value hedges
- 8.5 Foreign currency fair value hedges
- 4.3.2.1 Fair value option for hybrid instruments

Guidance suggested by a subject matter expert

Sort results by relevance, publication date, revised date or alphabetically



**Key navigation functionality in Viewpoint**

**Key:**

- Search within a whole document (e.g. Manual of Accounting)
- Share page via email, LinkedIn or Twitter
- Print the page you are on
- Copy a link of the page
- Download an interactive pdf of the whole document
- Send an email to the specialist

View menu of whole site

Clickable breadcrumb

Navigate within that section's contents

Type of content

Orange text are clickable links

Go to previous page

View sitemap of whole site

Switch territory

Access list of favourites

Switch between related content

Move to the content

Linked content will appear in this side rail which has its own separate scroll bar

Minimise or extend rail

See the contact details for a subject matter expert

Access to quick reference card

Go to next page

Favourite – up to 25 pages for easy accessibility

The screenshot shows a web page with the following elements:

- Header:** 'Menu' icon, user name 'Hello Sukpreet', star icon, and 'GX \ EN'.
- Breadcrumb:** 'IFRS > 03 - Accounting policies, accounting estimates and errors (IAS 8) > Selecting and applying accounting policies'.
- Table of contents:** 'Table of contents' icon.
- Main Content:**
  - Title: 'Accounting policies contained in standards and interpretations'
  - Publication date: '31 Dec 2019'
  - Section: 'GX IFRS Manual 03. Accounting policies'
  - Text: '3.4 An entity should determine the accounting policy or policies to be applied to a particular item by reference to the requirements of the standard or interpretation that applies to a transaction, other event or condition. Where an accounting standard permits an entity to adopt one of the alternative accounting treatments, the entity should clearly indicate the adopted alternative. For example, IAS 16 permits an entity to adopt either an historical cost policy or a revaluation policy for selected classes of assets (see chapter 22 para 65). [IAS 8 para 7].'
- Related content:** 'GX IAS 8, Accounting policies' with 'Go to content' link, star icon, and share icon.
- Subject matter experts:** 'Gary Berchowitz Partner' with contact icon.
- Navigation:** 'Prev Selecting and applying account...' and 'Next Policies not contained in stan...'.
- Footer:** 'Sitemap', 'Contact us', 'FAQs', 'Help', 'Feedback'.



## Here are some key terms to help you get used to Viewpoint

---

### Suggested for you

These suggestions will be prioritised based on the settings in your profile (click on your name at the top right to change your profile).

---

### Trending

Most popular content.

---

### News items

Most recent, relevant, external feeds (for example, from IASB, ESMA).

---

### Related content

Shown in the side rail, this is content referred to within the text of the page you are on. This allows you to read the linked content alongside your current page in the same tab.

---

### PwC Insights

These are links to our most current content on pwc.com.

---

### SME contact

The 'Subject matter expert' who can be contacted via the email icon.

---

### Helpful links

These are generic pieces of content and can also be links to content outside of Viewpoint.

---

### What's new?

All recently published content.

---

[viewpoint.pwc.com](https://viewpoint.pwc.com)

This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

© 2020 PricewaterhouseCoopers LLP. All rights reserved. PwC refers to the UK member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.

2020-10-12\_RITM3867400