

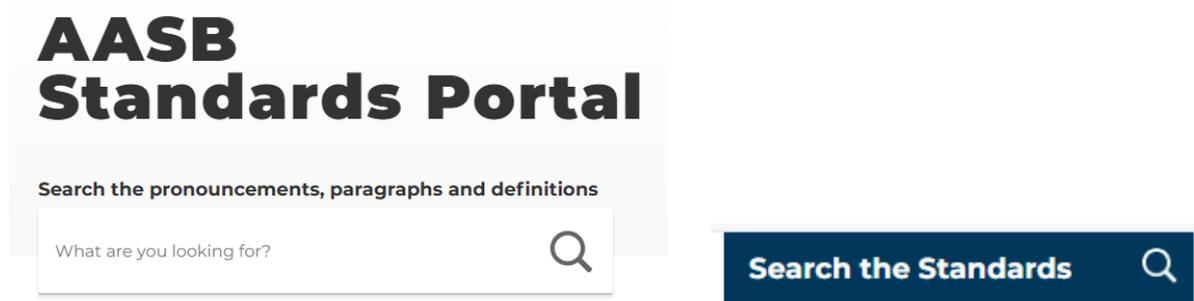
Australian Accounting Standards Board

Search Functions in the AASB Digital Standards Portal

(June 2025)

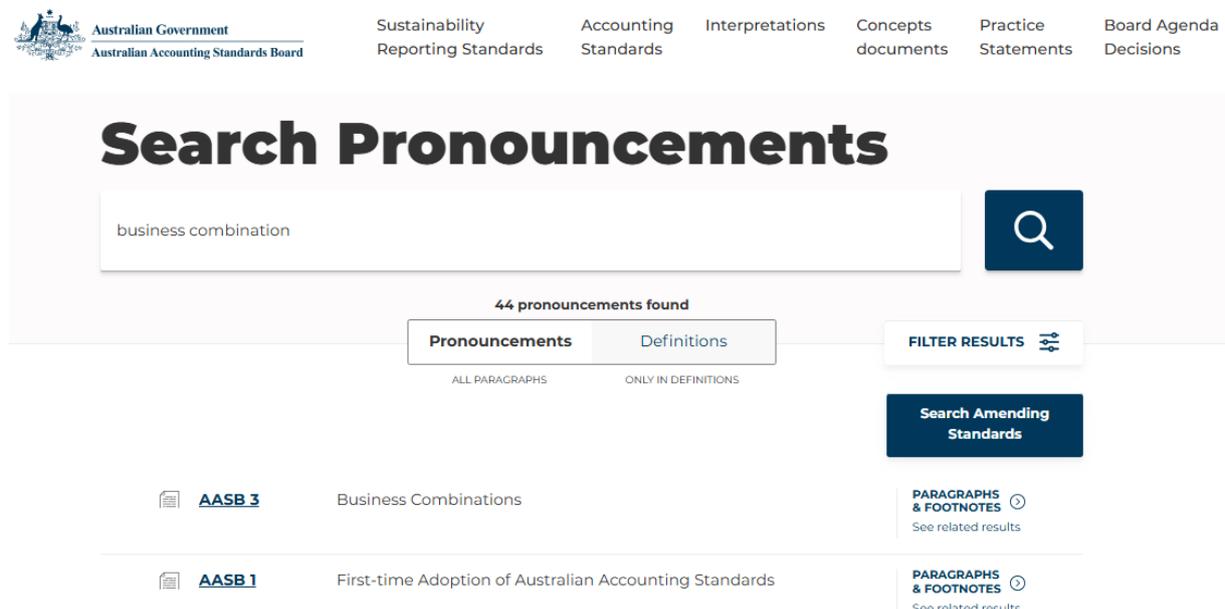
The AASB Digital Standards Portal is formally known as the Pronouncements Web Portal. See the explanatory page <https://aasb.gov.au/pronouncements/pronouncements-web-portal/> on the AASB website. The web page contains a link to the portal, but here is the direct link: <https://standards.aasb.gov.au/>

The search functions can be accessed via the search boxes on the home page or at the top right of each page, as shown below:



Basic Search

Portal users can use the search function to search for any search term (words and/or numbers) in the paragraphs of every pronouncement version in the portal that applies to the presently specified current reporting period. The search results are separated into occurrences in all pronouncement paragraphs and occurrences specifically in definition paragraphs in the pronouncements. The initial search results are presented as follows:



Clicking “Paragraphs & Footnotes” will open a listing of the paragraphs of the relevant pronouncement that include the search term. The surrounding text shown might enable the user to identify a specific desired paragraph in the pronouncement, which can then be opened in the pronouncement by clicking either the paragraph number link or the “Review in Pronouncement” link:

Australian Government
Australian Accounting Standards Board

Sustainability Reporting Standards Accounting Standards Interpretations Concepts documents Practice Statements Board Agenda Decisions

Search Paragraphs

business combination

94 paragraphs found in AASB 3

[Back to your initial search](#)

Para B1 ... This Standard does not apply to a **business combination** of entities or **businesses** under common control. A **business combination** ... [REVIEW IN PRONOUNCEMENT](#)

Para B50 ... acquiree or whether the transaction is separate from the **business combination**: (a) the reasons for the transaction ... acquirer would account for that portion separately from the **business combination**. (b) who initiated the transaction ... [REVIEW IN PRONOUNCEMENT](#)

Clicking on the “Definitions” button on the initial search results screen provides the user with a listing of the definition paragraphs that include the search term. (Paragraphs are flagged as definition paragraphs in the content management system behind the portal.)

Australian Government
Australian Accounting Standards Board

Sustainability Reporting Standards Accounting Standards Interpretations Concepts documents Practice Statements Board Agenda Decisions

Search Definitions

business combination

5 definitions found

[Pronouncements](#) [Definitions](#) [FILTER RESULTS](#)

ALL PARAGRAPHS ONLY IN DEFINITIONS

AASB 3 Definition A[1] ... The **business** or **businesses** that the acquirer obtains control of in a **business combination** [REVIEW COMPLETE DEFINITION](#)

AASB 3 Definition A[9] ... economic benefits arising from other assets acquired in a **business combination** that are not individually identified and ... [REVIEW COMPLETE DEFINITION](#)

AASB 3 Definition A[5] ... event in which an acquirer obtains control of one or more **businesses**. Transactions sometimes referred to as ‘true mergers’ or ‘mergers of equals’ are also **business combinations** as that term is used in this Standard. ... [REVIEW COMPLETE DEFINITION](#)

Clicking either the paragraph number link or the “Review Complete Definition” link will open the specific paragraph in the pronouncement for the user.

Filtering Search Results by Reporting Period

The default basic search function searches for the user's term in the pronouncement versions in the portal that apply to the "current reporting period" presently specified in the portal (this will be either a July–June financial year or a calendar year). However, the user can click on the "Filter Results" button to choose a reporting period different to that current reporting period, such as any user-specified period up to 13 months in duration.

For example, a search for "climate resilience" does not find any occurrences in the pronouncements applying to the 2024/25 financial year (the preset current reporting period):

The screenshot shows the top navigation bar with the Australian Government logo and the Australian Accounting Standards Board name. The main navigation menu includes: Sustainability Reporting Standards, Accounting Standards, Interpretations, Concepts documents, Practice Statements, and Board Agenda Decisions. The search interface has a search bar containing "climate resilience" and a magnifying glass icon. Below the search bar are two tabs: "Pronouncements" (selected) and "Definitions". Under "Pronouncements" are two sub-options: "ALL PARAGRAPHS" and "ONLY IN DEFINITIONS". To the right is a "FILTER RESULTS" button with a filter icon. Below that is a "Search Amending Standards" button. At the bottom, a message states: "No pronouncements found. Please revise your search."

However, this term does appear in AASB S2 *Climate-related Disclosures*, which applies to reporting periods beginning on or after 1 January 2025. If the portal user selects another period, to which AASB S2 applies, then that Standard will be returned in the search results.

For example, select the calendar year 2025 for the search via the reporting dates in the Filter Results dropdown box:

This screenshot shows the same search interface as above, but with the "FILTER RESULTS" dropdown menu open. The menu has a "CLOSE FILTER" button with an 'X' icon. It is divided into three sections: "Category", "Reporting from", and "Reporting to". The "Category" section has a list of categories with checkboxes: Australian Accounting Standards, Interpretations, Concepts documents, Australian Sustainability Reporting Standards, Practice Statements, and Board Agenda Decisions. The "Reporting from" section has a date input field set to "01-01-2025" with a calendar icon. The "Reporting to" section has a date input field set to "31-12-2025" with a calendar icon. At the bottom of the dropdown are "Reset" and "Update" buttons. The top navigation bar and search bar are visible in the background.

Then click on the “Update” button to get the search results for that specific reporting period:

Australian Government
Australian Accounting Standards Board

Sustainability Reporting Standards Accounting Standards Interpretations Concepts documents Practice Statements Board Agenda Decisions

Search Pronouncements

climate resilience

1 pronouncements found

Pronouncements Definitions

ALL PARAGRAPHS ONLY IN DEFINITIONS

FILTER RESULTS

Search Amending Standards

AASB S2 Climate-related Disclosures

PARAGRAPHS & FOOTNOTES
See related results

As noted above, clicking “Paragraphs & Footnotes” will produce the listing of paragraphs of AASB S2 that include the search term “climate resilience”:

Australian Government
Australian Accounting Standards Board

Sustainability Reporting Standards Accounting Standards Interpretations Concepts documents Practice Statements Board Agenda Decisions

Search Paragraphs

climate resilience

7 paragraphs found in AASB S2

Back to your initial search

Para A[2] ... The capacity of an entity to adjust to **climate**-related changes, developments or uncertainties. **Climate resilience** involves the capacity to manage **climate**-related ...

REVIEW IN PRONOUNCEMENT

Para B15 ... an entity to carry out a more robust assessment of its **climate resilience**. However, qualitative information (including ... provide a reasonable and supportable basis for the entity's **resilience** assessment. ...

REVIEW IN PRONOUNCEMENT

Click either the paragraph number link or the “Review in Pronouncement” link to open the specific paragraph in the pronouncement.

Filtering Search Results by Type of Pronouncement

The portal user can also choose to limit the search results to only one or more types of pronouncements (i.e. Accounting Standards, Interpretations, Concepts documents, Sustainability Reporting Standards, Practice Statements and Board Agenda Decisions), using the checkboxes in the Filter Results dropdown box.

The search results can be filtered by a user-selected combination of reporting period and type of pronouncement.

Searching for Amending Standards

As a secondary search, the portal user can search separately for amending Standards, which are not treated as “pronouncements” in the portal and therefore are not included in the basic or filtered searches shown above. The search function looks for the search term in the number and title of the amending Standards, regardless of their operative dates. The search function does not search the contents of amending Standards.

For example, searching for “2024” gives the initial search results as follows:

The screenshot shows the 'Search Pronouncements' interface. At the top, there is a navigation menu with links for Sustainability Reporting Standards, Accounting Standards, Interpretations, Concepts documents, Practice Statements, and Board Agenda Decisions. The main heading is 'Search Pronouncements'. Below the heading is a search input field containing '2024' and a search icon. The results indicate '34 pronouncements found'. There are two tabs: 'Pronouncements' (selected) and 'Definitions'. Below the tabs are two filter options: 'ALL PARAGRAPHS' and 'ONLY IN DEFINITIONS'. A 'FILTER RESULTS' button is also present. A prominent blue button labeled 'Search Amending Standards' is located on the right side. The search results list two items: 'AASB 1048 Interpretation of Standards' and 'AASB 13 Fair Value Measurement'. Each result has a 'PARAGRAPHS & FOOTNOTES' link with a downward arrow and the text 'See related results'.

This lists pronouncements (but not amending Standards) that include the search term, as per the Basic Search noted above.

Clicking on the “Search Amending Standards” button then yields the following results – all amending Standards that have 2024 in their number:

The screenshot shows the 'Search Amending Standards' interface. At the top, there is a navigation menu with links for Sustainability Reporting Standards, Accounting Standards, Interpretations, Concepts documents, Practice Statements, and Board Agenda Decisions. The main heading is 'Search Amending Standards'. Below the heading is a search input field containing '2024' and a search icon. The results indicate '5 amending Standards found'. There are two columns: 'Download' and 'Applies to periods'. The search results list two items: 'AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128' and 'AASB 2024-4a Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128'. Each result has a 'Download' link with a cloud icon and the text '272kB'. The 'Applies to periods' column shows 'Beginning on or after 1 January 2028' for the first result and 'Beginning on or after 1 January 2025' for the second result.

Amending Standards are provided in the portal only as PDF documents. Open them here via the Standard number link or the Download link. Search for “amendments” and nearly all of the amending Standards in the portal will be listed in the results, given their typical title!