Provisions is an interactive technical note which looks at the concept of provisions. It explains their meaning and why they are necessary, the types of provisions and different provisioning methods. It also considers their impact on the financial statements.

This interactive technical note contains four main sections:

- Basic concepts
- Examples
- Tests
- Exercises
A variety of resources complement this technical note and enrich the learning experience. For example, graphic simulations with animations and audio are included to help students understand the concepts and study how provisions work.
In the examples section, students can make adjustments to specific parameters in order to see how journal entries are recorded for provisions. This allows students to strengthen their knowledge before completing the tests and exercises.