**Tutorial IFRS 6**

EX1-Exploration costs for Company (X), one of the oil companies, were as follows :

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| |  |  | | --- | --- | | **Well** |  | | **Condition** | **Costs** |
| 1 | Product | 4 |
| 2 | Product | 3 |
| 3 | Empty | 1 |
| 4 | Empty | 2 |
| Total |  | 10 |

**Required : The successful efforts method and The full cost method**