

QUESTION 10

When computing the condensed financial statements, you need to be aware of all the assets included. Suppose you need to take a look at the net fixed and intangible assets. What amounts are

- A. as non-current assets according to IAS 16.
- B. as non-current assets according to IAS 38.
- C. net and related with intangible intangible assets.

Which one should you choose? Complete the following sentence to fill the statement and the corresponding ending with the right phrase.

Net fixed assets:

_____ according to IAS 16 as non-current assets (as per IAS 16). Typical assets for this category are: _____

Intangible assets: _____ according to IAS 38 as non-current assets (as per IAS 38). Typical assets for this category are: _____

Accounting	Class number: A	Class number B	Class number C
1. Net fixed assets	2000	2000	2000
2. Intangible assets	3 + 4 + 5 + 6 + 7 + 8 + 9	2000	2000
3. Net intangible assets	2000	2000	2000
4. Total intangible assets	2000	2000	2000

10. Suppose that you have received feedback on this question. How would it be according to you? (as per IAS 16)

- Class A: 1000
- Class B: 1000
- Class C: 1000

11. The net fixed assets would be used to show net assets. If you have intangible assets, how would you

- A. show the net fixed assets according to IAS 16.
- B. show the net fixed assets

Net fixed assets:

_____ according to IAS 16 as non-current assets (as per IAS 16). Typical assets for this category are: _____

_____ according to IAS 38 as non-current assets (as per IAS 38). Typical assets for this category are: _____

Math Practice For Economics Activity 1 Analyzing Trade Offs Answers

Ying-Ying Zheng



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