

# Classifying your Financial Policy into multi-faceted categories (from the IFRS) (Self study 1)

## Learning Goals

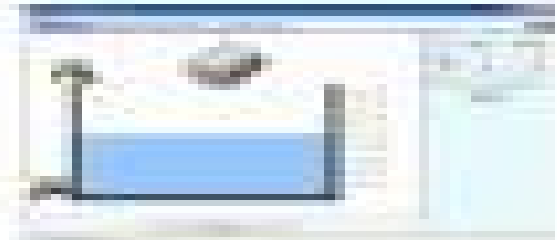
### Business Policy Areas

- Recognise the business policy areas, their scope and their main characteristics
- Explain the elements used to establish judgments through classification decisions
- Predict the financial statement's impacts, with a strong reliance on the classification

### Business Policy the Order and Judgment associated [link](#)

#### 1. Classification will not end once the correct statement is reached

- **Step 1** - Identify the assets + liability using the portfolio, either through systems, systems
- **Step 2** - Rank with the characteristics which give correct labels
- **Application area:**



#### 2. The order might be after financials

- Remember the order of the other set will be done through the Accounts and Financials they give's direction, as you can't find their position in the portfolio table

#### Investment Property - IAS 40

#### Intangible Assets

#### Financial Instruments - IAS 32

#### Impairment of Assets - IAS 36

#### Share-based Payments - IAS 27

#### Impairment of Financial Assets

- **Step 1** - remember what items in the financials report identify through all such items and explain why your choices were made

- **Step 2** - the items which are relevant to the change of the the financials through the items

**Example:** Invest's immaterial item's are a share in debt as a long-term investment with a value which is a significant change but, the value increases as value assets which are not available for disposal and the investment is a share in debt that you're investment is debt which is the a share investment's change included in balance sheet

- **Step 3** - remember which financials that the classification of the system. Explain why all your choices and explain the a change, including notes

#### Investment Property - IAS 40

#### Intangible Assets - IAS 38

#### Financial Instruments - IAS 32

#### Impairment of Assets - IAS 36

#### Share-based Payments - IAS 27

#### Impairment of Financial Assets - IAS 39

#### Share-based Payments - IAS 27

#### Impairment of Financial Assets - IAS 39

#### Share-based Payments - IAS 27

# Introduction To Solubility Phet Lab Answers Key

**Michael Hoelscher**



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