

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 a policy through classification techniques
- Predict the financial statement's impacts, with a focus on the design combination

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

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

- **Step 1:** Identify the nature of the policy using the portfolio matrix classification system. **Goal 1**
- **Step 2:** Rank the characteristics which give second order effects. **Application 1**



2. The order might be different

- Remember the nature of the policy will not always coincide. In Addition and Division the order changes, as you can find them naturally in the portfolio table.

Investment Programs (from IFRS)

How to Measure Equity

1. Nature of Equity (IFRS)

2. Equity Measurement (IFRS)

3. Equity Measurement - Equity

4. Equity Measurement - Equity

- **Step 1:** Measure the nature of the policy, identify the policy elements through all their levels and explain why your classification was made.

- **Step 2:** Use the nature matrix to determine the change of the policy elements through all their levels

Design: Identify the elements that are not in the nature matrix and explain why your classification was made. Identify the elements that are in the nature matrix and explain why your classification was made. Identify the elements that are in the nature matrix and explain why your classification was made. Identify the elements that are in the nature matrix and explain why your classification was made.

- **Step 3:** Use the nature matrix to determine the change of the policy elements through all their levels and explain why your classification was made.

Investment Programs (from IFRS)

How to Measure Equity

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2. Equity Measurement (IFRS)

3. Equity Measurement (IFRS)

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Introduction To Solubility Phet Lab Answers

Raffaella Di Napoli



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