

# SLFRS 9 : Class Notes

## Part 2

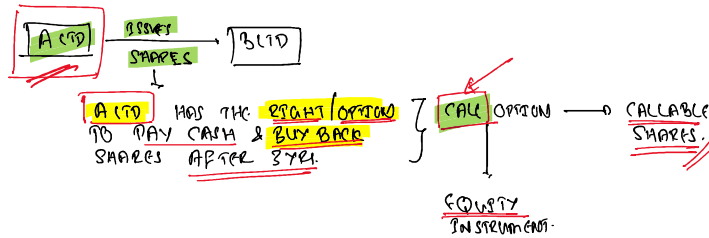
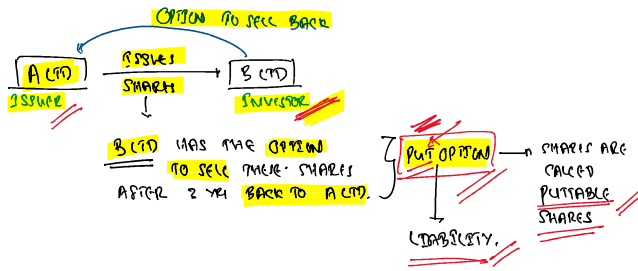
### Chartered Accountancy

### Strategic Level

### Advanced Business Reporting (ABR)

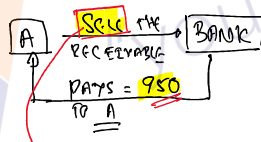
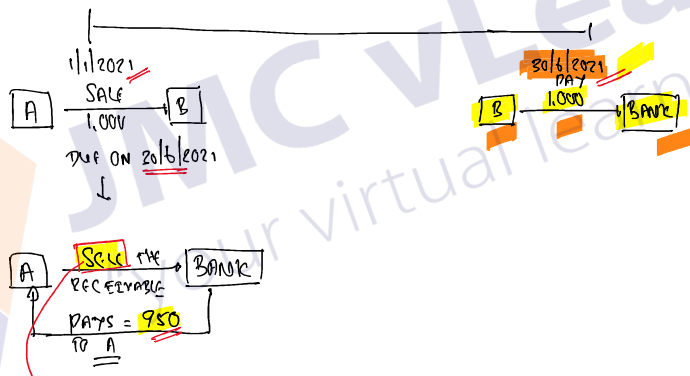
Imraz Iqbal  
FCA, ACMA, MBA, ASA

**PUT OPTIONS & CALL OPTION.**



**DEREGCOGNITION OF FA**

- ACCOUNTING FOR DISPOSAL OF FA ✓
- **WHEN** TO DEREGCOGNISE FA?
  - WHEN THE **RIGHT** TO RECEIVE CF **EXPIRES**
  - OR
  - WHEN **RIGHTS** TO RECEIVE CF **IS TRANSFERRED TOGETHER** WITH **RISK** ASSOCIATED WITH IT



RIGHT TO RECEIVE CF TRANSFERRED? RISK ASSOCIATED WITH SUCH CF TRANSFERRED?

B MEANS NOT PAY ON 20/6/2021

WHO BEARS THE LOSS IF B DOESN'T PAY ON 20/6/2021

