

SLFRS 9 : Class Notes

Part 1

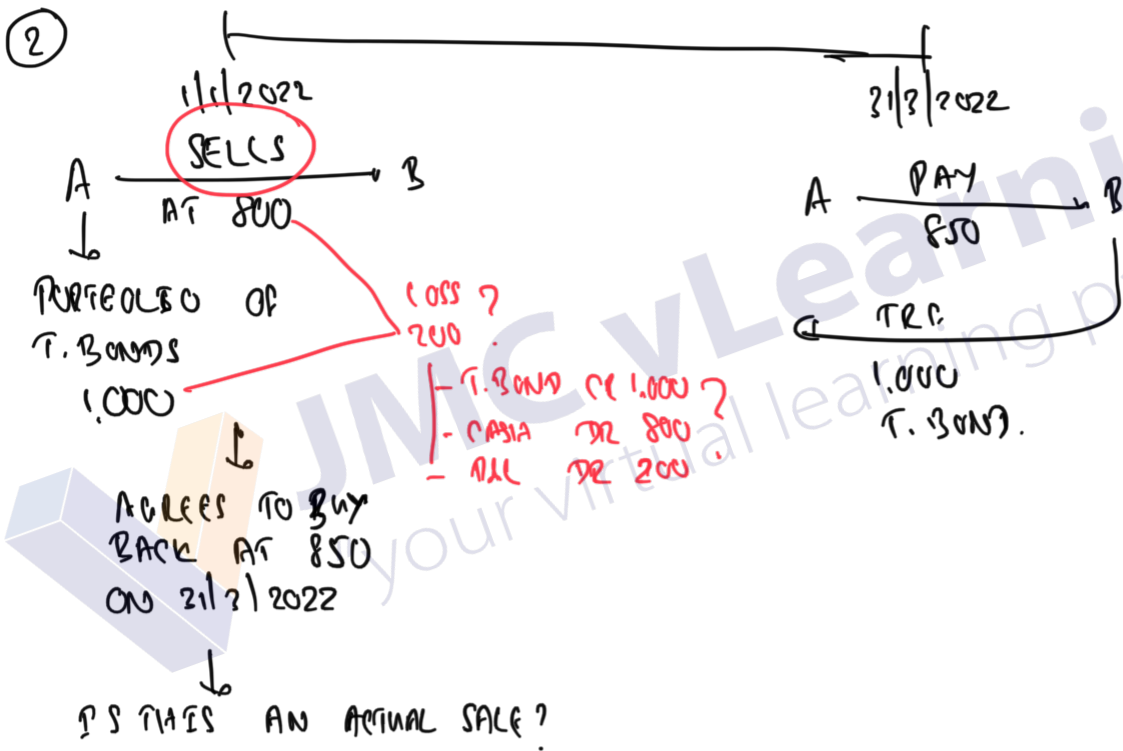
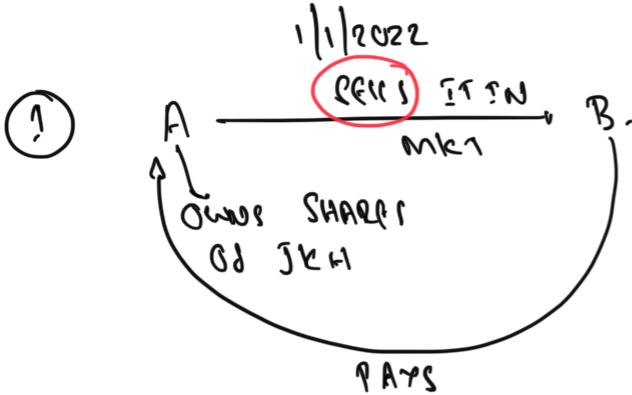
Chartered Accountancy

Strategic Level

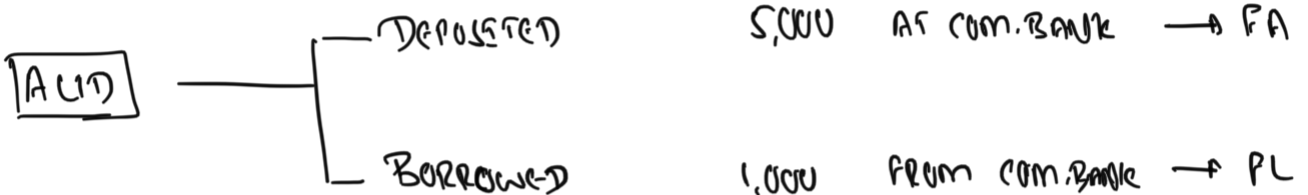
Advanced Business Reporting (ABR)

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06.03.2022 - ABR - SLFRS 9
RECOGNITION OF FA



DEFINITION OF FA & FL



non related ?

ACTIV - SITIV

ASSETS

DEPOSIT

LIAB

LOAN

①

5,000

1,000

②

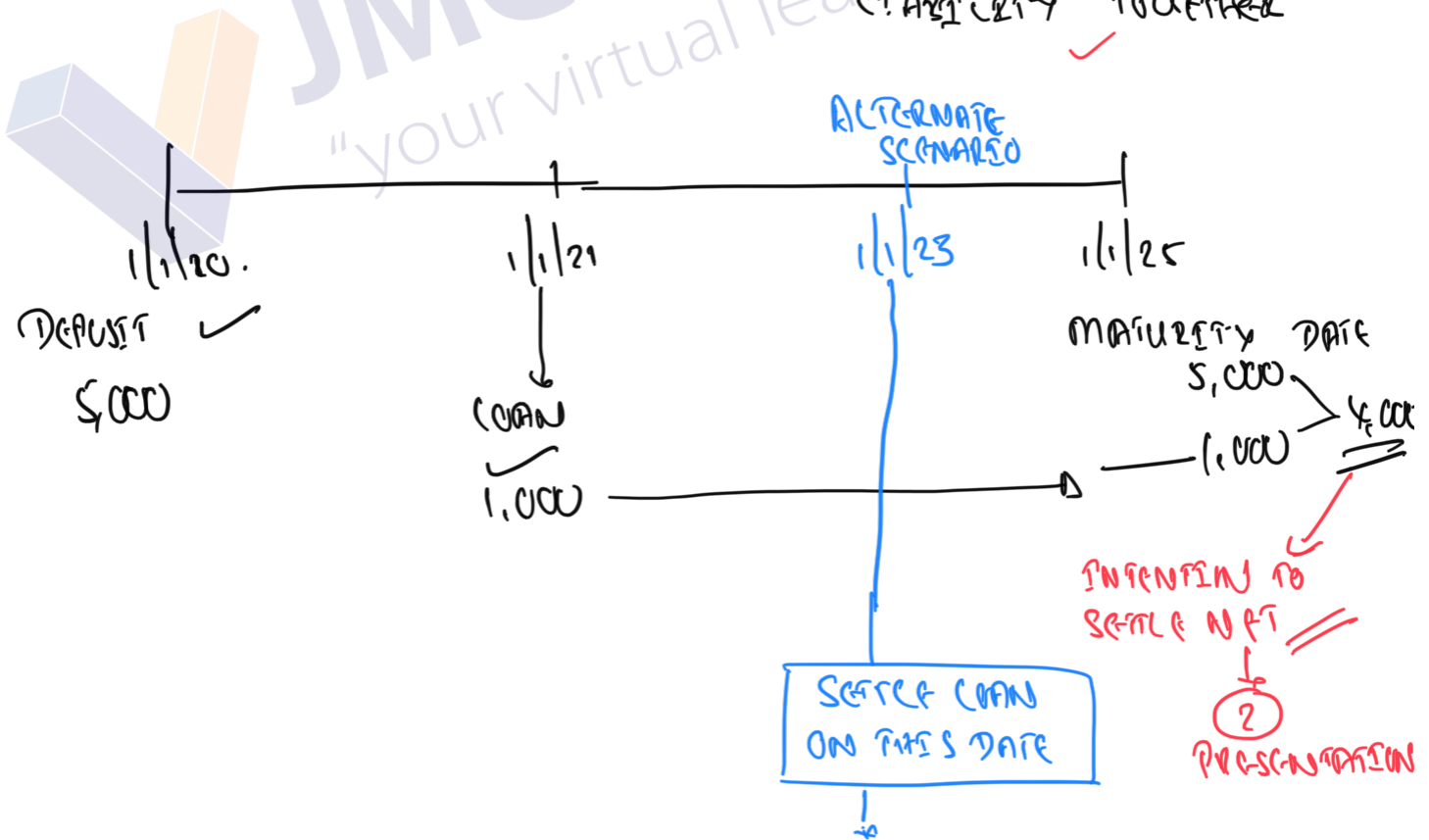
4,000

-

IF, 1) A UD HAS A LEGAL RIGHT TO SET OFF ✓

AND

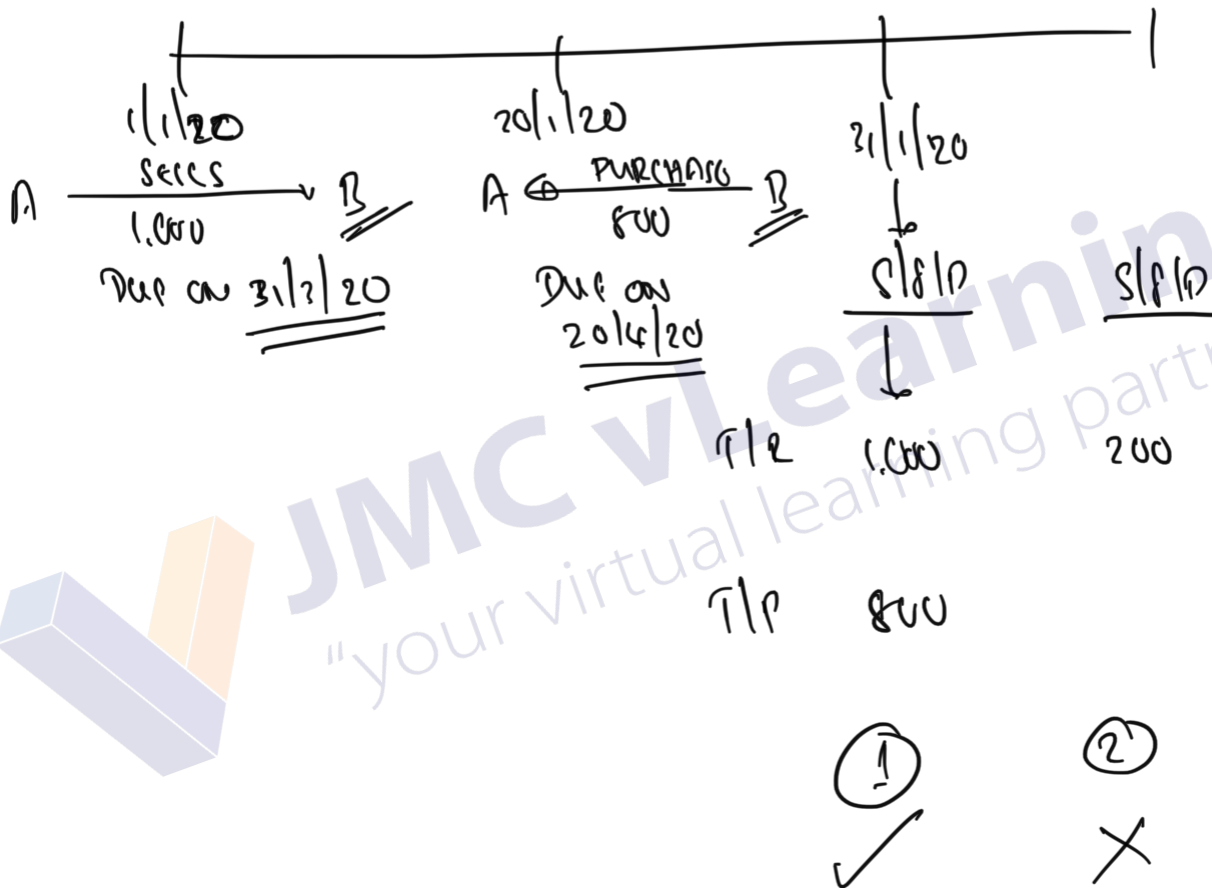
2) INTENTION TO SETTLE NET / REALIZE THE ASSET & LIABILITY TOGETHER ✓



THE ASSET & LIABILITY IS NOT REALIZED TOGETHER

PRESENTATION ① IS APPROPRIATE

TRADE RECEIVABLE & TRADE PAYABLE



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