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CHAPTER 16

Financial instruments: recognition and measurement

Objectives

Key list

1. Recognition and classification of cash flows
2. Recognition and derecognition
3. Measurement and impairment
4. Application of IFRS 9 to financial instruments
5. Derivatives
6. Embedded derivatives
7. IFRS 9 impairment treatment and current developments

Summary and Review

- Technical reference
- Answers to multiple-choice questions
- Answers to self-test

Icaew Study Manual Text

Julia Schneider



Icaew Study Manual Text:

Icaew Study Manual Text Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Icaew Study Manual Text**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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