

Classifying your Financial Policy into multiple categories (from the IFRS) (Self study 1)

Learning Goals

Business Model Objectives

- Classify the business model into one of the three categories: financial, sales and services
- Explain the classification criteria for each category through illustrative examples
- Predict the financial statement impacts with a simple object design combination

Business Model Objectives (from the IFRS) (Self study 1)

1. What is the main objective of the business model for the company?

- **Financial**: The objective is to hold the financial assets to collect the contractual cash flows.
- **Sales**
- **Services**: The objective is to provide services to the customer.



2. How is the business model classified?

- **Financial**: The objective is to hold the financial assets to collect the contractual cash flows.

Illustrative Examples (from the IFRS)

Bank

Company

Company

Company

Company

- **Financial**: The objective is to hold the financial assets to collect the contractual cash flows.

2. How is the business model classified? (from the IFRS) (Self study 1)

Financial: The objective is to hold the financial assets to collect the contractual cash flows.

- **Financial**: The objective is to hold the financial assets to collect the contractual cash flows.

Illustrative Examples (from the IFRS)

Company

Company

Company

Company

Company

Company

Company

Company

Introduction To Solubility Phet Lab Answers Key

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