IFRS 9 Classification - Blueprint

Highlights of the blueprint:

- Consideration of IFRS 9 accounting categories without any need to touch source systems
- Performs the complete category assignment analysing business models and/or SPPI test
- Criteria-based categorisation following product designs approved by the board

IFRS 9 calls for the classification of financial instruments.

The accounting category is decisive for the

a) Valuation approach: Depending on the accounting category, the financial instruments are based on the concept of AC or FV during initial and subsequent measurement

b) Disclosure of valuation components: Depending on the accounting category, specific valuation elements need to be disclosed in the P&L or OCI

This section is split into the following topics:

- Accounting Categories
- Classification Process
- Reclassification Process

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