De-composed measurement approach for IFRS

The solution follows the philosophy of fine granular valuation elements. For details refer to "Separation of valuation elements".

Regarding the different measurment approaches of IFRS, the solution provides a set of various valuation elements.

IFRS-specific measurment approaches are calculated by the sum of various valuation elements like shown in the figure below:

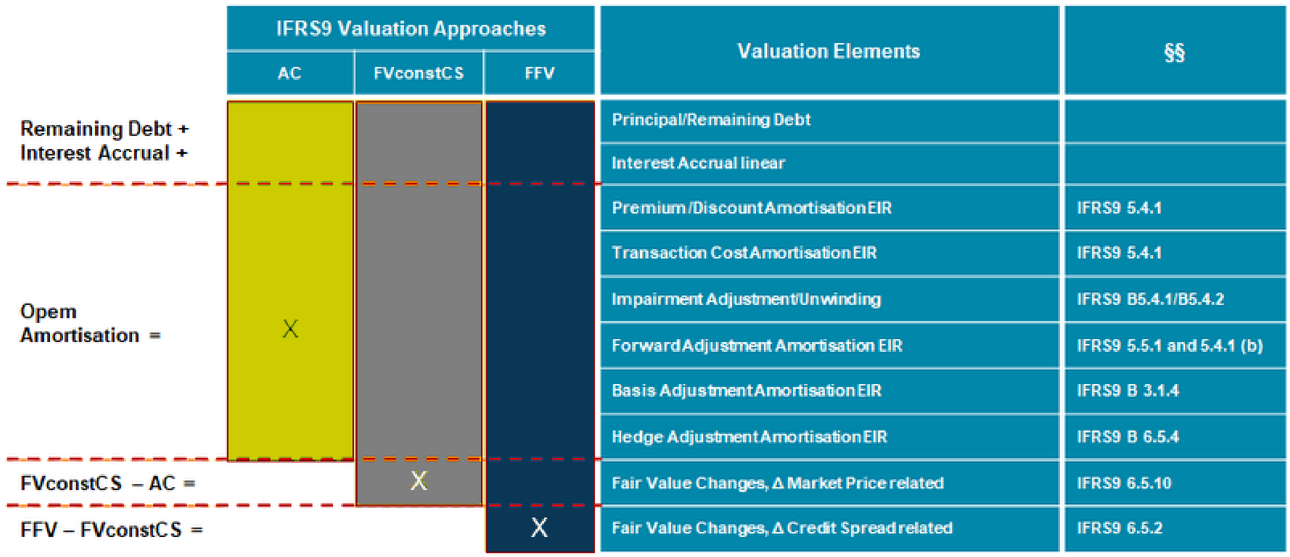

Figure: Fine-granular valuation elements for IFRS9 in the solution.

For details about the valuation elements, please refer to section "Valuation Elements IFRS 9".