

IAS 38 Application in LG Electronics Financial Statements

1. Introduction

This report provides an in-depth analysis of how IAS 38 is applied in the financial statements of LG Electronics. IAS 38 deals with the recognition, measurement, and amortization of intangible assets. This report examines the company's treatment of goodwill, industrial property rights, development costs, membership rights, and other intangible assets.

2. Recognition and Measurement of Intangible Assets

According to the financial statements, intangible assets are recognized when they meet the definition outlined in IAS 38. LG Electronics classifies intangible assets into several categories including goodwill, industrial property rights, development costs, and others. Each of these categories follows specific amortization and impairment procedures, as discussed below.

3. Analysis of Intangible Assets (2023)

The chart below shows the acquisition cost, accumulated amortization and impairment, and net book value for intangible assets as of December 31, 2023. It highlights how different types of intangible assets are measured and the extent of amortization and impairment.

Lg Electronics Financial Report

Kikelomo O. Kila



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Market Entry Strategies Mario Glowik, 2020-09-21 This entirely revised and updated third edition of *Market Entry Strategies* continues to combine the profound explanation of internationalization theories and concepts with real life firm cases. Reviewing the readers valuable feedback from successful previous editions this version targets to improve the readability. New firm cases of Delivery Hero and Tesla contribute to broaden the books industry focus. Particular attention is paid on the case studies developed to exercise in light of business practice what is theoretically taught and explained in the textbook. Through its link to digital learning tools such as charts available to the public at YouTube this new edition provides best pre requisites for distance learning environments.

Managerial Economics Ivan Png, 2022-03-22 Now in its sixth edition Ivan Png's *Managerial Economics* has been extensively revised with an introductory chapter emphasizing decision making and behavioral biases intensive application to current business and economic issues including technology globalization and pandemics a closing chapter highlighting business responses to climate change a streamlined presentation focusing on the economics that managers need to know. As always the text presents the key concepts of microeconomics intuitively without sophisticated mathematics. Throughout it emphasizes actual management applications. The new sixth edition is updated with fresh up to date vignettes and discussion questions from all over the world and enhanced with detailed instructor supplements. It is an ideal text for any course focusing on the practical application of microeconomic principles to management. The book provides truly useful economics for managers. In the words of one professor I can use your book for serious conversation with adult students.

The Wall Street Journal, 2009

Cultural Translation of Management Philosophy in Asian Companies Izumi Mitsui, 2019-11-30 This book discusses management philosophy based on case studies in companies in Japan Korea and China. In an era of increasing globalization and the internet society it is time for companies to re examine their mission and existence. Repeated corporate scandals and global environmental issues have revealed the need for CSR corporate social responsibility and business ethics. At the same time cross cultural conflicts in the workplace highlight the necessity for management to integrate multiple values. In other words the importance of value in a company has to be reconsidered. This timely book re evaluates the issue of management philosophy in the context of the global society. It approaches the issue of management philosophy from the perspective of keiei jinruigaku the anthropology of business administration presenting interdisciplinary research consisting of fields such as management studies anthropology religious studies and sociology. By focusing on the phenomena of transmission of management philosophy to other areas by cultural translation the book reveals the dynamic process of the global transmission of management philosophy.

Understanding Financial Accounting Jimmy Winfield, Mark Graham, Taryn Miller, 2021 Focusing on the content that will benefit business and management students and featuring a wealth of global examples from real businesses the authors enable students to unpick and analyze financial statements with confidence.

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is that active and integrated FDI attraction policies linked to national development strategies are necessary to secure quality FDI. These lessons are drawn from policy practices in the more successful European and Asian countries which contrast with the more passive and disconnected FDI attraction policies evident in Latin America and the Caribbean. The 2006 report also contains chapters that analyse the experiences of two relatively small investor countries in Latin America and the Caribbean: the Republic of Korea and Portugal. **Korea Money**, 1998 **OECD Information Technology Outlook 2008**
OECD, 2009-01-26. This 2008 edition of the OECD Information Technology Outlook analyses recent developments in the IT goods and services industries and suggests that the outlook is for constrained but continued long term growth. Moody's Industrial News Reports, 1998-07 Moody's OTC Industrial News Reports, 1997-06

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