## 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**

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## **Lg Electronics Financial Report:**

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 Mergent International News Reports ,2008-05 Annual Report International Accounting Standards Committee Foundation, 2008 Business Process Management of Japanese and Korean Companies Gunyung Lee, 2010 Business Process Management BPM has emerged as a popular management framework Based on survey results of Japanese and Korean companies BPM practices this book demonstrates how to build BPM as a holistic management model by addressing the importance of BPM views the effectiveness of its approach and the research trends Korea Economic Report ,2006 Government Reports Annual Annual Report Oklahoma Agricultural Experiment Station.1981 Market Intelligence ,2005 Korea Young-Chan Kim, Doo-Jin Kim, Young Jung Kim, 2008-12-30 South Korea Challenging globalisation and the post crisis reforms examines the major economic issues flowing from the Korean financial crisis of 1997 and covers such issues as industrial relations macroeconomic sectors the role of administrations and corporates globalisation process by over expanded foreign direct investment The chapters contained in this book are written by a wide variety of contributors including a former government technocrat president s advisory board member plus leading Korean economy specialists Includes empirical surveys from the leading academics in Korea Exclusively research methodology on each topic First attempt to explain limited but historically important period economic policy Standard & Poor's Stock Reports ,2011-03 Regulation for Climate Change Mitigation in Africa Kikelomo O. 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It proposes that this direct intervention should comprise a blend of prescriptive and facilitative mechanisms structured in a dilute interventionism regulatory model Overall this volume argues that implementing this model requires the institution of a strong and independent regulator with a veto firewall protection system that guarantees its de facto independence from government and external influences Corporate Regulation for Climate Change Mitigation in Africa will be of great interest to climate change stakeholders at the international regional and domestic levels policymakers regulatory practitioners and legal experts on corporate regulation It will also be an insightful resource for students and scholars of climate change and environmental law policy and governance Foreign Investment in Latin America and the Caribbean 2006 United Nations. Economic Commission for Latin America and the Caribbean, 2007 This is the latest in a series of annual reports on recent trends and developments in relation to foreign direct investment FDI and investment strategies in Latin America and the Caribbean region The main message of this year s report

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