

Lesson 1: Borrowing Costs (IAS 23, PPE)

- **borrowing costs** (interest) that are directly attributable to the acquisition, construction, or production of a qualifying asset form part of the cost of that asset. Other borrowing costs are recognized as an expense.

- a **qualifying asset** is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

- manufacturing plant
- power generation facility
- intangible assets
- investment property

■ Specific Borrowing - to the extent that an entity borrows funds **specifically** for the purpose of obtaining a qualifying asset, the entity shall determine the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any investment income on the temporary investment of those borrowings.

• Sample Exercise: On January 1, 2020, Jijet Company obtained a loan amounting to 5,000,000 specifically to finance the construction of their new building. The interest rate related to the borrowing is 12%. The proceeds of the loan was temporarily invested which earned interest income of 120,000. How much is the capitalizable interest?

Actual Interest Expense - 600,000 (5,000,000 × 12%)

Less: Investment Income - (120,000)

Capitalizable Interest - **480,000**

■ General Borrowing - sometimes, funds are borrowed **generally**. (and not only for specifically for the asset construction) The amount of capitalizable borrowing cost is equal to the average carrying amount of the asset during the period multiplied by a capitalization rate or average interest rate. The capitalizable borrowing cost, however, shall not

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Twilight Issues in International Arbitration George Bermann, 2023-03-09 There are many issues of arbitral practice that remain largely unaddressed or very poorly addressed in the sources to which tribunals and counsel conventionally turn for procedural guidance the arbitration agreement the lex arbitri and rules of procedure This book brings together the most frequently recurring of such twilight issues so called because all participants in the arbitral process when facing them find themselves in the dark showing in each case where it is best for arbitrators counsel and parties to look for solutions offering logic certainty and predictability The issues ably covered by the author include among others the following Is a non signatory bound by or entitled to invoke an arbitration agreement When may res judicata or collateral estoppel subject Should a tribunal issue an anti suit injunction When may a tribunal treat as mandatory a law other than the chosen one On what basis may a witness invoke testimonial privilege When may a tribunal sanction counsel for what it considers misconduct By what standards is a determination of corruption to be made How should a tribunal determine the interest rate applicable to an award On what basis are costs to be allocated Examining in turn the guidance that may be provided by normative sources national law and if so which one simple exercise of good judgment or international standards derived from soft law arbitral jurisprudence international law and scholarly and professional commentary the analysis clearly shows how when conventional sources of legal guidance are unavailing decisions on important matters of arbitral practice and procedure are best made The book will prove of major relevance and value to any and all stakeholders in the international arbitral process whether commercial or investor state

International Trade in Services and Domestic Regulations Panagiotis Delimatsis, 2007-12-27 This book examines the regulation of services within the WTO It examines the problem of reconciling a liberal system of trade in services with national governments ability to protect social values through service regulation The book analyses the existing legal framework and assesses the potential of ongoing trade negotiations

[The Rise of Transparency in International Arbitration](#) Alberto Malatesta ,Rinaldo Sali, 2013-08-01 The Rise of Transparency in International Arbitration is inspired by a joint research conducted in the last years by the Milan Chamber of Arbitration and the Law School of the University Carlo Cattaneo LIUC Castellanza in Italy The two bodies have shared a common concern in order to increase the use of international commercial arbitration and to develop a proper culture in the field the need for enhancing transparency and especially for a wider dissemination of arbitral awards The advantages of arbitration as the main alternative means of dispute resolution are well known and undisputed Privacy and confidentiality are among them and at the same time among the prevailing features of any arbitral proceedings However sometimes users have the feeling to deal with a close and too slow growing world The need if not the request for a greater accountability of the arbitral world in the whole is more and more widespread In this context the aim of this book is on the one hand to spur discussion and to shed new light on the traditional idea of confidentiality in international commercial arbitration and in some other figures alike Although this

idea is sometimes founded upon sound reasons that cannot be ignored or totally set aside it must be reconsidered by taking into account the rise of transparency On the other hand a specific proposal is made in order to step ahead from the current situation with particular reference to the issue of the publication of the awards In this respect the main outcome is the Guidelines for the Anonymous Publication of Arbitral Awards already adopted and experienced by the Milan Chamber They are addressed to institutions practitioners scholars with the goal to favor the circulation of the awards and of the related decisions

Blockchain and Applications, 5th International Congress José Manuel Machado, Javier Prieto, Paulo Vieira, Hugo Peixoto, António Abelha, David Arroyo, Luigi Vigneri, 2023-11-14 This book constitutes the refereed proceedings of the 5th International Congress on Blockchain and Applications 2023 BLOCKCHAIN 23 held in Guimarães Portugal in July 2023 Among the scientific community blockchain and artificial intelligence are a promising combination that will transform the production and manufacturing industry media finance insurance e government etc Nevertheless there is no consensus with schemes or best practices that would specify how blockchain and artificial intelligence should be used together The full papers presented in the main track were carefully reviewed They contain the latest advances on blockchain and artificial intelligence and on their application domains exploring innovative ideas guidelines theories models technologies and tools and identifying critical issues and challenges that researchers and practitioners must deal with in the future research The authors would like to thank all the contributing authors the members of the Program Committees the sponsors and the Organizing Committee of the University of Minho and the University of Salamanca for their hard and highly valuable work

International Conference on Systems and Technologies for Smart Agriculture Himadri Nath Saha, Hena Ray, Phillip G. Bradford, 2025-01-28 The book contains peer reviewed proceedings of the International Conference on Systems and Technologies for Smart Agriculture ICSTA 2023 It focuses on the applications of artificial intelligence the Internet of Things and robotics technologies to transform traditional agriculture into smart agriculture The topics covered in this book include cyber physical systems and IoT automation and mechanization artificial intelligence machine learning security and blockchain big data data management and analytics agricultural health additive technologies and food engineering sensor and sensing systems and remote sensing and aerial imaging This book serves as a bridge between academic research industry initiatives and governmental policies

The International Annual of Anthony's Photographic Bulletin, 1888

Gle ACC Twe 1st Year 2000 Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts

Uruguay Round Negotiations on Financial Services United States. Congress. House. Committee on Banking, Finance, and Urban Affairs. International Competitiveness of United States Financial Institutions Task Force, 1991

International Record of Medicine and General Practice Clinics Frank Pierce Foster, 1883

International Arbitration and the Rule of Law, 2017-09-22 Volume 19 of the Congress Series contains the proceedings of ICCA s 2016 Mauritius Congress the first ICCA

Congress held in Africa In this volume renowned practitioners scholars and jurists from the region and around the world explore the contribution of arbitration to the rule of law and economic development the conformity of arbitration with international standards of due process and the rule of law and the benefits and challenges of arbitration in Africa Topical issues of interest for practitioners academics and students of arbitration in the region and internationally include Due process issues in constituting the arbitral tribunal and challenging its members Interim measures issued by arbitral tribunals and domestic courts Burden standard and types of proof in the corruption defence What to do and what to avoid doing to prepare a persuasive case Do post award remedies ensure conformity of the arbitral process with the rule of law Do rules and guidelines properly regulate the conduct of arbitration The interface between domestic courts and arbitral tribunals What are appropriate remedies for findings of illegality in investment arbitration The effect of foreign national court judgments relating to the arbitral award What does the future hold for investment arbitration in Africa and beyond

Intermediate accounting Jay M. Smith,1995 **International Banking and Financial Market Developments** ,2007 *Rail International* ,1996 *The ACC News* ,2013-07 *Handbook of Development Policy* Habib, Zafarullah,Huque, Ahmed S.,2021-09-07 This authoritative Handbook provides a thorough exploration of development policy from both scholarly and practical perspectives and offers insights into the policy process dynamics and a range of specific policy issues including corruption and network governance

Management of Digital Technologies in the Innovative Economy Elena G. Popkova,2025-05-31 This book is devoted to rethinking the modern theory and practice of digital technology management in the innovative economy through the lens of sustainable development The book systematises the vectors of the sustainable development of the innovative economy The progressive practice of digital technologies management in business in support of the sustainable development of the innovative economy is considered The practice of state management of digital technologies in support of the sustainable development of the innovative economy is studied The international experience of digital technology management in support of the sustainable development of the innovative economy is discussed Recommendations for the improvement of digital technology management for the sustainable development of the innovative economy are proposed

Consumers in the Financial Services Sector: International experience Robert R. Kerton,1998

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