

 Der Inhalt ist momentan nur in englischer Sprache verfügbar.

The amortised cost of a financial asset or financial liability under IFRS is exactly considering the same calculation approach like the general amortised cost measure which is explained [here](#).

A difference in calculated values might occur in case the [Effective Interest Rate IFRS](#) differs from an Effective Interest Rate which takes different settings into account.

As discussed in IFRS9 B5.4.6, if an entity revises its estimates of payments or receipts (excluding modifications), e.g. because of unexpected early repayment, it will lead to

- an adjustment to book value and
- an adjustment to the amortisation plan with immediate impact on P&L.