

## Public Sector Specific Financial Instruments: Amendments to IPSAS 41, Financial Instruments

I would like to refer "Goodwill" as financial instrument:

Goodwill: Goodwill the heart of a business. A company might not consider without Goodwill.

Goodwill is a financial instruments because :

1. Goodwill can sell or purchase a concern or any assets instantly.
2. Goodwill can introduce cash instantly.
3. Goodwill introduce all Financial instrument.