

# Asset Class

## 1 Definition

A grouping of Assets of a similar nature and use that are disclosed as a single category in the Statement of Financial Position; e.g. Land, Buildings, Infrastructure, Plant and Equipment, Motor Vehicles, Computing Equipment, Leasehold Improvements, Art Collection, Work in Progress.

## 2 References

UniSQ Defined.

## 3 Definition Information

Approved Date	28/5/2015
Effective Date	28/5/2015
Record No	15/1586PL