

Management Accounting 6e 19 Solutions

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accounting cycle

10

2011 年 1 月 1 日起，IFRS 4 将取代 IAS 39。2013 年 1 月 1 日起，IFRS 9 将取代 IAS 39。2019 年 1 月 1 日起，OECD 2019 两支柱解决方案将取代 IAS 39。2024 年 1 月 1 日起，IFRS 17 将取代 IAS 40。

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