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Preface About the authors Acknowledgements List of Acronyms PART 1 CONCEPTUAL FRAMEWORK 1 The IASB and its Conceptual Framework 1.1 The International Accounting Standards Board (IASB®) 1.2 The purpose of a conceptual framework 1.3 Qualitative characteristics of useful financial information 1.4 Going concern assumption 1.5 Definition of elements in financial statements 1.6 Recognition of ...

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