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A Comparison Between Full IFRS And IFRS-SME

From The Entity Size. (McQuaid 2009) The IFRS For SMEs Is A Stand-alone Standard Unlike From All The Accounting Policies In Full IFRS That Had Been Permitted By The Exposure Draft With Cross-references To IFRS. Because IFRS For SMEs Is A Stand-alone Standard There Are No Cross-references To Full Feb 6th, 2024

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(Paragraph 18, IAS 36) The Higher Of An Asset's Or A CGU's: Fair Value Less Costs To Sell. Its Value In Use. Fair Value Less Costs To Sell The Amount Obtainable From The Sale Of An Asset Or CGU In An Arm's Length Transaction Between Knowledgeable, Willing Parties, Less The Costs Of Disposal. Value In Use Jan 9th, 2024

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