

Harrison Horngren Thomas Financial Accounting Midterm Exam

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国际会计准则 iasb 于 2024 年 9 月 18 日发布了 ifrs 18 金融工具：租赁，取代了 ias 1 财务报告

国际会计准则 iasb 于 2024 年 1 月 15 日发布了 ifrs 10 金融工具：投资，取代了 ias 24

国际会计准则 iasb 于 2024 年 10 月 10 日发布了 ifrs 9 金融工具：分类和计量，取代了 ifrs 104

国际会计准则 iasb 于 2026 年 1 月 1 日发布了 ifrs 9 金融工具：减值，取代了 ifrs 7

金融会计准则 金融会计准则

会计周期 accounting cycle 会计周期 会计周期 会计周期 会计周期 会计周期 会计周期

2018 年 7 月 1 日 2018 年 7 月 1 日

accrual accounting measures the performance and position of a company by recognizing economic events regardless of when cash transactions occur accrual accounting 会计准则

会计 financial accounting 会计准则 会计制度 会计科目 management accounting 会计准则

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