

Intermediate Accounting Wahlen Jones Pagach Answer Key

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作者 王怡心 日期 2026年1月號 第482期 出處 會計口究月刊第482第96頁

會計循環 accounting cycle 是辨識 分析和記錄組織交易事件的整體過程 一系列步驟在交易發生時開始 口在完成結帳後財務報表口結束 其中包括 交易憑證 分類帳 總分類帳和試算表等會計記

ifrs 9 金融工具 及ifrs 7 金融工具 揭露 之修正 將於2026年1月1日起生效 且考量到ifrs 9中與金融資口之分類有關之修正相對迫切 允許企業僅提前 適用其修正內容 隨著新規定之發布

會計口究發展基金會 會計口究月刊 雜誌 每月發刊

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