

Managerial Accounting Chapter 8 Solutions

国际财务报告准则 16 号租赁准则（IFRS 16）于 2018 年 1 月 1 日起施行，公司根据新准则对租赁业务进行了会计政策变更，对 2018 年度财务报表的影响如下：

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

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