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Director ESSEC Financial Reporting Centre Dionysia Dionysiou, Lecturer In Finance, The University Of Stirling Certified Accountants Educational Trust (London), 2014. ISBN: 978-1-85908-489-2 ... IFRS International Financial Repo 4th, 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 2th, 2024

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