

# Fundamental Accounting Principles 20th

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ifrs 9 និង ifrs 7 នឹងត្រួតពិនិត្យនៅឆ្នាំ 2026 តាមរយៈការពិនិត្យ ifrs 9 និងការពិនិត្យនៅឆ្នាំ 2026 នៃការពិនិត្យនៅឆ្នាំ 2026

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国际会计准则委员会 iasb 于 2024 年 4 月 9 日发布了《国际财务报告准则第 18 号——收入》(ifrs 18)，该准则将于 2026 年 1 月 1 日起生效。该准则将取代现有的 ifrs 15 和 ifrs 16，成为企业报告收入的新标准。

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