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a. To provide information about financial position financial performance and changes in financial position of an entity that is useful to a wide range of users in making economic decision. b. To prepare and present a statement of financial position, statement of comprehensive income. Statement of cash flows and statement of changes in equity. c.

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The chapter content is IFRS 2018 compliant throughout Volume 1 and Volume 2; references are included where appropriate. New updates include coverage of IFRS 16 Leases in Chapter 14 and conceptual framework integrated throughout. IFRS and ASPE differences are identified at the end of each chapter.

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