

FRAMEWORK FOR PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS



LEARNING OUTCOMES

After studying this chapter, you will be able to–

- ❑ Understand the meaning and significance of Framework for the Preparation and Presentation of Financial Statements;
- ❑ Learn objectives of Financial Statements
- ❑ Understand qualitative characteristics of Financial Statements;
- ❑ Comprehend recognition and measurement of elements of Financial Statements;
- ❑ Know concepts of capital, capital maintenance and determination of profit.

Framework For The Preparation Presentation Of Financial Statements

Guillaume Favre



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