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Example: Lease accounting under IFRS 16

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Beginners By Dr.Devika Bhatnagar IFRS Update 2020 ~~IAS 37 Provisions, Contingent Liabilities and Contingent Assets~~ summary

1- Intermediate Accounting: Introduction Weygandt Financial Accounting2e Ifrs Solutions

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4-6

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COMPANY Accounts Receivable Aging Schedule May 31, 2015

Proportion Amount Probability Estimated of in of Non-

Uncollectible Total Category Collection Amount Not yet due .600 \$

840,000 .02 \$16,800 Less than 30 days past due .220 308,000 .04

12,320 30 to 60 days past due .090 126,000 .06 7,560 61 to 120

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