

Index for Accounting Standards for Business Enterprises

--Announced February 2006 effective 2007 for Listed Companies

企业会计准则-----基本准则

(Accounting Standard for Business Enterprises - Basic Standard)

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12. 企业会计准则第 12 号-----债务重组
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(Accounting Standard for Business Enterprises No. 38 - First time adoption of Accounting Standards for Business Enterprises)



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