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2018 Chapter 19: Page 1 Solution 19.1 a)
Employee benefits are defined as ‘ all
forms of consideration given by an entity

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in exchange for service rendered by employees or for the termination of employment ' . IAS 19.8 b) Employee benefits are categorised as follows: • Short-term benefits • Post-employment benefits • Other long-term benefits • Termination benefits.

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GAAP: Graded Questions 2020. Edition:

2020 Author(s): Cathrynne Service

Professor Dave Kolitz Year Published:

Language: English Formats: eBook

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