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ACCOUNTING POLICIES

The Company As a result of IAS 19 (2011), the Group As a consequence and notwithstanding Strategic report De La Rue plc (the Company) is a has changed its accounting policy with the net liability position being reported in public limited company incorporated respect to the basis for determining the the consolidated balance sheet, which and domiciled in the United Kingdom. income or expense related to...

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Vol.1, No.4, pp. 1- 11, December 2013 Published by European Centre for Research Training and Development UK (www.ea-journals.org) IFRS-BASED RESULTS AND THE READINESS OF NIGERIAN AUDIT COMMITTEE: THE PROFESSIONAL ACCOUNTING ACADEMIC STANDPOINT Ojeka, Stephen Aanu (Corresponding Author) Department of Accounting, College of Business Studies, Covenant University, Ota, Ogun State, Nigeria. Phone No: ...

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