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IFRS And The Mining Industry - IAS Plus It Is Presumed That Historical Cost Determined Under GAAP For Mining Entities Is Consistent With IAS 16 And Can Be Carried Forward. However, On Conversion To IFRS, An Entity Has The Option Of Deeming The Fair Value Of Any PP&E Asset At That Date As Its Cost. Such Choices May Have A Sig Jun 11th, 2024

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