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IFRS 15 Revenue from Contracts with Customers provides a single, principles-based five-step model that should be applied to determine how and when to recognise revenue from contracts with customers. The standard was published in May 2014 and is effective from 1 January 2018.

### **IFRS 15 Revenue from Contracts with Customers | ICAEW**

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### **Balance sheet - Wikipedia**

Overview. An accounts payable is recorded in the Account Payable sub-ledger at the time an invoice is vouched for payment. Vouchered, or vouched, means that an invoice is approved for payment and has been recorded in the General Ledger or AP subledger as an outstanding, or open, liability because it has not been paid. Payables are often categorized as Trade Payables, payables for the purchase ...

### **Accounts payable - Wikipedia**

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### **TOP Guidelines - Center for Open Science**

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### **Databases A to Z - unco.edu**

1. Introduction. The failure by leading economists to incorporate banking in their economic theories has been identified as a significant and costly weakness (Werner, Richard A., 1997, Werner, Richard A., 2005, Kohn, Donald, 2009). Likewise, it has been pointed out that the macro-economic feedback of banking activity had been neglected in finance research (Werner, 2012).

### **A lost century in economics: Three theories of banking and ...**

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### **Educational Sessions - creditcongress.nacm.org**

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