

IFRS AND VAS PART 1

INTRODUCTION TO VIETNAMESE

ACCOUNTING

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What is the vas in vietnam accounting? The Vietnamese Accounting Standards (VAS) is a bookkeeping and financial reporting manual. It provides a standard chart of accounts, financial statements template, accounting books and voucher templates, as well as detailed guidance on accounting double entries for specific transactions.

What is the difference between vas and IFRS? IFRS generally has broader coverage and more specific rules across various areas. In contrast, VAS places emphasis on Vietnam-specific issues and includes detailed regulations on taxation and legal provisions.

When did Vietnam adopt IFRS? Starting from 2022, enterprises will be able to voluntarily choose to apply IFRS. This is an important stage for entities to experiment, evaluate, and refine the transition process. Mandatory IFRS Adoption Phase (From 2025 onward):

What is the meaning of vas in accounting? Value Added Statement (VAS) is actually aimed at supplementing a new dimension to the existing system of corporate financial accounting and reporting through the disclosure of additional information regarding the amount of wealth created by an organization in an accounting period and the way the wealth has been ...

What is a vas account? What is VAS? Virtual Account System (VAS) is the solution for leveraging electronic transactions and money management in banks and non-

bank industries. The solution supports current trends and the next generation of payment media, for example, QR or tokenization.

What are value-added services? What are Value-Added Services? Some Value-Added Services (VAS) include products such as data, airtime, electricity, vouchers, and tokens. Businesses can add these products alongside their regular products, adding enormous value (hence: Value-Added Services) to both their customers and themselves.

How is IFRS different from GAAP? GAAP is a framework based on legal authority while IFRS is based on a principles-based approach. GAAP is more detailed and prescriptive while IFRS is more high-level and flexible.

How is IFRS different from accounting standards? What is the Difference Between IAS and IFRS? The Difference Between IAS and IFRS is that IAS stands for International Accounting Standards and IFRS stands for International Financial Reporting Standards. IAS covers only specific accounting issues, while IFRS covers all aspects of financial reporting.

What is the difference between US GAAP and IFRS lease accounting? Another key difference between IFRS Standards and US GAAP relates to the treatment of leases whose payments depend on an index or rate – e.g. a lease with payments adjusted annually for changes in the consumer price index (CPI). Under IFRS 16, the lease liability is remeasured each year to reflect current CPI.

What is the accounting body in Vietnam? VACPA is a member association of Vietnam Accounting and Auditing Association, subject to management of the Ministry of Finance.

When did Vietnam ratify UNCLOS? On June 23, 1994, Vietnam's National Assembly issued the Resolution on the ratification of the UNCLOS, which also clearly affirms Vietnam's position to: “...

What did IFRS 15 replace? IFRS 15 replaces IAS 11, IAS 18, IFRIC 13, IFRIC 15, IFRIC 18 and SIC 31. IFRS 15 provides a comprehensive framework for recognising revenue from contracts with customers.

What is an example of VAS? Telecommunications: Caller-designed ringtones, mobile banking, data services, mobile advertising, and location-based services. Banking: Online banking, mobile banking, financial advisory services, and personalized customer service.

What is the concept of VAS? A value-added service (VAS) is a popular telecommunications industry term for non-core services, or, in short, all services beyond standard voice calls and fax transmissions. However, it can be used in any service industry, for services available at little or no cost, to promote their primary business.

What are VAS benefits? One of the primary benefits of VAS is the ability to reduce costs and increase efficiency within the supply chain. For instance, by outsourcing packaging and assembly to a logistics provider, a company can eliminate the need for in-house staff and equipment, saving on labor and overhead costs.

What is the VAS used for? A tool used to help a person rate the intensity of certain sensations and feelings, such as pain. The visual analog scale for pain is a straight line with one end meaning no pain and the other end meaning the worst pain imaginable.

What is VAS in banking? Value Added Services (VAS) are non-banking services that add value. Banks are implementing such services into their offer in order to stand out from their competitors and raise the attractiveness of traditional banking services, which form the basis of their offer.

What are VAS costs? Updated on March 19th, 2024. Value-added service fees are used to bill your customers for additional processes and services that are fulfilled on the inbound of product, such as palletization of loose material, labeling and sorting products, and unloading containers.

What are VAS payments? What are Value-Added Services in Payments? In the context of the payments industry, value-added services can describe any features or solutions that go beyond the minimum requirements of processing and handling payments.

What is VAS revenue? Offered by a network or its resellers; a value-added service (VAS) generates additional revenue by offering increased benefits to subscribers. Total VAS revenue is calculated from the total of SMS, data-over-cellular and information-service revenue.

What does VAS do? A virtual assistant is a remote administrative assistant who works for a company or individual on a self-employed, or contract basis. A virtual assistant helps with office management work but can also tackle a variety of writing, editing, design, marketing and social media-related activities.

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What does VCS mean in Vietnam? The Vietnam Championship Series (VCS) is a professional League of Legends esports league run by Riot Games and VNG Games - a subsidiary of VNG Corporation since 2022 after Garena stopped publishing League of Legends and its major competitions in Vietnam.

What is the VAS annual budget? The U.S. Department of Veterans Affairs (VA) is requesting a total of \$369.3 billion in fiscal year (FY) 2025, a 9.8 percent increase above FY 2024 estimated levels. The FY 2025 budget provides robust funding for the Secretary's top priorities.

Saudi Arabic Urban Hijazi Dialect Basic Course: Questions and Answers

1. What is the Saudi Arabic Urban Hijazi Dialect?

The Saudi Arabic Urban Hijazi Dialect is a colloquial variety of Arabic spoken in the urban areas of the Hijaz region, including the cities of Mecca, Medina, and Jeddah. It is a widely spoken dialect in Saudi Arabia and is an important means of

communication in the social, cultural, and commercial life of the region.

2. What are the key features of the Hijazi Dialect?

The Hijazi Dialect has several distinctive features that set it apart from other Arabic dialects. These include distinctive vowel sounds, the use of different words and expressions, and a unique set of grammatical rules. Some notable features include the use of the "a" instead of "o" in many words, the use of "b" instead of "v", and the dropping of the final "n" in certain words.

3. What is a good resource for learning the Hijazi Dialect?

A Saudi Arabic Urban Hijazi Dialect Basic Course can provide learners with a solid foundation in the language. These courses typically cover essential vocabulary, grammar, and pronunciation. Learners can access these courses through online platforms, language schools, or private tutors.

4. Is it difficult to learn the Hijazi Dialect?

The difficulty of learning the Hijazi Dialect depends on a learner's prior knowledge of Arabic. For native Arabic speakers, the process may be relatively straightforward as they already possess a grasp of basic grammar and vocabulary. However, non-native Arabic speakers may face more challenges due to the unique features of the dialect.

5. What are the benefits of learning the Hijazi Dialect?

Learning the Hijazi Dialect offers several benefits. It enhances communication with a large population in Saudi Arabia, particularly in the Hijaz region. It also provides a deeper understanding of Saudi culture and facilitates interactions with locals. Additionally, it can be an asset for professionals working in sectors such as tourism, business, and healthcare.

Unit 10: Market Research in Business

Learn Marketing: Q&A

1. What is the importance of market research in business?

Market research provides valuable insights into consumer needs, preferences, and market trends. It helps businesses anticipate and adapt to changing market conditions, target their products and services effectively, and make informed decisions to gain a competitive advantage.

2. What are the different types of market research methods?

There are various market research methods, including observational research (e.g., surveys, interviews), experimental research (e.g., A/B testing), and qualitative research (e.g., focus groups, ethnography). The choice of method depends on the specific objectives of the research.

3. How can businesses use market research to inform their marketing strategies?

Market research findings can help businesses refine their marketing mix (product, price, promotion, place) to align it with the needs and preferences of their target audience. It also assists in understanding competitive dynamics, identifying potential opportunities, and evaluating the effectiveness of marketing campaigns.

4. What are some common challenges faced in market research?

Challenges include designing effective research instruments, obtaining representative samples, interpreting the results accurately, and overcoming biases. Researchers must carefully consider these factors to ensure the quality and reliability of the research findings.

5. How can technology enhance market research?

Technology has revolutionized market research. Online surveys, social media listening tools, and advanced data analytics enable researchers to gather and analyze large amounts of data more efficiently and cost-effectively. Additionally, artificial intelligence (AI) can automate certain tasks and provide insights from unstructured data.

Genetics and Genetic Engineering: Unlocking the Secrets of Life

What is Genetics?

Genetics refers to the study of inheritance and variation in living organisms. It seeks to understand how traits are passed down from generation to generation, how they are regulated, and how they contribute to the diversity of life on Earth.

What is Gene?

A gene is a DNA sequence that codes for a specific protein or molecule. Genes are the fundamental units of heredity, and they determine many of our physical characteristics, such as eye color, height, and disease susceptibility.

How do Genes Work?

Genes are transcribed into mRNA (messenger RNA), which then leaves the nucleus and travels to the cytoplasm. There, mRNA is translated into proteins by ribosomes. Proteins are the workhorses of the cell and carry out a wide variety of functions, including metabolism, growth, and reproduction.

What is Genetic Engineering?

Genetic engineering is the process of modifying an organism's genome. This can involve inserting, deleting, or altering specific genes. Genetic engineering has many potential applications in medicine, agriculture, and industry, such as creating genetically modified crops, producing pharmaceuticals, and treating genetic diseases.

What are the Ethical Considerations of Genetic Engineering?

Genetic engineering raises numerous ethical questions, including:

- **Safety:** Are genetically modified organisms safe for humans and the environment?
- **Equity:** Who will benefit from genetic engineering?
- **Autonomy:** Should we have the right to alter our own genome or that of future generations?
- **Nature:** Is it ethical to modify the genetic makeup of living organisms?

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