

(2001)

(IASB)) (1993
2001 (IASCF)
18
166
7TH floor, 166 fleet street, London EC4A 2DY, United Kingdom.
E-mail: publications@iasb.org.uk
Internet : <http://www.iasb.org.uk>
"

-
(2001)

10-1

13-11

13-12

17-14

18

27-19

32-28

38-33

40-39

42-41

-

"

"

.1

-:

.
. .
. .

.2

(1)

(1)

.3

.4

.5

)

-:

(

.6

(

)

.7

.8

.9

.10

-:

:

.13

.14

.15

.16

.(34) (33)

.17

.18

.19

-:

.20

.21

.22

:

.23

.24

.25

.26

.27

.(25)

(19)

-.:

.28

.29

.30

.31

.32

.33

-: (34)

.34

()

.35

.36

()

.37

.38

:

.39

-:

.1

.2

.3

.()

.4

.5

.40

.41

2002

.42

)

()

.1

.2

.3

.4

()

.5

.6

()

.7

.8

)

(

.9

()

.10

.1

.2

.11

.12

.13

.14

.15

" " " .16

:

.17

:

.1

.2

.18

()

.19

()

.20

.21

.22

.23

.24

.25

()

