

The accounting Process of Mining, Exploration and Extraction

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Date: January 2017

Pages: 5

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Abstracts

The accounting process for mining is discussed in IFRS-6 that elaborates the methods for costs occurred in upstream stage. The stage of upstream includes search for the raw materials in the process of extraction and mining. Cont... (500 words of this report)



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Extraction and Evaluation Costing -IFRS 6

Policy of accounting

Income and expenses

Costing (direct and indirect)

Depreciation

Borrowing

Cost of start up

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Production

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References



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