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Solutions to GAAP: Graded Questions Employee benefits © Service & Kolitz, 2018 Chapter 19: Page 1

Solution 19.1 a) Employee benefits are defined as ' all forms of consideration given by an entity in exchange

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for service rendered by employees or for the termination of employment ' . IAS 19.8 b) Employee benefits are categorised as follows:

- Short-term benefits
- Post-employment benefits
- Other long-term benefits
- Termination benefits.

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