



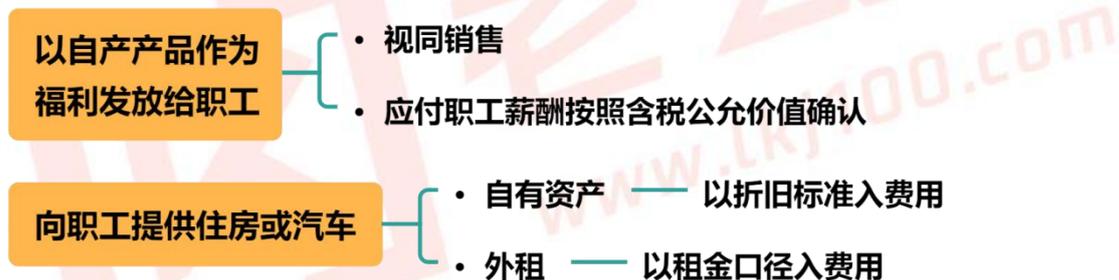
## 专题五 职工薪酬及借款费用

### 一、职工薪酬关键考点

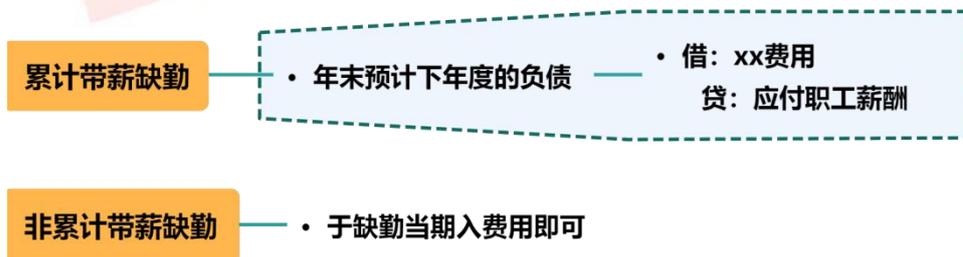
#### 1. 职工薪酬的范围



#### 2. 非货币性福利的会计处理原则



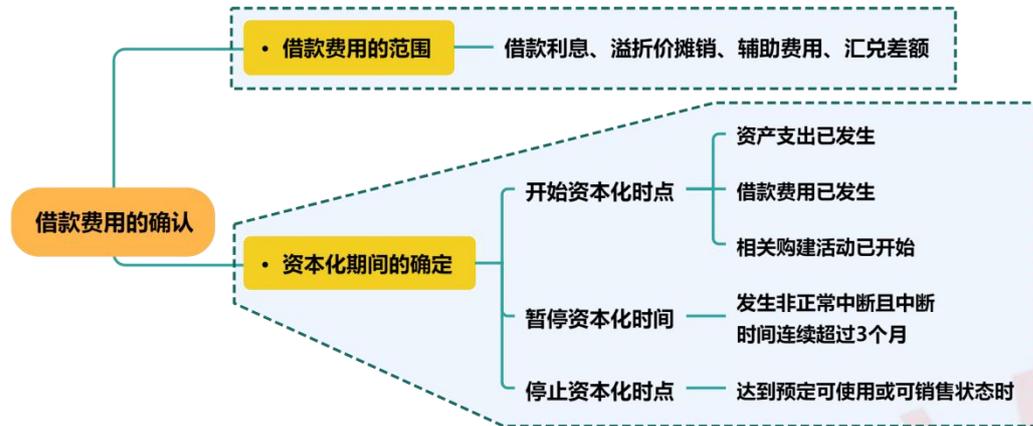
#### 3. 带薪缺勤的会计处理原则



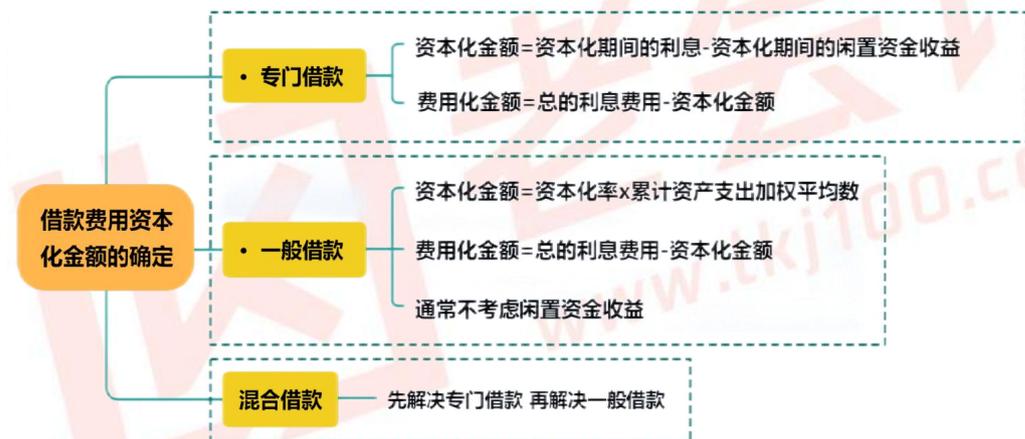


## 二、借款费用关键考点

### 1. 借款费用的确认



### 2. 借款费用资本化金额的确定



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