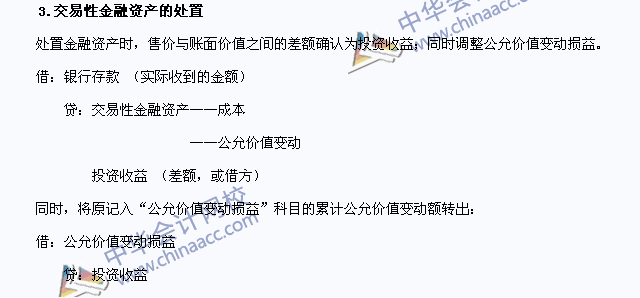
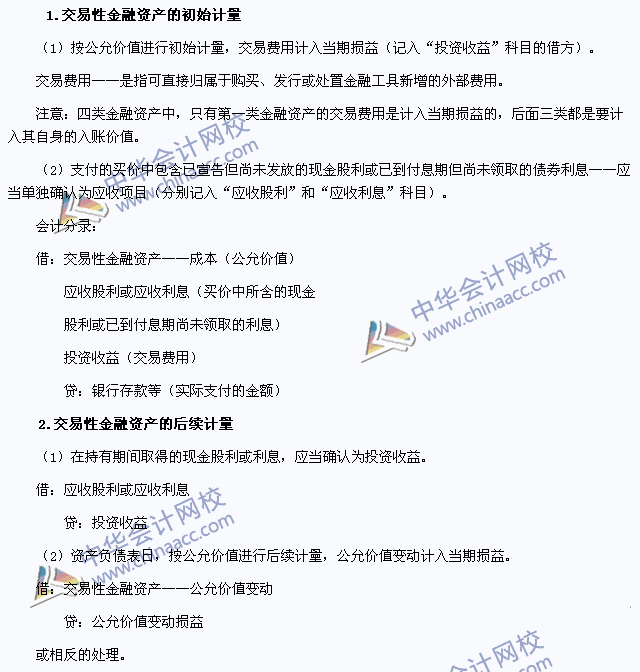
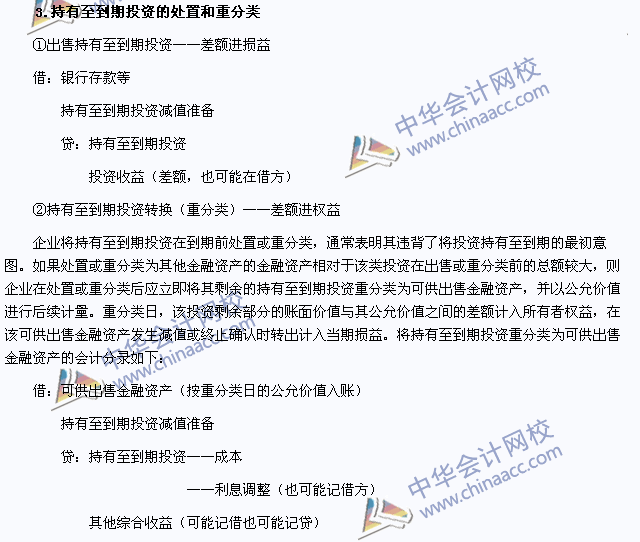
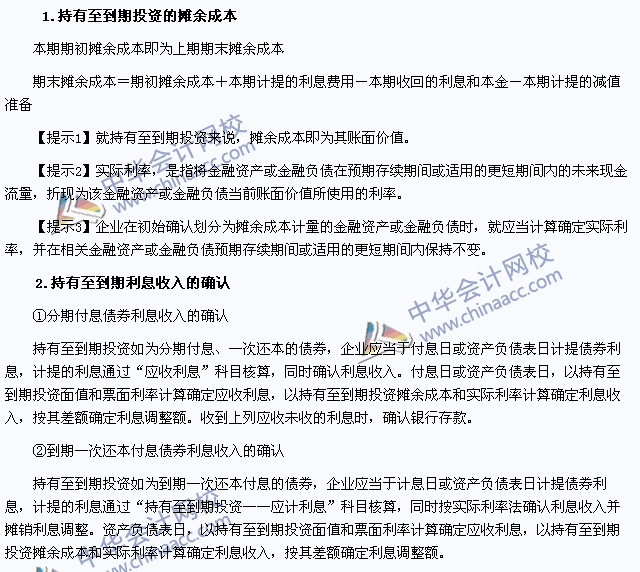
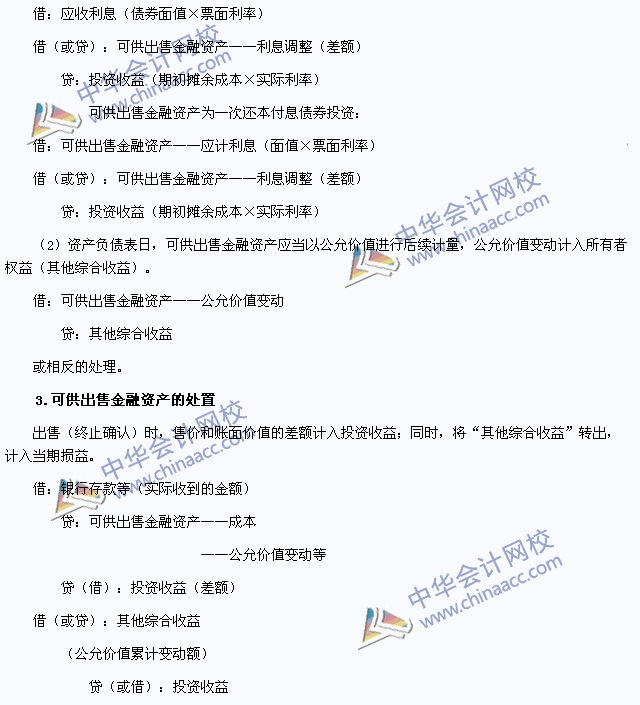
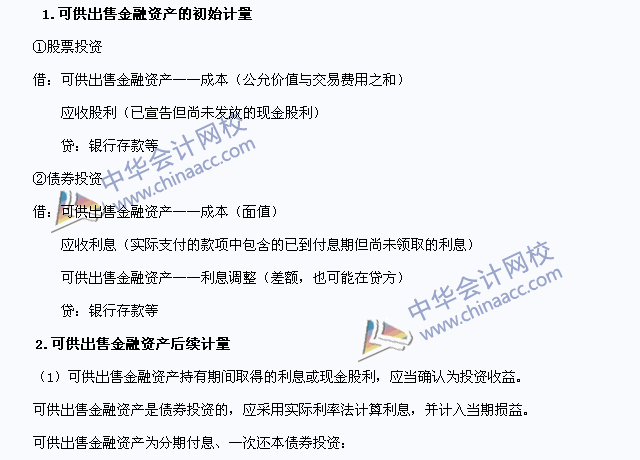
**2015年注会《会计》第二章高频考点**

1. **【高频考点】交易性金融资产的会计处理**

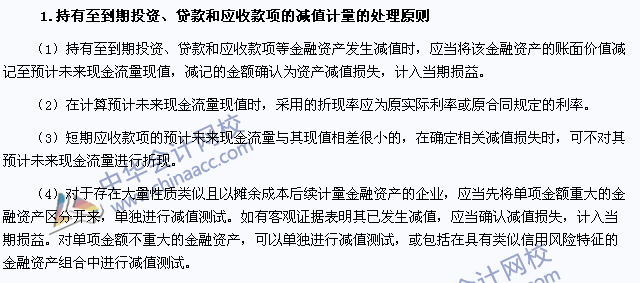


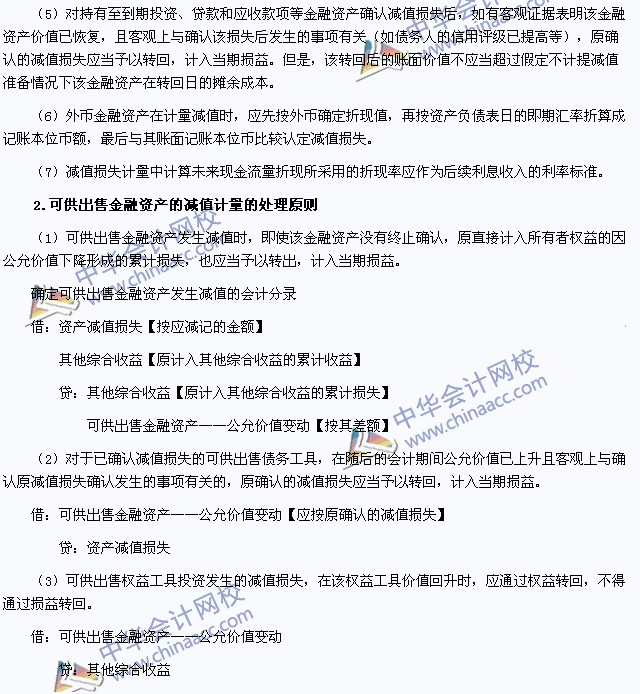
1. **【高频考点】持有至到期投资的会计处理**

**3. 【高频考点】可供出售金融资产的会计处理**

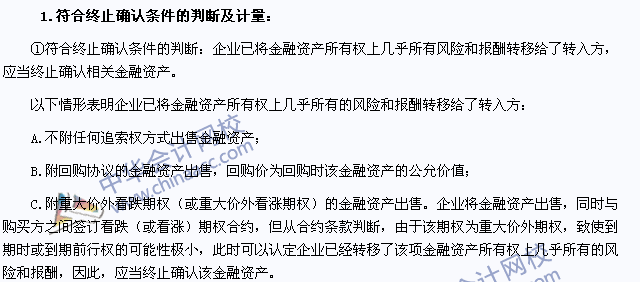


**4. 【高频考点】金融资产减值的处理**





**5. 【高频考点】金融资产转移**

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