

????????4????????IRRS??
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IRRS

?????3????IAEA????????????????????????????????????IRRS????????IRRS????????
?IRRS????????IAEA????????????????????IAEA????????????????????????????
??2??

2011????IRRS????32????????????????????????18??15????????IRRS????????
????????????2????????IRRS?2????????IRRS????????

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IRRS????????????????

IRRS?“????”????“?”????????IRRS????????????????????????????????
??1?22????????IAEA??
????????????????????3??

?IRRS?????

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A) ???

B)

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????????????IRRS????????????????????????????????????
????????????????

C)

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D)

?IRRS???10????????????????????????????????QMS????????
????????QMS?“?????”????????????????????????????
??????QMS????????

?IRRS?????

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A)

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B)

??????IRRS????????5????????????????????????
????????????????????????????

C) ???

?IRRS??????

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A) ???

B) ???

C) “????????”??

D)

?????????IRRS??13??????????3??
??????????????????

?1?IAEA?IRRS????2006??2015????70?????????15?????????????????IRRS?55????2?????????
??????????????3??????

?2????????P560-563?

?3?????????????????IRRS????????????????????????????????

?4????????P519-520?P557-558?

?5????????????????2007?IRRS??3??????????????????

?2016?3?22????

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