



Chapter 3: Construction Contracts

1. Construction Business in Thailand
2. Definition of a Construction Contract
3. Construction Revenue



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4. Construction Costs

5. Recognition of Construction Revenue and Costs

6. Presentation in Financial Statements

7. Cases Where Construction Project Results Cannot Be Reliably Estimated



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- 8. Recognition of Expected Losses
- 9. Disclosure in Financial Statements
- 10. Accounting for Real Estate Businesses
 - 10.1 Real Estate Business Structures
 - 10.2 Recognition of Revenue and Costs in Real Estate Development