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The correct answer is D. Had the question stem asked for the consolidated cost of sales figure, the answer would be correctly calculated as: $\$54,990 + \$17,940 + \$500 - \$5,000 = \$68,430$ Note: Answer A is incorrect, as although it correctly cancels the intra-group sale of \$5,000, it incorrectly adds the \$500 adjustment for unrealised profit to

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The correct answer is A. Note: Answer B ignores that Red Co only acquired 80% of the shares and calculates the cost of investment incorrectly as $40,000 \times \$3.50 = \$140,000$ – therefore, goodwill of $\$140,000 + \$30,000 - \$125,000 = \$45,000$.

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Past exams. Past exams are made available so that you can view and become familiar with the styles of question that you may face in your exam. Make sure you log into the ACCA Practice Platform early in your studies - completing your practice in the CBE environment is the only way to fully prepare for your exam.

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Attempting ACCA FR (F7) past papers is one of effective ways to master examination skills. However, the change of syllabus over the years result some of the questions are not relevant to the latest exam. To provide the most relevant questions, it is the purpose we set up this question and answer for you to practice.

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questions. Question 31 – Mowair Co This was a standard ratios and analysis question built around summary financial statements and a brief scenario for an airline. As in many previous diets, the majority of answers provided for the interpretation were superficial and lacked depth. This commentary shows how these answers might have been improved.

Answers - ACCA Global
Financial Reporting ACCA questions and solution 2002 - 2010

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Download December 2007 Questions | Answers. Question 1: Plateau, Savannah and Axle. 1(a) Prepare consolidated statement of financial position. 1(b) The concepts and principles of consolidation (Theory) Question 2: Llama. 2(a) Prepare income statement. 2(b) Prepare statement of financial position. 2(c) Calculation of basic EPS. Question 3: Harbin

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Financial Reporting (International) December 2012 Answers 1(a)Viagem:
Consolidated goodwill on acquisition of Greca as at 1 January 2012 \$'000 \$'000
Investment at cost Shares (10,000 x 90% x 2/3 x \$6.50) 39,000 ... although
sometimes this is done to make future consolidation simpler.

Answers - ACCA Global

Questions and answers Complex Consolidation. Consolidated financial statements
revision. University. National University of Science and Technology. Course.
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ACCA F7 lectures Download F7 notes Preparation of the Consolidated Statement of
Financial Position □ Consolidation is the process of adjusting and combining
financial information from the individual financial statements of a parent
undertaking and its subsidiary undertakings to prepare consolidated financial
statements that present financial information for the group as a single economic
entity.

ACCA F7 Preparation of the Consolidated Statement of ...

Consolidation is also a powerful study principle to: Identify concise summaries to

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answer exam questions efficiently. Remove irrelevant information from our answers. Combine revision and question practice to build a winning exam performance. Apply your new skills in the workplace. About the author

Qualifications: How to answer questions on consolidated ...

The depreciation expenses was determined at the point of DOA, since it is using the straight line method. Its excess by \$400 with 10 years life, so there is an additional \$40 depreciation charge per year in the consolidation. Multiply \$40 by 2 because the acquisition is held 2 years ago, will then bring us to \$80 adjustment to the RE.

ACCA P2 Example 2 – Basic consolidation

PAPER P2 CORPORATE REPORTING) QUESTIONS AND ANSWERS UPDATED FOR REVISED IFRS 3

(PDF) PAPER P2 CORPORATE REPORTING) QUESTIONS AND ANSWERS ...

Section B comprises 2 15-mark multi-task questions and these will test consolidations and accounts preparation. The consolidation question could include a small amount of interpretation and the accounts preparation question could be set in the context of a sole trader or a limited company.

ACCA F3: Notes, Practice, Mock Exam & Quick Guides | Got ...

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ACCA FR (F7) Area D is Preparation of financial statements. The topics in this area, such as goodwill, non-controlling interests, consolidation adjustments, practice questions are for you with answers and explanations after each question can help you to understand how and why the answer comes from.

ACCA F7 (FR) Practice Questions | Section 7 | Area D | Got ...

I will demonstrate its use for consolidation questions. Step 1: Read the question and determine the core requirement. This may be done during the reading time allotted at the beginning of the exam if desired. If done then, it leaves more time for answering the question in the exam. The main objectives of this step

Improving your Consolidation Technique

Take ACCA FR Mock exam. To benefit the most from this Mock Exam, please turn off all distractions and sit it under real exam conditions. When you complete your exam, your result will be displayed instantly on the screen and you can review your answers.

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