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For the purposes of F7, other comprehensive income includes any change in the revaluation of non-
current assets (IAS 16, covered in chapter 2) and fair value through other comprehensive income financial
assets (IFRS 9, covered in chapter 10).

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PAPER F7: FINANCIAL REPORTING. ii . KAPLAN PUBLISHING. British Library Cataloguing-in-Publication
Data. ... many of the previous ACCA exam questions within this kit have been adapted to reflect updated
standards, and the revised exam format. If changed in any

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This paper is challenging before June 2011 exam and after that examiner begins to set easy questions. So: 1,
You should not deep into difficult questions if you want to pass this exam.

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ACCA F8 Audit & Assurance Full Course Workbook www.mapitaccountancy.com Test Your Knowledge If you
can't answer all of the questions below without looking at the answer then you need to do some more
work on this area! 1. Which of the following are NOT an element of an assurance engagement? A. The user
of the information. B. The Auditor.

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