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Advanced Financial Accounting Sample Paper 2 Page 6 of 27 QUESTION 2 (cont'd) [10] In preparing a cash flow statement in accordance with IAS 7 a profit on disposal of a fixed asset should be: (a) deducted from operating profit in computing the net cash flow from operating activities (b) added back to operating profit in computing the net cash flow from operating activities

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Advanced Financial Accounting May 2012 2nd Year Paper 4 SECTION A Answer ALL THREE Questions in this Section QUESTION 1 (Compulsory) (a) The primary objective of accounting and auditing regulatory bodies is to ensure that financial statements present a true and fair view of the financial performance, position and cash flows of an entity. i.

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Harold Averkamp (CPA, MBA) has worked as a university accounting instructor, accountant, and consultant for more than 25 years. He is the sole author of all the materials on AccountingCoach.com About Us

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