

CIPFA QUALIFYING PRACTICE EXAM – ANSWERS

Question 2

The following table sets out the information available to you:

<p>Entity A is a company incorporated in the UK. It is a wholly owned subsidiary of Entity B, which is a company incorporated in the UK. Entity A is a company that is a subsidiary of Entity B. Entity A is a company that is a subsidiary of Entity B. Entity A is a company that is a subsidiary of Entity B.</p>
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Required:

- (a) Identify the accounting standards that apply to the financial statements of Entity A.
- (b) Explain the accounting treatment of the following items in the financial statements of Entity A:

(a) Identify the accounting standards that apply to the financial statements of Entity A.

Entity A is a wholly owned subsidiary of Entity B, which is a company incorporated in the UK. Entity A is a company that is a subsidiary of Entity B. Entity A is a company that is a subsidiary of Entity B. Entity A is a company that is a subsidiary of Entity B.

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