

ind as 1- presentation of financial statement - objective **ind as 1** describes financial statements as a structured representation of the financial position and financials performance of an entity. **p2 corporate reporting examiner's report 2017-09 huw morgan** - examiner's report " p2 september 2017 3 business model test and cash flow characteristics that permit the amortised cost treatment, many answers did not apply these requirements correctly. **examiner's report - acca global-** examiner's report " p2 march 2017 3 the first issue examined the candidate's knowledge and application of ifrs 13 fair value measurement, ias 16 property, plant and equipment and ias 40 investment property.

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