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THIS SECTION (30 MARKS) QUESTION 5 a. As one of the accountants of Oluwaseun Plc, a company which has migrated to IFRS, you are aware that IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors contains guidance on the use of accounting policies and accounting estimates.

PATHFINDER - ICAN

The Institute of Chartered Accountants (Ghana) was established by an Act of parliament, Act 170, in 1963. It is the sole body charged with the regulation of the accountancy profession in Ghana. Its members are the only persons recognized under the Companies Code (Act 179) 1963, for the purpose of audit of company accounts. It is governed by a council of eleven chartered accountants.

Past Questions and Suggested Solutions

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INSTRUCTION: YOU ARE REQUIRED TO ANSWER FIVE OUT OF SEVEN QUESTIONS IN THIS PAPER SECTION A: COMPULSORY QUESTION (30 MARKS) QUESTION 1 a. Adanna Plc. has a subsidiary, Ebuka Limited. The statement of profit or loss and other comprehensive income of the companies are as follows:

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Financial accounting from the Foundation level is taken up a notch to financial reporting in the context of more complex events and transactions with a greater emphasis on compliance with regulations including international accounting standards and generally accepted accounting principles. Candidates will be expected to demonstrate an understanding of and competence in financial statements ...

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