

Professional Stage Examination Tuesday 23 March 2010 (2½ hours)

# FINANCIAL ACCOUNTING

This paper is in two parts.

Instructions for answering are given before each part. Read them carefully.

Answer each question in black pen only.

All references to IFRS are to International Financial Reporting Standards and International Accounting Standards.

Unless otherwise stated all ordinary shares carry one vote each.

#### IMPORTANT

Question papers contain confidential information and must NOT be removed from the examination hall.

You MUST submit this question paper with your answer booklet and enter your candidate number in this box.



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