

Adj 3

Should of :

Dr provision	3,500	
Cr cash		3,500

Client:

Dr CoS	3,500	
Cr cash		3,500

Correction:

Dr provision	3,500	
Cr CoS		3,500

Then...need to release the final £500 back to the SPL

Dr provision	500	
Cr SPL		500

Then..charge for the new legal claim

Dr SPL	80,000	
Cr provision		80,000

Adj 4

1) Does the entity need to recognise a provision of £45,000

There is no obligation to replace the fire doors
This is because the expenditure is avoidable
Ardales could close the business
Therefore no provision is required for this

2) Does the entity need to recognise a provision of £5,000

There is a legal obligation to pay any fine incurred, therefore, yes
Probably as above 50%

Therefore.....

Dr SPL	5,000	
Cr provision		5,000

Icaew Past Paper Law

M Walker



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Icaew Past Paper Law Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Icaew Past Paper Law**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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