

QUESTION 1

1.1 Various options are given as possible answers to the questions. Choose the answer and write only the letter (A–D) next to the question number (1.1.1–1.1.10) in the ANSWER BOOK.

1.1.1 The income tax payable is calculated as a ...

- A fixed percentage of the taxable income of the company.
- B variable percentage of the taxable income of the company.
- C fixed percentage of the non-taxable income of the company.
- D variable percentage of the non-taxable income of the company.

1.1.2 The following are examples of disclosable accounting policies except ...

- A inventories.
- B repairs.
- C turnover.
- D investments.

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Christian G. Meyer



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