

Test Bank for Financial Accounting IFRS 1st Edition



1. An **statement of financial position** shows:

- 1. a. revenues, liabilities, and equity.
- 2. b. expenses, dividends and equity.
- 3. c. revenues, expenses, and dividends.
- 4. **d. assets, liabilities, and equity.**

2. An **income statement**:

- 1. a. summarizes the changes in equity for a specific period of time.
- 2. **b. reports the changes in assets, liabilities, and equity over a period of time.**

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