



Financial Reporting – Module 2 Quiz

Here are some easy questions just to test you have understood the main points within this module.

Questions

Question 1

Which of the following is not included in a complete set of financial statements according to IAS 1 Presentation of Financial Statements?

- A A profit or loss statement.
- B A balance sheet statement.
- C Details of accounting policies adopted.
- D Directors report.

Question 2

Which of the following about the selection of accounting policies according to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors is the most correct?

- A Where no specific IFRS requirements exist, management should rely on the IFRIC for guidance.
- B After management has selected their appropriate accounting policies, they should link these to applicable IFRSs.
- C Management can refer to the implementation guidance associated with the relevant IFRS, however this is not mandatory.
- D Management should first determine the applicability of IFRSs before selecting accounting policies appropriate for their entity.

Financial Football Module 2 Quiz Answers

Robert R. Redfield



Financial Football Module 2 Quiz Answers:

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