

FINAL EXAMINATION

GROUP IV

(SYLLABUS 2002)

SUGGESTED ANSWERS TO QUESTIONS
DECEMBER 2014

Paper 18: CORPORATE FINANCIAL REPORTING

Time Allowed: 3 Hours

Total Marks: 100

15/11/14

Management notice requires that the registered auditors file accounts

directly with the authorities

the accounts must then go to your answer

requirements of the Companies Act 2006

Section 22

1. (a) (i) The knowledge of general public comprising shareholders is limited to what is published in the accounts. Where the company is listed on a stock exchange, the accounts must be published in a form which is accessible to the public. The accounts must be published in a form which is accessible to the public.

Particulars	Amount
2014-2015	100
2015-2016	100

Section 22(1) requires the company to publish its accounts in accordance with the provisions of the Companies Act 2006. The accounts must be published in a form which is accessible to the public. The accounts must be published in a form which is accessible to the public.

- (ii) The company must also publish its accounts in accordance with the provisions of the Companies Act 2006. The accounts must be published in a form which is accessible to the public.

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