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QUESTION 1 (1 mark)

Which one of the following statements is incorrect?

1. When Generally accepted accounting practice (GAAP) applies to a specific country, the reference to this country is included in the name of the GAAP.
2. In South Africa the International Financial Reporting Standards (IFRS) is an ultimate financial reporting standard for state-owned entities like Eskom.
3. In instances where a Standard is in conflict with the Conceptual Framework, the requirements of the standard must be adhered to.
4. International Financial Reporting Standards (IFRS) deal with the recognition, measurement, presentation and disclosure requirements of financial statements, and the standards are based on the IFRS Conceptual Framework for Financial Reporting.

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A B C D E F G H I J K L M N O P Q R S T

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Sheet1 Sheet2 Sheet3

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in any combination of individual problems.

1. In the following questions, the correct answer is indicated by a number in the box next to the question.

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