

Financial Accounts sem 5 tybcom

- 2) Figures to the right indicate full marks
- 3) Working notes should form part of your answer
- 4) Use of simple calculator is allowed

Q. 1 A. State whether the following statements are true or false (Any Ten) (10)

- 1. The preparation of final accounts for companies excludes the cash flow statement.
- 2. AS 1 requires the disclosure of accounting policies in the final accounts of companies.
- 3. Outstanding expenses and income do not need to be adjusted in the final accounts preparation.

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restrictions.

- 7. Ethical behavior in accounting does not have any implications for corporate

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