

# Acca P2 Corporate Reporting Study Text

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### **“ADVANCED FINANCIAL REPORTING”**

Revision Test Paper- Advanced Financial Reporting CAP III Examination - December 2010 The Institute of Chartered Accountants of Nepal 2 of 39 QUESTIONS Consolidated Financial Statements Question No 1 From the following Balance Sheets of a group of companies and the other information provided, draw up the Consolidated Balance Sheet as on 31