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How the Three Financial Statements Fit Together *The Difference between GAAP and IFRS Introduction to Financial Statements Statement of Financial Position* ~~Financial Reporting - Module 4 Part A (Deferred Tax)~~ Learn Financial Ratio Analysis in 15 minutes

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also be useful to users of financial reporting who are not capital providers. (e) False – An implicit assumption is that users need reasonable knowledge of business and financial accounting matters to understand the information contained in the financial statements. (f) True. EXERCISE 2-2 (15–20 minutes)

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Exercise 15: Financial Reports Exercise Overview. In this exercise you must prepare a Profit and Loss Statement and a Balance Sheet from a Trial Balance that you are provided. This exercise provides an opportunity to practise two important skills:

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