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## Financial reporting past exam papers

10. Africart is about to hold its annual general meeting with shareholders and the directors wish to prepare for any potential questions which may be raised at the meeting. There have been discussions in the media over the fact that the most relevant measurement method should be selected for each category of assets and liabilities. This "mixed measurement approach" is used by many entities when preparing financial statements. There have also been comments in the media about the impact that measurement uncertainty and price volatility can have on the quality of financial information.

Discuss the impact which the above matters may have on the analysis of financial statements by investors in Africant. (8 marks)

Professional marks will be awarded in part (b) for clarity and quality of presentation. (2 marks)

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## How do I register?

The global body for professional accountants 



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