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**Question Transfer IAS
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Financial Reporting
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PPE Revaluation and
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Depreciation~~

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**International Financial
Reporting Standards
Property, Plant & Equipment (PPE) -
IAS 16 [Theory +
Example] Cost model
VS Revaluation model |
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**FINAL ACCOUNTS
OF A SOLE TRADER
(PART 1) Asset
Revaluation - Basics
Accounting for**

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~~Revaluations of PPE~~

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Investment Property*

Accounting Standards

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business

Depreciation and

Disposal of Fixed

Assets IAS 23 -

Borrowing Cost IAS 2

Inventory - Simple

Explanation

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DEPRECIATION OF NON-CURRENT ASSETS (PART 1)

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a revaluation - CIMA
F1 Financial
Reporting ACCA F7
Property, Plants and
Equipment (IAS 16) -
2019 Part 1 IAS 16 PPE
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and equipment IAS 16
Cost of Property Plant
and Equipment IAS 16 -
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examiner's answers as~~

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PRACTICE

QUESTIONS:

QUESTION ONE:

What are the purposes
of providing for

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depreciation?

QUESTION TWO: A plant and machinery was bought for \$ 215,000. It is expected to last for five years and then be sold for scrap for \$ 15,000.

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QNS - IAS 16
PROPERTY PLANT
AND EQUIPMENT ...
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Question: Explain how each of these matters should be accounted for in accordance with the

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requirements of IAS 16.

Solution (a) The original carrying value would have been allocated as follows: € Aircraft 8,800,000 Costs of inspection 200,000 9,000,000 The original cost of inspection will be derecognised and the new inspection costs will be

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and Equipment Martin
Kelly, BSc ...

UPSC IAS Prelims

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UPSC 2021 (IAS)

Prelims: Important

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QUESTION 16: In which State is the Bay of Bengal? **ANSWER:**

In the liquid state.

QUESTION 17: If you throw a red stone into the blue sea, then what will happen? **ANSWER:**

The stone will be wet and will drown.

QUESTION 18: James Bond without a parachute after jumping

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Exam
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from Aeroplane, is
alive, how? ANSWER:
Because the airplane
was on the runway.

TOP 19 Tricky
Questions asked in IAS
Exam and UPSC
Interview

It's time to start your
preparation for UPSC
IAS 2021 Exam. It will
take a year-long smart
work to IAS Exam. In

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In this article, we are giving you UPSC Previous Question Papers PDF. Also, revise and repeat whatever you've studied before, then you will get a good grip on the

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question worked through in the classroom. B3e.
September 16 MCQ
16-20; Telepath Co has a year end of 30 September and owns an item of plant which it uses to produce and package pharmaceuticals. The plant cost \$750,000 on 1 October 20X0 and, at that date, had an

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estimated useful life of
five years....

ACCA FR (F7) Past
Papers: B1cd. PPE -
After Initial ...

1. Introduction and
context setting.
International Financial
Reporting Standard
(IFRS ®) 16 – Leases -
was issued in January
2016 and, in comparison
to its predecessor

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International
Accounting Standard
(IAS ®) 17 makes
significant changes to
the way in which
leasing transactions are
reported in the financial
statements of lessees
(although not in the
financial statements of
lessors).

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ACCA ...

Chapter 10. Inventory
(IAS 2) Chapter 10.
Agriculture (IAS 41)
Chapter 11. Financial
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Chapter 12. Leases
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Provisions, contingent
assets and liabilities
(IAS 37) Chapter 14.
Events after the
reporting date (IAS 10)
Chapter 15. Income

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taxes (IAS 12) Chapter
16-18 no tests. Chapter
19. Earnings per share
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Reporting (FR) -
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The accounting for
International
Accounting Standard
(IAS ®) 16, Property,
Plant and Equipment is
a particularly important

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Exam
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area of the Financial Reporting syllabus. You can almost guarantee that in every exam you will be required to account for property, plant and equipment at least once.

Accounting for
property, plant and
equipment | ACCA
Global

Test your knowledge of:

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IAS 16, Property Plant
& Equipment IAS 38,
Intangible Fixed
Assets IAS 36,
Impairment of Assets
IAS 40, Investment
Property IAS 17,
Leases IAS 2,
Inventories

International
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Leases (IFRS 16)

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2019, IAS Exam ...
Candidates who have

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Exam
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qualified the IAS (preliminary) exam 2020 will be eligible for the Main exam. The Commission will conduct the IAS (Main) exam 2020 from January 8, 9, 10, 16 and 17, 2021. The IAS Main exam will be held in two session - forenoon session (9 AM to 12 noon) and afternoon session (2 PM to 5 PM).

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