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The following figures were identified from the accounting records at the end of the financial year 28 February 2014. Ordinary share capital (1 March 2013) 3 000 000

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(IASB education session) Contracts with participating features: the identification of underlying items (Agenda Paper 2D) The IASB met on 17 June 2014 to continue its discussions on insurance contracts. In particular, the IASB continued its discussions on contracts with participating features by considering how it might limit the application of any alternative adaptations that it might make to ...

IASB Update

☐ Update: 12/08/2020 The June 2020 papers for Cambridge IGCSE, Cambridge International A/AS Levels, and Cambridge O Levels have been uploaded. 19/08/2020 O Level Pakistan Studies Paper 2 has not been published by CAIE for this session. If it becomes availabe, we will upload it.

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3. On 1 June 2014 new equipment was bought on credit for R25 000 less 10% trade discount. 4. On 1 October 2014 one of the vehicles with an original cost price of R63 000 and a book/carrying value of R28 000 was traded- in at a profit of R1 600 against a new vehicle bought on credit for R180 000. 2.3 Questions

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