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# **Question 1**

**Question Type:** MultipleChoice

Which of the following does the phrase 'events after the reporting period' refer to?

#### **Options:**

- A) Material events which occur between the statement of financial position date and the date on which the financial statements are approved
- B) Material events which occur after the release of the statement of financial position
- C) Material events which occur before the statement of financial position date
- D) Material events which occur between the income statement date and the statement of financial position date

#### **Answer:**

Α

# **Question 2**

**Question Type:** MultipleChoice

Which of the following does the phrase 'events after the reporting period' refer to?

#### **Options:**

- A) Material events which occur between the statement of financial position date and the date on which the financial statements are approved
- B) Material events which occur after the release of the statement of financial position
- C) Material events which occur before the statement of financial position date
- D) Material events which occur between the income statement date and the statement of financial position date

#### **Answer:**

Α

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