

## **Strategic Business Reporting: Exam Practice Kit**

For exams in September 2024, December 2024, March 2025 and June 2025

### **Q9 Foreign operation**

In Working 2 - Translation of Odense - Statement of financial position, please disregard the asterisks and the '\*Total = 470'. This is not needed in the answer.

### **Q30 Ecoma**

The answer to part (b)(i) contains an error in the final paragraph, above the tutorial note. In the first line, it should say 'A provision of  $\$(1,171,429 - 552,381)$  \$619,048 can therefore be made.'