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marks To record what has happened in the
past (1) to enable Helen to produce an
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3 Version 1.0 Turn over . 0 3 The owner of a business has decided to create a provision for doubtful debts. Which two accounting concepts are being applied? A Accruals and going concern B Accruals and prudence C Consistency and business entity D Consistency and prudence [1 mark] 0 4 Eric, Fiona and Gary are

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