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False True False 1. Depreciation is a non cash flow item True False 2. Loss on sale of fixed asset is a non-operating expense True ...

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Paper 1 Financial Accounting . Specimen Time allowed: 3 hours . Materials . For this paper you must have: ... • The marks for each question are shown in brackets. • The maximum marks for this paper is 120. ... The income statement for the year ended 30 June 2016 included: - Depreciation charges of £1 217

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