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**Analyse Actual meaning: Break into separate parts and discuss, examine, or interpret each part Key tips: Give reasons for the current situation or what has happened. Apply Actual meaning: To put into action pertinently and/or relevantly Key tips: Properly apply the scenario/case. Assess Actual meaning: To judge the worth, importance, evaluate or estimate the nature, quality, ability, extent ...**

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**In ACCA exams, MCQs have one correct option and three incorrect options. The incorrect options are referred to as 'distractors'. This term is used because, in writing the question, the examiner attempts to identify the most common mistakes made by candidates and uses these as a basis for the incorrect options.**

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**Answers 3rd Amend 19-09-27. 20 32 Performance for year ended 30 June 20X7 Gross room revenue – Best Night's 'gross' room revenue based on standard room rates has increased by 6.6% in 20X7, which reflects the higher occupancy rates (74% v 72%) and the increase in standard room rates (\$140 v \$135 per night).**

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**Test your understanding: answers (1). Statement A is false. Expenditure incurred in the seven years prior to the commencement of trade is treated as having been incurred on the first day of trading.. Statement B is true.**

*Taxation of the unincorporated business | P6 Advanced ...*

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**Answers. Fundamentals Level – Skills Module, Paper F8 Audit and Assurance June 2015 Answers Section A Question Answer See Note 1 D 1 2 C 2 3 A 3 4 D 4 5 C 5 6 B 6 7 C 7 8B8 9 A 9 10 A 10 11 B 11 12 D 12 Notes: 1 Audit procedure A describes reperformance, B is describing inquiry rather than confirmation and procedure C is describing**

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