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17 a lower figure than that currently recognised, based on a lower probability of it having to be paid. The results of the analytical review have indicated that the other side of the journal entry for the contingent consideration is not described as a component

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Advanced Audit and Assurance (AAA) | ACCA Global

Looking at past questions for TX (which is what F6 is now called) would be meaningless because the tax rules change each year. You need to buy a Revision Kit from one of the ACCA approved publishers, because they are full of exam questions that have been updated for the current tax rules.

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