

## Fac1502 Study Guide

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to IAS 1 - Presentation of Financial Statements in June 2011. In line with these changes, study unit 1 of the study guide is replaced by Annexure A of this tutorial letter. These changes also require that all references to the "Statement of comprehensive income" in all study material be changed to "Statement of profit or loss and other ...

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INTRODUCTION AND OVERVIEW OF THE MODULE We would like to welcome you as a student to Module I (FAC1502) of the Accounting I course. This is the second module of a series of modules presented by the Department of Financial Accounting at UNISA. The title of this module is Accounting concepts, principles and procedures.

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