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Section A - This ONE question is compulsory and MUST be attempted

1 The following draft group financial statements relate to Jocatt, a public limited company:

Jocatt Group : Statement of financial position as at 30 November

The following information relates to the financial statements of Jocatt:

(i) On 1 December 2008, Jocatt acquired 8% of the ordinary shares of Tigret. Jocatt had treated this investment as available-for-sale in the financial statements to 30 November 2009. On 1 December 2009, Jocatt acquired a further 52% of the ordinary shares of Tigret and gained control of the company. The consideration for the acquisitions was as follows:

At 1 December 2009, the fair value of the 8% holding in Tigret held by Jocatt at the time of the business combination was \$5 million and the fair value of the non-controlling interest in Tigret was \$20 million. No gain or loss on the 8% holding in Tigret had been reported in the financial statements at 1 December 2009. The purchase consideration at 1 December 2009 comprised cash of \$15 million and shares of \$15 million. The fair value of the identifiable net assets of Tigret, excluding deferred tax assets and liabilities, at the date of acquisition comprised the following:

The tax base of the identifiable net assets of Tigret was \$40 million at 1 December 2009. The tax rate

of Tigret is 30%. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com