



# TENTAMEN / EXAMINATION



12307683

Fylls i av **student** / To be completed by the **student**

Skriv anonymiseringskoden på samtliga svarsblad / Write your anonymity code on each sheet		Anonymiseringskod / Anonymity code	
		F E A D 1 1	0030 - SAU
Provbenämning / Exam name			Oanmäld
Tentamen <u>International Financial Accounting</u>			
Kurskod / Course code	Modul / Module	Tentamensdatum / Examination date	
F E A D 1 1	1 0 0 2	2 0 2 2 - 1 2 - 0 1	
Jag har tagit del av regler som gäller vid tentamen / I have read the current rules for examinations		Antal inlämnade blad med anonymiseringskod / Number of sheets with anonymity code	
<input checked="" type="checkbox"/> Ja / Yes		1 7	

Fylls i av **skrivvakt** / To be completed by the **invigilator**

Kontroll av legitimation / Identification checked	<input checked="" type="checkbox"/> Ja / Yes	Härmed intygas att kontroller utförts / This is to certify that the checks have been carried out
Kontroll av inlämnade blad / Answer sheets checked	<input checked="" type="checkbox"/> Ja / Yes	
Inlämningstid / Time of submission	1 8 : 4 0	Tydlig sign. / Signature <u>AB</u>

Fylls i av **lärare** / To be completed by the **examiner**

Bedömning av uppgifter / Questions attempted										
1	2	3	4	5	6	7	8	9	10	~
11	12	13	14	15	16	17	18	19	20	~
21	22	23	24	25	26	27	28	29	30	~
Totalt antal poäng / Total points					Examin. lärare / Kursansvarig signatur / Signature of the examiner					
Betyg / Grade					Namnförtydligande / Clarification of the signature					

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Försättsbladet ska alltid lämnas in även om ingen uppgift behandlats /  
Examination should always be submitted even if no questions are answered

Anonymous code: FEAD11-0030-SAU

**Reply Form**  
**Part A**

**Per-Ola Maneschöld**

**International Financial Accounting**  
**FEAD11**

If more reply form are needed, these must be stapled together with the answer booklet in the left corner

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There is also existing an IFRS-  
 foundation that work with  
 the accounting standard setting.  
 (helps with the IFRS-standards)

IFRS are also working with the accounting  
 standard setting and are connected  
 to the Anglo-American model, the  
 countries that use this model use  
 the IFRS framework

IFRS and their standards IFRS are mostly  
 used in continental-model countries

As mentioned, these organisations  
 work for comparability between  
 the financial statements between  
 different companies nationally  
 but also internationally. <sup>done</sup>with mentioning that  
 they have a great work for the harmonization  
 of accounting standards. For example  
 in 2007, EU decided that can listed  
 companies was supposed to use  
 the IFRS standards.

Uppgift nr / Question no: 3

Poäng / Points awarded: 6

Lärarens anteckning / Examiner's remarks:

FEAD11-0030-SAU

Ange anonymitetskod / Write your anonymity code  
 (Vid icke anonym tentamen ange kurskod + namn + personnummer)  
 (For non-anonymous exams write the course code + name + civic registration number)



Skriv ej i detta område  
 Leave this area blank

































