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consistently tested in Paper F7, Financial Reporting and is often tested in further detail in Paper P2, Corporate Reporting. This article will start by considering aspects of deferred tax that are relevant to Paper F7, before moving on to the more complicated situations that may be tested in Paper P2.

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I am Tashwita Gupta, One of the World's Youngest ACCA affiliate and Founder of TG Professionals. I am presently pursuing MSc in Professional Accountancy from UNIVERSITY OF LONDON. I have started ...

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