

## **F2: Exam Practice Kit**

### **Q14.15**

The question should read as follows:

'On 1 January 20X2, NV had share premium of \$200,000, retained earnings of \$440,000 and a revaluation surplus of \$90,000.'

### **Q14.16**

The question should be changed to read: 'On 1 January 20X0, RH acquired a 60% subsidiary, LM'