

## November 2006 Examinations

### Managerial Level

#### Paper P7 - Financial Accounting and Tax Principles

|                                     |    |
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The answers published here have been written by the Examiner and should provide a helpful guide for both tutors and students.

Published separately on the CIMA website ([www.cimaglobal.com/students](http://www.cimaglobal.com/students)) from mid-February 2007 is a Post Examination Guide for this paper, which provides much valuable and complementary material including indicative mark information.

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**Camilla Rothe**



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