

**paper f3 - association of chartered certified accountants** - 9 which of the following statements is/are correct?  
(1) a statement of cash flows prepared using the direct method produces a different figure to net cash from operating **paper p4 - acca global** - 2 section a: this one question is compulsory and must be attempted 1 tramont co is a listed company based in the usa and manufactures electronic devices. one of its devices, the x-it, is produced exclusively for the american market.

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