

## PROFESSIONAL STAGE (APPLICATION) - FINANCIAL ACCOUNTING OT EXAMINER'S COMMENTS

The following table summarises how well candidates answered each syllabus content area.

### How well\* candidates answered each syllabus area

Syllabus area	Number of questions	Well answered	Poorly answered
LO1	3	3	0
LO2	9	9	0
LO3	3	2	1
Total	15	14	1

\*If 50% or more of the candidates gave the correct answer, then the question was classified as 'well answered'.

#### Item 1

This item tested simple elimination of inter-company trading, the resulting unrealised profit figure in inventory at the period end and goods in transit. This is an area of the syllabus that is tested frequently but is consistent with candidates' performance in the written test questions in the examination in this area.

# Icaew Past Papers Financial Reporting Question Bank

**Institute of Chartered Accountants in  
England and Wales, Institute of  
Chartered Accountants in England and  
Wales Staff, BPP Learning Media  
(Firm), BPP Learning Media (Firm) Staff**

## **Icaew Past Papers Financial Reporting Question Bank:**

*ACCA Paper F3 - Financial Accounting (INT) Study Text* BPP Learning Media,2009-07-01 The examiner has reviewed the Study Text which concentrates on the key areas of the syllabus and takes account of the examiner's guidance on how topics will be examined It includes a step by step approach to topics that students may find difficult such as control account reconciliations and suspense accounts There are lots of examples and questions in each chapter to help you practise the techniques

*ACCA Paper F3 - Financial Accounting (GBR) Study Text* BPP Learning Media,2009-07-01 The ACCA F3 Study Text is split into six parts in line with the syllabus structure The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student There is a whole chapter devoted to the subject of ethical considerations as ethics and social responsibility are integral to the new ACCA syllabus

**Financial Accounting and Reporting** Barry Elliott,Jamie Elliott,2019 Financial Accounting Reporting is the book that helps students and professionals succeed in their studies and the workplace by providing practical support and clear principles for applying international standards and preparing financial statements MyLab Accounting is not included Students if MyLab Accounting is a recommended mandatory component of the course please ask your instructor for the correct ISBN and course ID MyLab Accounting should only be purchased when required by an instructor Instructors contact your Pearson representative for more information

*ICAEW Financial Accounting and Reporting, for Exams in 2014* Institute of Chartered Accountants in England and Wales,Institute of Chartered Accountants in England and Wales Staff,BPP Learning Media (Firm),BPP Learning Media (Firm) Staff,2013

**Financial Information Analysis** Philip O'Regan,2015-10-16 The accounting landscape shifted following the era of global financial crisis and accounting information continues to play a vital role Philip O'Regan's authoritative textbook provides readers with the tools and techniques to fruitfully analyse accounting and financial data Updated to reflect changes in corporate governance regulatory frameworks and new forms of IFRS the text continues to shed light on the growing emphasis placed on the role of accounting information in formulating financial strategy Features which add value to this third edition of Financial Information Analysis include case studies in every chapter with numerous supporting articles from the major financial presses questions for review and a comprehensive companion website This essential textbook is core reading for advanced undergraduate and postgraduate students of finance and accounting

**Serials in the British Library** ,2007

**The Institute of Chartered Accountants in England and Wales, for Exams from 2015** ,2014

**Advanced Level Audit Risks and Tests 2016** A. C. A. ACA Simplified,2016-06-06 New revised 2016 edition of our very popular Audit Risks Tests exam room notes book Provides an alphabetical quick reference list of 70 key audit test and risk areas based on our careful review of the ICAEW Study Manual for Corporate Reporting the ICAEW Question Bank for Corporate Reporting and the previous old TI paper in Business Reporting together with past papers and ICAEW mocks for both the evolved Advanced Level and old TI level Useful as a quick reference guide to generate

reminders in the exam Reduces the time that you will need to invest in revising Audit which is a fundamental element of the Corporate Reporting paper given the removal of Tax from this evolved ACA paper now 2 of the 3 questions in CR will have a heavy or even exclusive emphasis on audit risks and tests so the importance of this book's information and quick reference approach has been further enhanced under the evolved ACA This book removes the need for you to prepare your own folder notes on risks and tests leaving more time to invest in other aspects of Audit or the other elements of the new Advanced Level In addition to reviewing past papers and mocks we have carefully summarised the audit tests in the Audit Focus sections introduced in the 2015 edition of the Corporate Reporting Study Manual to ensure that you have quick reference to tests which have been emphasised in the new Advanced Level materials i.e. tests which the examiners appear keen for students to learn and mention but which are somewhat hidden away at the end of the financial reporting chapters All such tests are now indicated in bold in the relevant sections of our book All 70 Audit areas are arranged in alphabetical order allowing quick reference without having to remember which chapter to consult Where relevant cross references between Audit areas are also included giving you reminders and hints Book can also be used in preparation for Professional Level Audit Assurance helping you learn lists of tests for the crucial question on audit tests and procedures For a free sample see the Samples page at [www.acasimplified.com](http://www.acasimplified.com) Look out for our other Advanced Level Exam Room Notes publications SBM Exam Room Notes and FR Exam Room Notes out now on Amazon

**Accountancy**, 1997     Advanced Level Financial Reporting Q&a 2018 A. C. A. ACA Simplified, 2018-03-27 New 2018 edition based on the updated 2018 ICAEW Study Manual and including analysis of the financial reporting elements of the 2014 2015 2016 and 2017 Advanced Level exam papers in both Corporate Reporting and Strategic Business Management Short form question bank providing over 700 practice questions for the financial reporting aspects of the Advanced Level This book is applicable to both the Corporate Reporting and Strategic Business Management papers as the same core financial reporting concepts are tested in both papers Designed to complement past paper practice by splitting topics and concepts into smaller and more manageable chunks which you can revise many times before the exam helping the knowledge to sink in Helps to build your confidence and avoid becoming overwhelmed by the large number of learning points in full exam standard questions and in the vast and dense Study Manual Instead our Q & A tests one thing at once and therefore allows you to learn an issue properly before moving on In this way you can build your knowledge effectively without trying to cover too much at once Questions are organised into 15 chapters covering all aspects of the financial reporting element of the Advanced Level syllabus Analysis of distribution of past paper marks in CR and SBM papers set in 2014 2015 2016 and 2017 to help you focus your revision on key areas Detailed questions on relevant IFRSs and new Advanced Level material such as pensions share based payments deferred tax forex and forex consolidation and hedge accounting Also includes revision of brought forward FAR topics such as groups leases government grants and revenue All questions are designed to split topics into smaller parts allowing you to study one thing

at once and gradually build up knowledge Our short form Q A method strips the syllabus down into the core components and gives you a 100% active way of learning the models and theories making it more interesting to revise this very dense syllabus Please also see our Advanced Level Audit and Assurance Q A 2018 to complete your revision of the auditing elements of the Corporate Reporting Study Manual Please note that we strongly recommend that you thoroughly revise your brought forward financial reporting knowledge from the Professional Level Stage our FAR Q A 2018 provides the ideal way to do so See [www.acasimplified.com](http://www.acasimplified.com) for more information on our Q A technique [Advanced Level Financial Reporting Exam Room Notes 2019](#) A. C. A. ACA Simplified, 2019-04-05 Our Advanced Level Financial Reporting Exam Room Notes 2019 provide an alphabetically organised set of quick reference notes of relevance to both the Corporate Reporting and Strategic Business Management Advanced Level examinations The 2019 edition of the book has been extensively revised to allow for IFRS 9 and IFRS 15 becoming the main examinable standards on financial instruments and revenue respectively in the 2019 Advanced Level syllabus We have worked backwards from the model answers to all Advanced Level past papers Mock exams and Question Bank questions to summarise approximately 75 highly examinable financial reporting areas into sets of key mark scoring points ideal to prevent you dropping easy marks by forgetting basic points and also helpful when attacking harder parts of the questions In addition it is vital to revise brought forward knowledge from the Professional Level paper in Financial Accounting and Reporting FAR as part of your preparations for the Advanced Level examinations in many Corporate Reporting examinations brought forward FAR knowledge is worth at least as many marks as the new Advanced Level FR topics Therefore the book also includes key model answer points from our review of all FAR past papers Mock exams and Question Bank questions to provide useful reminders examiner feedback is often that the brought forward knowledge of candidates is weak losing many potentially easy marks All content is organised in a sensible alphabetical format so that you can very quickly find the content that you need This organisation is more efficient than organisation by Study Manual chapter and should save you time in finding the information you require just head to the D section for Deferred Tax rather than having to remember to look in chapter 22 of the Study Manual The book has been developed by the same authors behind our very successful BPT Exam Room Notes and SBM Exam Room Notes books and is based on our trademark style of simple clear and succinct explanations of syllabus content with a focus on what you really need to do to get the marks as quickly as possible Important notice this set of Exam Room Notes has been designed as a quick reference resource to remind you of content that you should already have studied in detail based on the ICAEW Study Manual and your tuition provider's notes You must already have studied the Advanced Level syllabus in detail before using this book the book is in no way designed to replace the Study Manual as a learning resource If you have invested insufficient time in learning the syllabus content then our Exam Room Notes will not be comprehensible or useful as the book only provides reminders regarding material you must already have studied Look out for our other Advanced Level Exam Room Notes publications Strategic

Business Management Exam Room Notes 2019 and Advanced Level Audit Assurance Exam Room Notes 2019 See [www.acasimplified.com](http://www.acasimplified.com) for more information on our popular Exam Room Notes series      **SEC Docket** United States. Securities and Exchange Commission, 2010      **Financial Reporting Q&a 2013 (ACA Professional Stage)** ACA Simplified, 2013-02-04 Question answer bank providing 643 practice questions for the ICAEW ACA Professional Stage paper on Financial Reporting Questions are organised into 14 topics covering all aspects of the syllabus Analysis of distribution of past paper marks over the 2009 to 2012 period to help you focus your revision on key areas Detailed questions on UK GAAP v IFRS financial instruments leases groups and all other parts of the syllabus All questions are designed to split topics into smaller parts allowing you to study one thing at once and gradually build up knowledge See [www.acasimplified.com](http://www.acasimplified.com) for more details      *The Accountant*, 1991      **IMF, WORLD BANK & ADB AGENDA ON PRIVATISATION** Nihal Sri Ameresekere, 2011-04-25 This shockingly explosive Book deals with the manipulative privatization of Sri Lanka Insurance under a privatization program pushed by IMF World Bank and ADB questionably mishandled by PricewaterhouseCoopers and Ernst involving a consortium of leading corporates controlled by one individual portrayed as a close associate of former US President Bill Clinton This dubious deal was annulled as wrongful unlawful and illegal by the Supreme Court the highest judiciary observing that it shocked the conscience of Court asserting that public assets are held in trust on behalf of the people This Book exposes those holding elected and selected influential and powerful public office unabashedly compromising national and public interests in the disposal of an invaluable national asset at a ridiculous price to parties who had not even been pre qualified with one party incorporated in Gibraltar after the completion of the process and whose source of funds channeled through a leading Bank remained a mystery This Book appallingly reveals how pontificating professionals retrospectively manipulated the financials of Sri Lanka Insurance facilitating a fraudulent demand for a refund from the Government It reveals the unashamed condoning of fraud and corruption and bestowing on corrupt miscreants even more recognition shunning the rule of law and the absence of law enforcement and the duplicitous stances of the Chamber of Commerce and the Institute of Chartered Accountants This book is an eye opener on socio political realities and is invaluable to those dealing with privatization public finance and commerce fraud and corruption forensic accounting and to legal academics and professionals and public interest activists      **The Official Index to the Financial Times**, 2003

**Financial Accounting and Reporting Q&a 2013 (ACA Professional Level)** ACA Simplified, 2013-06-24 Fully updated for new Professional Level evolved ACA qualification Provides over 1 000 short form Simplified Q As to help you learn all aspects of this complex and detailed syllabus a combination of the old Financial Accounting and Financial Reporting syllabuses Contains all relevant Financial Accounting and Financial Reporting questions from our previous books updated where necessary We have also added new questions for FAR and deleted any areas which are no longer relevant This means that our Q A will continue to cover the traditional staple areas and will provide much more practice than the Study Manual in

key areas such as cashflow statements earnings per share related parties and other areas We have reviewed all new materials provided by the ICAEW including the Study Manual Question Bank and past papers to determine the likely areas of particular importance for this new FAR paper By creating short form questions which you can repeat again and again using a test yourself methodology our method should allow you to rapidly learn a very long syllabus covering a both numerical and narrative aspects We also include a detailed introduction explaining some key revision and answering techniques for FA and FR questions Please note that this book is for the new Professional Level paper in FAR if you are sitting either Financial Accounting or Financial Reporting under the old pre 1 August 2013 ACA syllabus please see our dedicated Financial Accounting and Financial Reporting Q As also available from Amazon     *Accountancy International* ,1999 Contains international features and updates profiles of international figures and updates and analyses of international accounting and auditing standards UK domestic topics are included in the parent title Accountancy     **The Times Index** ,2009 Indexes the Times Sunday times and magazine Times literary supplement Times educational supplement Times educational supplement Scotland and the Times higher education supplement     Parliamentary Debates (Hansard). Great Britain. Parliament. House of Commons,1998

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