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# F1 Financial Operations Cima Practice Exam Kit Operational Level Paper F1

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F1 Financial Operations - CIMA Practice Exam Kit Cima,2011 CIMA F1 BPP Learning Media,2012-09-01 F1 builds on knowledge from paper C2 and introduces tax at a very basic level it is not based on any tax regime Financial reporting is a major part of the syllabus both single company and group accounts are examined in the two 25 mark questions in section C New financial reporting topics introduced at this level are group accounts construction contracts financial instruments and leases It has four main sections The principles of business taxation The principles of regulation of financial reporting Preparation of financial statements which conform with IFRS Consolidated financial statementsThe study text concentrates on the key areas of the syllabus taking into account the way in which topics are examined The text has a step by step approach to producing financial statements and lots of exercises in which you can practice the workings We guide you through the more problematic topics which can be brought into the preparation of single company and group financial statements and give you plenty of examples

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