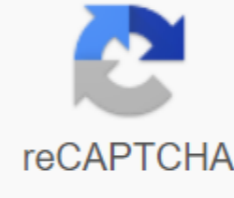




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The objectives of Financial Reporting are to develop knowledge and skills for understanding and applying accounting standards and conceptual and regulatory frameworks in the preparation of the financial statements of individual and group enterprises. The analysis and interpretation of the performance and financial position of the financial statements will also be tested. The exam is the basis of the supposed knowledge required in corporate reporting at the professional level. When financial reporting is successfully completed, applicants should be able to: discuss the need for a conceptual financial reporting framework and prepare and present financial statements that comply with international financial reporting standards (IFRS) Business Combination Account in accordance with IFRS and analyze and interpret the financial statements of an entity and group. Financial reporting is based on knowledge and skills acquired from knowledge level, financial accounting. The FR will provide the platform for progress towards corporate reporting and (to a lesser extent) in the case of research as indicated that an essential element of financial reporting is the requirement to understand and apply accounting standards. Not all available accounting standards can be verified; standards are clearly defined in the financial reporting package prepared by ICAN. Some IAS are very detailed and complex and it would be inappropriate to expect that candidates at this level would have full knowledge of such standards. Applicants are therefore expected to understand the basic principles and objectives of accounting standards and to be able to apply them when required to prepare financial statements that are publicly available (often referred to as published account questions) and in the case of questions. Other important aspects of the curriculum are conceptual issues and the definition of the elements of financial statements that underpin IFRS and GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. Much of the conceptual knowledge is found in the IASB's Conceptual Financial Reporting Framework. The role of the IASB is an important element of the regulatory framework. The concept of business combinations and the preparation of consolidated financial statements (group statements) is an important element of the financial statements. Reporting of business combinations can be seen as a progression from the preparation of the financial statements of a whole. Consolidation issues will be limited to a parent company and a subsidiary, with the possible inclusion of an associate that will require reporting of equity. It should be noted that joint ventures cannot be considered in the financial statements. Applicants may consider that some accounting standards appear in all three financial accounting exams (Financial Accounting and Financial Reporting and Corporate Reporting). This illustrates the link between continuity and development of the curriculum. When a topic that appears in fra is also included in France, any consideration of this topic will be at a more advanced level, which requires greater understanding and an appropriately higher level of skills. The final element of the curriculum is the analysis and interpretation of the financial statements of an enterprise or group. Although applicants are expected to calculate different accounting ratios, the FR focuses on the interpretation of the specific ratios to be measured and the impact that consolidation adjustments can have on any comparison of group financial statements. In order to summarize, applicants must understand the concepts underlying the preparation of an entity's financial statements, apply their knowledge of the accounting standards for the preparation of financial statements of both a single enterprise and group entities, and finally demonstrate their analytical skills in order to assess the performance aspects of individual entities and groups on the basis of their financial statements and accounting ratios derived from them. The format and structure of the study The revised structure of the three-hour review will consist of three sections A, B and C. You are expected to answer 5 out of 7 questions Section A will contain a mandatory question representing 30% of the exam. Simply put, Section A contains 30 Section B marks: You must answer every two out of three questions in this section (40 MARKS). YOU MUST ANSWER EVERY TWO OF THREE QUESTIONS IN THIS SECTION (30 Marks) SECTION A The question of the 30 marks in this section can potentially check any area of the curriculum. It is always computational and test knowledge and application. This issue always revolves around preparing a profit or loss account and preparing the statement of financial position. Cash flow statement Section B The three case questions in Section B will be based on a scenario. All three questions in this case may relate to a specific topic area or several curriculum topics that may be contained in each scenario. These questions make it possible to examine in depth the topics of the curriculum and can be drawn from any part of the curriculum. Section C questions on group financial statements will be largely computational, but there may also be a short written element. Aspects of group accounting may also be addressed in Sections A and B. The issue of consolidation may require the preparation of consolidated profit or loss statements and other comprehensive income and/or the consolidated statement of financial position. Typically, the group includes only one subsidiary, but may include an associate. Extracts of the financial statements may be necessary, not the preparation of full financial statements. The important themes of consolidation are: the concept of pre- and post-acquisition profits, of goodwill and non-controlling interests, adjustments to the intra-group transactions. The issues related to the preparation of financial statements by an entity are a good example of the fact that several areas of the curriculum can be tested in a single issue, for example, such issues are likely to cover several IFRSs topics. The general information will take the form of a trial balance (or statements) accompanied by several notes to be taken into account when preparing the financial statements. The topics that often arise in these issues are: accounting for leases, revaluation or impairment of non-current assets dealing with financial instruments, taxes, including deferred tax and calculation of earnings per share. Applicants may be asked to comment on whether the management's proposed accounting treatment of an operation or event is appropriate or acceptable. Questions on the analysis and interpretation of financial statements may require the calculation of certain ratios before their analysis. Applicants should be prepared to interpret the comparative performance of an enterprise over a period of time, an enterprise against a competitive entity or the industry averages. Applicants will need to understand how certain operations or events, including consolidation adjustments, may have influenced a valid comparison. Please note that the above is not an exhaustive list of topics that may be mentioned in Section C, in practice the entire programme can be viewed here. 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