

ACCA F7 (UK) FTC Exam Tips for December 2008ACCA_CAT

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U_c52_533733.htm F7 UK Financial Reporting (UK variant)

Question 1 Consolidation possibly 3 company B/S or 2 company P/L and B/S FV adjustments to both purchase consideration and subsidiaries net assets, inter-co loan and PURP. Question 2

Preparation of published accounts from TB to include P/L, STRGL and B/S possible transactions, depreciation, revaluation, income tax and deferred tax, lease, development costs. Question 3 Possible mixed interpretation question to include calculation of a basic cash flow statement and a report to include calculation of ratios and interpretation of the accounts using the cash flow and ratio results.

Question 4 and 5 Longterm contracts, ASB Statement of Principles (elements or qualitative characteristics), Impairment or Provisions.

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