

ACCA P2 Kaplan_Ftc Exam Tips for Jun 200909年ACCA_CAT考试 PDF转换可能丢失图片或格式，建议阅读原文

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a_c52_591093.htm P2 INT Corporate Reporting (International variant) Compulsory group question within part A could be: #8226. Group income statement which will examine aspects of IFRS 3 revised (goodwill and NCI at fair value) #8226. Impairments #8226. Financial instruments #8226. Discontinued and held-for-sale #8226. Provisions and events after the b/s date Current issues: #8226.

Financial Instruments Discussion Paper within examinable documents #8226. Harmonisation of international standards P2 UK Corporate Reporting (UK variant) Compulsory group question within part A could be: #8226. Group income statement - accounting for changed shareholdings in group structure during the year #8226. Impairments #8226. Financial instruments #8226.

Discontinued and held-for-sale #8226. Provisions and events after the b/s date Current issues: #8226. Financial Instruments proposed changes to UK and international standards: 1. ASB issues

Amendment to FRS 25 ' Financial Instruments: Presentation ' 14 August 2008 @ 10:00 <http://www.frc.org.uk/asb/press/pub1676.html>

2. ASB to issue Amendments to Permit Reclassification of Financial Instruments 16 October 2008 @ 17:00

<http://www.frc.org.uk/asb/press/pub1739.html> 3. Possible revisions to reporting business combinations per IFRS 3 Revised to harmonise UK and IFRS 4. Harmonisation of financial reporting standards generally - i.e. UK FRS, IFRS and US GAAP It may be a little too

soon for a question on problems re fair values which, although this is a problem in the real world at the moment, in the context of when the examiner probably wrote and had the paper checked for quality control is more likely to be examined next time. Therefore, the first improvement standard is less likely to be examined than the topics above. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com