Fundamentals Pilot Paper - Knowledge Module

Management Accounting

Pilot Paper from December 2011 onwards

Time allowed: 2 hours

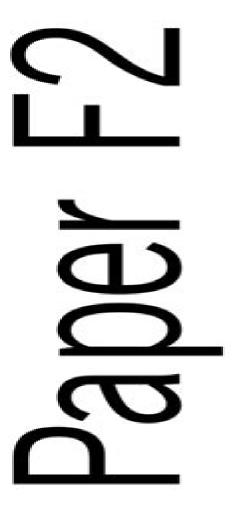
ALL 50 questions are compulsory and MUST be attempted.

Formulae Sheet, Present Value and Annuity Tables are on pages 16, 17 and 18

Do NOT open this paper until instructed by the supervisor.

This question paper must not be removed from the examination hall.

The Association of Chartered Certified Accountants





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The Financial Training Company

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Stage 2 Pilot Papers Chartered Association of Certified Accountants (Great Britain), 19?? ACCA Paper P4 -Advanced Financial Management Practice and Revision Kit BPP Learning Media, 2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher The new ACCA syllabus for paper P4 is about the practical application of financial theory to problems that managers face such as investment appraisal funding policies risk management growth organic or through mergers and acquisitions and dividend policy The paper also covers crucial issues such as corporate governance and ethical and environmental aspects of financial policy The practice and revision kit contains a large number of examination style questions by key topic and integrated where appropriate together with three mock examinations one of which is the ACCA's pilot paper BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA Accounting Technician ,1997 ACCA Paper P2 - Corporate Reporting (INT) Practice and Revision Kit BPP Learning Media, 2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher P2 is a very challenging paper which builds on the knowledge and skills acquired at earlier levels in the preparation and analysis of financial reports for single entities and groups It takes these areas to a higher level putting into context the role of the accountant as a professional steward and adviser who is responsible to the stakeholders of an organisation It has five main sections 1 Regulatory and ethical framework and current issues 2 Reporting the financial performance of entities 3 Group financial statements 4 Specialised entities 5 Analysis of the financial performance of entitiesThe main new topics introduced at this level relate to group accounts but other topics are tested with a different emphasis and in more depth than at the Fundamentals Level We provide material for both International and UK streams International is now the ACCA main stream Question practice is essential for all papers but for P2 there is a strong fear factor Questions look intimidating and it is only once you get into the detail that you realise that there are easy marks and more complicated parts that are not essential to get a pass Our practice and revision kit follows the order of the text and there are a large number of questions on all syllabus topics Our kit gives ample opportunity to practice the long 50 mark case studies which will be the compulsory Section A question in the exam Three mock exams including the Pilot Paper also reflect this format As a gentle introduction to many of the topics there are preparation questions giving instructions in basic techniques Most guestions have marking schemes so that you can see that the examiner awards marks

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