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**ACCA Research Institute**

## ACCA F7

**Financial Reporting(INT.)**

**Chapter 1 Introduction**

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# Introduction

1

**Syllabus**

2

**Format of exam papers**

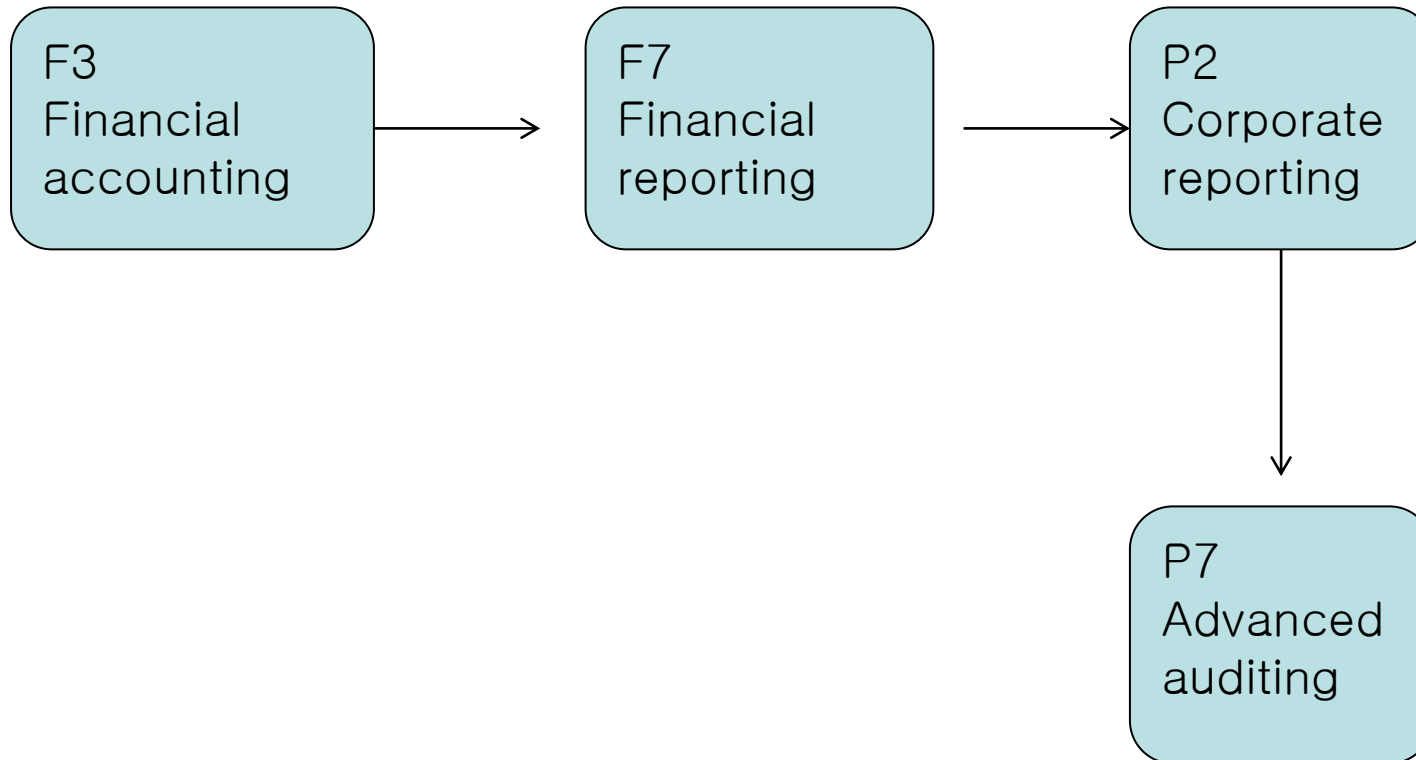
3

**考试建议**



# Introduction

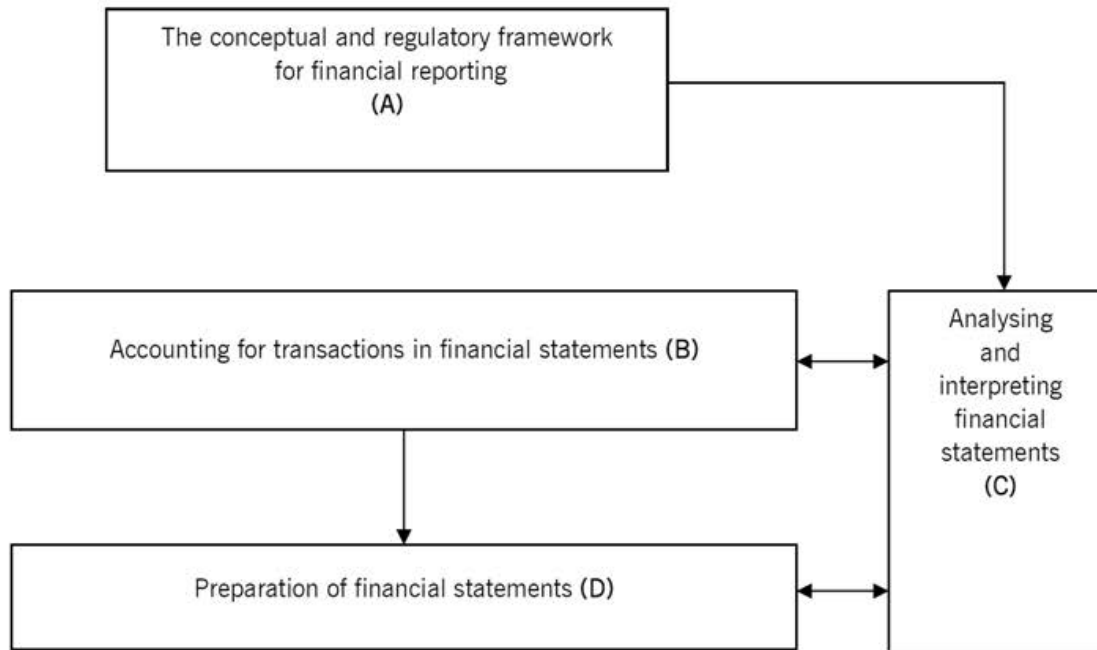
## Link with other papers





# Introduction

RELATIONAL DIAGRAM OF MAIN CAPABILITIES





# Introduction

- Format of the paper
- *Marks*
- Question 1 – MCQs            40
- Question 2                      15
- Question 3                      15
- Question 4                      30
- 100



# Introduction

## ASSETS

### Non-current assets

Property, plant and equipment

Goodwill

Other intangible assets

Investments in associates

Investments in equity instruments

X

X

X

X

X

X

X

X

X

X

X

X

### Current assets

Inventories

Trade receivables

Other current assets

Cash and cash equivalents

X

X

X

X

X

X

X

X

X

X

### Total assets

X

X

## EQUITY AND LIABILITIES

### Equity

Share capital

Retained earnings

Other components of equity

### Total equity

X

X

X

X

X

X

X

X

### Non-current liabilities

Long-term borrowings

Deferred tax

Long-term provisions

### Total non-current liabilities

X

X

X

X

X

X

X

X

### Current liabilities

Trade and other payables

Short term borrowings

Current portions of long-term borrowings

Current tax payable

Short-term provisions

### Total current liabilities

X

X

X

X

X

X

X

X

X

X

X

X

### Total liabilities

X

X

### Total equity and liabilities

X

X



# Introduction

	20X2	20X1
	\$'000	\$'000
<b>Revenue</b>	X	X
Cost of sales	<u>(X)</u>	<u>(X)</u>
Gross profit	X	X
Other income	X	X
Distribution costs	(X)	(X)
Administrative expenses	(X)	(X)
Other expenses	(X)	(X)
Finance costs	<u>(X)</u>	<u>(X)</u>
<b>Profit before tax</b>	X	X
Income tax expense	<u>(X)</u>	<u>(X)</u>
<b>PROFIT FOR THE YEAR</b>	X	X
<b>Other comprehensive income:</b>		
Gains/(losses) on property revaluations	X	(X)
Investments in equity instruments	(X)	X
Income tax relating to items of other comprehensive income	<u>(X)</u>	<u>(X)</u>
<b>Other comprehensive income for the year, net of tax</b>	X	X
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>X</u>	<u>X</u>



# Introduction

## 学习方法



# ACCAspace

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# Thank You!

