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PAPER F3

财务会计（国际版）

**FINANCIAL
ACCOUNTING
(INTERNATIONAL)**

BPP Learning Media 著

FOR EXAMS IN JUNE AND DECEMBER 2010



华中科技大学出版社
<http://www.hustp.com>

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In this edition, approved by ACCA

- We discuss the **best strategies** for studying for ACCA exams
- We **highlight** the **most important elements** in the syllabus and the **key skills** you will need
- We **signpost** how each chapter links to the syllabus and the study guide
- We **provide** lots of **exam focus points** demonstrating what the examiner will want you to do
- We **emphasise key points** in regular **fast forward summaries**
- We **test your knowledge** of what you've studied in **quick quizzes**
- We **examine your understanding** in
- We **reference all the important topics**

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FOR EXAMS IN JUNE AND DECEMBER 2010



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F3 财务会计 F3 Financial Management

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F3 INT（课本）简介

学完课本，你将能够了解并理解与财务会计有关的根本原则和概念。我们的课本设计注重大纲中最重要的方面，包括：

- 财务报告的内容和目的
- 财务信息的定性特征，以及会计的基本原理
- 复式分录和会计系统的使用
- 交易和事件的记录
- 编制试算平衡表
- 编制基本的财务报表

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F1 会计师与企业

F2 Management Accounting

F2 管理会计

F3 Financial Accounting (INT)

F3 财务会计 (INT)

Skills Module

技能课程

F4 Corporate and Business Law (UK)

F4 公司法与商法 (UK)

F4 Corporate and Business Law (China)

F4 公司法与商法 (中国版)

F5 Performance Management

F5 业绩管理

F6 Taxation (UK)

F6 税务 (UK)

F6 Taxation (China)

F6 税务 (中国版)

F7 Financial Reporting (INT)

F7 财务报告 (INT)

F8 Audit and Assurance (INT)

F8 审计与认证业务 (INT)

F9 Financial Management

F9 财务管理

专业阶段课程

Essentials Module

核心课程

P1 Professional Accountant

P1 专业会计师

P2 Corporate Reporting (INT)

P2 公司报告 (INT)

P3 Business Analysis

P3 商务分析

Options Module

选修课程

P4 Advanced Financial Management

P4 高级财务管理

P5 Advanced Performance Management

P5 高级业绩管理

P6 Advanced Taxation (UK)

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How the BPP ACCA-approved Study Text can help you pass – AND help you with your Practical Experience Requirement!

NEW FEATURE – the PER alert!

Before you can qualify as an ACCA member, you do not only have to pass all your exams but also fulfil a three year **practical experience requirement** (PER). To help you to recognise areas of the syllabus that you might be able to apply in the workplace to achieve different performance objectives, we have introduced the '**PER alert**' feature. You will find this feature throughout the Study Text to remind you that what you are **learning to pass** your ACCA exams is **equally useful to the fulfilment of the PER requirement**.

Tackling studying

Studying can be a daunting prospect, particularly when you have lots of other commitments. The **different features** of the text, the **purposes** of which are explained fully on the **Chapter features** page, will help you whilst studying and improve your chances of **exam success**.

Developing exam awareness

Our Texts are completely **focused** on helping you pass your exam.

Our advice on **Studying F3** outlines the **content** of the paper, the **necessary skills** the examiner expects you to demonstrate and any **brought forward knowledge** you are expected to have.

Exam focus points are included within the chapters to provide information about skills that you will need in the exam and reminders of important points within the specific subject areas.

Using the Syllabus and Study Guide

You can find the syllabus, Study Guide and other useful resources for F3 on the ACCA web site: www.accaglobal.com/students/study_exams/qualifications/acca_choose/acca/fundamentals.

The Study Text covers **all aspects** of the syllabus to ensure you are as fully prepared for the exam as possible.

Testing what you can do

Testing yourself helps you develop the skills you need to pass the exam and also confirms that you can recall what you have learnt.

We include **Exam-style Questions** – lots of them - both within chapters and in the **Exam Question Bank**, as well as **Quick Quizzes** at the end of each chapter to test your knowledge of the chapter content.

Chapter features

Each chapter contains a number of helpful features to guide you through each topic.

Topic list

Topic list	Syllabus reference

Tells you what you will be studying in this chapter and the relevant section numbers, together with the ACCA syllabus references.

Introduction

Puts the chapter content in the context of the syllabus as a whole.

Study Guide

Links the chapter content with ACCA guidance.

Exam Guide

Highlights how examinable the chapter content is likely to be and the ways in which it could be examined.

FAST FORWARD

Summarises the content of main chapter headings, allowing you to preview and review each section easily.

Examples

Demonstrate how to apply key knowledge and techniques.

Key terms

Definitions of important concepts that can often earn you easy marks in exams.

Exam focus points

Provide information about skills you will need in the exam and reminders of important points within the specific subject area.

Formula to learn

Formulae that are not given in the exam but which have to be learnt.



This is a new feature that gives you a useful indication of syllabus areas that closely relate to performance objectives in your PER.



Question

Give you essential practice of techniques covered in the chapter.



Case Study

Provide real world examples of theories and techniques.

Chapter Roundup

A full list of the Fast Forwards included in the chapter, providing an easy source of review.

Quick Quiz

A quick test of your knowledge of the main topics in the chapter.

Exam Question Bank

Found at the back of the Study Text with more comprehensive chapter questions.

Studying F3

As the name suggests, this paper examines basic financial accounting topics and is fundamental for all financial accountants.

The examiner for this paper is **Nicola Ventress**. She is a member of the ICAEW and an experienced accounting and financial reporting author and tutor.

1 What F3 is about

Paper F3 aims to develop your knowledge and understanding of the underlying principles, concepts and regulations relating to financial accounting. You will need to demonstrate technical proficiency in the use of double entry techniques, including the preparation of basic financial statements for sole traders, partnerships and limited liability companies. The skills you learn at F3 will be built upon in papers F7 and P2.

2 What skills are required?

You are expected to demonstrate Level 1 skills throughout the syllabus. This means that you need to show 'knowledge and comprehension'. It is not sufficient to merely know the subject, you need to understand it and show that you understand. Therefore you will need to not only know an accounting standard but also show how to use it in practice.

Double entry bookkeeping is a basic skill that you will need throughout all the financial accounting papers. Therefore it is essential that you master it at this stage or you will find the higher papers very difficult to understand.

For paper F3, you also need to be able to prepare basic financial statements. Once again, your basic knowledge from paper F3 will be built upon in papers F7 and P2. Therefore you must understand the basics of preparing financial statements now.

3 How to improve your chances of passing

Examiners have repeatedly emphasised that students must know the **whole syllabus**. This is particularly important for paper F3, as all fifty questions are compulsory and the examiner aims to cover most of the syllabus. If you miss out a syllabus area, you will severely limit your chances of passing the exam.

Above all you must practise questions. The text gives you some exam style questions but you really need a large question bank to practise on as given in BPP's Practice and Revision Kit. Do keep to the timing specified. The exam is 2 hours for 90 marks, which means 1.3 minutes per mark or just over 2.5 minutes for a 2 mark question. In the exam question bank we suggest that you allow 1 minute for a 1 mark question and 2 minutes for a 2 mark question.

The exam paper

The exam is a two-hour paper.

There will be fifty questions and they are all compulsory. The format of the paper based Pilot Paper is 50 MCQs, 40 being 2 mark questions and 10 being 1 mark questions. The examiner has confirmed that this will be the format for future exams.

All exams are marked by computer and so no marks will be given for workings.

Analysis of pilot paper

40	2 mark compulsory MCQs
10	1 mark compulsory MCQs

Number of marks
80
10
<u>90</u>

Computer based exam

You can also sit the exam as a computer based assessment. Feedback from students implies that the 40 2 mark questions are divided approximately 50:50 between MCQs and data entry style questions. Data entry style questions may require you to enter the answer to a calculation or words to complete a sentence and are very similar to the non-MCQ style questions found in the Quick Quizzes.

Technical articles

There have been a number of technical articles on exams in recent editions of *Student Accountant*.

Fundamental Knowledge, 7 February 2008 (why all the questions in Fundamentals level exams are compulsory)

Be Prepared – multiple choice questions, 7 July 2008 (practical guidance on how to maximise marks in MCQs)

Computer-based exams put to the test, 19 August 2008.

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The context and purpose of financial reporting

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Introduction to accounting

Topic list	Syllabus reference
1 The purpose of financial reporting	A1(a)
2 Types of business entity	A1(b) – (d)
3 Nature, principles and scope of financial reporting	A1(e)
4 Users' and stakeholders' needs	A2(a)
5 The main elements of financial reports	A3(a) – (b)

Introduction

We will begin by looking at the aim of Paper F3, as laid out in ACCA's syllabus and Study Guide and discussed already in the introductory pages to this text (if you haven't read through the introductory pages, do so now – the information in there is extremely important).

'Aim of Paper F3

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.'

Before you learn **how** to prepare financial reports, it is important to understand **why** they are prepared. Sections 1 – 3 of this chapter introduce some basic ideas about financial reports and give an indication of their purpose. You will also be introduced to the **functions** which accountants carry out: financial accounting and management accounting. These functions will be developed in detail in your later studies for the ACCA qualification.

Section 4 identifies the main **users** of financial statements and their **needs**.

Finally, in Section 5, we will look at the **main financial statements**: the **statement of financial position** and the **income statement**; as well as the main elements of assets, liabilities, equity, revenue and expense.

Study guide

		Intellectual level
A1	The reasons for and objectives of financial reporting	
(a)	Define financial reporting – recording, analysing and summarising financial data.	1
(b)	Identify and define types of business entity – sole trader, partnership, limited liability company.	1
(c)	Recognise the legal differences between a sole trader, partnership and a limited liability company.	1
(d)	Identify the advantages and disadvantages of operating as a limited liability company, sole trader or partnership.	1
(e)	Understand the nature, principles and scope of financial reporting.	1
A2	Users' and stakeholders' needs	
(a)	Identify the users of financial statements and state and differentiate between their information needs.	1
A3	The main elements of financial reports	
(a)	Understand and identify the purpose of each of the main financial statements.	1
(b)	Define and identify assets, liabilities, equity, revenue and expense.	1

Exam guide

The exam consists of 10 1 mark and 40 2 mark MCQs. Any of the topics in this chapter could form the basis of a 1 or 2 mark question.

Remember that all fifty questions are compulsory and will cover most of the syllabus. Therefore, do not neglect these introductory topics. Just because the exam is composed of MCQs, do not assume that it is easy (it's not). Also the format means that no method marks are available

Exam focus point

At the 2009 ACCA Teachers' Conference, the examiner reminded students that they need to study the full breadth of the syllabus.

1 The purpose of financial reporting

1.1 What is financial reporting?

FAST FORWARD

Financial reporting is a way of recording, analysing and summarising financial data.

Financial data is the name given to the actual transactions carried out by a business eg sales of goods, purchases of goods, payment of expenses.

These transactions are **recorded** in **books of prime entry** (which we will study in detail in Chapter 4).

The transactions are **analysed** in the books of prime entry and the totals are posted to the ledger accounts (see Chapter 5).

Finally, the transactions are **summarised** in the financial statements, which we will meet in section 5 of this chapter (and will study in detail in Chapter 6).