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PAPER P2

公司报告（国际版）

**CORPORATE REPORTING
(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 new syllabus third 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 our **exam question bank**
- We **reference all the important topics** in our **full index**
- Fully up to date for all examinable documents.

BPP's i-Learn and i-Pass products also support this paper.

FOR EXAMS IN JUNE AND DECEMBER 2010



华中科技大学出版社

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- 清算会计
- 商业税收和税收管理
- 金融营销和市场调查
- 银行业 IT
- 金融英语

P2 INT（课本）简介

本课本指导你将以前课程中学到的知识和技能应用到评估财务报告准则和实务中去。我们的课本设计注重大纲中最重要的内容，包括：

- 会计师的职业和道德义务
- 财务报告框架
- 报告实体的财务业绩
- 实体集团的财务报表
- 特殊实体
- 财务报告的相关会计规定的变更涉及的问题
- 实体的财务业绩和财务状况的评估
- 当前的发展

本课本经由考官审核，并参考了他提出的应试指南。由于职业道德和公司的社会责任影响财务报告的方方面面，所以课本在前期就引入了这些内容，以免学员在学习计算性内容时忽略了这些重要方面。紧接着的内容是会计准则，在复习以前知识的同时更延伸到高级的领域。在简要回顾集团公司的基础知识后，课本将介绍更高级的公司合并的内容。当前问题将在相关章节涉及到，并在课本最后加以归纳总结。题库中包含案例分析题，这是考试必考的题型。

BPP 授权华中科技大学出版社在中国发行的 ACCA 课本:

基础阶段课程

Knowledge Module

知识课程

- F1 Accountant in Business
- 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
- 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)
- P6 高级税务 (UK)
- P6 Advanced Taxation (China)
- P6 高级税务 (中国版)
- P7 Advanced Audit and Assurance (INT)
- P7 高级审计与认证业务 (INT)

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How the BPP ACCA-approved Study Text can help you pass your exams – 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 P4** 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 highlight when and how specific topics were examined, or how they might be examined in the future.

Using the Syllabus and Study Guide

You can find the syllabus, Study Guide and other useful resources for P4 on the ACCA web site:

www.accaglobal.com/students/study_exams/qualifications/acca_choose/acca/professional/afm/

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 **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 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.

Knowledge brought forward from earlier studies

What you are assumed to know from previous studies/exams.

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

Tell you when and how specific topics were examined, or how they may be examined in the future.

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 Practical Experience Requirement (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. Cross referenced for easy navigation.

Studying P2

Paper P2 Corporate Reporting is a demanding paper, reflecting the demands that will be made upon the professional accountant in his or her working life. At the Fundamentals level, you will have studied the essentials of financial statement preparation and analysis, including those of group accounts. At the Professional level, these essentials will be assumed knowledge. You will be required to apply them, assuming the role of a professional adviser and analyst to the management as well as the shareholders and other stakeholders.

What is the paper about?

The P2 syllabus comprises eight main areas:

- A The professional and ethical duty of the accountant
- B The financial reporting framework
- C Reporting the financial performance of entities
- D Financial statements of groups of entities
- E Specialised entities
- F Implications of changes in accounting regulation on financial reporting
- G The appraisal of financial performance and position of entities
- H Current developments

There is, of course, some overlap between these areas. For example, if you are discussing current developments (H), you might be talking about the proposed changes to accounting for business combinations (D) and considering the implications of changes in accounting regulation (F) and perhaps even the ethical duty of the accountant to report those changes fairly and accurately (A).

What skills must you demonstrate?

At the Fundamentals level, or in your earlier studies, the questions would be more easily categorised into syllabus areas. However, at this level you may need to demonstrate knowledge, skills and thinking from outside the syllabus area that the question seems to be about on the surface. The examiner has stated:

Students should be capable of relating professional issues to relevant concepts and practical situations. The evaluation of alternative accounting practices and the identification and prioritisation of issues will be a key element of the paper. Professional and ethical judgement will need to be exercised, together with the integration of technical knowledge when addressing corporate reporting issues in a business context.

So the paper is not predictable. That said, clear guidance has been given. The compulsory Section A question, worth 50 marks, will always be on group accounts. It will also deal with issues in financial reporting and will be case study based. In Section B, questions could be on any area of the syllabus, but we have been told that two questions will be scenario based and one question will be an essay. You have a choice of two from three.

Exam technique for P2

Do not be needlessly intimidated

There is no shortcut to passing this exam. It looks very difficult indeed, and many students wonder if they will ever pass. But many do. Why is this?

Easy marks

All the questions are demanding, but there are many easy marks to be gained. Suppose, for example, you had a consolidated cash flow statement with a disposal, some foreign exchange complications and an impairment calculation. There will be easy marks available simply for the basic cash flow aspects, setting out the proforma, setting up your workings, presenting your work neatly. If you recognise, as you should, that the disposal needs to be taken into account, of course you will get marks for that, even if you make a mistake in the arithmetic. If you get the foreign exchange right, so much the better, but you could pass the question comfortably omitting this altogether. If you're short of time, this is what you should do.

Be ruthless in ignoring the complications

Look at the question. Within reason, if there are complications – often only worth a few marks – that you know you will not have time or knowledge to do, cross them out. It will make you feel better. Then tackle the bits you can do. This is how people pass a seemingly impossible paper.

Be ruthless in allocating your time

At BPP, we have seen how very intelligent students do one almost perfect question, one averagely good and one sketchy. For a fifty mark question, the first twenty marks are the easiest to get. Then you have to push it up to what you think is thirty to get yourself a clear pass. For a twenty-five mark question, the first eight to ten marks are the easiest to get, and then you must try to push it up to fifteen.

Do your best question either first or second, and the compulsory question either first or second. The compulsory question, being on groups, will always have some easy marks available for consolidation techniques.

The exam paper

The paper will comprise two sections.

| | <i>Number of marks</i> |
|---|------------------------|
| Section A: 1 compulsory case study | 50 |
| Section B: Choice of 2 from 3 questions (25 marks each) | 50 |
| | <u>100</u> |

Section A will consist of one scenario based question worth 50 marks. It will deal with the preparation of consolidated financial statements including group cash flow statements and with issues in financial reporting.

Students will be required to answer two out of three questions in Section B, which will normally comprise two questions which will be scenario or case-study based and one question which will be an essay.

Section B could deal with any aspects of the syllabus.

Analysis of past papers – by sitting

December 2008

Section A

- 1 Group statement of cash flows with adjustments and interpretation; ethics

Section B

- 2 Changes to accounting for business combinations
- 3 Tangibles, intangibles and revenue recognition
- 4 Accounting standards and disclosure

June 2008

Section A

- 1 Groups with a foreign subsidiary, other adjustments and the remainder on ethical issues

Section B

- 2 Segment reporting and revenue recognition in a specialised industry
- 3 Retirement benefits and financial instruments
- 4 Transition to IFRS

December 2007

Section A

- 1 Piecemeal acquisition; factored receivables; environmental provision and report; ethical and social attitudes

Section B

- 2 Employee benefits; provisions
- 3 Discontinued operations; deferred tax; impairment; lease
- 4 Conceptual framework

Pilot paper

Section A

- 1 Statement of cash flows; criteria for consolidation; ethical behaviour

Section B

- 2 Environmental provision; leasing; EABRP; share-based payment
- 3 Deferred tax with pension scheme and financial instruments
- 4 Adoption of IFRS; proposals on business combinations

Analysis of past papers – by syllabus topic

The table below provides details of when each element of the syllabus has been examined and the question number and section in which each element appeared. Further details can be found in the Exam Focus Points in the relevant chapters.

| Covered in Text chapter | | Pilot Paper | Dec 2007 | June 2008 | Dec 2008 |
|-------------------------|--|-------------|--------------|--------------------|---------------------------|
| 3 | THE PROFESSIONAL AND ETHICAL DUTY OF THE ACCOUNTANT | | | | |
| 3 | Professional behaviour and compliance with accounting standards | | | Q1(c) | Q1(c) |
| 3 | Ethical requirements of corporate reporting and the consequences of unethical behaviour | Q1(c) | Q1(c) | | Q1(c) |
| | Social responsibility | | Q1(c) | | |
| | THE FINANCIAL REPORTING FRAMEWORK | | | | |
| 1 | The contribution and limitations of financial statement in meeting users' and capital markets' needs | | | | Q4(c) |
| 1 | The applications, strengths and weaknesses of an accounting framework | | | | |
| | Critical evaluation of principles and practices | | | | |
| 1 | <ul style="list-style-type: none"> Revenue recognition Substance over form issues | Q2 Q1(b) | | Q2(b) | Q3 |
| | REPORTING THE FINANCIAL PERFORMANCE OF ENTITIES | | | | |
| | Performance reporting | | | | |
| 4 | Non-current assets <ul style="list-style-type: none"> Property, plant and equipment Intangible assets Impairment Investment properties Government grants Borrowing costs | | Q1(a), Q3(c) | Q1(b) Q2(b) | Q3 Q2, Q3 Q1(a), Q3 |
| 7 | Financial instruments | Q3 | Q1(a) | Q1(b), Q3 | Q1(a), Q2 |
| 11 | Leases | Q2 | Q1(a), Q3(d) | | Q3 |
| 18 | Segment reporting | | | Q2(a) | |
| 5 | Employee benefits | Q1(a), Q3 | Q2(a) | Q1(b), Q3(b) | Q1(a) |
| 6 | Income taxes | Q3 | Q3(b) | | |
| 9 | Provisions, contingencies and events after the reporting period <ul style="list-style-type: none"> Provisions, contingency liabilities and contingent assets Events after the reporting period | Q2 Q2 | Q1(a), Q2(b) | Q3 | Q1(a), Q2 |
| 10 | Related parties | | | | |
| 8 | Share-based payment | Q2 | Q1(a) | Q1(b) | Q2 |

| Covered in Text chapter | | Pilot Paper | Dec 2007 | June 2008 | Dec 2008 |
|-------------------------------|--|----------------|-------------|------------------------|-----------------------|
| | FINANCIAL STATEMENTS OF GROUPS OF ENTITIES | | | | |
| 12, 13, 17 | Group accounting including statements of cash flow <ul style="list-style-type: none"> – Complex groups – Associates – Joint ventures – Group statements of cash flows | Q1(a) | | Q3(c) | Q1(a), Q2 Q1(a) |
| 13 | Continuing and discontinued interests <ul style="list-style-type: none"> – Discontinued operations – Non-current assets held for sale | | Q3(a) | | |
| 14 | Changes in group structure <ul style="list-style-type: none"> – Mid year acquisitions – Disposals – Business combinations achieved in stages | | Q1(a) | | Q2 Q2 |
| 16 | Foreign transactions and entities <ul style="list-style-type: none"> – Foreign currency transactions – Foreign subsidiaries | | Q1(a) | Q1(b) Q1(a), (b) | Q1(a) |
| | SPECIALISED ENTITIES | | | | |
| 20 | Financial reporting in specialised, not-for-profit and public sector entities | Q2 | | Q2 | |
| 20 | Reporting requirements for small- and medium-sized entities (SMEs) | | | | |
| | IMPLICATIONS OF CHANGES IN ACCOUNTING REGULATION ON FINANCIAL REPORTING | | | | |
| 21 | The effect of changes in accounting standards on accounting systems | | | Q4(a) | |
| 12 | Proposed changes to accounting standards <ul style="list-style-type: none"> – Business combinations Exposure Draft | Q4(b) | | | |
| | THE APPRAISAL OF FINANCIAL PERFORMANCE AND POSITION ENTITIES | | | | |
| 18 | The creation of suitable accounting policies | | | Q2(b), Q3 | |
| 18 | Analysis and interpretation of financial information and measurement of performance | | | | Q1(b) |
| | CURRENT DEVELOPMENTS | | | | |
| 19 | Environmental and social reporting | | Q1(b) | | |
| 19 | Convergence between national and international reporting standards | Q4(a) | | Q4(a) | |
| 19 | Comparison of national reporting requirements | | | Q4(b) | |
| 1, 6, 19 | Current reporting issues <ul style="list-style-type: none"> – Conceptual framework Discussion Paper – Fair value measurement Discussion Paper – Management commentary Discussion Paper – Pensions Discussion Paper | | Q4 | | |

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