

FIA/ACCA



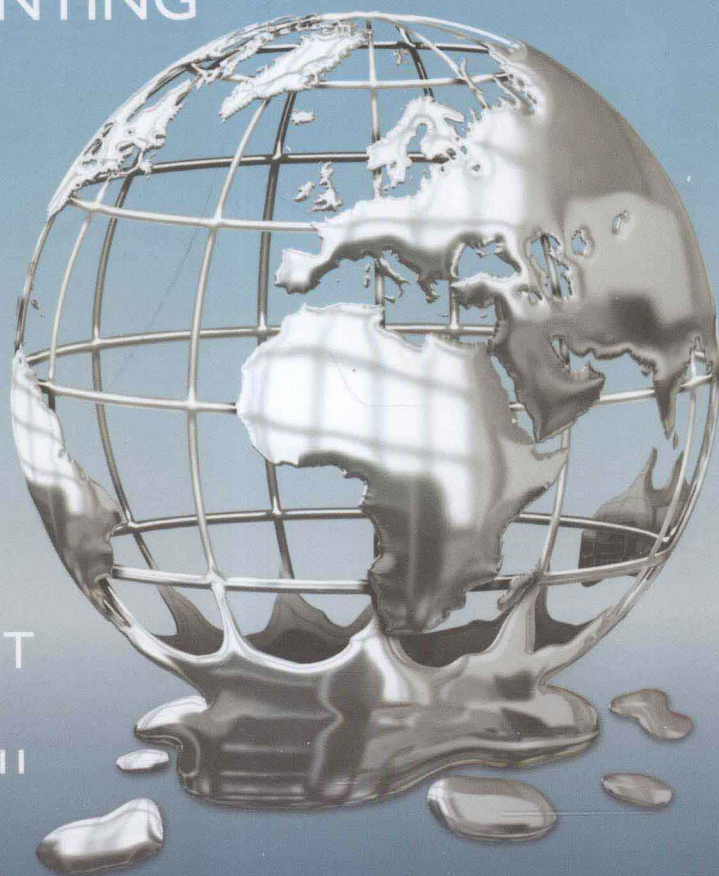
Examiner reviewed content

FFA/F3

财务会计

FFA/F3

FINANCIAL ACCOUNTING



练习册

PRACTICE & REVISION KIT

FOR EXAMS FROM DECEMBER 2011
TO DECEMBER 2012



华中科技大学出版社

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FIA/ACCA

FFA/F3

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FFA/F3

FINANCIAL ACCOUNTING

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BPP Learning Media is the **sole ACCA Platinum Approved Learning Partner – content** for the FIA suite of qualifications. In this, **the only FFA/F3 Practice and Revision Kit to be reviewed by the examiner:**

- We include **Do you know?** Checklists to test your knowledge and understanding of topics
- We provide you with **two** mock exams including the Pilot paper
- We provide the **ACCA examiner's answers** as well as our own to the Pilot paper as an additional revision aid

BPP's **i-Pass** product also supports this paper and is a vital tool if you are taking the computer based exam.

Note

From December 2011 FIA FFA and ACCA Paper F3 will be examined under the same syllabus and study guide.

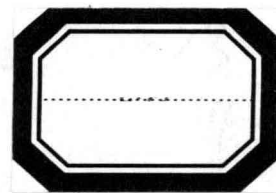
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FFA/F3 财务会计 练习册

FFA/F3 Financial Accounting Practice&Revision Kit

BPP Learning Media 著

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关于 BPP Learning Media

BPP Learning Media 作为一家职业考试资料的出版商，在市场上一直独占鳌头。从 1977 年开始，我们就出版了很多高质量关于会计、营销和金融服务资格方面的产品。BPP 是全球 150 多个国家的学生、培训提供商、公司和专业机构的最佳选择。

BPP Learning Media 是 ACCA 官方认可的唯一的铂金级学习内容合作伙伴。这项与 ACCA 的伙伴关系确保了，在出卷考官的审订下，我们的教材正确的程度上涵盖了考纲并且符合了考试的要求。这项合作也允许我们在练习册内发布新近的考卷内容，包括考官的答案与评分。您可以信赖 BPP Learning Media 的产品，它们包含最新信息且关注重点，传递给您来自 BPP 作者和讲师们的专业知识和丰富经验。

除了 ACCA 系列外，BPP Learning Media 的课本和资料还涉及课程：

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

FFA/F3（练习册）简介

要想通过任何考试，最重要的因素都是大量的练习。F3/FFA 练习册中的习题涉及大纲的所有内容，并且按照课本章节进行编排；其中既有预习题，帮助你练习重要的技巧；有达到试题标准的习题；也有包含以前考试真题的混合型题库；另外还有一套测验卷作为模拟卷。

BPP 授权华中科技大学出版社在中国发行的 FIA 及 ACCA 练习册:

基础阶段课程

Knowledge Module

知识课程

FAB/F1 Accountant in Business

FAB/F1 会计师与企业

FMA/F2 Management Accounting

FMA/F2 管理会计

FFA/F3 Financial Accounting

FFA/F3 财务会计

Skills Module

技能课程

F4 Corporate and Business Law (ENG)

F4 公司法与商法 (英国版)

F5 Performance Management

F5 业绩管理

F6 Taxation (UK)

F6 税务 (英国版)

F7 Financial Reporting (INT&UK)

F7 财务报告 (国际版和英国版)

F8 Audit and Assurance (INT)

F8 审计与认证业务 (国际版)

F9 Financial Management

F9 财务管理

专业阶段课程

Essentials Module

核心课程

P1 Governance, Risk and Ethics

P1 公司治理、风险管理及职业操守

P2 Corporate Reporting (INT&UK)

P2 公司报告 (国际版和英国版)

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 (英国版)

P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务 (国际版)

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Helping you with your revision – the **ONLY FFA/F3 Practice and Revision Kit** to be reviewed by the examiner!

BPP Learning Media – the sole Platinum Approved Learning Partner - content

As ACCA's **sole Platinum Approved Learning Partner – content**, BPP Learning Media gives you the **unique opportunity** to use **examiner-reviewed** revision materials for exams from December 2011 to December 2012. By incorporating the examiner's comments and suggestions regarding syllabus coverage, the BPP Learning Media Practice and Revision Kit provides excellent, **ACCA-approved** support for your revision.

Selecting questions

We provide signposts to help you plan your revision.

- A full **question index** listing questions that cover each part of the syllabus, so that you can locate the questions that provide practice on key topics, and see the different ways in which they might be tested

Attempting mock exams

There are two mock exams that provide practice at coping with the pressures of the exam day. We strongly recommend that you attempt them under exam conditions. **Mock exam 1** is the Pilot Paper. **Mock exam 2** reflects the question styles and syllabus coverage of the exam.

Using your BPP Practice and Revision Kit

Aim of this Practice and Revision Kit

To provide the practice to help you succeed in both the paper based and computer based examinations for Paper FFA/F3 *Financial Accounting*.

To pass the examination you need a thorough understanding in all areas covered by the syllabus and teaching guide.

Recommended approach

- Make sure you are able to answer questions on **everything** specified by the syllabus and teaching guide. You cannot make any assumptions about what questions may come up on your paper. The examiners aim to discourage 'question spotting'.
- Learning is an **active** process. Use the **DO YOU KNOW?** Checklists to test your knowledge and understanding of the topics covered in FFA/F3 *Financial Accounting* by filling in the blank spaces. Then check your answers against the **DID YOU KNOW?** Checklists. Do not attempt any questions if you are unable to fill in any of the blanks - go back to your **BPP Interactive Text** and revise first.
- When you are revising a topic, think about the mistakes that you know that you should avoid by writing down **POSSIBLE PITFALLS** at the end of each **DO YOU KNOW?** Checklist.
- Once you have completed the checklists successfully, you should attempt the questions on that topic. Each question is worth 2 marks and carries with it a time allocation of 2.4 minutes.
- Once you have completed all of the questions in the body of this Practice & Revision Kit, you should attempt the **MOCK EXAMS** under examination conditions. Check your answers against our answers to find out how well you did.

Passing the FFA/F3 exam

Paper FFA/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 incorporated and unincorporated entities, as well as simple consolidated financial statements for group incorporated entities. You also need to be able to conduct a basic interpretation of financial statements. If you plan to progress through the ACCA qualification, the skills you learn at FFA/F3 will be built upon in papers F7 and P2.

For conversion arrangements from CAT to FIA and to access CAT and FIA syllabuses, visit the ACCA website.

<http://www.accaglobal.com/>

The exam

You can take this exam as a paper based exam or by computer based exam. All questions in the exam are compulsory. This means you cannot avoid any topic, but also means that you do not need to waste time in the exam deciding which questions to attempt. There are fifty MCQs in the paper-based exam and a mixture of MCQs and other types of objective test question (number entry, multiple response and multiple response matching) in the CBE. This means that the examiner is able to test most of the syllabus at each sitting, so you need to have revised right across the syllabus for this exam.

Revision

This kit has been reviewed by the FFA/F3 examiner and contains the Pilot Paper, so if you just worked through it to the end you would be very well prepared for the exam. It is important to tackle questions under exam conditions. Allow yourself just the number of minutes shown next to the questions in the index and don't look at the answers until you have finished. Then correct your answer and go back to the Interactive Text for any topic you are really having trouble with. Try the same question again a week later – you will be surprised how much better you are getting. Doing the questions like this will really show you what you know, and will make the exam experience less worrying.

Doing the exam

If you have honestly done your revision you can pass this exam. There are a couple of points to bear in mind:

- Read the question properly.
- Don't spend more than the allotted time on each question. If you are having trouble with a question leave it and carry on. You can come back to it at the end.

Approach to examining the syllabus

FFA/F3 is a two-hour paper. It can be taken as a paper based or a computer based exam.

The exam is structured as follows:

50 compulsory objective test questions of 2 marks each

No of marks

100

The Computer Based Examination

Computer based examinations (CBEs) are available for the first seven FIA papers (not papers FAU, FTM or FFM), and the first three ACCA exams (F1, F2 and F3), in addition to the conventional paper based examination.

Computer based examinations must be taken at an ACCA CBE Licensed Centre.

How do CBEs work?

- Questions are displayed on a monitor
- Candidates enter their answer directly onto the computer
- Candidates have two hours to complete the examination
- When the candidate has completed their examination, the final percentage score is calculated and displayed on screen
- Candidates are provided with a Provisional Result Notification showing their results before leaving the examination room
- The CBE Licensed Centre uploads the results to the ACCA (as proof of the candidate's performance) within 72 hours
- Candidates can check their exam status on the ACCA website by logging into myACCA.

Benefits

- **Flexibility** as a CBE can be sat at any time.
- **Resits** can also be taken at any time and there is no restriction on the number of times a candidate can sit a CBE.
- **Instant feedback** as the computer displays the results at the end of the CBE.
- Results are notified to ACCA **within 72 hours**.

CBE question types

- Multiple choice – choose one answer from four options
- Number entry – key in a numerical response to a question
- Multiple response – select more than one response by clicking the appropriate tick boxes
- Multiple response matching – select a response to a number of related part questions by choosing one option from a number of drop down menus

See the ACCA website for further information on computer based exams.

<http://www.accaglobal.com/>

Tackling Multiple Choice Questions

MCQs are part of all FIA exams and the first three ACCA exams (F1, F2 and F3). MCQs may feature in the CBE, along with other types of question, while the paper based exam is made up entirely of MCQs.

The MCQs in your exam contain four possible answers. You have to **choose the option that best answers the question**. The three incorrect options are called distracters. There is a skill in answering MCQs quickly and correctly. By practising MCQs you can develop this skill, giving you a better chance of passing the exam.

You may wish to follow the approach outlined below, or you may prefer to adapt it.

Step 1 Skim read all the MCQs and identify what appear to be the easier questions.

Step 2 Attempt each question – **starting with the easier questions** identified in Step 1. Read the question **thoroughly**. You may prefer to work out the answer before looking at the options, or you may prefer to look at the options at the beginning. Adopt the method that works best for you.

Step 3 Read the four options and see if one matches your own answer. Be careful with numerical questions as the distracters are designed to match answers that incorporate common errors. Check that your calculation is correct. Have you followed the requirement exactly? Have you included every stage of the calculation?

Step 4 You may find that none of the options matches your answer.

- Re-read the question to ensure that you understand it and are answering the requirement
- Eliminate any obviously wrong answers
- Consider which of the remaining answers is the most likely to be correct and select the option

Step 5 If you are still unsure make a note and continue to the next question

Step 6 Revisit unanswered questions. When you come back to a question after a break you often find you are able to answer it correctly straight away. If you are still unsure have a guess. You are not penalised for incorrect answers, so **never leave a question unanswered!**

After extensive practice and revision of MCQs, you may find that you recognise a question when you sit the exam. Be aware that the detail and/or requirement may be different. If the question seems familiar read the requirement and options carefully – do not assume that it is identical.

Using your BPP products

This Kit gives you the question practice and guidance you need in the exam. Our other products can also help you pass:

- **Passcards** provide you with clear topic summaries and exam tips
- **i-Pass CDs** are a vital revision tool for anyone taking FIA/ACCA CBEs and offer tests of knowledge against the clock in an environment similar to that encountered in a computer based exam

You can purchase these products by visiting www.bpp.com/learningmedia

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