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Almost whole syllabus of ACCA F7 is computational in nature and does not involve theoretical concepts with few exceptions (where we discuss the role of accounting bodies in standard [...])

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leases. There is also coverage of the substance of transactions and the limitations of financial statements and ratios. The examiner wants you to think about these issues.

Financial Reporting

The June 2010 pass rate from this paper was very poor, at 28%, and ACCA have now enhanced the F7 guidance for students in their website. Please ensure that you do visit the F7 specific area of the website and read the various articles included.

ACCA: Tips for ACCA F7 Financial Reporting (INT)

Financial Reporting Paper F7 (INT) (International) Wednesday 4 June 2014 The Association of Chartered Certified Accountants. ALL FIVE

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questions are compulsory and MUST be attempted 1 On 1 October 2013, Penketh acquired 90 million of Sphere ' s 150 million \$1 equity shares. The acquisition was

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assets and financial liabilities 209

Chapter 15 Inventories and
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