

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA(U) EXAMINATIONS

LEVEL ONE

FINANCIAL ACCOUNTING – PAPER 1

WEDNESDAY, 5 JUNE 2013

INSTRUCTIONS TO CANDIDATES

1. Time allowed: **3 hours 15 minutes**.
The first 15 minutes of this examination have been designated for reading time. You may not start to write your answer during this time.
2. This examination contains Sections **A, B, C and D**.
3. Section **A** is bound separately from Sections **B, C and D**.
4. Attempt all the 20 multiple-choice questions in Section **A**. Each question carries 1 mark.
5. Attempt the compulsory question in Section **B** carrying 30 marks.
6. Attempt **two** of the **three** questions in Section **C**. Each question carries 20 marks.
7. Attempt **one** of the **two** questions in Section **D**. Each question carries 10 marks.
8. Write your answer to each question on a fresh page in your answer booklet.
9. Please, read further instructions on the answer booklet, before attempting any question.

Cpa Financial Accounting Past Paper 2013 November

Samuel Person, Daniel Wolinsky



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Financial Accounting and Reporting Barry Elliott, Jamie Elliott, 2019 Financial Accounting Reporting is the book that helps students and professionals succeed in their studies and the workplace by providing practical support and clear principles for applying international standards and preparing financial statements MyLab Accounting is not included Students if MyLab Accounting is a recommended mandatory component of the course please ask your instructor for the correct ISBN and course ID MyLab Accounting should only be purchased when required by an instructor Instructors contact your Pearson representative for more information *Forthcoming Books* Rose Arny, 1997 **Who's who in Finance and Industry** Marquis Who's Who, LLC, 1977-09 **Who's who in the South and Southwest**, 1952 Includes names from the States of Alabama Arkansas the District of Columbia Florida Georgia Kentucky Louisiana Mississippi North Carolina Oklahoma South Carolina Tennessee Texas and Virginia and Puerto Rico and the Virgin Islands **Who's who in America**, 1948 **Financial Accounting & Reporting** Nathan M Bisk, JD, CPA, 2005 **Financial Accounting and Reporting** Vincent Lambers, William A Grubbs, MBA, CPA, Donald T. Hanson, Vincent W Lambers, MBA, CPA, William A. Grubbs, 1999-05 **Accounting Theory** Francis A. Bird, 1981 *CPA Financial Accounting and Reporting Exam Prep 2024*, 2024 *CPA Financial Accounting & Reporting Exam Secrets Study Guide: CPA Test Review for the Certified Public Accountant Exam* CPA Exam Secrets Test Prep, 2018-04-12 CPA Financial Accounting A comprehensive General Strategy review including Make Predictions Answer the Question Benchmark Valid Information Avoid Fact Traps Milk the Question The Trap of Familiarity Eliminate Answers Tough Questions Brainstorm Read Carefully Face Value Prefixes Hedge Phrases Switchback Words New Information Time Management Contextual Clues Don't Panic Pace Yourself Answer Selection Check Your Work Beware of Directly Quoted Answers Slang Extreme Statements Answer Choice Families A comprehensive Content review including Revenue Recognition Long Term Construction Contracts Leases Inventories Changing Prices Depreciable Assets and Depreciation Long Term Liabilities Stockholders Equity Foreign Currency Earnings Per Share Statement of Cash Flows Income Taxes Partnerships Personal Financial Statements Changing Prices Business Combinations Equity Consolidated Financial Statements Intercompany Transactions Combined Financial Statements and much more CPA Financial Accounting and Reporting (FAR) Study Guide 2024 MUHAMMAD ZAIN, 2024-04-24 Are you ready to conquer the CPA Financial Accounting and Reporting FAR exam on your first try Introducing the CPA FAR Study Guide 2024 by Zain Academy your ultimate tool for success This guide is meticulously crafted with 715 study points that employ a questioning mind approach designed to engage and deepen your understanding of critical financial accounting concepts With the CPA FAR Study Guide 2024 learning becomes flexible and convenient The guide is available in an integrated printable PDF format optimized for viewing on all screen sizes Once purchased you gain unrestricted lifetime access no time limits no device restrictions Dive into your studies anytime anywhere at your own pace But that's not all We believe in supporting your study

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