

# 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 Exam Papers

**American Institute of Certified Public  
Accountants**



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**Wiley CPA Examination Review, Problems and Solutions** Patrick R. Delaney,2001-06-05 This thorough paperback volume is published annually and reviews all four parts of the CPA exam with many questions taken directly from previous CPA exams including new question formats These classic study guides have been the profession's trusted tutor for over 25 years and are the most widely used resource worldwide **McGraw-Hill Education 500 Auditing and Attestation**

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The book delves into Cpa Exam Papers. Cpa Exam Papers is a crucial topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Cpa Exam Papers, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Cpa Exam Papers
- Chapter 2: Essential Elements of Cpa Exam Papers
- Chapter 3: Cpa Exam Papers in Everyday Life
- Chapter 4: Cpa Exam Papers in Specific Contexts
- Chapter 5: Conclusion

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4. In chapter 3, this book will examine the practical applications of Cpa Exam Papers in daily life. This chapter will showcase real-world examples of how Cpa Exam Papers can be effectively utilized in everyday scenarios.
5. In chapter 4, this book will scrutinize the relevance of Cpa Exam Papers in specific contexts. This chapter will explore how Cpa Exam Papers is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Cpa Exam Papers. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Cpa Exam Papers.

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