



## FINANCIAL ACCOUNTING

This paper consists of **FIFTEEN** objective test (OT) questions (20 marks) and **FOUR** written test questions (80 marks).

1. Ensure your candidate details are on the front of your answer booklet.
2. Answer each question in black ball point pen only.

### Objective Test Questions (1 – 15)

3. Record your OT responses on the separate answer sheet provided; this must not be folded or creased. Your candidate details are printed on the sheet.
4. For each of the **FIFTEEN** OT questions there are four options: A, B, C, D. Choose the response that appears to be the best and indicate your choice in the correct box, as shown on the answer sheet.
5. Attempt all questions; you will score equally for each correct response. There will be no deductions for incorrect responses or omissions.

### Written Test Questions (1 – 4)

6. Answers to each written test question must begin on a new page and must be clearly numbered. Use both sides of the paper in your answer booklet.
7. The examiner will take account of the way in which answers are presented.

Unless otherwise stated, make all calculations to the nearest month and the nearest £.

All references to IFRS are to International Financial Reporting Standards and International Accounting Standards.

### IMPORTANT

Question papers contain confidential information and must **NOT** be removed from the examination hall.

**DO NOT TURN OVER UNTIL YOU  
ARE INSTRUCTED TO BEGIN WORK**

You **MUST** enter your candidate number in this box.

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# Financial Accounting 3 June 2013 Exam Paper

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*Wiley CPA Exam Review 2011, Financial Accounting and Reporting* Patrick R. Delaney, O. Ray Whittington, 2010-10-05 Fully updated for the 2011 test format Cover Wiley CPA Exam Review 2012, Financial Accounting and Reporting O. Ray Whittington, Patrick R. Delaney, 2011-12-06 Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination

**EBOOK: Financial Accounting and Reporting: An International Approach** Anne Marie Ward, Craig Deegan, 2013-03-16 Financial Accounting and Reporting An International Approach is an adaptation of McGraw Hill Australia s bestselling financial accounting text Australian Financial Accounting by Craig Deegan authored by Anne Marie Ward of Ulster University Set within an international context with a solid grounding in IAS IFRS the book provides students with a detailed grasp of reporting requirements in an accessible and engaging manner Up to date throughout and complete in theoretical and practical coverage the book successfully communicates the detail necessary to understand challenge and critically evaluate financial reporting The result gives students a strong foundation for current study and their future professional lives

**Financial Market History: Reflections on the Past for Investors Today** David Chambers, Elroy Dimson, Since the 2008 financial crisis a resurgence of interest in economic and financial history has

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