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FILE. 1) A financial analyst needs accounts information to (a) maintain the production section of the business (b) know why transactions cause increases and decreases in asset (c) advice on how to manage the business (d) know how to

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record transaction in T account ANS: C

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Materials . For this paper you must have: • a calculator. Instructions • Use black  
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questions. • You must answer the questions in the spaces provided.

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Important Areas of Syllabus are : Recording the business transactions: Journal,  
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Quapaw. 5): Provisions, Events after balance sheet date and Prior period errors

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answers to fully explain the correct answer, and analysis of incorrect answers - helping CIMA students avoid common pitfalls

The examiner has reviewed the Study Text, which concentrates on the key areas of the syllabus and takes account of the examiner's guidance on how topics will be examined. It includes a step-by-step approach to topics that students may find difficult, such as control account reconciliations and suspense accounts. There are lots of examples and questions in each chapter to help you practise the techniques.

The ACCA F3 Study Text is split into six parts in line with the syllabus structure. The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student. There is a whole chapter devoted to the subject of ethical considerations, as ethics and social responsibility are integral to the new ACCA syllabus.

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