



CIMA F1 Key Examinable Areas for November 2011

NOTE: These should only be used in conjunction with proper studying.
We cannot guarantee that these topics will appear in the actual exam as we have not seen the exam papers. Examiners are not predictable so it is vital that all core syllabus areas are revised fully. The tips are based on Kaplan's experience and understanding of the CIMA exams and will help focus your last minute revision.

Please also read all the Examiner's Articles – available on the CIMA Global website

Single company income statement

Statement of financial position and statement of changes in equity

Consolidated income statement and statement of financial position incorporating:

- Inter-company balances/sales

- PUP

- Fair value adjustment

- Depreciation adjustment

- Inter-company loans/dividends

Business tax:

- Calculation of profits for tax purposes

- Overseas tax

- VAT calculations

Ethical threats

Objective of an audit and audit reports

Share issue (bonus or rights)

Statement of cash flows (extracts in question 2 – maybe two parts?)

Construction contract

Continued...

Non-current asset note

Depreciation

Disposal of an asset

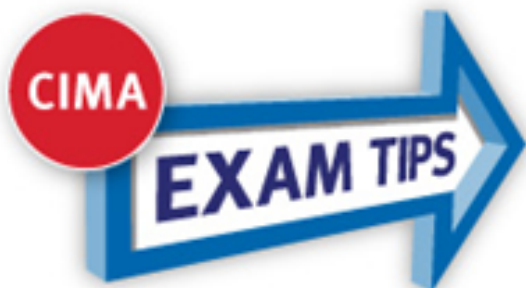
Revaluation of an asset and disposal

Intangible assets – research and development

Taxation: current and deferred tax

Read our FAQs and General Exam Tips for this subject at:

www.kaplan-exam-tips.com



If you have not used this free Kaplan site before simply go to the website above, select 'click here to sign up' and register.

This website will also give you access to lots of other FREE resources:

- Masterclass video tutorials
- Blogs
- Exam Review video tutorials
- Revision advice
- Past exam debriefs
- Tips on what to do on exam day
- How to use your reading time

Plus Kaplan's Exam Emergency Service forum for any last minute questions you have for our tutors.