

**ACCA CONSOLIDATION TEST**

# **Business and Technology (BT)**

**September 2021 to August 2022**

**Time allowed     2 hours**

**Answer all questions**

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*FIA Foundations of Financial Accounting FFA (ACCA F3)* BPP Learning Media, 2015-04-30 Foundations in Accountancy FIA awards are entry level core skill focused qualifications from ACCA They provide flexible options for students and employers and as official ACCA Approved Learning Provider Content BPP Learning Media's study materials are tailored to the exams students will take

**DipIFR - Diploma in International Financial Reporting (December 2017 and June 2018 exams)** Becker Professional Education, 2017-06-30 ACCA Approved and valid for exams from 01 December 2017 up to 30 June 2018 Becker's DipIFR Study Text has been approved and quality assured by the ACCA's examining team

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- 1 Regulatory and ethical framework and current issues
- 2 Reporting the financial performance of entities
- 3 Group financial statements
- 4 Specialised entities
- 5 Analysis of the financial performance of entities

The main new topics introduced at this level relate to group accounts but other topics are tested with a different emphasis and in more depth than at the Fundamentals Level We provide material for both International and UK streams The study text has been reviewed by the examiner and takes account of his advice on approaching the paper Ethics which have an impact on all aspects of financial reporting are introduced at an early stage in the text as is corporate social responsibility so that students do not neglect these topics when covering the numerical areas Accounting standards come next combining revision with extension into more advanced areas After a brief revision of basic groups the more advanced consolidation topics are covered Current issues are covered throughout the text within the appropriate topics and also summarised towards the end of the book The question bank contains practice at the case study style question you will encounter in the real exam BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise

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