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A. Regulatory environment of financial reporting. B. Financial statements. C. Principles of taxation. D. Managing cash and working capital. What do you learn in F1? • Who the regulators are, what they do and why and how regulations are applied. • How to prepare basic financial statements using financial reporting standards.

### *CIMA - Operational level*

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CIMA: Financial Reporting and Taxation (F1) by nkosinathit | Jul 7, 2019. Course Content. Expand All | Collapse All. Lessons Status. 1. CIMA - F1 - Schemes of Work. CIMA - F1 - Notes; 2. CIMA F1 Chapter - 1 - 3 - Taxation. CIMA F1 Chapter 1: Lecture Videos;

### *CIMA: Financial Reporting and Taxation (F1) - IMAS*

The Financial Reporting (F1) exam is part of the Operational level of the CIMA qualification. If you are successful in the four exams at the Operational level you are eligible for the CIMA Diploma in Management Accounting (CIMA Dip MA) award.

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What do you learn in F1? • Who the regulators are, what they do and why and how regulations are applied. • How to prepare basic financial statements using financial reporting standards. • How to distinguish between types of taxes, calculate corporation taxes and issues affecting taxation.

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BPP Learning Media provides comprehensive materials that highlight the areas to focus on for your exams and complement the syllabus to increase your understanding.

F1 builds on knowledge from paper C2 and introduces tax at a very basic level; it is not based on any tax regime. Financial reporting is a major part of the syllabus, both single company and group accounts are examined in the two '25-mark' questions in section C. New financial reporting topics introduced at this level are: group accounts; construction contracts; financial instruments; and leases. It has four main sections: The principles of business taxation The principles of regulation of financial reporting Preparation of financial statements which conform with IFRS Consolidated financial statements The study text concentrates on the key areas of the syllabus, taking into account the way in which topics are examined. The text has a step-by-step approach to producing financial statements and lots of exercises in which you can practice the workings. We guide you through the more problematic topics which can be brought into the preparation of single company and group financial statements, and give you plenty of examples.

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