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CIMA - Management Level

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F2 Advanced Financial Reporting - Practice Tests Academy

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CIMA Paper F2 - LCI Academy

The CIMA Advanced Financial Reporting Study Text builds on your Financial Operations knowledge. You'll learn about more advanced topics in financial accounting and how to interpret the financial statements.

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What do you learn in F2? • The sources and types of funds and how much they cost. • The key financial reporting standards on which financial statements will be based and the application of those standards to prepare group accounts.

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Description. This subject forms part of the three subjects that fall under the CIMA Management Level. Financial Management focuses on more advanced topics in financial accounting such as the preparation of full consolidated financial statements and issues of principle in accounting standards dealing with more complex areas and developments in external reporting.

F2 Advanced Financial Reporting Cima

Each type of equity and debt finance will be included to work out the overall WACC for the entity. To calculate WACC, a calculation of the cost of equity and the cost of debt must be performed. Weighted Average Cost of Capital (WACC) Cost of equity (k e) × proportion of total finance made up by equity . X +

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B. Financial reporting standards. C. Group accounts. D. Integrated reporting. E. Analysing financial statements. What do you learn in F2? • The sources and types of funds and how much they cost. • The key financial reporting standards on which financial statements will be based and the application of those standards to prepare group accounts.

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