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of principle in accounting standards dealing with more complex areas) and to developments in external reporting.

04 The full syllabus - management level continued - CIMA

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section A and 2 x 25 mark questions in section B. I think of the syllabus as being made up of three equally important topics - analysis, groups and other.

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Course content. The F2 Financial Management course is one of the management level trio of courses towards the

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structured system of study towards the exams but rather should help complement your chosen study system. In particular, we do not guarantee full syllabus coverage,

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CIMA F2 builds upon the F1 paper at operational level to take into account more advanced topics in

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**10 Top Tips for
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cima f2 syllabus -
section c: analysis of
financial performance
and position (25%)

Learning outcome C1

(a) Calculate Ratios
Relevant for the
Assessment of an
Entity's Profitability,
Financial Performance,
Financial Position and

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This subject forms part
of the three subjects
that fall under the
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Level. Financial
Management focuses
on more advanced
topics in financial
accounting such as the
preparation of full
consolidated financial
statements and issues

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1 Learning Outcomes 3

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"Thus, from a group

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perspective, the inventory in P Ltd is overstated by \$2,000 as is the profit in S Ltd. The consolidation adjustment required is:

DR Consolidated retained earnings	\$2,000
CR Consolidated inventory	\$2,000

The adjustment will allow the consolidated statement to be correctly stated.”

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