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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.

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Financial Operations main objectives are the preparation of full financial statements for a single company and the principal consolidated financial statements for a simple group. The understanding of the regulatory and ethical context of financial reporting is vital. Please note regarding CIMA and the OLC. Click here for all the details ...

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Finally it focuses on the basic principles and application of business taxation. F1 provides the basic level of competence for developing further insights into the preparation and analysis of complex group accounts and the formulation and implementation of financial strategy, later covered in F2 and F3 respectively. F1 COVERAGE

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F1 Financial Reporting and Taxation | the cima student

The CIMA Financial Reporting Essentials Pack contains everything you need for your exam. It introduces the regulatory backdrop to and preparation of basic financial statements, types of taxes, the tax implications of cross-border trading and the ethics of taxation as well as managing cash and working capital.

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F1 Financial Reporting

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