



## FINANCIAL ACCOUNTING

This paper consists of **FIFTEEN** objective test (OT) questions (20 marks) and **FOUR** written test questions (80 marks).

1. Ensure your candidate details are on the front of your answer booklet.
2. Answer each question in black ball point pen only.

### Objective Test Questions (1 – 15)

3. Record your OT responses on the separate answer sheet provided; this must not be folded or creased. Your candidate details are printed on the sheet.
4. For each of the **FIFTEEN** OT questions there are four options: A, B, C, D. Choose the response that appears to be the best and indicate your choice in the correct box, as shown on the answer sheet.
5. Attempt all questions; you will score equally for each correct response. There will be no deductions for incorrect responses or omissions.

### Written Test Questions (1 – 4)

6. Answers to each written test question must begin on a new page and must be clearly numbered. Use both sides of the paper in your answer booklet.
7. The examiner will take account of the way in which answers are presented.

Unless otherwise stated, make all calculations to the nearest month and the nearest £.

All references to IFRS are to International Financial Reporting Standards and International Accounting Standards.

### IMPORTANT

Question papers contain confidential information and must **NOT** be removed from the examination hall.

**DO NOT TURN OVER UNTIL YOU ARE INSTRUCTED TO BEGIN WORK**

You **MUST** enter your candidate number in this box.

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# Icaew Past Papers Financial Reporting Question Bank

**Xiang Xie**



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