

## <<F3财务会计>>

### 图书基本信息

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### 内容概要

《ACCAFFAF3财务会计》将能够了解并理解与财务会计有关的根本原则和概念。我们的课本设计注重大纲中最重要的方面，同时适用于ACCA和FIA考试，包括：财务报告的内容和目的；财务信息的定性特征，以及会计的基本原理；复式分录和会计系统的使用；交易和事件的记录；编制试算平衡表；编制基本的财务报表。

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书籍目录

Introduction Helping you to pass - the ONLY FFA/F3 study text reviewed by the examiner !  
Chapter features Studying FFA/F3 The Computer Based Examination Tackling Multiple Choice Questions Part A The context and purpose of financial reporting 1 Introduction to accounting 2 The regulatory framework Part B The qualitative characteristics of financial information 3 The qualitative characteristics of financial information Part C The use of double entry and accounting systems 4 Sources , records and books of prime entry 5 Ledger accounts and double entry 6 From trial balance to financial statements Part D Recording transactions and events 7 Sales tax 8 Inventory 9 Tangible non-current assets 10 Intangible non-current assets 11 Accruals and prepayments 12 Irrecoverable debts and allowances 13 Provisions and contingencies Part E Preparing a trial balance 14 Control accounts 15 Bank reconciliation 16 Correction of errors 17 Preparation of financial statements for sole traders Part F Preparing basic financial statements 18 Incomplete records 19 Introduction to company accounting 20 Preparation of financial statements for companies 21 Events after the reporting period 22 Statements of cash flows Part G Preparing consolidated financial statements 23 Introduction to consolidated financial statements 24 The consolidated statement of financial position 25 The consolidated statement of comprehensive income Part H Interpretation of financial statements 26 Interpretation of financial statements Exam question bank Exam answer bank Index Review form

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