

Think Ahead

ACCA

Prepare to pass

A guide to help
you if you are
studying

Financial
Reporting

F7



Prepare to pass

Welcome to your guide helping you to study for your F7 exam

Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to paper-based exams for September and December 2015 and March and June 2016.

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Getting started

Your checklist

- ☐ Enter for your exam
- ☐ Buy an Approved Content Provider study text and question and answer bank
- ☐ Draw up your study plan
- ☐ Get to know your exam

GETTING
STARTED

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
- LINKS

Getting started – Tips for success



Tips for success

We strongly recommend that you buy an F7 [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

- ✓ The earlier you [enter for your exam](#) the less it costs!
- ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Download the [Student Planner App](#) – a tool that helps you map your journey to ACCA membership while balancing your work and social life.
- ✓ Spend some time familiarising yourself with the free resources available via the [exam resource finder](#) on the [student section](#)

of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.

- ✓ Remember to personalise your edition of Student Accountant so you receive F7 specific information as you need it.

Exempt from F3?

- ✓ Make sure you have the assumed knowledge needed from F3 for F7 (see [F7 syllabus and study guide](#)).
- ✓ If you feel your knowledge is lacking, consider buying an F3 [Approved Content Provider](#) study text to refresh your understanding.

When drawing up your study plan (see page 5)

- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.

Getting started – Draw up your study plan

Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on the next page
- You may need to add or take away weeks depending on your own circumstances
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- Leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
 Daytime study period
 Other commitments

Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						



Getting started – Get to know your exam

- | | |
|--|--|
| □ Review the syllabus & study guide and the examinable documents for F7 | ➤ These give you an understanding of the aims and objectives of the exam, learning outcomes and exam structure as well as a comprehensive list of the documents examinable for the current exam sittings |
| □ Scan the F7 specimen exam | ➤ The specimen exam provides you with a clear picture of how F7 will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam |
| □ Read the examiner's approach article and listen to the examiner's approach interview | ➤ Using these at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see extracts from the examiner's approach article over the page |
| □ Review the examiner's reports from the last four sittings | ➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing F7 |
| □ Read the exam technique articles for F7 | ➤ The article Multiple-choice questions will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions |

Getting started – What the examiner has said about F7 (extracts from the examiner's approach article)

“ Comments on the relationship between the exams:

Candidates may observe that some accounting standards appear in all three financial accounting papers. **This illustrates the relationship between the papers, and reflects the continuity and progression of the syllabus.** Where a topic that appears in Paper F3 is also included in Paper F7, any examination of that topic will be at more advanced level, requiring greater understanding and appropriately higher level skills.

”

“ Comments on analysis and interpretation of accounts:

The final element of the syllabus is the analysis and interpretation of financial statements. Although candidates will be expected to calculate various accounting ratios, a measure of the progression of F7, is that more emphasis is placed on the analysis and interpretation of what particular ratios are intended to measure.

To summarise, candidates need to understand the concepts underlying the preparation of an entity's financial reports, to apply their knowledge of accounting standards to prepare financial statements of both single and group entities, and finally, to demonstrate their analytical skills to assess aspects of the performance of entities based their financial statements and accounting ratios derived from them.

”

“ Comments on Section B:

Again the questions in this section could be on any area of the syllabus. I can advise that question 3 (the long 30 marks question) will be either on the preparation of single company financial statements (a 'published' accounts type question) or on the preparation of group financial statements.

In either case there may be a short 'interpretative' or cash flow element or a written section.

Section B questions on group financial statements will be largely computational, but as mentioned above, there may be a short written element if it is the 30 marks question.

Remember aspects of group accounting can also be examined as multiple choice questions in Section A.

The consolidation question could be on statements of profit or loss and other comprehensive income and/or statements of financial position. Consolidations will include only a single subsidiary, but may include an associate. If group accounting appears as a 15 marks question, it may be based on 'extracts' of financial statements rather than the preparation of full financial statements (see question 2 of the Specimen paper).

”



Learning phase

Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
 - gain the knowledge you need; and
 - learn how to apply that knowledge to pass the exam

Learning phase – Get the most out of your control sheet

Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ Becker Professional Education – page 12
- ✓ BPP Learning Media – page 13
- ✓ Kaplan Publishing – page 14

Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article / video signposted

Learning phase – Tips for success



Tips for success

- ✓ Actively read the material – ask yourself ‘do I understand this?’ If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ Make sure you use the ACCA resources to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your planner – everyone works at a different pace.
- ✓ Keep an eye on Student Accountant for any relevant articles.
- ✓ Visit the ACCA Learning Community regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

Learning phase – Control sheet for Becker Professional Education

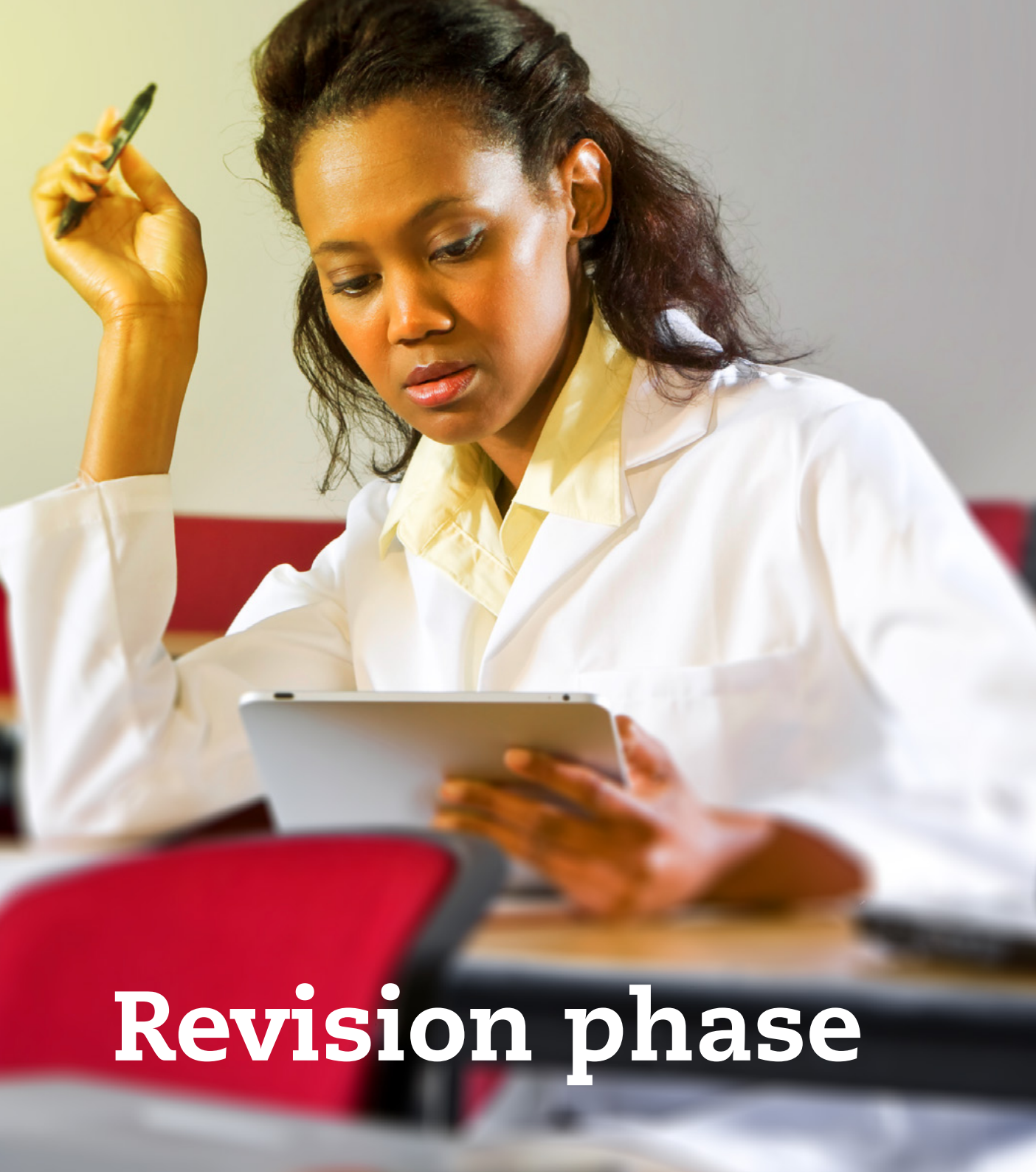
Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 International financial reporting standards				<ul style="list-style-type: none"> • Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2
2 Conceptual framework				<ul style="list-style-type: none"> • The need for and an understanding of a conceptual framework • IASB's conceptual framework for financial reporting
3 IAS 1 presentation of financial statements				<ul style="list-style-type: none"> • IAS 1 – Presentation of financial statements • Suspense accounts and error correction
4 Accounting policies				
5 IFRS 15 Revenue from contracts with customers				
6 Inventory and biological assets				
7 IAS 16 Property, plant and equipment				<ul style="list-style-type: none"> • Accounting for property, plant and equipment • Property, plant and equipment and tangible fixed assets – part 1 • Property, plant and equipment and tangible fixed assets – part 2
8 IAS 23 Borrowing costs				
9 Government grants				
10 IAS 40 Investment properties				<ul style="list-style-type: none"> • How to account for property
11 IAS 38 Intangible assets				<ul style="list-style-type: none"> • Research and development
12 IFRS 5 Non-current assets held for sale and discontinued operations				
13 IAS 36 Impairment of assets				<ul style="list-style-type: none"> • Dealing with debtors
14 IAS 17 Leases				<ul style="list-style-type: none"> • Lease – operating or finance? • Accounting for leases
15 IAS 37 Provisions, contingent liabilities and contingent assets				
16 IAS 10 Events after the reporting period				
17 IAS 12 Income taxes				<ul style="list-style-type: none"> • Deferred tax
18 Financial instruments				<ul style="list-style-type: none"> • What is a financial instrument?
19 Conceptual principles of group accounting				
20 Consolidated statement of financial position				<ul style="list-style-type: none"> • IFRS 3 – Business combinations • Impairment of goodwill
21 Consolidation adjustments				
22 Further consolidation adjustments				
23 Consolidated statement of comprehensive income				<ul style="list-style-type: none"> • IFRS 3 – Business combinations
24 IAS 28 Investment in associates				
25 Analysis and interpretation				<ul style="list-style-type: none"> • Performance appraisal • Exam technique article: How to approach performance appraisal questions
26 IAS 7 Statement of cash flows				<ul style="list-style-type: none"> • Study support video: Cash flows and interpretations
27 IAS 33 Earnings per share				

Learning phase – Control sheet for BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 The conceptual framework				<ul style="list-style-type: none"> • The need for and an understanding of a conceptual framework • IASB's conceptual framework for financial reporting
2 The regulatory framework				
3 Tangible non-current assets				<ul style="list-style-type: none"> • Accounting for property, plant and equipment • Property, plant and equipment and tangible fixed assets – part 1 • Property, plant and equipment and tangible fixed assets – part 2 • How to account for property
4 Intangible assets				<ul style="list-style-type: none"> • Research and development
5 Impairment of assets				<ul style="list-style-type: none"> • Dealing with debtors
6 Revenue				
7 Introduction to groups				
8 The consolidated statement of financial position				<ul style="list-style-type: none"> • IFRS 3 – Business combinations • Impairment of goodwill
9 The consolidated statement of profit and loss and other comprehensive income				<ul style="list-style-type: none"> • IFRS 3 – Business combinations
10 Accounting for associates				
11 Financial instruments				<ul style="list-style-type: none"> • What is a financial instrument?
12 Leasing				<ul style="list-style-type: none"> • Lease – operating or finance? • Accounting for leases
13 Provisions and events after the reporting period				
14 Inventories and biological assets				
15 Taxation				<ul style="list-style-type: none"> • Deferred tax
16 Presentation of published financial statements				<ul style="list-style-type: none"> • IAS 1 – Presentation of financial statements • Suspense accounts and error correction
17 Reporting financial performance				
18 Earnings per share				
19 Calculation and interpretation of ratios and trends				<ul style="list-style-type: none"> • Performance appraisal • Exam technique article: How to approach performance appraisal questions
20 Limitations of financial statements and interpretation techniques				
21 Statements of cash flows				<ul style="list-style-type: none"> • Study support video: Cash flows and interpretations
22 Accounting for inflation				
23 Specialised, not-for-profit and public sector organisations				<ul style="list-style-type: none"> • Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Introduction to published accounts				<ul style="list-style-type: none"> • IAS 1 – Presentation of financial statements • Suspense accounts and error correction
2 Tangible non-current assets				<ul style="list-style-type: none"> • Accounting for property, plant and equipment • Property, plant and equipment and tangible fixed assets – part 1 • Property, plant and equipment and tangible fixed assets – part 2 • How to account for property
3 Intangible assets				<ul style="list-style-type: none"> • Research and development
4 Impairment of assets				<ul style="list-style-type: none"> • Dealing with debtors
5 Non-current assets held for sale and discontinued operations				
6 A conceptual and regulatory framework				<ul style="list-style-type: none"> • The need for and an understanding of a conceptual framework • IASB's conceptual framework for financial reporting
7 Conceptual framework – Measurement of items				
8 Other standards				
9 Leases				<ul style="list-style-type: none"> • Lease – operating or finance? • Accounting for leases
10 Financial assets and financial liabilities				<ul style="list-style-type: none"> • What is a financial instrument?
11 Revenue				
12 Provisions, contingent liabilities and contingent assets				
13 Taxation				<ul style="list-style-type: none"> • Deferred tax
14 Earnings per share				
15 Statement of cash flows				<ul style="list-style-type: none"> • Study support video: Cash flows and interpretations
16 Principles of consolidated financial statements				
17 Consolidated statement of financial position				<ul style="list-style-type: none"> • IFRS 3 – Business combinations • Impairment of goodwill
18 Consolidated statement of profit or loss				<ul style="list-style-type: none"> • IFRS 3 – Business combinations
19 Associates				
20 Interpretation of financial statements				<ul style="list-style-type: none"> • Performance appraisal • Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2 • Exam technique article: How to approach performance appraisal questions



Revision phase

Your checklist

- ☐ Revisit areas you struggled with during the learning phase
- ☐ Ensure you are confident with the knowledge needed to pass the exam
- ☐ Make sure you are able to apply that knowledge in questions

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes
- Work through the [specimen exam](#) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day



Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.

Revision phase – Key resources

- Review the [examiner's approach article](#) and [examiner's interview](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again
- View the study support video and exam technique article referred to in your control sheet again – this time focusing on the exam technique
- Read the exam technique article [Multiple-choice questions](#) – this time using the techniques to help you practice questions
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the Student Accountant Hub for any new technical articles related to F7



Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posing a question on the ACCA Learning Community – if you found it difficult so will have others.

Revision phase – What the examiner has said about F7 (extract from the December 2014 examiner's report)

Comments on Section A Question 3:

Although most items in financial statements are shown at their historical cost, increasingly the IASB is requiring or allowing current cost to be used in many areas of financial reporting.

Drexler acquired an item of plant on 1 October 2012 at a cost of \$500,000. It has an expected life of five years (straight-line depreciation) and an estimated residual value of 10% of its historical cost or current cost as appropriate.

As at 30 September 2014, the manufacturer of the plant still makes the same item of plant and its current price is \$600,000.

What is the correct carrying amount to be shown in the statement of financial position of Drexler as at 30 September 2014 under historical cost and current cost?

	Historical cost (\$)	Current cost (\$)
A	320,000	600,000
B	320,000	384,000
C	300,000	600,000
D	300,000	384,000

Less than a third of candidates got this answer correct.

The correct answer B is worked out as:

Historical cost

Annual depreciation = \$90,000 $((500,000 \times 90\%)/5 \text{ years})$.

After two years carrying amount would be \$320,000
 $(500,000 - (2 \times 90,000))$

Annual depreciation = \$108,000 $((600,000 \times 90\%)/5 \text{ years})$.

After two years carrying amount would be \$384,000
 $(600,000 - (2 \times 108,000))$

Most candidates chose A or C meaning that they did not appreciate that the manufacturer's current list price (of \$600,000) was for a NEW item of plant as at 30 September 2014, whereas, at this date, the item of plant owned by Drexler is two years and the list price needs to be depreciated for two years to give an appropriate current value.

D was the least popular wrong answer and choosing it would imply that a candidate had not taken account of the estimated residual value (of 10%) when calculating the historical cost, but had when calculating the current.

”



Final preparation

Your checklist

- ☐ You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- ☐ You have the skills you need to pass the exam – eg time management

Ensure you are familiar with:

- ☐ the exam format
- ☐ the style of questions
- ☐ the way the marks are allocated
- ☐ what specific syllabus areas are likely to be tested and in which questions

Final preparation – Tips for success

“ An extract from the syllabus and study guide for F7

The syllabus is assessed by a three-hour paper based examination. All questions are compulsory. It will contain both computational and discursive elements. Some questions will adopt a scenario/case study approach. Section A of the exam comprises 20 multiple choice questions of 2 marks each. Section B of the exam comprises two 15 mark questions and one 30 mark question. **The 30 mark question will examine the preparation of financial statements for either a single entity or a group.** The section A question and the other questions in section B can cover any areas of the syllabus.

An individual question may often involve elements that relate to different subject areas of the syllabus. For example the preparation of an entity's financial statements could include matters relating to several accounting standards. Questions may ask candidates to comment on the appropriateness or acceptability of management's opinion or chosen accounting treatment. An understanding of accounting principles and concepts and how these are applied to practical examples will be tested. Questions on topic areas that are also included in Paper F3 will be examined at an appropriately greater depth in this paper.

”

“ An extract from the F7 specimen exam marking guide

Section A		Marks
2 marks per question		40
Section B		
1	1 mark per valid point (up to 5 marks for ratios)	15
Total for question		15
2	(a) goodwill	5
	(b) property, plant and equipment	2
	(c) equity:	
	equity shares	1.5
	other equity reserves	1.5
	retained earnings	3
		6
	(d) non-controlling interest	2
Total for question		15

”

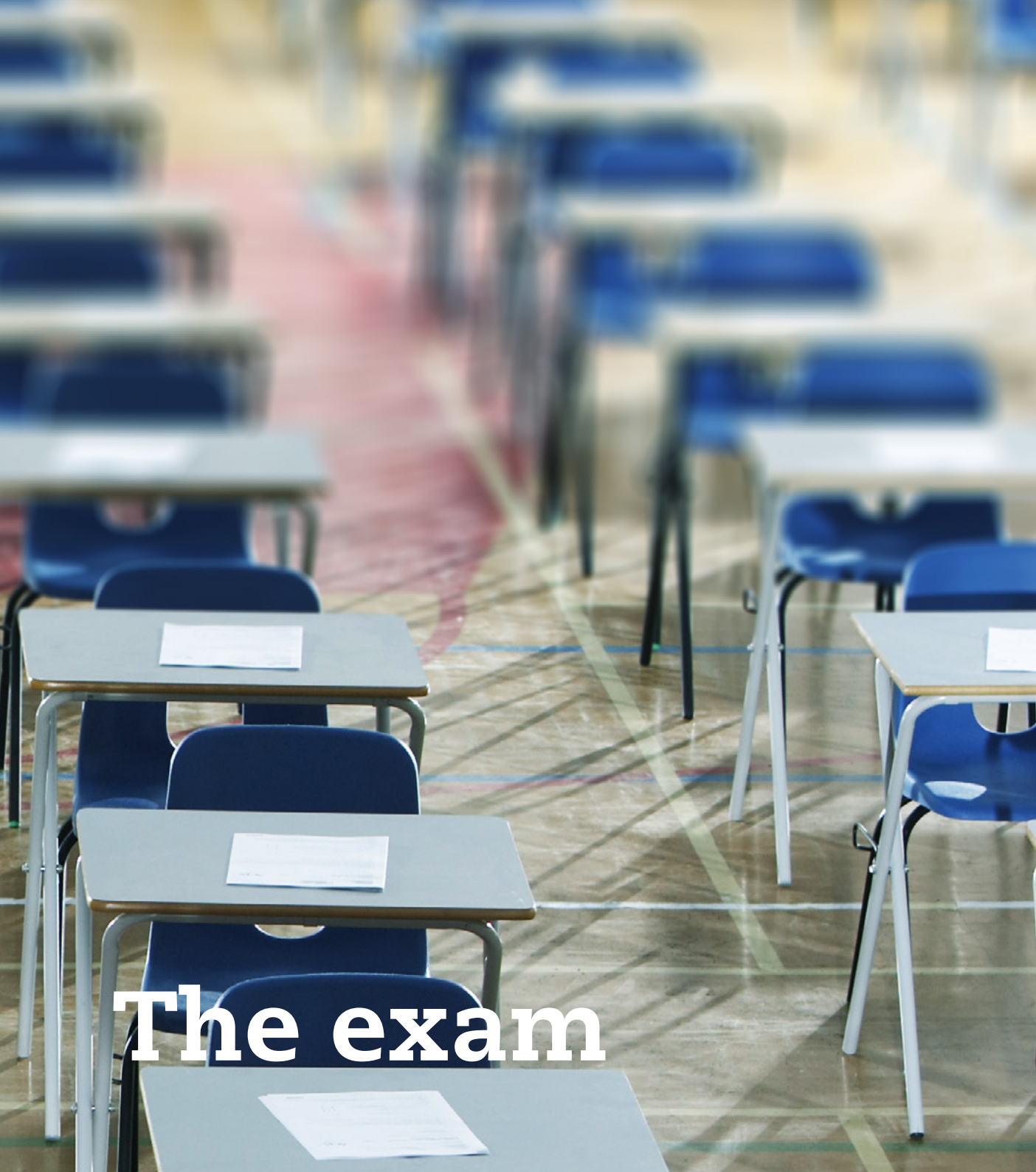


Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions

or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.

- ✓ If you are not sure about how the marks are allocated review the [specimen exam](#) again.



The exam

Your checklist

- ☐ Make sure you are ready to walk into your exam

The Exam – Tips for success



Tips for success

Very few students enjoy taking exams but there are things you can do to make the experience less stressful!

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for the exam (black pens, calculator etc).
- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).

- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.

Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good
Luck!

Appendix – Links

Appendix – Links

Page No.	Link	URL
04	Enter for your exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html
04, 11, 16	Approved Content Provider	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04	ACCA Learning Community	https://www.accalearningcommunity.com/
04	Student Planner App	http://www.accaglobal.com/gb/en/student/apps.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04, 07, 20	Syllabus & study guide	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/syllabus-study-guide.html
07	Examinable documents	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/examinable-documents.html
07, 17	Examiner's reports	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/examiners-reports.html
07, 16, 20	Specimen exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/specimen-exams.html
07, 17	Examiner's approach article	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/examiner-approach.html
07, 17	Examiner's approach video	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/examiners-reports.html
07, 17	Exam technique article: Multiple-choice questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14.html
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
12, 13, 14	Lease – operating or finance?	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/lease.html
12, 13, 14	What is a financial instrument – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/what-financial-instrument.html
12, 13, 14	The need for and an understanding of the conceptual framework	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/conceptual-framework-need.html
12, 13, 14	IASB's conceptual framework for financial reporting	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/iasb-conceptual-framework-financial-reporting.html
12, 13, 14	How to account for property	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/How-to-account-for-property.html

Appendix – Links

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12, 13, 14	Accounting for property, plant and equipment	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles.html
12, 13, 14	IFRS 3, business combinations	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/combinations.html
12, 13, 14	Performance appraisal	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/performance-appraisal.html
12, 13, 14	Not-for-profit organisations – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/NFP-organisations.html
12, 13, 14	Not-for-profit organisations – part 2	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/NFP-org-pt2.html
12, 13, 14	Impairment of goodwill	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/impairment-goodwill.html
12, 13, 14	Deferred tax	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles.html
12, 13, 14	IAS 1, presentation of financial statements	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles.html
12, 13, 14	Research and development	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles.html
12, 13, 14	Property, plant and equipment and tangible fixed assets – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/measure-depreciation.html
12, 13, 14	Property, plant and equipment and tangible fixed assets – part 2	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles.html
12, 13, 14	Suspense accounts and error correction	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/suspense-accounts.html
12, 13, 14	Dealing with debtors	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/dealing-debtors.html
12, 13, 14	Study support video – cash flows and interpretations	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles.html
12, 13, 14	Exam technique – how to approach performance appraisal questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f7/technical-articles/appraisal-questions.html
17	Study skills article in Student Accountant	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/sa.html