

## F3 机考考前冲刺（重要考点全覆盖）

自 2016 年 7 月 1 日起，FIA 系列科目以及 F1-F3&F4 ( ENG/GLO 版本 )，将取消笔考形式！全部采用机考~

这就意味着这些科目的笔试机会只剩下 16 年 6 月份考试（16 年 3 月没有 F1-F3 的考试科目），对笔试比较偏爱的小主们~可以注意下，合理安排自己的考试计划！最晚报考 16 年 6 月考季的时间为 16 年 5 月 8 日！

F3 的考试形式是 35 道选择题和 2 道综合题，分值分配是  $35 \times 2\text{marks} + 2 \times 15\text{marks}$ 。选择题主要考察文字和计算，综合题会给 format，重在 working 的计算。以下是 F3 的相关知识点：

选择题(分值主要分布在第 4-5)：

### 1. The context and purpose of financial reporting

- Scope and Purpose.
- Elements: Asset, Liability, Equity, Income, Expense
- Regulatory of framework: IFRSF, IFRS AC, IASB, IFRS IC
- Governance

### 2. The qualitative characteristics of financial information

- Fundamental characteristics: relevance, faithful representation.

-Comparability, verifiability, timeliness, understandability

### 3. The use of double entry and accounting system

-General rules: Dr: ↑ Asset, ↓ Liability, Expense/ (Income), ↓ Equity

Cr: ↓ Asset, ↑ Liability, Income/ (Expense), ↑ Equity

-T-accounts (b/d and c/ d)

-books of prime entry

### 4. Recording transaction and events

-Sales and purchases: 需要掌握 credit sales and cash sales 的 double entry , 以及  
根据 receivables 推算 sales

-Cash: pretty cash

-**Inventory** : Cost of sales(opening + purchase - closing)

IAS2: the lower of cost and net realisable value (prudence)

FIFO\ **LIFO(禁止使用)** \ Average cost

-**Tangible NCA** - IAS16 PPE: Initial cost (before location and condition)

Cost model (cost – **depreciation**)

Revaluation model (same class, frequency, record)

Disposal

-Intangible NCA: Research- expense

Development – capitalise if all of PIRATE are satisfied

### Amortisation

- Accruals and prepayments (calculation\double entry)
- Provisions and contingencies (recognition and accounting treatment)
- Receivables (bad debts & allowance) and payables

### 5. Trial balance

- Correction of errors and suspense account
- Control accounts and reconciliations (outstanding payments / lodgements)
- Incomplete records : Margin & mark-up

$$\text{Asset} = \text{Equity} + \text{Liability}, \text{Net Asset} = \text{Equity} = \text{Asset} - \text{Liability}$$

$$\text{Opening capital} + \text{Capital introduced} + \text{Profit} - \text{Drawings} =$$

### Closing capital

- Event after reporting period
- Ratio analysis (purpose/calculation/analysis)

### 综合题：

1. Consolidated financial statements (重点计算 working, eg, Goodwill, NCI, Reserve )
  2. Statements of financial position & profit or loss and other comprehensive income
- Or
- Cash flows - Operating: depreciation, finance cost, profit or loss on disposal

working capital: inventory, receivables, payables (资产增

加, 现金减少; 负债增加, 现金增加)

interest paid and tax paid

-Investing

-Financing: shares, loans, dividend

-Cash and cash equivalents(年初&年底的值一定要写上!!)



扫一扫, 把ACCA学习装进口袋

### ACCA学习帮-ACCA学习者第一大帮派

- 最新ACCA考试资讯
- 名师指导的学习方法
- 高分学员独家考经分享
- 精讲教学视频和直播课程