

SPECIMEN EXAM QUESTIONS

(FA2)

Section A – ALL 50 questions are compulsory and **MUST** be attempted

Each question is worth 2 marks.

- 1 Sybil's financial year ended on 30 November 20X2. She incurs the same telephone expense each month. The last invoice paid for telephone calls was \$1,800. This invoice covered the three months to 31 October 20X2.

What adjustment is required when preparing the accounts for the year to 30 November 20X2?

- A A prepayment of \$600
 - B A prepayment of \$1,200
 - C An accrual of \$600
 - D An accrual of \$1,200
- 2 A trial balance fails to agree by \$1,000.
- Which of the following errors could have caused its difference?
- A A \$1,000 cheque received from a customer, F Bloggs, has been credited to J Bloggs' account in the payables ledger
 - B A rent payment of \$500 had been debited to a non-current asset account
 - C A non-current asset costing \$500 had been credited to the purchases account
 - D A \$1,000 cheque paid to a supplier had been credited to the supplier's account in the payables ledger

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F3 Financial Accounting FA (INT/UK) - Exam Kit Association of Chartered Certified Accountants (Great Britain),Kaplan Publishing,2013-08-01 An approved text for the Professional Qualification this Exam Kit enables you to practise your exam technique and apply your knowledge and understanding It contains revision guidance actual ACCA exam questions and official answers and gives details of the syllabus exam format and analysis of past papers and ACCA guidelines

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of Chartered Certified Accountants (Great Britain),Kaplan Publishing,2013 *F1 Accountant in Business - Complete Text* ,2015-03-01 **FIA Foundations of Accountant in Business FAB (ACCA F1)** BPP Learning Media,2016-02-01 Foundations in Accountancy FIA awards are entry level core skill focused qualifications from ACCA They provide flexible options for students and employers and as official ACCA Approved Learning Provider Content BPP Learning Media s study materials are tailored to the exams students will take *ACCA. ,2017 Accountant in Business - Exam Kit* ,2015-03-01 **ACCA Skills F5**

Performance Management Revision Kit 2014 BPP Learning Media,2014-06-01 The examining team reviewed F5 Practice Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try Questions are grouped by syllabus area so that you can easily identify what they cover Detailed solutions provide tips advise you how to approach questions and tell you how to gain easy marks Three mock examinations provide ample opportunity for revision and marking schemes show you how the examiner awards marks **FIA Foundations of Financial**

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Table of Contents Acca Fia Past Exam Papers

1. Understanding the eBook Acca Fia Past Exam Papers
 - The Rise of Digital Reading Acca Fia Past Exam Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying Acca Fia Past Exam Papers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Acca Fia Past Exam Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Acca Fia Past Exam Papers
 - Personalized Recommendations

- Acca Fia Past Exam Papers User Reviews and Ratings
- Acca Fia Past Exam Papers and Bestseller Lists
- 5. Accessing Acca Fia Past Exam Papers Free and Paid eBooks
 - Acca Fia Past Exam Papers Public Domain eBooks
 - Acca Fia Past Exam Papers eBook Subscription Services
 - Acca Fia Past Exam Papers Budget-Friendly Options
- 6. Navigating Acca Fia Past Exam Papers eBook Formats
 - ePub, PDF, MOBI, and More
 - Acca Fia Past Exam Papers Compatibility with Devices
 - Acca Fia Past Exam Papers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Acca Fia Past Exam Papers
 - Highlighting and Note-Taking Acca Fia Past Exam Papers
 - Interactive Elements Acca Fia Past Exam Papers
- 8. Staying Engaged with Acca Fia Past Exam Papers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Acca Fia Past Exam Papers
- 9. Balancing eBooks and Physical Books Acca Fia Past Exam Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Acca Fia Past Exam Papers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Acca Fia Past Exam Papers
 - Setting Reading Goals Acca Fia Past Exam Papers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Acca Fia Past Exam Papers
 - Fact-Checking eBook Content of Acca Fia Past Exam Papers

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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