

CIMA.F2.v2022-03-30.q73

□□□□:	F2
□□□□:	Advanced Financial Reporting
□□□:	CIMA
□□ □□ □□□:	73
□□:	v2022-03-30
# □□ □:	1107
# □□ □□□:	730
https://www.krdump.com/CIMA.F2.v2022-03-30.q73.html	

NEW QUESTION: 1

□□□ □□□ □□□□□□□□(WACC)□ □□□ □□□ □□ □□ □□□ □□□□□.

□□ □ WACC□ □□□ □□□ □□ □ □□□□ □□ □□□□□?

A. □□□ □ □□□ □□ □□□ □□□□ □□ □ □□□ □□□□ □□□□.

B. □□□ □□ □□ □□□ 100% □□ □□ □□□□□□□.

C. □□□ □□ □□□ □□□□ □□□□□□□ □□□□□□.

D. □□□ □□□ □□ □□□ □□□□ □□ □ □□□ □□□□ □□□□.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 2

ST□ 20X5□ 9□ 30□□ DE□ □□ 70%□ \$87,500□ □□□□□□. □□□□ DE□ □□□□

\$54,700□□ □□□□□□ □□□□□ □□□ □□ □□□□□□□.

19,700□□. □□□□ □□□ □□□□.

20X9□ 9□ 30□ ST□ DE□ □□□□ \$96,250□ □ DE□ □□ □□ □□□ \$262,500□ □□□

□□□.

20X9□ 9□ 30□□ □□□□ □□□ ST□ □□ □□□ □□□ DE □□ □□□ □□□□□?

A. \$166,250 □□

B. \$113,750 □□

C. \$113,750 □□

D. \$166,250 □□

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 3

20X0□ 10□ □□□ □□ 10□□ □□□ □□□□ □□ PQ□ □□□ □□□ □□ □□□□ □□

□□□. 20X0□ 12□ 31□□ PQ□ □□ □□□□□□ □□□ □□□ □ □□□ □□□□ □□□

□□□ □ □□□ □□□□□ □□□□□□ □□□ □□□□□.

□□ □□□□ □□ □□□ □□ □□□, PQ□ 20X1□ 12□ 31□ □□ □□□ □□□ □□ □□□ □□□ □□□ □ □ □□ □□□ □□□□ □ □□□□ □□□ □□□ □□□□□.

□□ □ 20X1□ 12□ 31□□ □□□□ □□□□□ PQ □□□□□□ □□□ □□□□□ □□ □ □□□□ □□□ □□□□□ □□ □□□□ □□ □□□□□?

- A. □□ □□□ □□ □□□ □□□ □□□ □□□ □□.
- B. □□ □□□ □□□ □□□□□ □□□□.
- C. □□□ □□ □□□ □ □□ □□□□ □□□□.
- D. □□ □□□ □□□□ □□□□□.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 4

□□□ A\$□ □□□□□ □□□□□.

□□□ □□ □□□□ □□□□ □□ □□ B\$100,000□ □□□□□□□□. □ □□□□□ □□□ □ □□□.

□□ (A\$/B\$□□ A\$□ □□ B\$□ □)□ □□□ □□□□.

CIMA		A\$/B\$
At acquisition date		1.50
Closing rate at 31 December 20X4		1.32

20X4□ 12□ 31□□ □□□□ □□□□□ □□ □□□□ □□ □□□□□ □□□□□ □□□ □□□ □□□ □□□□.

- A. 75,758□□.
- B. 66,667□□.
- C. \$132,000.
- D. \$150,000.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 5

AB□ □□□□ 20X9□ 12□ 31□□□ □□□ □□□□ □□□□ □□□□.

□□ □ □□□□ □□ □□□□ □□ 20X9□ □□ □□ □ □□ □□□□ □□□ □□□□□?

- A. AB□ □□ □□ □□□□ □ □□ □□ □□ □□□□□ □□□□□.
- B. □□□□□□ □□□□□.
- C. □□ □□□□ □□□□□.
- D. AB□ □□□□□ □□ □□□□□□ □□□□□.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 6

□□ □ □□□□ □□□ 20X4□□ 20X5□□ □ □□□□ □□□□ □□□□ □ □□□ □□□□ □ □□□?

- A.** □□ □□□ □□.
- B.** □□□□ □□□□ □□ □□.
- C.** □□□□ □□□□ □□ □□□ □□ □□.
- D.** □ □□ □□□□ □□ □□ □□□ □□□□ □□□□.

Answer: C (LEAVE A REPLY)

NEW QUESTION: 7

XY 20X6 1 1 AB 60% XY 20X6 12 31 AB
 20% \$500,000 AB 20%
 \$720,000.
 20X6 12 31 20% XY
 \$000.
 \$? 000

Answer:

360, 360000

NEW QUESTION: 8

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- A.** □□□□□
B. □□ □□
C. □□□□□□
D. □□ □□
E. □□□□

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 9

□□ □□□ 20X7□ 12□ 31□□ □□□□ □□□ DEF□ □□□□□.

* □□□□□ □□□□□ \$3,500,000□□ □□□□ □□□ □□□
\$2,500,000.

* \$1,250,000 □ □□□ □□ □□□ □□ □□□□ □□□□. □□□ □□ □□□ □□□ □□□
□□□□ □□ □□□ □□□□ □□□ □□ □□□□ □□ □□□□□□.

* □□□□□□□ 25%□□□.

IAS 12 □□□□ □□ 20X7□ 12□ 31□□ □□□□ □□□ DEF □□□□□ □□□ □□ □□ □
□□ □□□ □□□□□.

D. \$950,000

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 11

□□ □ □□□□ □□ □□□□ □□ □□ □□?

A. □□□□ □□□□□□ □□□ □ □□□□.

B. □□□□ □□ □ □□□□□□ □□□ □□.

C. □□□□□ □□□□ □□□□□ □ □□ □□□ □□□□□.

D. □□□□ □□□□□□ □□ □□□□ □□□.

E. □□□□ □□□□□□ □□□ □□□ □□□ □□ □□.

F. □□□□ □□ □□□□ □□□ □ □□□□.

Answer: D,E,F ([LEAVE A REPLY](#))

NEW QUESTION: 12

20X4□ 12□ 31□□ □□□□ □□□□□ GHI □□ □□□□□□ □□□ GHI □□□□ □□□□
□□□□□□ □□□□□?

A. \$2,875,000

B. \$2,780,000

C. \$3,260,000

D. \$2,880,000

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 13

□□ A□ IPO □□□ □□□ □□□□ □□□□ □□□ □□□□□ □□□□□□. □□ □□ □
□ 65%□ □□ 5,500□ □□□ □□□ □□□ □□□ IPO□ □□ □□□ □□□ □□□ □□□ □
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□□ □ □□□ □□ □□□□ □□ □□ □□□□□? □□□□ □□ □□□ □□□□.

A. □ □□□ □□ □□□□□□ □□□□□.

B. □□□□ □□□□ □□ □□□ □□ □□□□.

C. □□□ □□□□□ □□ □□□ □□□□ □□□ □□□□□ □□□ □ □□□□.

D. □□□□ □□□ □□□ □□□□□ □□ □□□□.

Answer: A,C,D ([LEAVE A REPLY](#))

NEW QUESTION: 14

20X1□ 12□ 31□□ □□□□ □□□□□ □□ FG□ □□□□□□ □□□ □□□□.

	\$000
Revenue	2,500
Cost of sales	<u>(1,200)</u>
Gross profit	1,300
Distribution costs	(700)
Administrative expenses	(250)
Income from associate undertaking	600
Finance costs	<u>(400)</u>
Profit before tax	550
Tax	<u>(100)</u>
Profit for the year	450

20X1 12 31 □□□□ □□□□□ □□ FG□ □□□□□□ □□□□□?
 □□ □□□ □□ %□ □□□□□.
 ?%

Answer:

14

NEW QUESTION: 15

LM 000 000 SQ 000 0000 000 00000. LM SQ 00 000 000 00000. 0 000 000 00000.

* 0000 00 0000 LM 03000 000 000 SQ 00 0000.

* LM 03000 000 0000 SQ LM 00 000 000 000 0000 000 00 00.

* LM 000 00 0000 000 000 000 0000.

* LM 0000 00 00 000 00 000 000 000 0000.

000 0000 000 0000 000 000 0 00 0 00 00 0 00 00?

A. LM 000000 0000 000 0000 000.

B. 0000 00 00 0 0000 SQ 0000.

C. SQ 0000 LM 0000 0 0000 0000 000.

D. SQ□ □□□□□□ □□□□ □□□ □□□□ □□□.

E. □□□□ □□□□ □□ □ □□□□ LM□ □□□□.

F. LM□ □3□□□ □□□□ □□□ □ SQ□ □□ □□□ □□□ □□□ □□□□ □□□.

Answer: B,D,F ([LEAVE A REPLY](#))

NEW QUESTION: 18

20X5□ 12□ 31□□□□ □□ □□□□□ □□:

	\$'000
Retained earnings	2,650
Revaluation surplus	1,000
Share capital	2,000
Share premium	450
Other reserve	500
Profit after tax	200
Operating profit	300
5% Long term borrowings	1,000

□□/□□ □ □□ □□□ □□□ □□□ □□□ □□□ □□□□.

A. 16%□ □□□ □ 6□ □□ □□.

B. 15%□ □□□ □ 4□ □□ □□.

C. 16%□ □□□ □ 4□ □□ □□.

D. 15%□ □□□ □ 6□ □□ □□.

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 19

GH□ 20X4□ 1□ 1□□ \$1,000,000□ 6% □□□ □□□□□□. □ □□□ □□□□ \$50,000□ □□ □□□□ □□□□ □□□□. □ □□ □□□ □□□ □□ □□□□ 7.2%□□□□.

20X4□ 12□ 31□ □□ □□□ □□□□□ □□□ □□□□.

A. \$1,065,600

B. \$958,400

C. \$1,012,000

D. \$961,400

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 20

PQ is a company. The following table shows the company's financial ratios for the years 20X4 and 20X3:

	20X4	20X3
Gross profit margin	28.8%	25.1%
Operating profit margin	13.5%	10.0%
Administrative expenses as a percentage of revenue	6.2%	6.0%

- PQ is a company. The following table shows the company's financial ratios for the years 20X4 and 20X3:
- A. 20X4 operating profit margin is 3.5% higher than 20X3 operating profit margin.
 - B. 20X4 PQ operating profit margin is 3.5% higher than 20X3 operating profit margin.
 - C. PQ 20X4 operating profit margin is 3.5% higher than 20X3 operating profit margin.
 - D. 20X4 PQ operating profit margin is 3.5% higher than 20X3 operating profit margin.

Answer: C (LEAVE A REPLY)

NEW QUESTION: 21

BC is a company. The following table shows the company's financial ratios for the years 20X4 and 20X3:

BC is a company. The following table shows the company's financial ratios for the years 20X4 and 20X3:

- * 1. BC operating profit margin is 3.5% higher than 20X3 operating profit margin.
- * 2. BC operating profit margin is 3.5% higher than 20X3 operating profit margin.
- * 3. BC operating profit margin is 3.5% higher than 20X3 operating profit margin.
- * 4. BC operating profit margin is 3.5% higher than 20X3 operating profit margin.

BC is a company. The following table shows the company's financial ratios for the years 20X4 and 20X3:

- A. 4
- B. 1
- C. 3
- D. 2

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 22

ST 20X7 12 1 100 1,000 SAR() . 3 30 20X8 10 2 20 20X8 11 30 \$12, 20X8 11 30 \$15. 20X8 11 30 ?

- A. Dr Staff \$350,000, Cr \$350,000
- B. Dr Staff \$280,000, Cr \$280,000
- C. Dr Staff \$280,000, Cr Equity \$280,000
- D. Dr Staff \$350,000, Cr Equity \$350,000

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 23

UV \$100,000 .
 * \$100 \$101.50 6% ;
 * \$2.20 8% .
 20%
 ?

Answer:

Debentures	5.9%
Preference shares	2.9%

NEW QUESTION: 24

EFG 20X8 3 31 . 20X7 3 31 . EFG 100 . EFG (International Accounting Standards) 20X8 3 31 . 2 ?

20X7 31 31 0000 0000 00 EFG 00000 20X8 00 00000 000 0 0
 0 0000 00000 00000?

- A. 0000000 00.
- B. 000000 00.
- C. 000000 00.
- D. 000 000 00 00 00.
- E. 00 000 00.
- F. 000 000 00 00 00.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 25

20X7 9 30 0000 0000 00 VW 00 00000000 000 00000.

	\$'000
Share of profit of associate	15
Finance cost	23
Taxation expense	20
Profit for the year	75

20X7 9 30 0000 0000 00 VW 00 000 00000?

- A. 4.5
- B. 4.1
- C. 5.1
- D. 3.3

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 26

YZ 20X5 1 1 00 \$100,000 6% 00000 0000 000000. 00 0000 3 0
 00 000000 00000 00 000 0000 0000 000 0 0000.
 000 00 000 0000 0000 00 00 000 000 000 8% 000 000000.
 12 31 00 YZ 000000 0000 000000 000 000000?

20X5?

00 000 00 \$ 000000.

\$?

Answer:

5138

NEW QUESTION: 27

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□? □□□□ □□ □□□ □□□□.

- A. □□□ □□ □ □□□□ □□□ □□ □□□□□.
- B. □□□□□ □□ □□□□□ □□□□ □□□□.
- C. □□□ □□□ □□□□ □□□ □□□ □□□□ □□.
- D. □□□□□□ □□□ □□□ □□□ □□.
- E. □□ □□□ □□□□ □□ □□ □□.
- F. □□□ □□ □□□ □ □□ □□.

Answer: A,B,D,E ([LEAVE A REPLY](#))

□□_F0

NEW QUESTION: 28

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- A. □□□□□□□ □ □□ □□□ ST□ □□□□ □□ ST□ □□□ □□□□□ □□□□□.
- B. □□ □□□ □□ □□□ □□ □ □□□□ □□□□□□.
- C. □□□□ □□ □□□□ □□□ □□ □□□□ □□□ □□□ □□ □ □□□□ □□□□□□.
- D. □□ □□□ □□ □□□□□□□ □□□□ □□□ □□□ □□□□□□□.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 29

LM□ 20X7□ 1□ 1□□ 400□□ □□□□ □□ 100□□ □□ □□□□ □□□□□□. □□□ □
□□ □□□□□□ 3□ □□ LM□ □□ □□ □□□□ □□□□□. □ □□ □□□ □□ □□□
20X7□ 1□ 1□□ \$5□□□□□.
20X7□ 12□ 31□□□ 20□□ □□□ □ □□ □□□ □ □□□ □□ 2□ □□ 35□□ □□□ □
□ □□□ □□□□□□□.
□□ □ IFRS2 □□□□□□□□ □□ 20X7□ 12□ 31□□□□ □□□□□□ □□□□□□ □□
LM□ □□□ □□□ □□□□□?

- A. Dr □□ \$172,500 ; □□ □□ \$172,500
- B. Dr □□ \$57,500 ; □□ □□ \$57,500
- C. Dr □□ \$172,500 ; Cr □□□□ □ □□ □□□ \$172,500
- D. Dr □□ \$57,500 ; Cr □□□□ □ □□ □□□ \$57,500

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 30

AB□ 20X5□ 1□ 1□ □□ □□ \$25,000□ □□ □□□ □□ □□□ □□□□□ □□□□ □□□
□□□□□. □□□□ 5%□ □□ □□ □□□□ □□□□□□ □□□ □□□ □ □□□□. □ □
□□ □□□□ \$5,000□ □□ □□□ □□□□□□□. □ □□□ □□□□ □□□□□□□ 9%□ □
□□□□□□.
AB□ 20X5□ 12□ 31□ □□□□□□ □□□ □ □□□ □□□ □□□□□□□.
□□ □□□ □□□ □□ □□□□.

31450

Answer: ([SHOW ANSWER](#))

<https://www.dumptop.com/CIMA/F2-dump.html> (212 Q&As Dumps, **30%OFF** Special Discount: **KrDump**)

Answer: (SHOW ANSWER)

NEW QUESTION: 33

D. 4.5

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 36

RS□ □□ □□□ □□□□ □□ □□□ TU□ □□□□□ □□□ □□□□ □□ □□ □□□□ □.

20X6□ 9□ 30□□□ □□□□□ □□□□ □□□□.

□□ □ IAS 24 □□□□□ □□□ □□ □ □□□□□ □□□□□ □□ □□□□ □□□ □□□ □□□?

A. RS□ □□□□□ □□□□ □□□ □□.

B. □□ □□□ □□□ □□□□ □□□□ □□ □□ □□□.

C. □□□□ □□ □□ □□□□ TU□ □□.

D. TU□□ □□ □□ □□□ □□□ □□□□ □□ □□ □□.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 37

CD□ 20X9□ 4□ 1□□ □□ □□□ □□□□□□. □□ □□□ \$100,000□ □□□□□□□. CD

□ □□□□ \$40,000□ □□□ □□□□□ □□ □□ □□□ \$50,000□□□□. □□□

20X9□ 12□ 31□ □ □□□ 60% □□□ □□□ □□□□□□□. CD□ IAS□ □□□ □□

11 20X9□ 12□ 31□□□□ □□□□ □□ □ □□ □□.

□ □□□ □□□□ 20X9□ 12□ 31□□ □□□□ □□□ CD □□□ □□□□□ □□ □□□ □ □□□□?

□□ □□□ □□□ □□ □□□□.

\$?

Answer:

6000, 6

NEW QUESTION: 38

CD□ 1□ 1□□ 1,200,000□□ □□ □□□ FG□ □□ 100%□ □□□□□□.

20X7.

□□□ □□ FG□ □□□□□□ 800,000□□□□. CD□ □□ A□□ □□□□ □□ □ □□ □□

□ \$□□□. FG□ B □□ □□□ □□□□ □□□ □□ □□□ □□□(Kr)□□□.

CD□□ □□ □□□□ □□□□. □□□□ □□□□ □□□ □□ □□□□□.

20X7□ 12□ 31□□ □ □□□ □□ □□□□□□ □□ □□□□ □□□ □□□□.

	\$'000	Kr'000
Property, plant & equipment	9,450	3,000
Investment in FG	600	-
Current assets	8,800	4,000
Total assets	18,850	7,000
Share capital	2,000	100
Retained earnings	9,650	3,300
Current liabilities	7,200	3,600
Total equity and liabilities	18,850	7,000

Relevant exchange rates were as follows:

1 January 20X7 \$1 = 2.0 Krona

54 December 2007 #4 = 2017-2018

□□ □ 20X7□ 12□ 31□□ □□ □□□□ FG□ □□□□□□ CD □□ □□□ □□□ □ IAS
21 □□ □□□ □□□ □□□□ □□□ □□?

A. * .

* □□ □□ □□ □□.

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[illegible]

* □□□ □□□ □□□□ □□ □□□.

D. *

* □□ □□ □□ □□ □□.

Answer: (SHOW ANSWER)

NEW QUESTION: 39

A. ☐☐☐ ☐☐ ☐☐☐☐ ☐☐☐ ☐☐☐.

B. □□□□ □□□□.

C. ☐☐☐☐☐ ☐☐☐ ☐☐☐ ☐☐☐☐.

D. □□□ □□ □□□□□□.

E. □□□□□□□□ □□□.

Answer: C,E (LEAVE A REPLY)

NEW QUESTION: 40

[illegible]

☐☐☐ ☐☐ ☐☐☐☐☐☐

A. 9.6□

B. 8.5□

C. 10.7 ☐

D. 11.7□

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 41

20X7 10 31 TU \$600,000
900,000 \$1 . 10 31
20X7 TU 300,000
.

3□ □ □ 2□□. □□ □□□□ □□ □□□ □□ 5□□□□□□.

20X7□ 10□ 31□□ □□□□ □□□ □□ □□ □□□□ □□□□□?

- A.** 50.0□□
B. 66.7□□
C. 55.6□□
D. 58.8□□

Answer: C (LEAVE A REPLY)

NEW QUESTION: 42

□□□ □□ \$0.12□ □□□□ □□□□□□. □□ 1□□ □□ □□ □□ □□□□
\$1.40

□□□ □□□□ □□ 7%□□ □□□ □ □□□ □□□□□□□ □□□□□?

- A. 16.2%**
B. 9.4%
C. 17.0%
D. 8.6%

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 43

[illegible]

- A.** □□□□□□ □□□□ □□□□□ □□ □□□□ □.
- B.** □□□□□□ □□□□□□□ □□□.
- C.** □□ □□□□ □□□ □□ □□□ □□□□□.
- D.** □□ □□□□ □□□ □□□□ □□□□□.
- E.** □□□□ □□ □□ □□□□ □□□□□.
- F.** □□ □□□ □□□ □□□.

Answer: A,D,E (LEAVE A REPLY)

NEW QUESTION: 44

□□ □ □□ □□□ □□□ □□ □□□□ □□ □□ □□? □□□□ □□ □□□ □□□□.

- A.** □□□□□ □□ □ □□□ □□ □□□ □□□□ □□□□ □□
- B.** □□□ □□□ □ □□□□ □□□□ □□□ □ □□□ □□□.
- C.** □□ □□ □ □□□ □□ □□□ □□□ □□□□ □□□ □□ □□□ □□□□.
- D.** □□ □ □□□□ □□□□ □ □□□ □□□.

E. □□□ □□□ □□ □□ □□□□ □□□□ □□□□ □□ □□

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 45

CD□□ □□ □□ □□□ \$2.50□ 200,000□□ □□□ □□□□. □□ \$0.50□ □□ □□□□ □□ □□□□□.

CD□□ □□ □□□ \$100,000□ □□ □□ □□□ □□□□.

□□□ □□ □□ □□□ \$100□ \$90□ □□□□ □□□□.

□□ □□ □□□ 20%□□ □□□ □□ □□□ 6%□□□.

CD□ □□ □□ □□ □□□ □□□□□?

□□□ □□ □ □□□□ %□ □□□□□. ? %

Answer:

17.4, 17.42, 17.43, 17.40

NEW QUESTION: 46

ST□ □□□□□ □□ □□ □□□□ □□□□.

	Book value \$m	Market value \$m	Cost of capital %
Ordinary shares	22	35	15
Bonds	10	9	7
Bank loans	4	4	5

ST□ □□ □□ □□ □□□ □□□□□?

□□ □□□ □□ □ □□□□ □□□□ □□□□□□□.

?%

Answer:

12.7, 12.67, 12.6

F2 □□ □□□ □□□□□ □□ DumpTop □□ □□□□ □□□ F2 □□! DumpTop □ □□

F2 □□ □□□ □□□□□□, DumpTop F2 □□ □□□ □□□□□□□□ □□□ □□□□□□
□□. □□□□ □□□ □□□□ □□ DumpTop F2 □□□ □□□□□.

<https://www.dumptop.com/CIMA/F2-dump.html> (212 Q&As Dumps, **30%OFF** Special

Discount: **KrDump**)

NEW QUESTION: 47

20X8□ 1□ 1□□ □□□ □□□ XY□ □□□ 50□□□ □□□ 10,000,000□□ □□□□□□.

20X8□ 7□ 1□ XY□ □□ □□ □□□ 1.50□□□□ □□□□ □□□□ \$6,000,000□ □□□□□
□□.

Weighted average number of		Number
10,000,000	12,000,000	11,000,000
16,000,000	13,000,000	14,000,000

Weighted average number of	Number
	12,000,000

□□□□□ AB□ □□□□□□□ □□ 20X7□ 12□ 31□□□ □□□□□ □□□□□□.
□□ □ □□□□□ AB□ □□□□□□□ □□□ □ □□□□?

- Answer: A,C,D (LEAVE A REPLY)**

UV 2000 5000 10000 15000 20000 25000 30000 35000 40000 45000 50000 55000 60000 65000 70000 75000 80000 85000 90000 95000 100000. 100000 100000.

□□□ UV□ □□□□□ □□ □□□ □□□□□ □□□□ □□□ □ □□ □ □□ □□□ □□□
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☐ ☐☐☐ UV ☐ 5 ☐☐ ☐☐ ☐☐ 2 ☐☐ ☐☐☐☐.

IAS □ □ □ □ □ □ □ □ □ □ □ □ □ □ ?

37 □□□, □□□□ □ □□?

- Answer: C (LEAVE A REPLY)**

NEW QUESTION: 50

□□ □ IAS 21 □□ □□□ □□□ □□ □□ □□□□ □□ □□□ □□□□ □ □□□ □□□□ □□
□?

- A. □□□□□ □□□□ □□□ □□ □□□ □□□ □□.
- B. □□□□□□ □□ □□□□ □□□□ □□.
- C. □□ □□□□ □□□□ □□□□□.
- D. □□ □□ □ □□□□ □□ □□□ □□□ □□□ □□.
- E. □□ □□, □□ □ □□ □□□ □□□ □□□ □□.
- F. □□□□ □□□□□ □□□□ □□ □□□□ □□.

Answer: C,D,E ([LEAVE A REPLY](#))

NEW QUESTION: 51

JK□ □□□□ □□ □□□ □□□□ □□□ □□□□ □□ 5□ □□ □□□ □ □□ □□ □□ □
□ □□□ □□□ □□□□. □ □□□□□ □□ □□ □□□ □□□ □□□ JK□ □□□ □□□□
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□ □□□□ □□ □□□ □□□□ □□ □□ □□ □□ □ □□ □□?

- A. □□□□□ □□ □□ □□□□ □□ □□□ □□□ □ □□ □□□ □□□ □□□□□ □□□
□ □□□□.
- B. □□ □□□ □□ □□□ □□ □□ □□□□ □□□□ □□□□ □□ □□□□ □□□□□.
- C. □□□□ □□□ □□□□□ □□□□ □□□□ □□□ □□□ □□□□□ □□□ □□□□ □
□ □□.
- D. □□ □□□ □□□ □□□ □□ □□□ □□□ □□□□ □□□ □□ □□□□□ □□.

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 52

XY□ □□ □□□ 100,000□□□ □□□ 8% □□□ □□□□□ □□□ □□□ □□□ □□□□
□.

□□ □ □ □□ □□□ □□ □□□ □□ □ □□ □□ □□□ □□□□ □□ □□□□□?

- A. □□□□□ □□□□□□ □□□□ □□□□□□□□.
- B. □□□□□ □□□□□ □□□□ □□□□□ □□□ □□□ □□□ □ □□□□ □□□□.
- C. □□□□□ □□□□□ □□□□ □□□ □□□ □□□□ □□□□□□□□.
- D. □□□□□ □□□□□□ □□□□ □□□ □ □□□□ □□□□.

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 53

XY□ 20X5□ 1□ 1□□ AB□ □□ □□□ 80%□ □□□□□□. XY□ 20X5□ 12□ 31□□ AB□
□□ □□ 20%□ \$200,000□ □□□□□□. □□□□□□
□□ □□ \$140,000.

XY□ 20X5□ 12□ 31□□ □□ □□□□□ □□□ □ □ □□□ □□□□ □□□ □□□□□□
□□ □□ □□□ □□□□□?

- A. \$140,000

- B. \$200,000
- C. \$60,000
- D. \$80,000

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 54

CIMA □□□ □□ □□□□ Mr D□ □□□ □□ □□□ □□ □□ □□□□ □□□□ □□ □□ □□□ □□□□ □□ □□ □□□□. □□ □□□ □□□□□ □□□□ □□□□ □□□ □□□□□□. Mr D□ □□□□ □□□ □□ □□□ □□ □□□□□ □□□□. □□□□ □□ □□□□ □□□ □□□ □□□□□.

□□ □ □□□□ Mr D□ □□□ □ □□ □□□ □□□ □□□□□?

- A. □□□ □□ □□□□ □□ □□□□□□.
- B. □□□□□ □□ □□□□□ □□□□ □□□ □□ □□□ □□□□.
- C. □□□□ □□ □□ □□ □□□ □□□□□.
- D. □□□ □□□□ □□□□□.
- E. □□□ □□ □□□ □□□□ □□ □□□□□□.
- F. □□ □□ □□□ □□□ □□□□□□.

Answer: A,E,F ([LEAVE A REPLY](#))

NEW QUESTION: 55

20X7□ 1□ 1□□ GH□ \$400,000□ □□□□ □□□ □□□ □□□□□□. 20X7□□ 20X8□ 12 □ 31□□ □ □□□ □□□ □□ □□□□□□ □□□ □□ □□□□□□□.

□□□ □□ □□□□□□ □□ □□□□□ 25%□□ □□□□□. GH□ □□□ □□□ □□ □□ □□ □□□ □□□□□.

□□ □ □□□□□□ □□□□ GH□ 20X8□ 12□ 31□ □□□□□□ □□□ □□□ □□□□ □?

- A. □□□□□□□□ □□.
- B. □□□□□□□□ □□.
- C. □□□□□□□□ □□.
- D. □□□□□□□□ □□.

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 56

PQ□ 20X9□ 1□ 1□□ □□ □□□□□ 3□ □□ □□ □□□□ □□ WX□ □□□ □□□□□ □□□□ 30□ □□ □□□ □□□□□□.

□□□□ □□□ □□ □□□□□.

	\$'000
Hardware	150
Installation fees	75
3 years' support services	75
	300

On 1 January 20X9, WX Co. purchased hardware for \$150,000, installation fees for \$75,000 and 3 years' support services for \$75,000. WX Co. has a fiscal year ending 31 December.

On 31 December 20X9, WX Co. has not yet received any cash from the sale of the hardware. WX Co. has not yet received any cash from the sale of the hardware. WX Co. has not yet received any cash from the sale of the hardware.

☐	Dr Cash	\$300,00
	Cr Revenue	\$250,00
	Cr Deferred Income	\$50,000
☐	Dr Cash	\$300,00
	Cr Revenue	\$237,50
	Cr Accrued Income	\$62,500
☐	Dr Cash	\$300,00
	Cr Revenue	\$250,00
	Cr Accrued Income	\$50,000
☐	Dr Cash	\$300,00
	Cr Revenue	\$237,50
	Cr Deferred Income	\$62,500

- A. ☐ D
- B. ☐ A
- C. ☐ C
- D. ☐ B

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 57

On 1 January 20X9, WX Co. purchased hardware for \$150,000, installation fees for \$75,000 and 3 years' support services for \$75,000. WX Co. has a fiscal year ending 31 December.

- A. ☐ ☐ ☐.
- B. ☐ ☐ ☐.
- C. ☐ ☐ ☐ ☐.
- D. ☐ ☐ ☐ ☐ ☐.

Answer: B (LEAVE A REPLY)

NEW QUESTION: 58

IAS 17 □□□ □□ □□□□□ □□□ □ □□ □ □□□□□□□ □□□□ □ □□□?

- A.** □□□□
- B.** □□□□ □□□□ □□
- C.** □□□ □□
- D.** □□□□□ □□□□
- E.** □□□□ □□□□ □□

Answer: D,E (LEAVE A REPLY)

NEW QUESTION: 59

□□□ A\$□ □□□□□ □□□□□.

□□□ □□ □□□□ □□□□ □□ □□ B\$100,000□ □□□□□□□. □ □□□□□ □□□ □
□□□.

□□ (A\$/B\$□□ A\$□ □□ B\$□ □)□ □□□ □□□□.

20X4 12 31 □□ □□□□ □□□□□ □□ □□□□ □□ □□□□□ □□□□□□ □□□
□ □□□ □□□ □□□ □□□□.

- A.** \$150,000.
B. \$132,000.
C. 75,758□□.
D. A\$66,667.

Answer: C (LEAVE A REPLY)

NEW QUESTION: 60

AB □□ □□□ □□ □□□□ \$500,000 □ □□ □□□□□ □□□□ □□□□ □□ □□□ □
□□□ □□□ □ 20X7 □ 1□ 1□□ □□□□ □□□□□□.

□□□ □□□ □□□□□□ 5□□ □□ □□□□□ □□ □□□ □□□□□□□□.

12□ 31□□ □□□□ □□□ □□ □ □□ □□□ □□□□□?

20X9?

□□ □□□ □□('\$000s)□ □□□□□.

\$?

Answer:

200000, 200

NEW QUESTION: 61

[illegible]

- A.** □□□□□
- B.** □□ □□
- C.** □□ □□ □□□

D. □□□□□□□□

Answer: C ([LEAVE A REPLY](#))

F2 □□ □□□ □□□□□ □□ DumpTop □□ □□□□ □□□ F2 □□! DumpTop □ □□
F2 □□ □□□ □□□□□□, DumpTop F2 □□ □□□ □□□□□□□□ □□□ □□□□□
□□. □□□□ □□□ □□□□ □□ DumpTop F2 □□□ □□□□□.

<https://www.dumptop.com/CIMA/F2-dump.html> (212 Q&As Dumps, **30%OFF** Special

Discount: **KrDump**)

NEW QUESTION: 62

LM□ 20X6□ 1□ 1□□ ST□ □□ 15%□ 1,800□ □□□ □□□□□□. LM□ ST□ □□□□ □
□ □□□ 8,200□ □□□ 20X7□ 1□ 1□□ ST□ □□ □□□ 50%□ 5,000□ □□□ □□□ □
□□□□□. ST□ □□ □□ 15% □□□ □□ □□□ 20X7□ 1□ 1□□ 2□□ □□□□□□. ST²
□ □□ □□□□□□ ST□ □□ □□□□ □□□ □□□ 3□□ □□□ □□□□□ □□□□□□
□.

20X7□ 12□ 31□□ LM□ □□ □□□□□ □□□□ ST□ □□□ □□□□ □□□□ □□□□
□.

□□ □□□ \$ □□□ □□□□□.

\$? □□

Answer:

18, 18000000

NEW QUESTION: 63

AB□ 20X2□ 12□ 31□□ YZ □□□ 90%□ □□□□□□. □□ □ YZ□ VW□ □□ 60%□
\$750,000□ □□□□□□. AB□ □□ □□□□ □□□□.

YZ □ VW□ □□ □□ □□□ □□□□□□□.

	YZ	VW
	\$'000	\$'000
NCI recognised at 31 December 20X2	450	310
Retained earnings at 31 May 20X6	300	110
Retained earnings at 31 December 20X2	150	20

AB 20X6 5 31 000000 0000 00000000 000 0000 000?

- A. \$816,400
- B. \$840,600
- C. \$811,000
- D. \$741,400

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 64

MS 000 00 00 0000 00 00 000 0 000 £31,000000. 0000 00 00 JV2 00 000 000000. 00 000 0000 00 00 MS 000000 000 0000 00.

MS 0000 £41,000
JV2 00 000 £5,000
00 00 £3,000
00 £11,000

- A. £1,000
- B. £5,000
- C. £4,000
- D. £7,000
- E. £6,000
- F. £9,000

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 65

00 0 WACC 00 000 00 0 000 00?

- A. 00 000 000000 00 000 0000 00 0000 00 000 000000.
- B. 00 000 0000 000000 00 000 0000 00 0000 00 000 000000.

D. □□ □□□ □□□□ □□□□ □□ □□□ □□□ □□ □□□ □□□□□.

NEW QUESTION: 66

□□ □ □□□ 80%□ □□□□ □□□. □ □□□ □□□ □□□□?

B. □□

NEW QUESTION: 67

□□ □□□ 20X7□ 6□ 30□□ □□□□ □□□□□ RS □□□□□□ □□□ □□□□.

	\$'000
Statement of profit or loss	
Profit before interest and tax	314
Profit before tax	218
Profit for the year	183
Statement of financial position	
Equity share capital	1,000
Retained reserves	350
Bank loan	220

□□□□ □□ □□□ □□□□:

- A. □□□□ □□□□ □□□ □□□ □□
- B. □□□□ □□
- C. □□□□□ □□
- D. □□□ □□□ □□ □□
- E. □□ □□

Answer: A,B,D ([LEAVE A REPLY](#))

NEW QUESTION: 71

"□□□ □□"□□ □□□ □□□□□?

- A. □□□ □□ □□□□ □□ □□□□ □.
- B. □□ □□□□ □□ □□□□ □□ □□ □□□□□ □□□□ □.
- C. □□ □□□□ □□□ □□□□ □.
- D. □□□ □□ □□□□ □□□□□ □□□□ □□.

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 72

AAA□ □□□ CD□ □□□ □□□□□. AAA□ □□ □□□ GH□ □□□□□. □□□ MN □□
30%, □□□□ 60%□ □□□□ □□.

□□ □ CD□ □□ □□□□ □□ □□□ □□□ □□ □□ □□□□ □□□□□□.

Related party	Not a related party
Major customer of CD	
Director AAA	
Entity GH	
Entity MN	
Entity OP	

Answer:

