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- The key financial reporting standards on which financial statements

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will be based and the application of those standards to prepare group accounts. • The International Integrated Reporting Framework and its components and how to conduct analyses of financial statements and their limitations.

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The bulk of the paper focuses on Financial Reporting – so topics like group accounts, complex group structures and the accounting standards around them will be tested. Meanwhile, the CIMA F2 syllabus also includes areas on sources of long-term finance and the analysis of financial performance and position. F2 Useful Links and Resources

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by: Kaplan Publishing UK Unit 2 The Business Centre, Molly Millars Lane, Wokingham, Berkshire. RG41 2QZ ... "International Financial Reporting Standards", "IFRIC", "SIC" and "IFRS Taxonomy".

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Cost of capital 19 . 3.1 Summary of cost of debt . If an entity takes out debt finance, they will need to pay interest associated with the debt. This is the main cost of the loan.

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CIMA Paper F2 - LCI Academy

P2: Advanced Management Accounting A. Managing the costs of creating value B. Capital investment decision making C. Managing and controlling the performance of organisational units D. Risk and control
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