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Financial reporting provides information about the business operations and the financial results. As a result, there is a relevant topical link with the segment, Contemporary Business Issues. Exam structure . The Financial Reporting exam is comprised of a combination of multiple-choice and extended-response questions. General objectives

Financial Reporting | CPA Australia

This exam covers an understanding of the format and function of financial statements, including analysis and

interpretation of financial statements. It also includes the production of financial statements for consolidated company groups, and foreign currency translation. Topics 1. The Financial Reporting Environment

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