

ACCA

Applied Skills

Financial Reporting (FR)

Study Text

KAPLAN PUBLISHING'S STATEMENT OF PRINCIPLES

LINGUISTIC DIVERSITY, EQUALITY AND INCLUSION

We are committed to diversity, equality and inclusion and strive to deliver content that all users can relate to.

We are here to make a difference to the success of every learner.

Clarity, accessibility and ease of use for our learners are key to our approach.

We will use contemporary examples that are rich, engaging and representative of a diverse workplace.

We will include a representative mix of race and gender at the various levels of seniority within the businesses in our examples to support all our learners in aspiring to achieve their potential within their chosen careers.

Roles played by characters in our examples will demonstrate richness and diversity by the use of different names, backgrounds, ethnicity and gender, with a mix of sexuality, relationships and beliefs where these are relevant to the syllabus.

It must always be obvious who is being referred to in each stage of any example so that we do not detract from clarity and ease of use for each of our learners.

We will actively seek feedback from our learners on our approach and keep our policy under continuous review. If you would like to provide any feedback on our linguistic approach, please use this form (you will need to enter the link below into your browser).

https://docs.google.com/forms/d/1Vc4mltBPrfViy8AhfyKcJMHQKBmLaLPoa_WPqFNf4MI/edit

We will seek to devise simple measures that can be used by independent assessors to randomly check our success in the implementation of our Linguistic Equality, Diversity and Inclusion Policy.

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Contents

	Page	
Chapter 1	Introduction to published accounts	1
Chapter 2	Tangible non-current assets	23
Chapter 3	Intangible assets	61
Chapter 4	Impairment of assets	77
Chapter 5	Non-current assets held for sale and discontinued operations	99
Chapter 6	A conceptual and regulatory framework	117
Chapter 7	Conceptual framework: Measurement	141
Chapter 8	Other standards	155
Chapter 9	Financial assets and financial liabilities	177
Chapter 10	Foreign currency	215
Chapter 11	Revenue	225
Chapter 12	Leases	261
Chapter 13	Taxation	281
Chapter 14	Earnings per share	305
Chapter 15	IAS 37 and IAS 10	337
Chapter 16	Statement of cash flows	365
Chapter 17	Principles of consolidated financial statements	413
Chapter 18	Consolidated statement of financial position	425
Chapter 19	Consolidated statement of profit or loss	483
Chapter 20	Associates	517
Chapter 21	Group disposals	553
Chapter 22	Interpretation of financial statements	571
Chapter 23	Employability and technology skills	635
Chapter 24	Appendix 1: Published financial statements	645
Chapter 25	Appendix 2: Objective case questions	677
Chapter 26	References	711
Index		I.1



Introduction

This document references IFRS[®] Standards and IAS[®] Standards, which are authored by the International Accounting Standards Board (the Board), and published in the 2021 IFRS Standards Red Book.

How to use the Materials

These Kaplan Publishing learning materials have been carefully designed to make your learning experience as easy as possible and to give you the best chances of success in your examinations.

The product range contains a number of features to help you in the study process. They include:

- 1 Detailed study guide and syllabus objectives
- 2 Description of the examination
- 3 Study skills and revision guidance
- 4 Study text
- 5 Question practice

The sections on the study guide, the syllabus objectives, the examination and study skills should all be read before you commence your studies. They are designed to familiarise you with the nature and content of the examination and give you tips on how best to approach your learning.

The **Study Text** comprises the main learning materials and gives guidance as to the importance of topics and where other related resources can be found.

Each chapter includes:

- The **learning objectives** contained in each chapter, which have been carefully mapped to the examining body's own syllabus learning objectives or outcomes. You should use these to check you have a clear understanding of all the topics on which you might be assessed in the examination.
- The **chapter diagram** provides a visual reference for the content in the chapter, giving an overview of the topics and how they link together.
- The **content** for each topic area commences with a brief explanation or definition to put the topic into context before covering the topic in detail. You should follow your studying of the content with a review of the illustration/s. There are worked examples which will help you to better understand how to apply the content to the topic.
- **Test your understanding** sections provide an opportunity to assess your understanding of the key topics by applying what you have learned to short questions. Answers can be found at the back of each chapter.
- **Summary diagrams** complete each chapter to show the important links between topics and the overall content of the paper. These diagrams should be used to check that you have covered and understood the core topics before moving on.

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Our Quality Coordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

Icon Explanations



Definition – Key definitions that you will need to learn from the core content.



Key point – Identifies topics that are key to success and are often examined.



Test your understanding – Exercises for you to complete to ensure that you have understood the topics just learned.



Illustration – Worked examples help you understand the core content better.



Supplementary reading – These sections will help to provide a deeper understanding of core areas. The supplementary reading is **NOT** optional reading. It is vital to provide you with the breadth of knowledge you will need to address the wide range of topics within your syllabus that could feature in an exam question. **Reference to this text is vital when self-studying.**



Tutorial note – Included to explain some of the technical points in more detail.



Footsteps – Helpful tutor tips.



Links to other syllabus areas – This symbol refers to areas of interaction with other parts of the ACCA syllabus, subjects that you have either studied or may go on to study.