



CIMAPRA19-F02-1^{Q&As}

F2 - Advanced Financial Reporting

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QUESTION 1

Which THREE of the following actions should improve the cash position of an entity?

- A. Substituting a bonus issue for the final dividend.
- B. Selling non current assets and leasing them back under operating leases.
- C. Implementing an efficient inventory ordering system.
- D. Revaluing all non-current assets.
- E. Revising the depreciation policy of non-current assets.
- F. Offering extended credit terms to existing customers.

Correct Answer: ABC

QUESTION 2

Which of the following taken independently would explain the reduction in the profits as highlighted by the Chairman's press release?

- A. Amortisation of development expenditure.
- B. Staff training costs.
- C. Extended credit terms to customers.
- D. Installation costs of new equipment.

Correct Answer: B

QUESTION 3

When producing the consolidated statement of profit or loss and other comprehensive income, which TWO of the following will be disclosed as attributable to the equity holders of the parent company and the non-controlling interests?

- A. Profit before tax
- B. Profit after tax
- C. Other comprehensive income
- D. Total comprehensive income
- E. Operating profit

Correct Answer: BD



QUESTION 4

The dividend yield of ST has fallen in the year to 31 May 20X5, compared to the previous year.

The share price on 31 May 20X4 was \$4.50 and on 31 May 20X5 was \$4.00. There were no issues of share capital during the year.

Which of the following should explain the reduction in the dividend yield for the year to 31 May 20X5 compared to the previous year?

- A. The dividend paid in the year was reduced in order to pay for new assets.
- B. Surplus cash was used to pay a special dividend in addition to the normal dividend in the year.
- C. The profit for the year fell significantly and the dividend per share stayed the same.
- D. To compensate investors for the reduction in share price a higher dividend per share was paid.

Correct Answer: A

QUESTION 5

AB acquired a financial investment on 1 January 20X9, incurring \$5,000 related agency fees. AB initially classified the investment as held for trading, in accordance with IAS 32 Financial Instruments: Presentation. Which of the following statements reflects the accounting treatment that AB adopted in respect of this investment when it prepared its financial statements to 31 December 20X9?

- A. Agency fees were recorded as an expense and the gain/loss on the remeasurement of the investment at the year end was recorded in profit or loss for the year.
- B. Agency fees were recorded as an expense and the gain/loss on the remeasurement of the investment at the year end was recorded in other comprehensive income.
- C. Agency fees were added to the cost of the investment and the gain/loss on the remeasurement of the investment at the year end was recorded in profit or loss for the year.
- D. Agency fees were added to the cost of the investment and the gain/loss on the remeasurement of the investment at the year end was recorded in other comprehensive income.

Correct Answer: A

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