

## Certificate Paper C2

### FUNDAMENTALS OF FINANCIAL ACCOUNTING

For assessments in 2010 and 2011

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This text has been fully updated for IAS 1 (revised). However the latest information from CIMA is that this will not be assessed until Autumn 2010. At this level the main changes are in terminology. Therefore students taking their Computer Based Assessments before Autumn 2010 should refer to the list of terms on page xix.

# Cima C2 Revision Text

**Yicheng Fang**



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