

# CIMA's CGMA® 2019 Professional Examinations

## CIMA's CGMA Operational Level

### Subject F1

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### Financial Reporting

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### EXAM PRACTICE KIT



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## OBJECTIVE TEST QUESTIONS

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Financial statements (Questions 140 to 205)	37	93
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# EXAM TECHNIQUES

## COMPUTER-BASED ASSESSMENT

### Golden rules

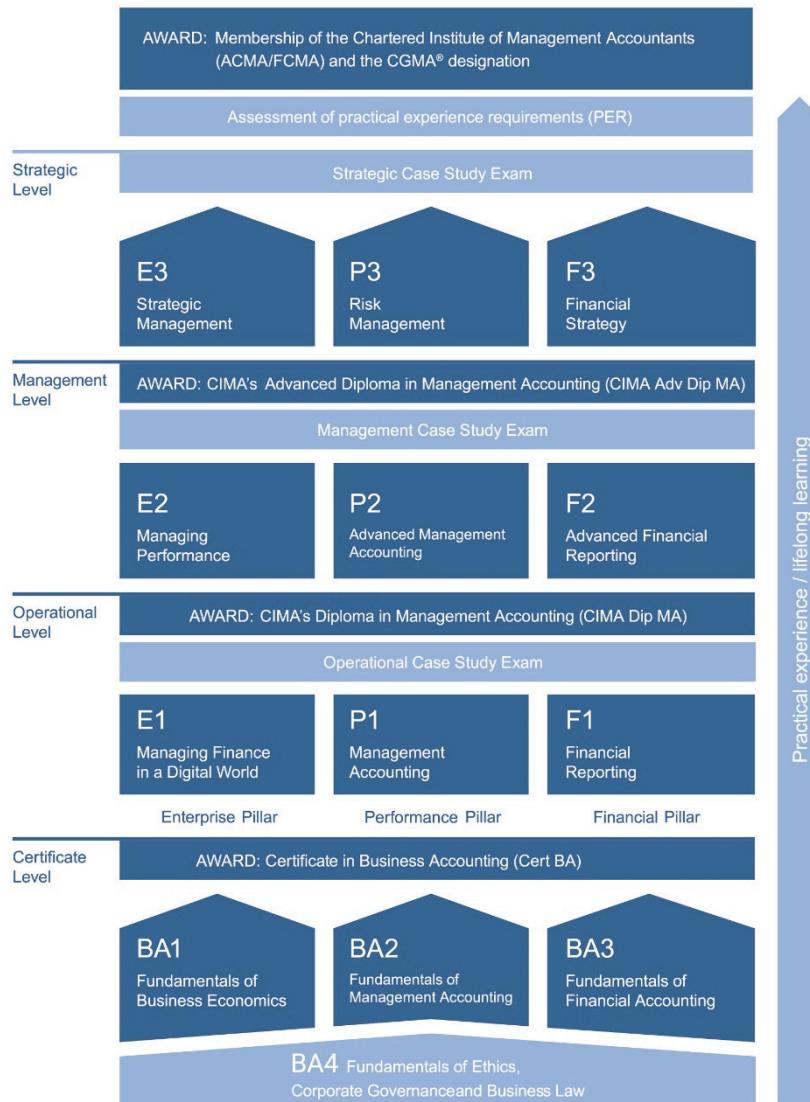
- 1 Make sure you have completed the compulsory 15-minute tutorial before you start the test. This tutorial is available through the AICPA & CIMA website and focusses on the functionality of the exam. You cannot speak to the invigilator once you have started.
- 2 These exam practice kits give you plenty of exam style questions to practise so make sure you use them to fully prepare.
- 3 Attempt all questions, there is no negative marking.
- 4 Double check your answer before you put in the final answer although you can change your response as many times as you like.
- 5 Not all questions will be multiple choice questions (MCQs) – you may have to fill in missing words or figures.
- 6 Identify the easy questions first and get some points on the board to build up your confidence.
- 7 Attempt ‘wordy’ questions first as these may be quicker than the computation style questions. This will relieve some of the time pressure you will be under during the exam.
- 8 If you don't know the answer, flag the question and attempt it later. In your final review before the end of the exam try a process of elimination.
- 9 Work out your answer on the whiteboard provided first if it is easier for you. There is also an onscreen ‘scratch pad’ on which you can make notes. You are not allowed to take pens, pencils, rulers, pencil cases, phones, paper or notes into the testing room.

# SYLLABUS GUIDANCE, LEARNING OBJECTIVES AND VERBS

## A CIMA's CGMA® 2019 PROFESSIONAL QUALIFICATION

Details regarding the content of CIMA's CGMA 2019 Professional Qualification can be located within the CGMA 2019 Professional Qualification syllabus document.

You can use the following diagram showing the whole structure of your qualification to help you keep track of your progress. Make sure you seek appropriate advice if you are unsure about your progression through the qualification.



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