

## CIMA Study Text: Financial Reporting Stage 3



Established in 1919, the CIMA offers an internationally-respected management qualification. This study text is designed for paper 9 of stage 3 of the 1997/98 CIMA professional examinations in management accountancy. Taking into account time pressures, the guide covers the exam syllabus and where possible, highlights key examinable topics. It is designed to be self-contained, covering the whole syllabus, and is revised in response to syllabus and legislative changes. The 1997 CIMA study materials comprise a range of study texts, practice and revision kits, and passcards - all available separately, and covering papers 1 to 16 from stage 1 up to stage 4. Each study text is targeted at (and titled for) a specific paper of the CIMA and includes the syllabus, guidance from the examining body cross referenced to the text, a review of relevant past papers, and a study checklist. Each topic is covered in single-chapter study units, with introductions, study objectives and summaries of key points. In addition, it includes a glossary of key technical terms, and a detailed topic index for ease of reference.

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