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The first Objective Test from the Financial pillar of CIMA's professional syllabus, F1 (Financial Reporting and Taxation) often causes students huge amounts of stress. In the following interview, Mark offers reassuring words to those who are feeling overwhelmed ahead of their F1 exams... When did you take the F1 exam and how did you get on?

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### CIMA

A. Regulatory environment of financial reporting. B. Financial statements. C. Principles of taxation. D. Managing cash and working capital. What do you learn in F1? • Who the regulators are, what they do and why and how regulations are applied. • How to prepare basic financial statements using financial reporting standards.

### CIMA - Operational level

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CIMA F1 - Financial Reporting. This Subject forms part of the three subjects that fall under the CIMA Operations Level. Financial Operations main objectives are the preparation of full financial statements for a single company and the principal consolidated financial statements for a simple group.

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F1 builds on knowledge from paper C2 and introduces tax at a very basic level; it is not based on any tax regime. Financial reporting is a major part of the syllabus, both single company and group accounts are examined in the two '25-mark' questions in section C.

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