## Section D: Developments In External Reporting (10%)

<table>
<thead>
<tr>
<th>Session (duration)</th>
<th>Component Learning outcomes</th>
<th>Study Guidance / Tips</th>
<th>CIMA Technical Articles</th>
</tr>
</thead>
</table>
| 1 (WK 10 60min)    | Over view of the syllabus Area D | 1. Read through the syllabus Area D.  
2. Arrange your notes if available.  
3. Speak to friends gather useful resources and information related to this syllabus Area. | F2 Syllabus Guide  
Study videos  
“Ask the tutor” Questions. |

<table>
<thead>
<tr>
<th>Session (duration)</th>
<th>Component Learning outcomes</th>
<th>Study Guidance / Tips</th>
<th>CIMA Technical Articles</th>
</tr>
</thead>
</table>
| 2 (Wk 10 6 hours)  | 1(a) Discuss pressures for extending the scope and quality of external reports to include prospective and non-financial matters, and narrative reporting generally.  
1(b) Explain how information concerning the interaction of a business with society and the natural environment can be communicated in the published accounts.  
1(c) Discuss social and environmental issues which are likely to be most important to stakeholders in an organisation. | 1. Develop an understanding about the narrative elements of the report and how do they enhance the quality of reporting.  
2. Understand the concept of CSR.  
3. Familiarize yourself with the content of environmental reporting.  
4. RS1 for UK`s business and reporting, sustainability and Global reporting initiative (GRI). Read only up to the extent as the learning outcomes suggests. | Environmental Reporting  
Sustainability Reporting |

**Top Tip:** Develop understanding by putting the issues in to context carbon emission, environmental hazards, and the go green campaigns. What should form the environmental report. Download and read the local company’s...
environmental report of your area to better understand it in context.

1(a,b,c) Exam questions from F2 Financial Management papers:

<table>
<thead>
<tr>
<th>Mar-11</th>
<th>Q2</th>
<th>May-11</th>
<th>Q5</th>
<th>Sep-11</th>
<th>Q3</th>
</tr>
</thead>
</table>

**Session (duration)**  | **Component Learning outcomes**  | **Study Guidance / Tips**  | **CIMA Technical Articles**  |
|------------------------|----------------------------------|----------------------------|----------------------------|
| 3 (Wk 10-11 11 hours)  | 1(d) Explain the process of measuring, recording and disclosing the effect of exchanges between a business and society – human resource accounting. 1(e) Discuss major differences between IFRS and US GAAP, and the measures designed to contribute towards their convergence. | 1. Definition of human resource Accounting what are the advantages and limitations of Human resource accounting. 2. Read about the latest developments towards the convergence. **Top Tip:** Keep yourself updates with the convergence between US GAAP and IFRS | Human Asset Accounting  
US GAAP Versus IFRS  
Financial Reporting |

1(d,e) Exam questions from F2 Financial Management papers:

**May-10 Q5**  
**Nov-10 Q2 Mar-11 Q2 Nov-11 Q5**

**Quiz Days**

Try the following short 10 mark questions from these papers, this will cover the questions from previous sessions as well. Other than these questions candidates are advised to attempt questions from all past papers and study text material.

| Mar-12 | Q1 Q2 Q3 Q4 Q5  
| May-12 | Q1 Q2 Q3 Q4 Q5  
| Sep-12 | Q1 Q2 Q3 Q4 Q5 |

1. Attempt at least two mock papers to timed conditions before the exam including reading

Candidates are advised to revise the syllabus content from the book they are consulting.

**Note:** There is a probability that due to random selection of questions you might come across some learning outcomes that do not have a large
CIMA–F2 Area D – Self Study Guide

<table>
<thead>
<tr>
<th>Time</th>
<th>Examiners answers</th>
<th>Post exam guide</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar-13 exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May-13 exam</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

OTHER STUDY RESOURCES:

Find all examiners suggested answers here

Post exam guides

CIMA Publishing

Velocity-Student e-magazine   Financial Management magazine

Chat to other students on CIMA-sphere discussion boards for Management level

Please note that the session duration time given for each area is a rough guide based on % of F2 syllabus weightings. Research has shown that students who study a minimum of 11 hours per week are more likely to pass. These timings must be taken into account with other personal commitments such as work, family time, recreation etc. Obviously the more hours students can dedicate to studying the higher their chance of success.

Please use this as guidance rather than as an exact science of how to study, and please feel free to change it to suit your requirements.

Email feedback to: studysupport@cimaglobal.com