

## Interpreting Financial and Accounting Information Exam Matrix

|    | <b>Syllabus Area</b>                                                                   | <b>Jun 26</b>       | <b>Nov 25</b>         | <b>Jun-25</b>      | <b>Nov-24</b>        | <b>Jun-24</b>       | <b>Nov-23</b> | <b>Jun-23</b>        | <b>Nov-22</b>     | <b>Jun-22</b>     | <b>Nov-21</b>             | <b>Jun-21</b> | <b>Nov-20</b> |
|----|----------------------------------------------------------------------------------------|---------------------|-----------------------|--------------------|----------------------|---------------------|---------------|----------------------|-------------------|-------------------|---------------------------|---------------|---------------|
| 1  | The regulatory framework and the role of International Financial Reporting Standards   | Section A- 1<br>9 b | Section A –<br>1, 3   | Section A-<br>1, 2 | Section A-<br>1, 2   | Section A- 1        | Section A- 1  | Section A- 1         | Section A- 1      | Section A-<br>1,2 | Section A- 1              | Section A- 1  |               |
| 2  | The Conceptual Framework for Financial Reporting                                       |                     | Section A -<br>2      | Section A- 3       |                      | Section A- 4        | 6 c           | Section A-<br>2, 9 c | Section A- 2      |                   | Section A-<br>2,3         | Section A- 2  | Section A- 1  |
| 3  | Presentation of single entity published financial statements                           |                     |                       |                    |                      | Section A- 3        | Section A- 3  |                      | 7 b               | Section A- 3      |                           | Section A- 4  | Section A- 5  |
| 4  | Other contents and features of published financial statements                          | Section A- 2        |                       |                    | Section A-<br>3, A-4 |                     |               |                      |                   | 6 c, 7 a          |                           | Section A- 5  |               |
| 5  | Accounting policies based on IFRS                                                      | 8 a                 | 7 a, b                | 9 a                |                      |                     | Section A- 2  | 8 b                  |                   |                   | Section A- 3              |               | Section A- 4  |
| 6  | Financial reporting by groups of companies                                             |                     | Section A -<br>5      | 9 b, 9 c           | 9 a, 9 b             |                     |               | 8 a                  |                   | Section A- 5      | 7 a                       |               | Section A- 2  |
| 7  | Analysis of published financial statements                                             | 6 c                 | 6 c                   |                    |                      | 6 a, b, c           | 8 b           | 6 a, b               | 6 a, b, c         | 6 a, b            | 6 a, b, c                 | 6 a, b, c     | 6 a, b, c     |
| 8  | Working capital management                                                             | 8 b, 9 a            |                       | 8 b                | 7 a, 7 b             | 9 a                 | 9 b           | 9 a, b               |                   | 8 b               |                           | 9 a           | 8 b           |
| 9  | Sources of short-term finance                                                          |                     | Section A –<br>4; 8 a | 8 a                |                      | Section A- 2<br>7 b | 9 a           |                      | 9 b               |                   | Section A- 4              | 7 b           |               |
| 10 | Financial markets and the identification of financing needs                            |                     | 8 b                   | Section A- 4       |                      | 7 a                 | Section A- 4  | Section A- 3         | 7 a               | 8 a               | 8 a                       | 7 a           | 9 a, b        |
| 11 | Sources of long-term finance                                                           | Section A- 3<br>7 b |                       |                    | Section A- 5         |                     | Section A- 5  | 6 c                  |                   | Section A- 4      | Section A-<br>4, 5<br>7 b |               |               |
| 12 | The cost of capital and capital structure                                              | Section A- 4        |                       | Section A- 5       | 8 a, 8 b             |                     | 8 a           |                      | Section A- 5      |                   | 9 a, b                    | 8, a          |               |
| 13 | Project appraisal techniques                                                           | 7 a, 8 c            |                       | 7 a, b             |                      | 8 a, b              | 7 a           | 7 a, b               | 8 a, b            | 9 a               | 8 b                       | 8 b           | Section A- 3  |
| 14 | Risk assessment in investment appraisal techniques                                     | Section A- 5        |                       | 7 b                |                      |                     | 7 b           | Section A- 5         |                   | 7 b               |                           | Section A- 3  | 7 a, b        |
| 15 | Company analysis and company valuation methods                                         |                     | 9 a, b, c             | 6c                 | 9c                   | 9 b                 |               | Section A- 4         | Section A-<br>4,5 | 9 b               |                           | 9 b           |               |
| 16 | Interpretation and evaluation of accounting and financial information (ratio analysis) | 6 a, b              | 6 a, b                | 6 a, b             | 6 a, b, c            | 6 a, b, c           | 6 a, b        | 6 a, b               | 6 a, b            | 6 a, b            | 6 a, b                    | 6 a, b        | 6 a, b        |

Highlighted text = Calculation question