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| **AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ** |
| **BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ** |
| **BEYNƏLXALQ İQTİSADİYYAT (İNGİLİS DİLLİ) KAFEDRASI**  Fənn: INTERNATIONAL FINANCIAL REPORTING STANDARDS  Müəllim: IBRAHIM AGHAYEV  Qrup: 1042  **İMTAHAN SUALLARI** |

1. Problem solving Income statement
2. Problem solving Income statement
3. Problem solving Cash Flow statement
4. Problem solving Reconciliation
5. Problem solving Statement of Financial Position
6. Problem solving Cash Flow Indirect Method
7. Problem solving Cash Flow Direct Method
8. Problem solving Suspense account
9. Problem solving Mark-up calculation
10. Problem solving calculation of Margin
11. Problem solving Revenue recognition
12. Consolidation preparation (simple)
13. Problem solving Goodwill calculation
14. The main aim of suspense account. Give some examples
15. The main aim of control account. Give some examples
16. What is the direct method of Cash Flow statement? Provide some examples.
17. What is the difference between indirect and direct method of Cash Flow statement?
18. What is the difference between mark-up and margin? Provide examples.
19. Components of Cash Flow statement. What does main information Cash Flow statement show?
20. What are intangible assets? Provide some details
21. Components breakdown of Statement of Financial Position.
22. Main Financial statements and their correlation with each other.
23. Accrual basis or cash basis? Which one is better? Provide some examples.
24. Problem solving, NCI calculation.
25. Problem solving, finding the Goodwill.
26. Problem solving, Retained earnings calculation.
27. Problem solving. Debt ratio calculation
28. Problem solving, Leverage ratio calculation.
29. Problem solving, Current ratio and Acid Test calculations.
30. Problem solving, Intra-group transactions calculation.
31. Briefly discuss about all major efficiency ratios (at least four) giving relevant examples
32. Problem solving, Investment and Acquiring.
33. Problem solving, Acid test calculation
34. Problem solving, Movement of Retained earnings.
35. Problem solving, calculation of consolidated Profit or Loss
36. Problem solving, calculate two Profitability ratios such as Gross Margin and Operating Margin ratio providing explanation.
37. Problem solving, calculate Interest coverage ratio.
38. Problem solving, calculate Consolidated Income Statement.
39. Problem solving, Goodwill calculation.
40. Problem solving, calculate Debt ratios of Subsidiary.
41. Problem solving, NCI calculation.
42. Problem solving, Retained earnings calculation
43. Briefly discuss about all major market value ratios providing relevant examples.
44. Briefly discuss about all profitability ratios providing relevant examples.
45. Problem solving, calculate Interest coverage ratio providing explanation.
46. Briefly discuss about all major efficiency ratios (at least four) giving relevant examples
47. Problem solving, calculate consolidated receivables and payables arisen after consolidation.
48. Problem solving, Tax payables calculation
49. Problem solving, Tax calculation.
50. Interests in Joint Arrangements and Associates. Provide explanation with relevant examples.
51. Impairment of assets, IAS 36. Provide explanation with relevant examples.
52. Problem solving, Loss calculation
53. IAS 23, Borrowing Costs. Provide explanation with relevant examples.
54. Problem solving, Borrowing costs calculation
55. IAS 37, Contingent assets and contingent liabilities. Provide explanation with relevant examples.
56. Treatments for Borrowing costs
57. IAS 19, *Employee Benefits.* Provide explanation with relevant examples.
58. IAS 26, *Accounting and Reporting by Retirement Benefit Plans.* Provide explanation with relevant examples.
59. Problem solving, Employee tax calculation
60. Share-based payment, IFRS 2. Provide explanation with relevant examples.
61. IFRS 9, Financial Instruments. Provide explanation with relevant examples.
62. IAS 21, *The Effects of Changes in Foreign Exchange Rates.* Provide explanation with relevant examples
63. IFRS 16, Leases. Provide explanation with relevant examples
64. Characteristics of finance lease. Provide explanation with relevant examples
65. Why do we treat associates differently? Explain with details.
66. Leasing, which types of Leasing are more beneficial and when?
67. Problem solving, adjustments preparation.
68. IAS 41, Agriculture. Provide explanation with relevant examples
69. IFRS 4, *Insurance Contracts.* Provide explanation with relevant examples
70. IAS 20, *Accounting for Government Grants and Disclosure of Government* *Assistance.* Provide explanation with relevant examples.
71. IFRS 6, *Exploration for and Evaluation of Mineral Resources.* Provide explanation with relevant examples
72. Problem solving, control account calculation.
73. Problem solving, Bank reconciliation.
74. What is Goodwill and how it is arisen?
75. Problem solving, Consolidation calculation

GOOD LUCK!