KCB

Interpreting Financial and Accounting Information Exam Matrix

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