

## Preparation for midterm test

Structure of test:

- Quiz part: From start (introduction) and till PPE (including) – will be approx. 20 questions
- Calculus: From start (accruals) till Consolidated BS (including) – will be approx. 5 examples

Recommended preparation:

For practical part: I recommend to go through all files with calculations highlighted below:

↑	<b>dual effect, accruals, errors</b>	dual_effect_accruals_errors /3	Lemeshko, O.	8/10/2020	🔍
<input type="radio"/>	examples_-_double_entry_accruals_errors.xlsx		Lemeshko, O.	26/10/2020	🔍
<input type="radio"/>	examples_-_accruals.xlsx		Lemeshko, O.	12/10/2020	🔍
<input type="radio"/>	Examples_1.pdf		Lemeshko, O.	8/10/2020	🔍
✓	<b>NAME</b>		<b>POSTED BY</b>	<b>UPLOADE...</b>	<b>RIGHTS</b>
↑	<b>fin statements incl. consolidated</b>	fin_statements_incl_consolidated /6	Lemeshko, O. 🗒	15/10/2020	🔍
<input type="radio"/>	IFRS_for_SMEs_-_introduction_framework.docx		Lemeshko, O. 🗒	29/10/2020	🔍
<input type="radio"/>	examples_-_FS.xlsx		Lemeshko, O.	26/10/2020	🔍
<input type="radio"/>	examples_-_FS_cont_.xlsx		Lemeshko, O.	26/10/2020	🔍
<input type="radio"/>	Financial_statements_presentation___Consolidation.docx		Lemeshko, O.	15/10/2020	🔍
<input type="radio"/>	Examples_1.pdf		Lemeshko, O.	15/10/2020	🔍
<input type="radio"/>	cf.pdf		Lemeshko, O.	15/10/2020	🔍
↑	<b>ac policies, correction of prior period errors, fixed tangible as...</b>		Lemeshko, O.	26/10/2020	🔍
<input type="radio"/>	Examples_2.pdf		Lemeshko, O.	26/10/2020	🔍
<input type="radio"/>	examples_-_estimates.xlsx		Lemeshko, O.	26/10/2020	🔍
<input type="radio"/>	Accounting_policies___PPE.docx		★ Lemeshko, O.	26/10/2020	🔍

For theoretical part: answers to quiz questions you will find here:

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↑	<b>Lecture 1</b> 50641616 /3	Lemeshko, O.	16/9/2014	🔒
○	<b>P</b> Concepts and principles - 2015 Concepts_and_principles_-_2015.pptx	Lemeshko, O.	5/10/2015	🔒
○	<b>P</b> Introduction. IFRS for SMEs - 2015 IFRS_for_SMEs_-_2015.pptx	Lemeshko, O.	5/10/2015	🔒
○	<b>W</b> Lecture_1_About_the_course_IFRS_for_SMEs_Concepts_and_Principles....	Lemeshko, O.	16/9/2014	🔒

+ folders with lecture 2 and 3:

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	<b>Study materials posted under the course ESF:MPF_AACC</b> MPF...		12/4/2021	🔒
○	<b>Learning Materials</b> um /0		16/9/2014	🔒
○	<b>ROPOT (Revision, Opinion Poll and Testing)</b> odp /1		13/9/2010	🔒
○	<b>Homework Vaults</b> ode /0	★❤	13/9/2010	🔒
○	<b>Course-Related Instructions</b> op /1		30/8/2013	🔒
○	<b>Books on accounting</b> 50736594 /3	Lemeshko, O.	21/9/2014	🔒
○	<b>Lecture 1</b> 50641616 /3	Lemeshko, O.	16/9/2014	🔒
○	<b>Lecture 2</b> 50776735 /3	Lemeshko, O.	23/9/2014	🔒
○	<b>Lecture 3</b> 50937576 /3	Lemeshko, O.	30/9/2014	🔒
○	<b>Lecture 4</b> 51267352 /2	Lemeshko, O.	21/10/2014	🔒
○	<b>Lecture 5</b> 51267444 /3	Lemeshko, O.	21/10/2014	🔒
○	<b>Lecture 6</b> 51271253 /3	Lemeshko, O.	21/10/2014	🔒
○	<b>Lecture 7</b> 51644421 /2	Lemeshko, O.	11/11/2014	🔒
○	<b>Lecture 8</b> 51644448 /4	Lemeshko, O.	11/11/2014	🔒
○	<b>Lecture 9</b> 52151833 /3	Lemeshko, O.	6/12/2014	🔒