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Process costing is a topic that will always be examined in MA1 and MA2 and candidates' performance on this topic to date has been disappointing. This article focuses on one of the main areas of process costing - accounting for incomplete work - with examples of the type of multiple-choice questions that may feature in the exam.

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A second article on process costing looks at accounting for losses, where an abnormal loss or gain occurs in a process, which is a major part of the Study Guide for the topic of process costing in MA1 and MA2.

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FIA Managing Costs and Finance. ACCA – FIA – MA2. Syllabus and study guide First of all FIA – MA2 is the advanced paper of MA1, Also The aim of this paper to give you some advance knowledge of Management Accounting, Which are used to make and support the decision, Furthermore How to prepare, present and process basic cost accounting to assist Superiors in the decision-making process, In ...

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Approach to examining the syllabus. Paper MA1 is a paper that's two hours long.It can be taken as a written paper or as an examination based on a computer. Objective test questions, multiple choice, number entry and multiple response, are the questions in the computer-based examination. (For frequently asked questions about computer based examinations, see page xiv.)