

FAR Review (ADV/GOV)

김용석 CPA/CFA

yskimcfa@naver.com

<교재>

Advanced Accounting 2판

Government & Not-For-Profit Accounting 2판 + PDF파일(2장)

Government & Not-For-Profit Accounting 3판

Becker Review (2018)

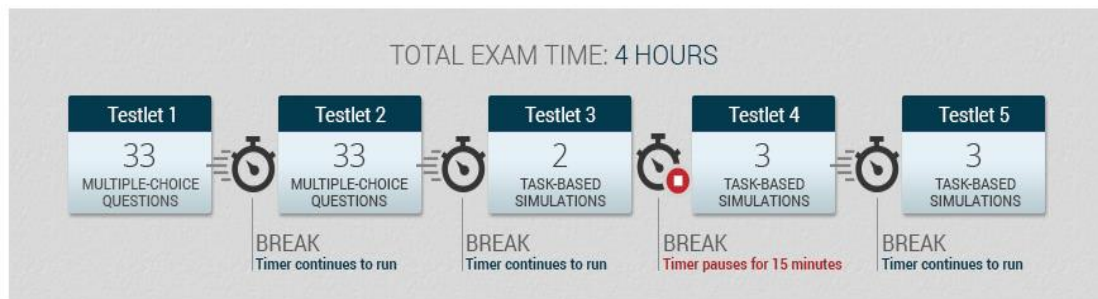
Released Questions (2017, 2016, 2015, 2014)

Handouts: TBS정답 및 New GAAP

NO	Subject	TOPIC
1	ADV	1장. Basic concepts / 2장. Deferred Taxes
2		3장. Stockholders' Equity / 4장. EPS
3		5장. Share-based payment / 6장. Investment
4		7장. Accrual basis
5		8장. Statement of cash flows
6		9장. Accounting changes
7		10장. Business combination
8	GOV	1장. Governmental Accounting
9		2장. Not-for-Profit Accounting
10		4장. Foreign currency accounting/ 5장. Hedging accounting
11		6장. Pension accounting / 7장. Special reporting
12		8장. Disclosures / Released Questions

<Notice>

1. 2018년 4월1일부터 엑셀기능 추가 (<https://www.aicpa.org/becomeacpa/cpaexam.html>)
2. New GAAP: ADV(6장, 7장), GOV(2장)
3. MCQ 50% (66), TBS 50% (8)
4. CPA Examination Score Release Timeline
Q1 (1/1~3/10) : 3/20, Q2 (4/1~6/10) : 6/29
Q3 (7/1~9/10) : 9/19, Q4 (10/1~12/10) : 12/19
5. New Tax Law and the CPA Exam: July 1, 2018



FINANCIAL ACCOUNTING AND REPORTING

3:58 EXAM TIME REMAINING

✓ TESTLET 1 ✓ TESTLET 2 📍 TESTLET 3 🔒 TESTLET 4 🔒 TESTLET 5

CALC. EXCEL AUTH. LIT. OVERVIEW ? HELP

1 2

Calculator
×

📄
📋
TAPE
CLEAR TAPE

0

MC

MR

MS

M+

M-

⬅️

CE

C

±

√

7

8

9

÷

%

4

5

6

×

1/x

1

2

3

-

=

0

.

+

MEM: 0

Authoritative Literature

◀

▶

Search

🔍

■ Search within:

▶ [Advanced Search](#)

▼ Select Sources

☐ All Sources

☐ AICPA Professional Standards
















☐ PCAOB Auditing Standards

☐ Internal Revenue Code

☐ FASB Codification

VIEW

Prepare the entry, if any, required to record WSM's change in depreciation method from the double-declining balance method to the straight-line method, and the change in the estimated useful life of the furniture.

<input type="checkbox"/> No Entry Required		
Account Name	Debit	Credit
		
		
		
		
		

Enter your response in the answer fields below. Unless specifically requested, your response should not cite implementation guidance. Guidance on correctly structuring your response appears above and below the answer fields.

Type the topic here.

Correctly formatted FASB ASC topics are 3 digits.

FASB ASC - - -

i Some examples of correctly formatted FASB ASC responses are 205-10-05-1, 323-740-S25-1, 260-10-60-1A, 715-30-35-95, 820-10-35-16BB, 810-10-55-205AE, 815-10-50-4EEE, and 815-10-50-4EEEE.