



# Process for preparing financial statements

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This article should be read in conjunction with the article 'Computerised accounting systems – rationale for change' (see 'Related links'), which

details ACCA's reasons for amending the FA1, FA2 and FFA/PA syllabuses to replace references to manual, paper-based accounting systems with computerised accounting systems from September 2023.

The following diagram and supporting notes illustrate the basic process of preparing financial statements that will be assessed in the FA1, FA2 and FFA/PA exams from September 2023:



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In a digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Acca Paper 11 Preparing Financial Statements**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve to the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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