

**ACCA JULY 2025 INTAKE
STRATEGIC BUSINESS REPORTING (SBR)
EXAM DEC 2025
Tutorial: 10.00AM – 1.00PM & 2.00PM – 5.00PM**

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Session	Date	Day	Agenda
View Recorded lecture videos 1 to 16			
1	24 Aug 2025	Sun	Live Tutorial 1
View Recorded lecture videos 17 to 32			
2	28 Sept 2025	Sun	Live Tutorial 2
View Recorded lecture videos 33 to 48			
3	19 Oct 2025	Sun	Live Tutorial 3
View Recorded Revision videos 12 hours			

NOTE:

- Recorded videos will be released minimum 14 days before the tutorial session. Each video is approximately 1 hour length.
- Lecture materials, quizzes, mock exam and recorded videos will be uploaded to college 'Classin' LMS system (www.classin.com)
- The live tutorial class will be conducted online through 'Classin' as well. Kindly take note that the tutorial class is **ONLY ON LIVE MODE. THERE WILL BE NO RECORDING OF TUTORIAL CLASS.** This is to encourage students to attend live and have two ways communication with the lecturer.
- Please refer to the students' handbook in the college website (www.crescendo.edu.my) for information on college rules and regulations, feedback policy, refund, deferral, etc.

SBR LECTURE VIDEOS DETAILS

Video	Topic / Sub-topic	Chapter	ACCA PER
1	Basic Consolidation	1	7
2	IFRS 3 Principles of business combination	1	7
3	Piecemeal acquisition with control obtains	1	7
4	Piecemeal acquisition with control maintains	1	7
5	Disposal of interest with control maintain	1	7
6	Disposal of interest with control lost	1	7
7	IAS 28 Joint Controlled – Joint operations	1	7
8	IAS 28 Joint Controlled – Joint ventures	1	7
9	IAS 21 Foreign Operation – Individual transactions	2	7
10	IAS 21 Foreign Operation – Closing rate method Part 1	2	7
11	IAS 21 Foreign Operation – Closing rate method Part 2	2	7
12	IAS 21 Foreign Operation – Closing rate method Part 3	2	7
13	IAS 16 Property, Plant and Equipment Part 1	3	6
14	IAS 16 Property, Plant and Equipment Part 2	3	6
15	IAS 23 Borrowing Costs	3	6
16	IAS 38 Intangible Assets Part 1	4	6
17	IAS 38 Intangible Assets Part 2	4	6
18	IAS 40 Investment Properties	5	6
19	IFRS 5 Asset Held for Sales	6	6
20	IFRS 13 Fair Value Measurement Part 1	7	6
21	IFRS 13 Fair Value Measurement Part 2	7	6
22	IAS 20 Government Grant	9	6
23	IFRS 5 Revenue Part 1	10	6
24	IFRS 5 Revenue Part 2	10	6
25	IFRS 5 Revenue Part 3	10	6
26	IAS 12 Deferred Tax Part 1	12	6
27	IAS 12 Deferred Tax Part 2	12	6
28	IAS 36 Impairment Part 1	8	6
39	IAS 36 Impairment Part 2	8	6
30	IAS 36 Impairment Part 3	8	6
31	IAS 37 Provision, Contingent Liability and Assets	11	6
32	IFRS 16 Leases	13	6
33	IFRS 16 Sales and Leaseback	13	6
34	IAS 24 Related Party	14	6
35	IFRS 8 Segment Reporting	15	6
36	IAS 8 Changes in Accounting Policies	16	6
37	IAS 10 Events After Reporting	17	6
38	IFRS 2 Share Based Payment Part 1	18	6
39	IFRS 2 Share Based Payment Part 2	18	6
40	IFRS 2 Share Based Payment Part 3	18	6
41	IAS 19 Employee Benefits Part 1	19	6
42	IAS 19 Employee Benefits Part 2	19	6
43	IFRS 9 Financial Instruments Financial Assets	20	6
44	IFRS 9 Financial Instruments Financial Liabilities	20	6
45	IFRS 9 Financial Instruments Equity Instruments	20	6
46	IFRS 9 Financial Instruments Derivatives	20	6
47	Conceptual Framework Part 1	23	7
48	Conceptual Framework Part 2	23	7

49	Group Cash Flow Statement Part 1	21	7
50	Group Cash Flow Statement Part 2	21	7
51	Group Cash Flow Statement Part 3	21	7
52	Group Cash Flow Statement Part 4	21	7
53	Revision: Ethics and Professional Principles Part 1	22	1
54	Revision: Ethics and Professional Principles Part 2	22	1
55	Revision: Current issues		2
56	Revision: Current issues		2
57	Revision: Current issues		2
58	Revision: Current issues		3
59	Revision: Current issues		3
60	Revision: Current issues		3