

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

Lecturer: Natelie Ang Yin Teng
angyinteng@gmail.com

Session	Date	Day	Agenda
View recorded lecture videos 1 to 16			
1	10 Aug 2025	Sun	Tutorial 1
View recorded lecture videos 17 to 34			
2	14 Sept 2025	Sun	Tutorial 2
View recorded lecture videos 35 to 48			
3	12 Oct 2025	Sun	Tutorial 3
View revision videos of 12 hours			

NOTE:

- 1) Recorded videos will be released minimum 14 days before the tutorial session. Each video is approximately 1 hour length.
- 2) Lecture materials, quizzes, mock exam and recorded videos will be uploaded to college 'Classin' LMS system (www.classin.com)
- 3) 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.
- 4) 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.

FR LECTURE VIDEOS DETAILS

Video	Topic / Sub-topic	Chapter	ACCA PER
1	Basic Consolidation	1	7
2	Consolidated SOFP with unrealized profit - stock	1	7
3	Consolidated SOFP with fair value adjustments	1	7
4	Consolidated SOFP with intra balances	1	7
5	Consolidated SOFP with cash in transit	1	7
6	Consolidated SOFP with full/ partial goodwill		
7	Consolidated SOFP with purchase consideration	1	7
8	Consolidated SOFP with associates	1	7
9	Consolidated SOFP with unrealized profit - assets		
10	Consolidated PL with unrealized profit	1	7
11	Consolidated PL with intra balances	1	7
12	Consolidated PL with adjustments	1	7
13	Consolidated PL with associates	1	7
14	Disposal of subsidiary with control lost	1	7
13	Accounting Ratio Part 1	2	8
14	Accounting Ratio Part 2	2	8
15	Accounting Ratio Part 3	2	8
16	Accounting Ratio Part 4	2	8
17	IFRS 5 Asset Held for Sales Part 1	9	6
18	IFRS 5 Asset Held for Sales Part 2	9	6
19	IAS 36 Impairment on Individual assets	8	6
20	IAS 36 Impairment on Cash Generated Units	8	6
21	IAS 21 Foreign Transactions	4	6
22	IAS 16 Property, Plant and Equipment – Part 1	5	6
23	IAS 16 Property, Plant and Equipment – Part 2	5	6
24	IAS 23 Borrowing costs	5	6
25	IAS 38 Intangible Assets Part 1	6	6
26	IAS 38 Intangible Assets Part 2	6	6
27	IAS 40 Investment Properties	7	6
28	IAS 33 Earning Per Shares Part 1	3	6
29	IAS 33 Earning Per Shares Part 2	3	6
30	IAS 33 Earning Per Shares Part 3	3	6
31	IAS 12 Deferred Tax Part 1	10	6
32	IAS 12 Deferred Tax Part 2	10	6
33	IAS 20 Government Grant	12	6
34	IFRS 5 Revenue Part 1	11	6
35	IFRS 5 Revenue Part 2	11	6
36	IFRS 5 Revenue Part 3	11	6
37	IAS 37 Provision, Contingent Liability and Assets Part 1	13	6
38	IAS 37 Provision, Contingent Liability and Assets Part 2	13	6
39	IFRS 16 Leases Part 1	15	6
40	IFRS 16 Leases Part 2	15	6
41	IFRS 16 Leases Part 3	15	6
42	IFRS 16 Sales and Leaseback	15	6
43	IFRS 9 Financial Instruments Financial Assets	14	6
44	IFRS 9 Financial Instruments Financial Liability Part 1	14	6
45	IFRS 9 Financial Instruments Financial Liability Part 2	14	6
46	IFRS 9 Financial Instruments Convertible loan	14	6

47	IAS 8 Changes in Accounting Policies	17	6
48	IAS 10 Events After Reporting	18	6
49	IAS 41 Agricultural	19	6
50	IAS 2 Inventories	16	6
51	Conceptual Framework	20	7
52	IAS 1 Financial Statement with Adjustment Part 1	21	7
53	IAS 1 Financial Statement with Adjustment Part 2	21	7
54	IAS 1 Financial Statement with Adjustment Part 3	21	7