

**ACCA JANUARY 2024 INTAKE
FR – FINANCIAL REPORTING
EXAM: JUNE 2024 EXAM
Time: 10.00AM – 1.00PM & 2.00PM – 5.00PM**

Lecturer: Natelie Ang Yin Teng
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Session	Date	Day	Agenda
View Recorded lecture videos 1 to 12 (18 hours)			
1	21 Jan 24	Sun	Tutorial 1 (13 to 16)
View Recorded lecture videos 17 to 27 (18 hours)			
2	17 Mar 24	Sun	Tutorial 2 (28 to 30)
View Recorded lecture videos 31 to 43 (18 hours)			
3	21 Apr 24	Sun	Tutorial 3 (44 to 46)
View Recorded lecture videos 47 to 51 (6 hours)			
4	19 May 24	Sun	Tutorial 4 (52 to 54)
View Recorded revision video (12 hours)			

NOTE:

- Recorded videos will be released minimum 14 days before the tutorial session. Each video is approximately 1 to 1.5 hour length.
- Lecture materials, quizzes, mock exam and link to recorded videos will be uploaded to college LMS system (www.lms.crescendo.edu.my)
- Mock exam will be uploaded to college LMS system. Students submit the mock exam through LMS system and marked scripts and feedback will also be returned through LMS system. Announcement will be made to students in due course through LMS system.
- 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	Consolidated SOFP with unrealised profit	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 purchase consideration	1	7
7	Consolidated SOFP with associates	1	7
8	Consolidated PL with unrealised profit	1	7
9	Consolidated PL with intra balances	1	7
10	Consolidated PL with adjustments	1	7
11	Consolidated PL with associates	1	7
12	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	20	6
51	Conceptual Framework	21	7
52	IAS 1 Financial Statement with Adjustment Part 1	20	7
53	IAS 1 Financial Statement with Adjustment Part 2	20	7
54	IAS 1 Financial Statement with Adjustment Part 3	20	7