

**ACCA JANUARY 2024 INTAKE**  
**SBR – STRATEGIC BUSINESS 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
<b>View Recorded lecture videos 1 to 12 (18 hours)</b>			
1	25 Feb 24	Sun	Tutorial 1 (13 to 15)
<b>View Recorded lecture videos 16 to 27 (18 hours)</b>			
2	31 Mar 24	Sun	Tutorial 2 (28 to 30)
<b>View Recorded lecture videos 31 to 42 (18 hours)</b>			
3	28 Apr 24	Sun	Tutorial 3 (43 to 46)
<b>View Recorded lecture videos 47 to 48 (3 hours)</b>			
4	26 May 24	Sun	Tutorial 4 (49 to 52)
<b>View Recorded Revision videos 12 hours</b>			

**NOTE:**

1. Recorded videos will be released minimum 14 days before the tutorial session. Each video is approximately 1 to 1.5 hour length.
2. Lecture materials, quizzes, mock exam and link to recorded videos will be uploaded to college LMS system ([www.lms.crescendo.edu.my](http://www.lms.crescendo.edu.my))
3. 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.
4. Please refer to the students' handbook in the college website ([www.crescendo.edu.my](http://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 lost	1	7
6	Disposal of interest with control maintain	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