

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: July - October 2019
DAY(S): Wednesdays & Sundays
MODE: Part-Time
COMPONENT: ACCA FR - Financial Reporting
LECTURER: Mrs. Salisha Mohammed
CAMPUS: Champs Fleurs

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Wed	24-Jul-19	5:30pm - 8:30pm	3	3	Published financial statements.	Lt	Understand the structure, form and content of SOFP and SOI	Chapt 3	Double entry system	Test quest in class	Chapt. 4
2	Wed	31-Jul-19	5:30pm - 8:30pm	3	6	Tangible vs Intangible assets	Lt	Apply the requirements for revaluation, disposal gains. Compute depreciation based on cost and revaluation models.	Chapt 4&5	IAS 16,20 & 40	Test quest in class	Chapt 8 & 9
3	Sund	4-Aug-19	11:am - 3:00pm	4	10	Consolidated SOFP	Lt	Prepare consolidated FS for one subsidiary and one associate. Explain the purpose of group FS. Functional vs presentation currency	Chapt 8&9		Questions	
4	Wed	7-Aug-19	5:30pm - 8:30pm	3	13	Provisions and Contigent Liabilites/Assets	Lt	Identify and evaluate Contingent Liabilities/Assets. Demonstrate how provisions should be presented in FS.	Chapt 13&14	Past Paper review	IAS 37	
5	Sund	11-Aug-19	11:am - 3:00pm	4	17	Topic Review	Lt	MCQ Practice		Past Paper review	Test quest in class	Chapt 10 & 11
6	Wed	14-Aug-19	5:30pm - 8:30pm	3	20	Consolidated SOCI	Lt	Prepare consolidated Income statement for group with NCI.	Chapt 10&11	Past Paper review	Test quest in class	Chapt 10 & 11
7	Sund	18-Aug-19	11:am - 3:00pm	4	24	Question Review	Lt	Examiners Reports		Past Paper review		
8	Wed	21-Aug-19	5:30pm - 8:30pm	3	27	Revenue	Lt	Explain and apply the principles of revenue recognition	Chapt 11	Past Paper review	IFRS 15	
9	Sund	25-Aug-19	11:am - 3:00pm	4	31	Financial Instruments	Lt	Define financial instruments and apply the relevant accounting standards.	Chapt 12&13	Past Paper review	Group work	Topic Review
10	Wed	28-Aug-19	5:30pm - 8:30pm	3	34	Topic Review	Lt	Topic Review - Question strategy.		Past Paper review	IFRS 9	Chapt 13 & 14
11	Sund	1-Sep-19	11:am - 3:00pm	4	38	Taxation	Lt	Explain the effect of temporary taxable differences	Chapt 13 & 14	Past Paper review		
12	Wed	4-Sep-19	5:30pm - 8:30pm	3	41	Question Review	Lt	Revision Kit		Past Paper review		
13	Wed	11-Sep-19	5:30pm - 8:30pm	3	44	Topic Review	Lt	Topic Review - Question strategy.				
14	Wed	18-Sep-19	5:30pm - 8:30pm	3	47	Leases Part 1	Lt	Understand the concept of right of use in lease arrangements.	Chapt 15,16&17	IFRS 16	Group work	Topic Review

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15	Wed	25-Sep-19	5:30pm - 8:30pm	3	50	Leases Part 2	Lt	Past Paper question review		Past Paper review	IAS 37	Chapt 15,16 & 17
16	Wed	2-Oct-19	5:30pm - 8:30pm	3	53	Statement of Cash Flow Part 1	Lt	Understand the main headings of Cash flow statement. Interpret company performance from cash flow statement.	Chapt 21	Past Paper review	Group work	Topic Review
17	Wed	9-Oct-19	5:30pm - 8:30pm	3	56	Statement of Cash Flow Part 2	Lt	Question Practice		Past Paper review	Group work	Topic Review
18	Wed	16-Oct-19	5:30pm - 8:30pm	3	59	Mock Exam	Lt	Topic Review - Question strategy.		Past Paper review		
19	Sund	20-Oct-19	11:am - 3:00pm	4	63	Topic Review	EP	Topic Review - Question strategy.				
20	Wed	23-Oct-19	5:30pm - 9pm	3.5	66.5	Limitations of FS interpretation. Part 1	Lt	Understand the limitations of ratio analysis, using comparative figures.	Chapt 18,19,20	Past Paper review	Group work	Chapt 21
21	Wed	30-Oct-19	5:30pm - 9pm	3.5	70	Limitations of FS interpretation. Part 2	Lt	Calculation and analysis of ratios	Chapt 18,19,20	Past Paper review		

Key / Legend

Lt = Lecture T=Tutorial Lb = Lab EP = Exam Prep OL= Online

Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via class announcement. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to contact their fellow classmates for updates where class sessions have been missed.

Date syllabus last modified: July 2019