

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: July - October 2019
DAY(S): Saturdays & Sundays
MODE: Saturdays
COMPONENT: Strategic Business Reporting (SBR)
LECTURER: Haseeb Mohammed
CAMPUS: Champs Fleurs

Lecture #	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Question	Items Due For Next Class
1	Sat	27-Jul-19	8:00am - 12:00pm	4	4	Financial reporting framework/ Exam structure	1 Lt	Understand exam structure /Understand framework and it's application	Chap 1			Conceptual Framework- Practice question #1
2	Sun	28-Jul-19	11:30am - 5:00pm	3	7	Revenue/Non current assets	2 Lt	PP&E, Intangible Assets, Gov't Grants, Borrowing Cost	Chap 4		Dec 2008, #3-Johan	Chapter Quick Quiz
3	Sat	3-Aug-19	8:00am - 12:00pm	4	11	Employee benefits, Impairment; Income Taxes	3 Lt	Identify, calculate and account for an impairment; Deferred Tax for Individual companies & Groups	Chap 4 & Chap 6			Acquirer- Practice question #5; Chapter Quick Quiz
4	Sun	4-Aug-19	11:30am - 5:00pm	3	14	Revision questions	EP	Exam question				
5	Sat	10-Aug-19	8:00am - 12:00pm	4	18	Financial instruments	4 Lt	Financial Assets, Financial Liabilities, Impairment, Hedging	Chap 7		June 2009, #3-Aron	Chapter Quick Quiz; Hedging- Practice question #10
6	Sun	11-Aug-19	11:30am - 5:00pm	3	21	Share based payments; Provisions, contingencies and events after the reporting period	5 Lt	Accounting for cash & equity settled for share based payments; Recognition of all key terms in various transactions	Chap 8 & 9			Vident-Practice question #12; Chapter Quick Quiz
7	Sat	17-Aug-19	8:00am - 12:00pm	4	25	Leases; Related parties/ Agriculture	6 Lt	Finance, Operating & Sale and Leaseback Leases; Identification of related parties & disclosures. Accounting for biological assets	Chap 10, 11 & 20			Chapter Quick Quiz
8	Sun	18-Aug-19	8:00am - 12:00pm	3	28	Revision questions	EP	Exam question				
9	Sat	24-Aug-19	8:00am - 12:00pm	4	32	Revision of basic groups; Complex groups	7 Lt	Accounting for Parent & Subsidiary; Accounting for Sub- Subsidiaries	Chap 12 & 13			Chapter Quick Quiz

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10	Sun	25-Aug-19	11:30am - 5:00pm	3	35	Complex groups; Changes in group structure	8 Lt	Accounting for Sub-Subsidiaries; Understand how to account for complex group situation	Chap 13 & 14		Dec 2012, #1- Minny, Dec 2013, #1-Angels	Chapter Quick Quiz
Sat		31-Aug-2019					<u>PUBLIC HOLIDAY-INDEPENDENCE DAY</u>					
11	Sun	1-Sep-19	11:30am - 5:00pm	3	3	Revision questions	EP	Exam question				
12	Sat	7-Sep-19	8:00am - 12:00pm	4	7	Foreign transactions and entities; Employee benefits	10 Lt	Accounting for the acquisition of a Foreign sub; Defined Contribution & Defined Benefit Plans	Chap 16			Chapter Quick Quiz
13	Sun	8-Sep-19	11:30am - 5:00pm	3	10	Foreign transactions and entities; Employee benefits	10 Lt	Accounting for the acquisition of a Foreign sub; Defined Contribution & Defined Benefit Plans	Chap 16			Chapter Quick Quiz
14	Sat	14-Sep-19	8:00am - 12:00pm	4	14	Group statement of cashflows; Performance reporting/ environmental accounting/ Ethics	11 Lt	Accounting for Group cashflows; Prior year adjustments & Ethical behaviour traits	Chap 17 & 18		Dec 2010, #1- Jocatt	Chapter Quick Quiz
15	Sun	15-Sep-19	11:30am - 5:00pm	3	17	Group statement of cashflows; Performance reporting/ environmental accounting/ Ethics	11 Lt	Accounting for Group cashflows; Prior year adjustments & Ethical behaviour traits	Chap 17 & 18		Dec 2010, #1- Jocatt	Chapter Quick Quiz
16	Sat	21-Sep-19	8:00am - 12:00pm	4	21	Revision questions	EP	Exam question				
Sun		22-Sep-19					LECTURER ABROAD					
Sat		28-Sep-19										
Sun		29-Sep-19										
17	Sat	5-Oct-19	8:00am - 12:00pm	4	25	Group reorganisation IFRS for Small and medium sized entities Current developments	12 Lt	Understand Exposure Drafts presently debated , how to reorganisw a group, Differences in accounting for Smal and medium sized entities	Chap 19, 20, 21			Chapter Quick Quiz

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18	Sun	6-Oct-19	11:30am - 5:00pm	3	28	Group reorganisation IFRS for Small and medium sized entities Current developments	12 Lt	Understand Exposure Drafts presently debated , how to reorganisw a group, Differences in accounting for Smal and medium sized entities	Chap 19, 20, 21			Chapter Quick Quiz
19	Sat	12-Oct-19	8:00am - 12:00pm	4	32	Revision questions	EP	Exam question				
20	Sun	13-Oct-19	11:30am - 5:00pm	3	35	Revision questions	EP	Exam question				

Key / Legend

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

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.