

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: January - June 2020
DAY(S): Wednesdays & Sundays
MODE: Part-Time
COMPONENT: 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 22-Jan-20	5:00pm - 8:00pm	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 29-Jan-20	5:00pm - 8:00pm	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	Wed 5-Feb-20	5:00pm - 8:00pm	3	9	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	Sun 9-Feb-20	8:30am - 11:30am	3	12	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	Wed 12-Feb-20	5:00pm - 8:00pm	3	15	Topic Review	Lt	MCQ Practice		Past Paper review	Test quest in class	Chapt 10 & 11
6	Sun 16-Feb-20	8:30am - 11:30am	3	18	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	Wed 19-Feb-20	5:00pm - 8:00pm	3	21	Question Review	Lt	Examiners Reports		Past Paper review		
8	Wed 26-Feb-20	5:00pm - 8:00pm	3	24	Financial Instruments	Lt	Define financial instruments and apply the relevant accounting standards.	Chapt 12 & 13	Past Paper review	Group work	Topic Review
9	Sun 1-Mar-20	8:30am - 11:30am	3	27	Revenue	Lt	Explain and apply the principles of revenue recognition	Chapt 11	Past Paper review	IFRS 15	
10	Wed 4-Mar-20	5:00pm - 8:00pm	3	30	Topic Review	Lt	Topic Review - Question strategy.		Past Paper review	IFRS 9	Chapt 13 & 14
11	Sun 8-Mar-20	8:30am - 11:30am	3	33	Taxation	Lt	Explain the effect of temporary taxable differences	Chapt 13 & 14	Past Paper review		
12	Wed 11-Mar-20	5:00pm - 8:00pm	3	36	Question Review	Lt	Revision Kit		Past Paper review		
13	Sun 15-Mar-20	8:30am - 11:30am	3	39	Topic Review	Lt	Topic Review - Question strategy.				
14	Wed 18-Mar-20	5:00pm - 8:00pm	3	42	Leases Part 1	Lt	Understand the concept of right of use in lease arrangements.	Chapt 15, 16 & 17	IFRS 16	Group work	Topic Review
15	Sun 22-Mar-20	8:30am - 12:30pm	4	46	Leases Part 2	Lt	Past Paper question review		Past Paper review	IAS 37	Chapt 15,16 & 17
16	Wed 25-Mar-20	5:00pm - 8:00pm	3	49	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 1-Apr-20	5:00pm - 8:00pm	3	52	Statement of Cash Flow Part 2	Lt	Question Practice		Past Paper review	Group work	Topic Review

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18	Sun	5-Apr-20	8:30am - 11:30am	3	55	Mock Exam	Lt			Past Paper review		
19	Wed	8-Apr-20	5:00pm - 8:00pm	3	58	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
20	Wed	15-Apr-20	5:00pm - 8:00pm	3	61	Limitations of FS interpretation. Part 2	Lt	Calculation and analysis of ratios	Chapt 18, 19, 20	Past Paper review		
21	Sun	19-Apr-20	8:30am - 2:30pm	6	67	Question Review	Lab	Exam strategy				
22	Wed	22-Apr-20	5:00pm - 8:00pm	3	70	Question Review	Lab	Exam strategy				

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: November 2019