

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: January - April 2020
DAY(S): Saturdays & Sundays
MODE: Saturdays
COMPONENT: Strategic Business Reporting (SBR)
LECTURER: Haseeb Mohammed
CAMPUS: Champs Fleurs

Lect #	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	25-Jan-20	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	26-Jan-20	11:30am - 3:30pm	4	8	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	1-Feb-20	8:00am - 12:00pm	4	12	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	2-Feb-20	11:30am - 3:30pm	4	16	Revision questions	EP	Exam question				
5	Sat	8-Feb-20	8:00am - 12:00pm	4	20	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	9-Feb-20	11:30am - 3:30pm	4	24	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	15-Feb-20	8:00am - 12:00pm	4	28	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	16-Feb-20	11:30am - 4:30pm	5	33	Revision questions	EP	Exam question				
Sat		22-Feb-20		CARNIVAL SATURDAY- NO CLASSES								

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Sun		23-Feb-20			CARNIVAL SUNDAY-NO CLASSES							
9	Sat	29-Feb-20	8:00am - 12:00pm	4	37	7 Lt	Revision of basic groups; Complex groups	Accounting for Parent & Subsidiary; Accounting for Sub- Subsidiaries	Chap 12 & 13		Chapter Quick Quiz	
10	Sun	1-Mar-20	11:30am - 3:30pm	4	41	8 Lt	Complex groups; Changes in group structure	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	
11	Sat	7-Mar-20	8:00am - 12:00pm	4	45	EP	Revision questions	Exam question				
12	Sun	8-Mar-20	11:30am - 3:30pm	4	49	10 Lt	Foreign transactions and entities; Employee benefits	Accounting for the acquisition of a Foreign sub; Defined Contribution & Defined Benefit Plans	Chap 16		Chapter Quick Quiz	
13	Sat	14-Mar-20	8:00am - 12:00pm	4	53	10 Lt	Foreign transactions and entities; Employee benefits	Accounting for the acquisition of a Foreign sub; Defined Contribution & Defined Benefit Plans	Chap 16		Chapter Quick Quiz	
14	Sun	15-Mar-20	11:30am - 4:30pm	5	58	11 Lt	Group statement of cashflows; Performance reporting/ environmental accounting/ Ethics	Accounting for Group cashflows; Prior year adjustments & Ethical behaviour traits	Chap 17 & 18	Dec 2010, #1- Jocatt	Chapter Quick Quiz	
Sat		21-Mar-20			NO CLASSES							
Sun		22-Mar-20			NO CLASSES							
15	Sat	28-Mar-20	8:00am - 12:00pm	4	62	11 Lt	Group statement of cashflows; Performance reporting/ environmental accounting/ Ethics	Accounting for Group cashflows; Prior year adjustments & Ethical behaviour traits	Chap 17 & 18	Dec 2010, #1- Jocatt	Chapter Quick Quiz	

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16	Sun	29-Mar-20	11:30am - 3:30pm	4	66	Revision questions	EP	Exam question				
17	Sat	4-Apr-20	8:00am - 12:00pm	4	70	Group reorganisation IFRS for Small and medium sized entities Current developments	12 Lt	Understand Exposure Drafts presently debated , how to reorganise a group, Differences in accounting for Smal and medium sized entities	Chap 19, 20, 21			Chapter Quick Quiz

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: November 2019