

## ACCA Financial Reporting (FR)

### Session Plan and Study Schedule

Weekly study materials including videos, understanding checkers and chapter assessments will be made available to users at the \*start of each week. Each chapter assessment has to be submitted before the next weekly materials can be automatically released. Webinar Sessions are scheduled from 6 – 8pm (Malaysian Time).

Week	Chp.	Topics	Estimated Time Allocation (Hours)			
			Chapter Assessment	Tests	Webinar/ Revision	Self-Learning
Week 1 *14 Dec	1	Conceptual framework	0.5			10
	2	Regulatory framework	0.5			
	3	IAS 1 Presentation of financial statements	0.5			
	4	IAS 16 Property, plant and equipment	0.5			
	5	IAS 38 Intangible assets	0.5			
Week 2 *21 Dec	6	IAS 36 Impairment of assets	0.5			10
	7	IAS 20 Government grant & disclosure of government assistance	0.5			
	8	IAS 23 Borrowing cost	0.5			
26 Dec	1 - 8	<b>Webinar Session 1 (26 Dec, Sat: 6 – 8pm)</b>			2	10
Week 3 *28 Dec	9	IAS 40 Investment property	0.5			
	10	IAS 37 Provisions, contingent liabilities & contingent assets	0.5			
Week 4 *4 Jan	11	IAS 10 Events after the reporting period	0.5			10
	12	IAS 8 Accounting policies, changes in accounting estimates & errors	0.5			
9 Jan	9 - 12	<b>Webinar Session 2 (9 Jan Sat: 6 – 8pm)</b>			2	10
Week 5 *11 Jan	13	IAS 33 Earnings per share	0.5			
	14	IFRS 3 Business combination	0.5			
	15	Consolidated financial statements	0.5			
Week 6 *18 Jan	16	IAS 28 Investment in associates	0.5			12
	17	IFRS 5 Non-current assets held for sale and discontinued operations	0.5			
	18	IFRS 16 leases	0.5			
23 Jan	13-18	<b>Webinar Session 3 (23 Jan, Sat: 6 – 8pm)</b>			2	5
24 Jan	<b>Progress Test: Chapters 1 - 18 (24 Jan 2021, Sunday) *from 10am</b>			3		
Tests open from *time until 12 mid-night. Each Test ends 3 hours after starting. Results released 2 days before Webinar 4						
Week 7 *25 Jan	19	IAS 32 Financial instruments – presentation	0.5			12
	20	IFRS 9 Financial instrument – recognition & measurement	0.5			
	21	IAS 12 Income taxes	0.5			
30 Jan	19-21	<b>Webinar Session 4 &amp; PT Review (30 Jan, Sat: 6 – 8pm)</b>			2	12
Week 8 *1 Feb	22	IAS 2 Inventories	0.5			
	23	IFRS 15 Revenue from contracts with customers	0.5			
Week 9 *8 Feb	24	IAS 7 Statement of cash flows	0.5			12
	25	Interpretation of financial statements (ratio analysis)	0.5			
11 Feb	22-25	<b>Webinar Session 5 (11 Feb ,Thu: 6 - 8pm)</b>			2	12
Week 10 *15 Feb	26	IAS 21 The effects of changes in foreign exchange rates	0.5			
	27	IAS 41 Agriculture	0.5			
	28	IFRS 13 Fair value measurement	0.5			
20 Feb	Rev 1	<b>*Live Revision Session 1: Sat, 20 Feb (*Please refer to notes)</b>			6	
21 Feb	<b>Mock Exam: 21 Feb 2021, Sunday *from 10am</b>			3		10
	Tests open from *time until 12 mid-night. Each Test ends 3 hours after starting. Results released 2 days before Webinar 6					

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			Chapter Assessment	Tests	Webinar/ Revision	Self-Learning
Week 11 *22 Feb	<b>Study Week</b>					10
	Rev 2	*Live Revision Session 2: Date TBA (*Please refer to notes)			6	
	Rev 3	*Live Revision Session 3: Date TBA (*Please refer to notes)			6	
27 Feb	1-28	Webinar Session 6 & ME Review (27 Feb, Sat: 6 – 8pm)			2	
		<b>Total Duration</b>	<b>14</b>	<b>6</b>	<b>30</b>	<b>135</b>
	<b>G. Total estimated time to complete this unit (Hours)</b>		<b>185</b>			

**ACCA Final Exam Date for FR is 4 March 2021 (Thursday)**

**Note: IMPORTANT Please read**

**Self-Learning Time** includes reading time, viewing the embedded videos, attempting the understanding checkers and revising chapters that are deployed on a weekly schedule.

**Chapter Assessments** are deployed at the end of each Chapter and are auto graded.

**Progress Test and Mock Exam** will be for duration of 3 hours each. The marker's report will be forwarded together with the results after 7 days of the tests.

**\*The 3-day x 6 hours Live Revision is for those who subscribed to the full package with more than 20 participants in a group.**

**For groups with less than 20 participants and subscribers on Resource Sharing packages, you will receive the pre-recorded revision videos.**

**Recorded Revision Videos** can be viewed from the system but **not downloadable** for off-line viewings. The videos will be available 3 days after the live sessions and accessible until the March 2021 exams.

**Study Guide** can be downloaded for printing.

**Embedded videos**, learners can access the videos by scanning the AR codes on the printed Study Guides using the Zappar application from the Play Store (Android phones) or the App-Store (Apple Phones). You can also access the same videos embedded in the online course topics.

**User ID and Access Codes** will be forwarded to learners 3 days before sessions commence via emails from SunwayTES together with instructions on how to access the eLearning System

**Manuals** on how to navigate the eLearning course site are available when you log in.

Please take note that the **online content for Chapters** are released based on weekly schedules. Learners are also required to complete the topics progressively. The content is programmed to be released adaptively, that is after each topic has been activated. The topics cannot be accessed randomly. *Candidates are advised to attempt all the Chapter Assessments.* Kindly note that the Chapter assessments are timed assessments and only one attempt is allowed. Once you have clicked to start the Chapter Assessment, you are required to complete it within the time limit.

**For assistance, please email: [techteam\\_stescae@sunway.edu.my](mailto:techteam_stescae@sunway.edu.my). Kindly allow 1 working day for the response.**