



CRESCENDO[®]
INTERNATIONAL
COLLEGE
(362221-T)

**ACCA JAN 2025 INTAKE
STRATEGIC BUSINESS REPORTING (SBR)
EXAM JUNE 2025
Tutorial: 10.00AM – 1.00PM & 2.00PM – 5.00PM**

Lecturer: Natelie Ang Yin Teng
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Session	Date	Day	Agenda
View Recorded lecture videos 1 to 16			
1	23 Feb 2025	Sun	Live Tutorial 1
View Recorded lecture videos 17 to 32			
2	30 Mar 2025	Sun	Live Tutorial 2
View Recorded lecture videos 33 to 48			
3	27 Apr 2025	Sun	Live Tutorial 3
View Recorded Revision videos 12 hours			

NOTE:

1. Recorded videos will be released minimum 14 days before the tutorial session. Each video is approximately 1 hour length.
2. Lecture materials, quizzes, mock exam and recorded videos will be uploaded to college 'Classin' LMS system (www.classin.com)
3. The live tutorial class will be conducted online through 'Classin' as well. Kindly take note that the tutorial class is **ONLY ON LIVE MODE. THERE WILL BE NO RECORDING OF TUTORIAL CLASS.** This is to encourage students to attend live and have two ways communication with the lecturer.
4. Please refer to the students' handbook in the college website (www.crescendo.edu.my) for information on college rules and regulations, feedback policy, refund, deferral, etc.

SBR LECTURE VIDEOS DETAILS

Video	Topic / Sub-topic	Chapter	ACCA PER
1	Basic Consolidation	1	7
2	IFRS 3 Principles of business combination	1	7
3	Piecemeal acquisition with control obtains	1	7
4	Piecemeal acquisition with control maintains	1	7
5	Disposal of interest with control maintain	1	7
6	Disposal of interest with control lost	1	7
7	IAS 28 Joint Controlled – Joint operations	1	7
8	IAS 28 Joint Controlled – Joint ventures	1	7
9	IAS 21 Foreign Operation – Individual transactions	2	7
10	IAS 21 Foreign Operation – Closing rate method Part 1	2	7
11	IAS 21 Foreign Operation – Closing rate method Part 2	2	7
12	IAS 21 Foreign Operation – Closing rate method Part 3	2	7
13	IAS 16 Property, Plant and Equipment Part 1	3	6
14	IAS 16 Property, Plant and Equipment Part 2	3	6
15	IAS 23 Borrowing Costs	3	6
16	IAS 38 Intangible Assets Part 1	4	6
17	IAS 38 Intangible Assets Part 2	4	6
18	IAS 40 Investment Properties	5	6
19	IFRS 5 Asset Held for Sales	6	6
20	IFRS 13 Fair Value Measurement Part 1	7	6
21	IFRS 13 Fair Value Measurement Part 2	7	6
22	IAS 20 Government Grant	9	6
23	IFRS 5 Revenue Part 1	10	6
24	IFRS 5 Revenue Part 2	10	6
25	IFRS 5 Revenue Part 3	10	6
26	IAS 12 Deferred Tax Part 1	12	6
27	IAS 12 Deferred Tax Part 2	12	6
28	IAS 36 Impairment Part 1	8	6
29	IAS 36 Impairment Part 2	8	6
30	IAS 36 Impairment Part 3	8	6
31	IAS 37 Provision, Contingent Liability and Assets	11	6
32	IFRS 16 Leases	13	6
33	IFRS 16 Sales and Leaseback	13	6
34	IAS 24 Related Party	14	6
35	IFRS 8 Segment Reporting	15	6
36	IAS 8 Changes in Accounting Policies	16	6
37	IAS 10 Events After Reporting	17	6
38	IFRS 2 Share Based Payment Part 1	18	6
39	IFRS 2 Share Based Payment Part 2	18	6
40	IFRS 2 Share Based Payment Part 3	18	6
41	IAS 19 Employee Benefits Part 1	19	6
42	IAS 19 Employee Benefits Part 2	19	6
43	IFRS 9 Financial Instruments Financial Assets	20	6
44	IFRS 9 Financial Instruments Financial Liabilities	20	6
45	IFRS 9 Financial Instruments Equity Instruments	20	6
46	IFRS 9 Financial Instruments Derivatives	20	6
47	Conceptual Framework Part 1	23	7
48	Conceptual Framework Part 2	23	7

49	Group Cash Flow Statement Part 1	21	7
50	Group Cash Flow Statement Part 2	21	7
51	Group Cash Flow Statement Part 3	21	7
52	Group Cash Flow Statement Part 4	21	7
53	Revision: Ethics and Professional Principles Part 1	22	1
54	Revision: Ethics and Professional Principles Part 2	22	1
55	Revision: Current issues		2
56	Revision: Current issues		2
57	Revision: Current issues		2
58	Revision: Current issues		3
59	Revision: Current issues		3
60	Revision: Current issues		3