

# AMITY GLOBAL INSTITUTE

## MODULE SYLLABUS

Course	Preparatory Course for Association of Chartered Certified Accountants (ACCA) Examination
Module Title	Financial Reporting (FR)
Module Syllabus No. (if any)	-
Content	<p>This module develops your understanding of accounting standards and financial reporting. You will also study the theoretical principles behind the creation of financial statements, with particular focus on financial statement analysis and interpretation.</p> <ul style="list-style-type: none"><li>• Conceptual framework</li><li>• Regulatory framework</li><li>• Preparation of financial statements</li><li>• Business combinations</li><li>• Analysing and interpreting</li></ul>
No. of Teaching Hours	24 hours
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion
Assessment Methods and Weightages	See Assessment Regulations of ACCA
Skills for Maximising Learning Outcomes	Reading and Research
Dates of Examinations, Major Assessments and Assignments	Please refer ACCA website ( <a href="http://www.accaglobal.com/">http://www.accaglobal.com/</a> )
Recommended Text	ACCA's Approved learning materials.
Additional Reference Texts (if any)	-
Additional Remarks (if any)	

No.	Learning Outcomes/Aims
1	Discuss conceptual and regulatory frameworks for financial reporting
2	To apply a conceptual and regulatory framework for financial reporting.
3	Able to do account for transactions in accordance with international accounting standards
4	Analyse financial statements
5	Interpret financial statements.
6	Prepare financial statements for single entities, and business combinations.
7	Present financial statement for single entities and business combinations.
8	All preparation and present financial statement in accordance with international accounting standards.

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.