FINAL

1. What are the Roles of Conceptual framework for financial reporting?
2. What are main fundamental qualitative characteristics of financial statements?
3. Problem solving. Indirect method of CF
4. Problem solving. Interest paid
5. Problem solving. Cash Flow
6. Problem solving. PPE.
7. Problem solving. Depreciation
8. Problem solving. Revaluation
9. Problem solving. Disposals
10. Problem solving. Borrowing cots.
11. Problem solving. Government grants.
12. Problem solving. Investment property.
13. Problem solving. Inventory.
14. Problem solving. Income statement
15. Problem solving. Cash flow.
16. IAS 2 – Inventories. Main objectives and key points. Give examples.
17. IAS 1. Main objectives and key points. Provide examples.
18. IAS 7 – Cash Flow. Main objectives and key points. Provide examples.
19. IAS 16 – PPE. Main objectives and key points. Provide examples.
20. What is subsequent expenditure? Briefly discuss and give some examples.
21. Explain what revaluation is. Give examples and show double entry of revaluation transactions
22. IAS 23- Borrowing costs. Main objectives and key points. Give examples.
23. IAS 20 – Government Grants. Main objectives and key points. Give examples.
24. IAS 40 – Investment Properties. Main objectives and key points. Give examples.
25. Differences between Direct and Indirect method of Cash flow. Main objectives and key points. Give examples.
26. IAS 38 Intangible assets. Provide examples, journal entry and how deal with them.
27. Problem solving IAS 38 Intangible Assets
28. IAS 36 –Impairment of assets. Provide examples, journal entry and how deal with them.
29. Problem solving IAS 36 –Impairment of assets.
30. Impairment of assets. Problem solving -2
31. IFRS 5. Non-Current assets. Provide examples, journal entry and how deal with them.
32. Problem solving IFRS 5. Non-Current assets.
33. IAS 19- Employee Benefits. Provide examples, journal entry and how deal with them.
34. IAS 19- Employee Benefits – Problem Solving
35. Problem Solving – Curtailment
36. IAS 21- FOREX transactions. Provide examples, journal entry and how deal with them.
37. IAS 21- FOREX transactions – Problem solving.
38. IAS 10 – Events after reporting period. Provide examples, journal entry and how deal with them
39. IAS 10 – Events after reporting period. Problem solving.
40. IAS 8. Accounting policies, changes in accounting estimates and errors. Provide examples, journal entry and how deal with them.
41. IAS 8. Problem solving
42. IAS 12- Income taxes. Provide examples, journal entry and how deal with them.
43. IAS 12- Income taxes. Problem solving
44. IFRS 13. Fair Value measurement. Provide examples, journal entry and how deal with them.
45. IFRS 13. Problem solving.
46. IAS 34. Interim financial reporting. Provide examples, journal entry and how deal with them
47. IFRS 8. Operating Segments. Provide examples, journal entry and how deal with them
48. IFRS 8. Problem solving.
49. Taxes – Problem solving
50. FOREX – Problem solving.
51. IFRS 4 – Insurance contracts. Main objectives and key points. Give examples
52. IFRS 5 – Non-current Assets Held for Sale and Discontinued Operations. Main objectives and key points. Give examples
53. IFRS 6 – Exploration for and Evaluation of Mineral Resources. Main objectives and key points. Give examples
54. IFRS 7 – Financial Instruments: Disclosures. Main objectives and key points. Give examples
55. IFRS 8 – Operating Segments. Main objectives and key points. Give examples
56. IFRS 9 – Financial Instruments. Main objectives and key points. Give examples
57. IFRS 10 – Consolidated Financial Statements. Main objectives and key points. Give examples
58. IFRS 11 – Joint Arrangements. Main objectives and key points. Give examples
59. IFRS 12 – Disclosure of Interests in Other Entities. Main objectives and key points. Give examples
60. IFRS 13 – Fair Value Measurements. Main objectives and key points. Give examples
61. IAS 11 – Construction Contracts. Main objectives and key points. Give examples
62. IAS 41 – Agriculture. Main objectives and key points. Give examples
63. Problem solving - NCI
64. Problem solving – Consolidation
65. Problem solving – Unrealized Profit
66. Working capital. Main objectives and key points. Give examples
67. IAS 29 – Financial Reporting in Hyperinflationary Economies. Main objectives and key points. Give examples
68. How do we measure financial instruments subsequently (after recognition)?
69. What is Earning Per share? How calculate it? What is Diluted EPS? Main objectives and key points. Give examples
70. Problem solving – Consolidation (NCI)
71. Problem solving – Consolidation (Goodwill)
72. Problem solving – (Retained earnings)
73. Problem solving – Consolidation – Profit and Loss
74. Problem solving - Consolidation – Profit and Loss
75. Problem solving - Consolidation – Profit and Loss