

INTEGRATED REVIEW COURSE IN ADVANCED FINANCIAL ACCOUNTING AND REPORTING
2nd Semester AY 2023-2024

1st Evals	Accounting for Partnership a. Formation b. Operations c. Dissolution d. Lump-sum Liquidation and Installment Liquidation
	Corporate Liquidation a. Statement of Affairs b. Statement of Deficiency c. Statement of Realization and Liquidation
	IFRS 15: Revenue from Contracts with Customers a. Five Step Model Framework b. Regular Sales c. Consignment Sales d. Installment Sales
	IFRS 15: Revenue from Contracts with Customers e. Construction Contracts f. Franchise Contracts
2nd Evals	Home Office, Branch and Agency a. Accounting for Agency b. Accounting for Home Office and Branch-General c. Special Problems in Home and Branch d. Preparation of Financial Statements
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3rd Evals	Separate Financial Statements (IAS 27) Consolidated Financial Statements (IFRS 10) Foreign Currency Transactions and Translation of Financial Statements of Foreign Operations
	Cost Accounting a. Job Order Costing with Backflush Costing b. Process Costing c. Joint Cost Allocation and By-Products Costing
	Government Accounting Not for Profit Accounting
4th Evals	Service Concession Arrangement (IFRIC 12 and IPSAS 32) and Insurance Contracts (IFRS 17) Joint Arrangement (IAS 28 and IFRS 11)

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