





		3.1.5.1 Describe the basic understanding of derivatives.								
		3.1.5.2 Formulate the basic entries for recognition, measurement of derivatives								
		<b>3.2 Non-Financial Assets</b>								
	3.2.1	Inventories								
		3.2.1.1 Describe the nature of inventories using the definition of PAS 2								
		3.2.1.2 Compute the cost of inventories based on FIFO, weighted average, specific identification method.								
		3.2.1.3 Apply the lower of cost and net realizable value for measurement of inventories or cost of goods sold.								
		3.2.1.4 Use estimating procedures (average retail inventory or gross profit method in measuring inventories shortage or loss from catastrophe.								
	3.2.2	Property, Plant and Equipment								
		3.2.2.1 Describe the nature of property, plant and equipment and the applicable recognition principles for initial recognition, measurement measurement and derecognition.								
		3.2.2.2 Determine the initial recognition basis for PPE acquired for cash purchase, exchange, deferred payment, self construction or donation								
		3.2.2.3 Apply an appropriate depreciation method to measure carrying value of property, plant and equipment.								
		3.2.2.4 Evaluate whether an item of PPE is impaired.								
	3.2.3	Investment Property								
		3.2.3.1 Describe the nature of investment property								
		3.2.3.2 Apply the measurement principles applicable to investment property								
	3.2.4	Intangibles								
		3.2.4.1 Describe the nature of intangible assets and the applicable recognition principles for initial recognition, measurement and derecognition.								
		3.2.4.2 Apply the principles for classifying expenditures relating to research and development of intangible assets								
		3.2.4.3 Record subsequent expenditures relating to intangible assets and compute amortization or carrying amount.								

	3.2.5	Biological Assets							
		3.2.5.1 Describe the nature of biological assets and the applicable recognition principles for initial recognition, measurement and derecognition.							
		3.2.5.2 Account for biological assets after initial recognition							
	3.2.6	Non-current Assets Held for Sale							
		3.2.6.1 Apply the criteria for classifying the assets as Held for Sale and the initial and subsequent measurement principles.							
<b>4.0</b>	<b>Financial Liabilities and Non-Financial Liabilities</b>		<b>10%</b>	<b>7</b>		<b>2</b>	<b>5</b>		
	4.1	Financial Liabilities							
		4.1.1 Record accounts payable and other trade liabilities							
		4.1.2 Apply the principles for initial recognition and subsequent measurement of short-term and long-term financial liabilities							
		4.1.3 Describe the nature and three forms of debt restructuring.							
		4.1.4 Apply the principles for derecognition of financial liabilities.							
	4.2	Non-Financial Liabilities							
		4.2.1 Formulate entries for premiums and warranties.							
		4.2.2 Measure unearned revenues for gift certificates and subscriptions							
	4.3	Provisions and Contingencies							
		4.3.1 Define contingent liabilities, contingent assets, and provisions.							
		4.3.2 Apply the recognition criteria for liabilities and assess the status of uncertainties relating to provisions, contingent liabilities and contingent assets.							
		4.3.3 Apply measurement principles for provisions.							
<b>5.0</b>	<b>Equity</b>		<b>11.43%</b>	<b>8</b>		<b>3</b>	<b>4</b>	<b>1</b>	
	5.1	Share Capital Transactions							
		5.1.1 Describe the nature, recognition, measurement of share capital							
		5.1.2 Record issuance and retirement of preference and ordinary share.							
		5.1.3 Record purchase and subsequent sale of treasury shares.							
		5.1.4 Evaluate the effects of share split, purchase and resale of treasury shares and other equity transactions.							

	5.1.5	Record recapitalization and quasi-reorganization							
5.2.		Dividends							
	5.2.1	Describe the different types of dividends.							
	5.2.2	Analyze the effects of dividends on assets, liabilities and equity.							
5.3		Retained Earnings							
	5.3.1	Describe the nature of retained earnings							
	5.3.2	Analyze the effects of dividends, profit, change in accounting policy, correction of prior period errors, and recapitalization on retained earnings.							
5.4.		Other Comprehensive Income							
	5.7.4.1	Identify the elements that affect other comprehensive income.							
5.5		Book Value per Share and Earnings per Share							
	5.5.1	Describe the significance and computation of book value per share.							
	5.5.2	Evaluate earnings per share information (including dilution of EPS)							
<b>6.0</b>		<b>Other Topics</b>	<b>15.71%</b>	<b>11</b>			<b>8</b>	<b>2</b>	<b>1</b>
	6.1	Share-Based Payments							
	6.1.1	Describe the nature and types of share-based payment transactions.							
	6.1.2	Prepare entries and compute for for equity-settled, cash settled, and equity-settled with cash alternative share-based payment transactions.							
	6.2	Borrowing Costs							
	6.2.1	Describe the nature of borrowing costs, identify the criteria for capitalizing borrowing costs.							
	6.3	Leases							
	6.3.1	Apply accounting standards applicable to operating leases.							
	6.3.2	Apply accounting standards applicable to finance leases.							
	6.4	Income Tax							
	6.4.1	Distinguish accounting profit from taxable profit.							
	6.4.2	Measure and record income tax payable.							
	6.4.3	Measure and record deferred portion of income tax.							
	6.5	Employee Benefits							
	6.5.1	Measure employee benefit cost under defined benefit plan.							
	6.5.2	Measure and disclose resulting defined benefit liability (asset).							

	6.6	Interim Reporting							
		6.6.1	Describe the purpose and underlying rationale for interim reports.						
		6.6.2	Apply the applicable principles for recognition of revenue and expenses for interim reporting purposes.						
	6.7	Segment Reporting							
		6.7.1	Describe the identification of segments						
		6.7.2	Measure and disclose segment information						
	6.8	Cash to Accrual							
		6.8.1	Describe the accrual basis of accounting, identifying its purpose						
		6.8.2	Compute profit based on single-entry method and reconcile with profit using the transaction approach.						
		6.8.3	Convert cash basis revenues and expenses to accrual basis revenues and expenses.						
	6.9	Small and Medium-Sized Entities							
		6.9.1	Define small and medium-sized entities under PFRS and SEC regulations.						
		6.9.2	Describe simplified reporting requirements applicable to SMEs.						
		6.9.3	Describe the peculiarities in reporting property, plant and equipment, investment property, intangible assets, biological assets and assets held for sale by an entity categorized as SME						
		6.9.4	Apply the principles for reporting investments in equity and debt securities applicable to SMEs						
		6.9.5	Construct the financial statements of SMEs.						
	6.10	Micro Enterprises							
<b>7.0</b>	<b>Updates on Special Concerns</b>			<b>7.14%</b>	<b>5</b>	<b>4</b>	<b>1</b>		
	7.1	Globalization							
	7.2	Digital and Information Technology							
	7.3	Governance and Ethics							
	7.4	Effective Business Communication							
	7.5	BoA regulatory and compliance requirements and considerations							
<b>TOTAL</b>				<b>100%</b>	<b>70</b>	<b>21</b>	<b>35</b>	<b>9</b>	<b>4</b>
								<b>1</b>	

