



ICB FINANCIAL ACCOUNTING ADVANCED LEVEL

FINANCIAL REPORTING AND REGULATORY FRAMEWORK (FRRF)

This subject introduces students to key elements of financial statement presentation, including topics such as property, plant, and equipment; investment property; asset impairment; intangible assets; and inventories. Students will learn about provisions, contingent liabilities, contingent assets, leases, financial instruments, and events occurring after the reporting period. Additional areas covered include revenue recognition, employee benefits, foreign exchange rate effects, earnings per share, income tax accounting, handling accounting policies, changes in estimates, and errors. The subject also covers statements of cash flows, consolidated financial statements, and the financial reporting requirements under the Companies Act.

Format: Online, Distance or Classroom

Cost: ICB Fees + Study Materials + Tuition Fees

Duration: 48 hours, 12 weeks programme

Career Fields (on full completion of the programme):

Financial Accountant, Tax Practitioner, Tax Consultant, Management Accountant, Assistant Manager

FACT SHEET

MODULE / SUBJECT CERTIFICATE	IQB FULL PROGRAMME CERTIFICATION*	NQF FULL QUALIFICATION*
<p>Receive a Subject Certificate endorsed by IQB for each successful subject.</p> 	<p>Receive a co-branded ICB and IQB Professional International Certification</p> 	<p>NQF level 6, SAQA ID- 20366. Credits 280.(Only for legacy students)</p> 

*only after completion of all subjects in programme