

Duration: 48 study hours / 12 weeks Format: Online, Distance or Classroom ICB Fees: ICB Exam Fees + Registration **Other Costs:** Study Materials + Tuition Fees

This professional certificate 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.

## MODULE / SUBJECT CERTIFICATE

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NQF level 6, SAQA ID- 20366 Credits 280. (Only for legacy students)



\*only after completion of all subjects in qualification



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