Advanced Financial Accounting and Reporting (AFAR)

SYLLABUS CHECKLIST · 6 PARTS · 24 TOPICS

PART 1 PARTNERSHIP ACCOUNTING

- ☐ Partnership Formation
- ☐ Partnership Operations
- ☐ Partnership Dissolution
- ☐ Partnership Liquidation

PART 2 CORPORATE LIQUIDATION AND REORGANIZATION

- ☐ Corporate Liquidation
- ☐ Corporate Reorganization and Rehabilitation

PART 3 BUSINESS COMBINATIONS AND CONSOLIDATION

- ☐ Business Combinations
- ☐ Consolidated Financial Statements
- ☐ Intercompany Transactions
- ☐ Investments in Associates and Joint Ventures
- ☐ Separate Financial Statements

PART 4 GOVERNMENT ACCOUNTING

- ☐ Government Accounting Fundamentals
- ☐ Government Financial Statements
- ☐ Revenue and Expenditure Accounting (Government)
- ☐ Fund Accounting and Special Accounts
- ☐ COA Rules and Audit of Government Accounts

PART 5 NOT-FOR-PROFIT AND SPECIALIZED INDUSTRIES

- ☐ Accounting for Not-for-Profit Organizations
- ☐ Accounting for Agricultural Activities
- ☐ Accounting for Extractive Industries
- ☐ Accounting for Real Estate Transactions
- ☐ Service Concession Arrangements

PART 6 FOREIGN CURRENCY TRANSACTIONS AND TRANSLATION

- ☐ Foreign Currency Transactions
- ☐ Translation of Foreign Operations
- ☐ Hedging and Derivatives

Syllabus source: Professional Regulation Commission (PRC) / Board of Accountancy (BOA), as listed in the app's syllabus constants.