

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b>Year and Semester</b>	2023 Fall					
<b>Course Name</b>	Strategic Business Reporting					
<b>Course Code</b>	SBR301					
<b>Course Type</b>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> Basic Disciplinary Course <input type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Professional Course (Advanced)		<input type="checkbox"/> General Education (Elective) <input checked="" type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Expanded)			
<b>Course Credits</b>	4					
<b>Course Hours</b>	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
<b>Applicable object</b>	<input type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input checked="" type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
<b>Prerequisites</b>	ACCA FA Financial Accounting & ACCA FR Financial Reporting					
<b>Instructor</b>	Xiaoshu Qin					
<b>Contact Information</b>	Office: C203					
	Tele: (010) 8395 1085					
	Email: xiaoshumt@126.com					
<b>Office Hour</b>	M11:35-12:20 M13:30-16:10 W11:35-12:20 F15:25-16:10					
<b>Learning Centre</b>	T18:00-20:00 online   W9:55-11:30					
<b>Grade/Section</b>	21ACCA1					
<b>Course Time/Place</b>	T9:55-12:20/F9:55-12:20 Shensi#111					
<b>Textbook</b>	1. Strategic Business Reporting (INT version) text book 2. Strategic Business Reporting (INT version) practice kits					

#### Reference Book

Financial Reporting, for exam in September 2023, December 2023, March 2024 and June 2024. BPP Learning Media, ACCA Study Text Strategic Business Reporting (INT version), Sept & Dec 2023, Mar & Jun 2024 inclusive, Kaplan Publishing.

#### Course Description

SBR301 Strategic Business Reporting is a demanding course for junior students, which is the advanced course for ACCAF7 Financial Reporting. The aim of the course is to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders. Core areas covered in this course include fundamental ethical principles, financial reporting framework, financial performance reporting, financial statements of groups of entities, interpreting financial statements for different stakeholders and impacts of changes in accounting regulation. Students are expected to develop employability and technology skills to improve work effectiveness.

## **Student Learning Objectives**

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> <li>• Recall knowledge acquired at the Applied Skills level including the core technical capabilities to prepare and analyze financial reports for single and combined entities.</li> <li>• Identify fundamental ethical and professional principles for ethical dilemmas and illustrate the consequences of unethical behavior</li> <li>• Demonstrate new international accounting standards for business transactions and summarize the techniques for financial statement reporting and analysis in advanced level</li> <li>• Describe the current issues in financial reporting</li> </ul>
Capability	<ul style="list-style-type: none"> <li>• Evaluate the appropriateness of the financial reporting framework and critically assess changes in accounting regulation</li> <li>• Apply professional judgement in the reporting of the financial performance of a range of entities</li> <li>• Prepare the financial statements of groups of entities</li> <li>• Interpret financial statements for different stakeholders</li> <li>• Compile the impact of changes and potential changes in accounting regulation on financial reporting.</li> </ul>
Mindset	<ul style="list-style-type: none"> <li>• Develop the integrity and objectivity in accounting workplace</li> <li>• Develop critical thinking to deal with financial information to make clear, evidence-based decisions</li> <li>• Develop business acumen to create opportunities for growth internally and for external stakeholders where appropriate</li> <li>• Develop employability and technology skills</li> </ul>

## **Website Source**

1. SBR Study Support Resources  
<https://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting.html>
2. <https://www.ifrs.org>
3. <http://www.casplus.com/home.asp>

## **Teaching Methods**

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

## **Grade Criterion**

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed essay questions, problems,

		and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Report	20%	A professional report is required. The topic will be given in advance. The report should have clear structure and use little headings properly.
Mid-Term Test	0	N/A
Homework	20%	Most of the assigned homework is taken from the Exercises in the textbook and tutor's notes. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments may be kept by the tutor for reference and won't be returned to students.
Quizzes	10%	There will be 2 quizzes during the semester. Quizzes may be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	<b>100%</b>	

### **Detailed Grade Computation**

	<b>Before Midterm</b>	<b>After Midterm</b>
Attendance	5%	5%
Participation	5%	5%
Homework	10%	10%
Quizzes	5%	5%
Presentation		10%
Mid-Term Test	0	
Report		20%
Final exam		20%
Total	25%	75%

### **Assessment of Student Performance**

#### *☛ Self-Study and Reading ability Practice*

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

### *☞ Homework*

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

### *☞ Attendance*

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ◆ Being late for 15 minutes or more is considered an absence.
- ◆ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ◆ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly. but students are welcome to continue attending classes.
- ◆ An incomplete grade (I) will be considered in case of medical or family emergencies.

### *☞ Participation*

- ◆ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ◆ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ◆ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ◆ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ◆ All above behaviors will be solely evaluated by the instructor for scoring.

### *☞ Textbook*

Students must bring the textbook to class.

### **Topical Course Outline**

Week		Topics	Platform	Homework
1	1	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Introduction to SBR</li> <li>● Chapter 1 Financial reporting Framework               <ul style="list-style-type: none"> <li>• The IASB's Conceptual framework</li> <li>• Regulatory framework</li> </ul> </li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Chapter 4 Non-current assets               <ul style="list-style-type: none"> <li>• IAS 16 Property, plant and equipment</li> <li>• IAS 40 Investment property</li> <li>• IAS 23 Borrowing costs</li> <li>• IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</li> <li>• IAS 20 Government grants</li> <li>• IAS 38 Intangible assets</li> <li>• IAS 36 Impairment of assets</li> </ul> </li> </ul>		
2	1	<ul style="list-style-type: none"> <li>● Chapter 4 Non-current assets</li> </ul>		

		<ul style="list-style-type: none"> <li>• IAS 16 Property, plant and equipment</li> <li>• IAS 40 Investment property</li> <li>• IAS 23 Borrowing costs</li> <li>• IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</li> <li>• IAS 20 Government grants</li> <li>• IAS 38 Intangible assets</li> <li>• IAS 36 Impairment of assets</li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Chapter 3 Revenues                             <ul style="list-style-type: none"> <li>• IFRS 15 Revenue from contracts with customers</li> <li>• Performance obligations satisfied over time</li> </ul> </li> <li>● IFRS 13 Fair value measurement</li> </ul>		
3	1	<ul style="list-style-type: none"> <li>● Chapter 6 Provision, contingent liabilities and contingent assets                             <ul style="list-style-type: none"> <li>• IAS 37 Provisions, contingent liabilities and contingent assets</li> <li>• IAS10 Events after the reporting period</li> </ul> </li> <li>● Chapter 7 Income taxes                             <ul style="list-style-type: none"> <li>• IAS 12 Income taxes</li> </ul> </li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Chapter 8 Financial instruments                             <ul style="list-style-type: none"> <li>• IAS 32 Financial instruments presentation</li> <li>• IFRS 9 Financial instruments</li> <li>• IFRS 7 Financial instruments disclosures</li> </ul> </li> </ul>		
4	1	<ul style="list-style-type: none"> <li>● Chapter 9 Leases                             <ul style="list-style-type: none"> <li>• IFRS 16 Leases</li> <li>• Lessee accounting</li> </ul> </li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Chapter 5 Employee benefits                             <ul style="list-style-type: none"> <li>• IAS 19 Employee benefits</li> <li>• Defined contribution plan</li> <li>• Defined benefit plan</li> </ul> </li> </ul>		
5	1	<i>National Day</i>		
	2	<i>National Day</i>		
6	1	<b>Revision &amp; Quiz</b>		
	2	<ul style="list-style-type: none"> <li>● Chapter 10 Share-based payment                             <ul style="list-style-type: none"> <li>• IFRS 2 Share-based payment</li> <li>• Cash settled share-based payment</li> <li>• Equity settled share-based payment</li> </ul> </li> </ul>		
7	1	<ul style="list-style-type: none"> <li>● Chapter 2 Ethics, related parties and accounting policies                             <ul style="list-style-type: none"> <li>• Professional and ethical duty of the account</li> <li>• IAS 24 Related party disclosures</li> <li>• IAS 8 Accounting policies, changes in accounting estimates and errors</li> </ul> </li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Other important accounting standards                             <ul style="list-style-type: none"> <li>• IFRS 1 Presentation of financial statements</li> <li>• IAS 34 Interim financial reporting</li> <li>• IFRS 8 Operating segments</li> </ul> </li> </ul>		
8	1	<ul style="list-style-type: none"> <li>● Chapter 11 Basic groups</li> <li>● Chapter 12 Changes in group structures: step acquisition</li> <li>● Step acquisition: control is gained                             <ul style="list-style-type: none"> <li>• IAS 27 Separate financial statements</li> <li>• IAS 28 Investments in associates and joint ventures</li> <li>• IFRS 3 Business combinations</li> <li>• IFRS 10 Consolidated financial statements</li> </ul> </li> </ul>		

	2	<ul style="list-style-type: none"> <li>● Chapter 11 Basic groups</li> <li>● Chapter 12 Changes in group structures: step acquisition</li> <li>● Step acquisition: no changes to control               <ul style="list-style-type: none"> <li>• Changes in the NCI</li> <li>• IFRS 3 Business combinations</li> <li>• IFRS 10 Consolidated financial statements</li> </ul> </li> </ul>		
9	1	<ul style="list-style-type: none"> <li>● Chapter 13 Changes in group structure: disposal</li> <li>● Step disposal: control is lost               <ul style="list-style-type: none"> <li>• IFRS 5 Non-current assets held for sale and discontinued operations</li> </ul> </li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Chapter 13 Changes in group structure: disposal</li> <li>● Step disposal: no changes to control               <ul style="list-style-type: none"> <li>• IFRS 3 Business combinations</li> <li>• IFRS 10 Consolidated financial statements</li> </ul> </li> </ul>		
10	1	<ul style="list-style-type: none"> <li>● Chapter 16 Foreign transactions and entities</li> <li>● Foreign exchange difference               <ul style="list-style-type: none"> <li>• IAS 21 The effects of changes in foreign exchange rates</li> </ul> </li> </ul>		
	2	<ul style="list-style-type: none"> <li>● Chapter 17 Group statement of cash flows               <ul style="list-style-type: none"> <li>• IAS 7 Statement of cash flows</li> </ul> </li> </ul>		
11	1	<ul style="list-style-type: none"> <li>● Chapter 18 Interpreting financial statements for different stakeholders               <ul style="list-style-type: none"> <li>• FPIs &amp; NFPIs</li> <li>• Sustainability reporting</li> <li>• Integrated reporting framework</li> <li>• Management commentary</li> </ul> </li> </ul>		
	2	<b>Revision &amp; Quiz</b>		
12		ACCAF7 energizer (Bilingual)		
13		ACCAF7 energizer (Bilingual)		
14		Global Exam		
15		Presentation		
16		Presentation		

*Note: Wechat group and Xuexitong will be used to facilitate our teaching and learning activities. The Wechat group will be mainly used to inform the students study activities and answer questions. Xuexitong will be used as the main study platform to organize the study activities and upload learning materials.*

*Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams. A review in Chinese may be held during L.C. and O.H. in the semester.*

### **Teacher's Office Hour**

- ♦The instructor's office hour is shown in the front of the office door.
- ♦Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- ♦The time can be scheduled by instructors or students, or both.

### **Cheating and Plagiarism**

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score**

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the student can earn in that course is a "C".

**Important Dates**

Midterm Test	Week 9 or 10
Final Exam	Week 18 or 19 (Refer to the notice of the Academic Affairs Office)

*Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.*

**Instructor:** Xiaoshu Qin

**Department Head:** \_\_\_\_\_

