

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2023 Fall					
Course Name	Strategic Business Reporting					
Course Code	SBR301					
Course Type	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)			
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Required)			
	<input type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)			
	<input type="checkbox"/> Professional Course (Advanced)					
Course Credits	4					
Course Hours	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<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)					
Prerequisites	ACCA FA Financial Accounting & ACCA FR Financial Reporting					
Instructor	Yuanyuan LYU					
Contact Information	Office: C203					
	Tele: (010) 8395 1130					
	Email: Lvyuanyuan@cueb.edu.cn					
Office Hour	Tue. 13:30-15:05, Wed. 9:55-12:20, Fri. 8:50-9:35					
Learning Centre	Mon. 18:00-20:00 (online), Tue. 15:25-17:00					
Grade/Section	2021ACCA2					
Course Time/Place	Mon. & Tue. & Wed. 8:00-9:35 / Boxue 206					
Textbook	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"> Recall knowledge acquired at the Applied Skills level including the core technical capabilities to prepare and analyze financial reports for single and combined entities. Identify fundamental ethical and professional principles for ethical dilemmas and illustrate the consequences of unethical behavior Demonstrate new international accounting standards for business transactions and summarize the techniques for financial statement reporting and analysis in advanced level Describe the current issues in financial reporting
Capability	<ul style="list-style-type: none"> Evaluate the appropriateness of the financial reporting framework and critically assess changes in accounting regulation Apply professional judgement in the reporting of the financial performance of a range of entities Prepare the financial statements of groups of entities Interpret financial statements for different stakeholders Compile the impact of changes and potential changes in accounting regulation on financial reporting.
Mindset	<ul style="list-style-type: none"> Develop the integrity and objectivity in accounting workplace Develop critical thinking to deal with financial information to make clear, evidence-based decisions Develop business acumen to create opportunities for growth internally and for external stakeholders where appropriate Develop employability and technology skills

Website Source

- SBR Study Support Resources
<https://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting.html>
- <https://www.ifrs.org>
- <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
Total	100%	

Detailed Grade Computation

	Before Midterm	After Midterm
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	Homework
1	1	<ul style="list-style-type: none"> • Syllabus • Introduction to SBR • Chapter 1 Financial reporting Framework <ul style="list-style-type: none"> • The IASB's Conceptual framework • Regulatory framework 	
	2	<ul style="list-style-type: none"> • Chapter 2 Ethics, related parties and accounting policies <ul style="list-style-type: none"> • Professional and ethical duty of the account • IAS 24 Related party disclosures • IAS 8 Accounting policies, changes in accounting estimates and errors • Mindset: To make students fully realize that financial personnel should uphold a fair attitude to record and double check business contracts in strict accordance with accounting standards, be more rigorous and serious in work, and cultivate good ethics. 	

	3	<ul style="list-style-type: none"> Chapter 3 Revenues IFRS 15 Revenue from contracts with customers 	
2	1	<ul style="list-style-type: none"> Chapter 3 Revenues IFRS 15 Revenue from contracts with customers 	
	2	<ul style="list-style-type: none"> Chapter 4 Non-current assets IAS 16 Property, plant and equipment IAS 36 Impairment of assets 	
	3	<ul style="list-style-type: none"> Chapter 4 Non-current assets IAS 38 Intangible assets IFRS 13 Fair value measurement IAS 40 Investment property 	
3	1	<ul style="list-style-type: none"> Chapter 4 Non-current assets IAS 20 Accounting for government grants and disclosure of government assistance IAS 23 Borrowing costs IAS 41 Agriculture Mindset: to ensure integrity and objectivity to recognize assets, to maintain conservative principles to reduce management discretion. 	
	2	<ul style="list-style-type: none"> Chapter 6 Provision, contingent liabilities and contingent assets IAS 37 Provisions, contingent liabilities and contingent assets IAS10 Events after the reporting period 	
	3	<ul style="list-style-type: none"> Chapter 7 Income taxes IAS 12 Income taxes 	
4	1	<ul style="list-style-type: none"> Chapter 8 Financial instruments IAS 32 Financial instruments presentation IFRS 9 Financial instruments IFRS 7 Financial instruments disclosures 	
	2	<ul style="list-style-type: none"> Chapter 8 Financial instruments IAS 32 Financial instruments presentation IFRS 9 Financial instruments IFRS 7 Financial instruments disclosures Mindset: Combined with the relevant financial and fiscal policies launched by the country to fight against the epidemic, the effects of different economic policies are explained, so that students could truly understand the role and transmission mechanism of monetary policy and fiscal policy. 	
	3	<ul style="list-style-type: none"> Chapter 9 Leases IFRS 16 Leases Lessee accounting 	
5	1	<ul style="list-style-type: none"> <i>National Day</i> 	
	2	<ul style="list-style-type: none"> <i>National Day</i> 	
	3	<ul style="list-style-type: none"> <i>National Day</i> 	
6	1	<ul style="list-style-type: none"> Chapter 5 Employee benefits IAS 19 Employee benefits Defined contribution plan Defined benefit plan 	
	2	<ul style="list-style-type: none"> Chapter 5 Employee benefits IAS 19 Employee benefits Defined contribution plan Defined benefit plan 	

		<ul style="list-style-type: none"> Mindset: When wealth is increasing dramatically and the gap between the rich and the poor is widening day by day, we should sort out the correct material outlook and money outlook, and internalize the socialist core values into spiritual pursuit. 	
	3	<ul style="list-style-type: none"> Chapter 10 Share-based payment <ul style="list-style-type: none"> IFRS 2 Share-based payment Cash settled share-based payment Equity settled share-based payment 	
7	1	<ul style="list-style-type: none"> Other important accounting standards <ul style="list-style-type: none"> IFRS 1 Presentation of financial statements IAS 34 Interim financial reporting IFRS 8 Operating segments Mindset: to maintain integrity to record business transactions, not to cheat any stakeholders, to become an honest and trustworthy financial personnel. 	
	2	<ul style="list-style-type: none"> Chapter 11 Basic groups Chapter 12 Changes in group structures: step acquisition <ul style="list-style-type: none"> Step acquisition: control is gained <ul style="list-style-type: none"> IAS 27 Separate financial statements IAS 28 Investments in associates and joint ventures IFRS 3 Business combinations IFRS 10 Consolidated financial statements 	
	3	<ul style="list-style-type: none"> Chapter 11 Basic groups Chapter 12 Changes in group structures: step acquisition <ul style="list-style-type: none"> Step acquisition: no changes to control <ul style="list-style-type: none"> Changes in the NCI IFRS 3 Business combinations IFRS 10 Consolidated financial statements 	
8	1	<ul style="list-style-type: none"> Review for group financial statements 	
	2	<ul style="list-style-type: none"> Chapter 13 Changes in group structure: disposal <ul style="list-style-type: none"> Step disposal: control is lost IFRS 5 Non-current assets held for sale and discontinued operations 	
	3	<ul style="list-style-type: none"> Chapter 13 Changes in group structure: disposal <ul style="list-style-type: none"> Step disposal: no changes to control <ul style="list-style-type: none"> IFRS 3 Business combinations IFRS 10 Consolidated financial statements Mindset: students must have patience and be able to independently review and accurately record documents. To protect the interests of stakeholders, to ensure social and collective interests to provide true and reliable accounting statements, but not to revise any statements. 	
9	1	<ul style="list-style-type: none"> Review for group financial statements 	
	2	<ul style="list-style-type: none"> Chapter 16 Foreign transactions and entities <ul style="list-style-type: none"> Foreign exchange difference IAS 21 The effects of changes in foreign exchange rates 	
	3	<ul style="list-style-type: none"> Chapter 17 Group statement of cash flows <ul style="list-style-type: none"> IAS 7 Statement of cash flows 	
10	1	<ul style="list-style-type: none"> Chapter 17 Group statement of cash flows <ul style="list-style-type: none"> IAS 7 Statement of cash flows Mindset: Statement of cash flows is quite essential to fully understand one company. Students should be qualified to 	

		construct accurate statements to prevent any fraud and unethical behaviors.	
	2	<ul style="list-style-type: none"> Chapter 18 Interpreting financial statements for different stakeholders <ul style="list-style-type: none"> FPIs & NFPIs Sustainability reporting Integrated reporting framework Management commentary 	
	3	Review	
11	1	Quiz 2	
	2	Presentation	
	3	Presentation	
12		ACCA SBR energizer (Bilingual)	
13		ACCA SBR energizer (Bilingual)	
14		Global Exam	
15			
16			
17			

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 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: Yuanyuan LYU

Department Head: _____

