

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2021 Fall (September 2, 2021 – January 16, 2022)
<u>Course Name</u>	Corporate Reporting
<u>Course Code</u>	SBR301
<u>Course Type</u>	<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)
<u>Course Credits</u>	4
<u>Course Hours</u>	64
<u>Prerequisites</u>	ACCAF3 Financial Accounting & ACCAF7 Financial Reporting
<u>Instructor</u>	Xiaoshu Qin
<u>Contact Information</u>	Office: C203 Tele: (010) 8395 1085 Email: xiaoshumt@126.com
<u>Office Hour</u>	M15:30-17:30 W16:00-17:00 TH13:00-14:00 F15:30-17:30
<u>Learning Centre</u>	M18:00-20:00 TH8:00-10:00
<u>Grade/Section</u>	2019ACCA/Y01
<u>Course Time/Place</u>	M10:10-12:00/BX206 TH10:10-12:00/BX206 F10:10-12:00/BX206
<u>Instructor</u>	Yuanyuan Lyu
<u>Contact Information</u>	Office: C203 Tele: (010) 8395 1085 Email: lvyuanyuan@cueb.edu.cn
<u>Office Hour</u>	Mon. 15:30-17:30; Tue. 13:30-15:30; Fri. 10:00-12:00
<u>Learning Centre</u>	Thu. 15:30-17:30; 18:00-20:00
<u>Grade/Section</u>	2019ACCA2
<u>Course Time/Place</u>	M10:10-12:00/BX208 TH8:00-9:50/BX208 F8:00-9:50/BX208
<u>Textbook</u>	<i>Strategic Business Reporting</i> - International and United Kingdom (INT version), BPP Learning Media

Reference Book

1. *Financial Reporting*, for exam in September 2020, December 2020, March 2021 and June 2021. BPP Learning Media,
2. ACCA Study Text *Strategic Business Reporting (INT version)*, Sept & Dec 2020, Mar & Jun 2021 inclusive, Kaplan Publishing.

Course Description

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.

Student Learning Outcomes

After learning this course, the students will be able to:

Knowledge:

- ◆ Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior
- ◆ Evaluate the appropriateness of the financial reporting framework and critically discuss 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
- ◆ Communicate the impact of changes and potential changes in accounting regulation on financial reporting.

Capability

- ◆ exercise professional and ethical judgement
- ◆ integrate technical knowledge to address business reporting issues in a business context
- ◆ apply relating professional issues to relevant concepts and practical situations

Mindset

- ◆ establish the integrity and objectivity in accounting workplace
- ◆ be logical, ethical, methodical, consistent and accurate
- ◆ apply critical thinking in the process of decision making

Website Source

<https://www.accaglobal.com>

<https://www.ifrs.org>

<http://www.casplus.com/home.asp>

Teaching Methods

This course contains lectures, case studies, discussions, homework, quizzes, presentation and exams. Exercises 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 before, in or after class.

Grade Criterion

Component	Weight	Description
Final Exam	40%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, 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.
Mid-term Test	0	N/A
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook. 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	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not 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 performance 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	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm test		
Final exam		40%
Total	20%	80%

Grading Policy

A+ 97-100 A 93-96 A- 90-92 B+ 87-89 B 83-86 B- 80-82
 C+ 75-79 C 70-74 C- 67-69 D+ 63-66 D 62-60 F 0-59

Exam Schedule

Final Exam: 2022.1.5-2022.1.14

Global exam: Dec. 9, 2021

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 refused and the score will be zero.

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.

Course Outline

Week	Date	Topics	Homework
1		<ul style="list-style-type: none"> ● Syllabus ● Introduction to SBR ● Conceptual framework ● Exposure Draft: ED/2015/3 	
		<ul style="list-style-type: none"> ● Non-current assets <ul style="list-style-type: none"> ● IAS 2 Inventories ● IAS 16 Property, plant and equipment ● IAS 20 Accounting for government grants and disclosure of government assistance ● IAS 23 Borrowing costs ● IAS 36 Impairment of assets 	

		<ul style="list-style-type: none"> • IAS 38 Intangible assets • IAS 40 Investment property 	
		<ul style="list-style-type: none"> ● Non-current assets <ul style="list-style-type: none"> • IAS 2 Inventories • IAS 16 Property, plant and equipment • IAS 20 Accounting for government grants and disclosure of government assistance • IAS 23 Borrowing costs • IAS 36 Impairment of assets • IAS 38 Intangible assets • IAS 40 Investment property 	
2		<ul style="list-style-type: none"> ● Non-current assets <ul style="list-style-type: none"> • IAS 2 Inventories • IAS 16 Property, plant and equipment • IAS 20 Accounting for government grants and disclosure of government assistance • IAS 23 Borrowing costs • IAS 36 Impairment of assets • IAS 38 Intangible assets • IAS 40 Investment property <p>Mindset: to ensure integrity and objectivity to recognize assets, to maintain conservative principles to reduce management discretion.</p>	
		<ul style="list-style-type: none"> ● IFRS 13 Fair value measurement 	
		<ul style="list-style-type: none"> ● IFRS 15 Revenue from contracts with customers <p>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.</p>	
3		<ul style="list-style-type: none"> ● IFRS 16 Lease 	
		<ul style="list-style-type: none"> ● IAS 19 Employee benefits <p>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.</p>	
4		<ul style="list-style-type: none"> ● IFRS 2 Share-based payment 	
		<ul style="list-style-type: none"> ● Financial instruments <ul style="list-style-type: none"> • IAS 32 Financial instruments presentation • IFRS 9 Financial instruments • IFRS 7 Financial instruments disclosures <p>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.</p>	
		<ul style="list-style-type: none"> ● IAS 12 Income taxes 	

		<ul style="list-style-type: none"> ● IAS 37 Provisions, contingent liabilities and contingent assets <p>Mindset: to ensure integrity and objectivity to fully recognize and disclose any potential risks, to interests of any potential stakeholders.</p>	
5		— <i>National Day</i>	
		— <i>National Day</i>	
		— <i>National Day</i>	
6		<ul style="list-style-type: none"> ● IAS10 Events after the reporting period ● IAS 34 Interim financial reporting <p>Mindset: to update any material events to make potential stakeholders keep informed, to make accountants to be qualified to maintain transparency in information.</p>	
		● IFRS 8 Operating segments	
		● IAS 24 Related party disclosures	
7		<ul style="list-style-type: none"> ● Adopting new accounting standards <ul style="list-style-type: none"> ● IFRS 1 Presentation of financial statements ● IAS 8 Accounting policies, changes in accounting estimates and errors <p>Mindset: to maintain integrity to record business transactions, not to cheat any stakeholders, to become an honest and trustworthy financial personnel.</p>	
		<ul style="list-style-type: none"> ● IFRS for SMEs ● Professional and ethical duty of the account ● Ethics 	
		<ul style="list-style-type: none"> ● Ethics <p>Mindset: to learn ethical principles to help college students develop a correct world view and value.</p>	
8		Quiz 1	
		<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 <p>IFRS 10 Consolidated financial statements</p>	
		<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 <p>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.</p>	
9		<ul style="list-style-type: none"> ● Step disposal: control is lost <ul style="list-style-type: none"> ● IFRS 5 Non-current assets held for sale and discontinued operations 	
		<ul style="list-style-type: none"> ● Step disposal: no changes to control <ul style="list-style-type: none"> ● IFRS 3 Business combinations 	

		<ul style="list-style-type: none"> IFRS 10 Consolidated financial statements <p>Mindset: it's necessary to be able to independently understand financial statements and group structure in order to prepare accurate and fair consolidated financial statements to make outsiders to keep informed.</p>	
		<ul style="list-style-type: none"> Foreign exchange difference IAS 21 The effects of changes in foreign exchange rates 	
10		<ul style="list-style-type: none"> Group statement of cash flows IAS 7 Statement of cash flows <p>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.</p>	
		<ul style="list-style-type: none"> Analysis and interpretation <ul style="list-style-type: none"> FPIs & NFPIs Sustainability reporting Integrated reporting framework Management commentary 	
		Quiz 2	
11		ACCA SBR energizer (Bilingual)	
12		ACCA SBR energizer (Bilingual)	
13		ACCA SBR energizer (Bilingual)	
14		Global Exam	
15		Presentation	
16		Presentation	
17		Revision/Q&A	

Note: Some chapters or sections may leave for self-study; they may also be included in the quizzes or exams.

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

Fall Semester, 2021	September 2, 2021— January 16, 2022
Sep.5	Registration (Sophomores, Juniors and Seniors)

Sep.6	Classes Begin (Sophomores, Juniors and Seniors)
Sep.10	Last Day to Drop or Add a Course (Sophomores, Juniors and Seniors)
Sep.18	Registration (Freshmen)
Sep.20-24	Entrance Education (Freshmen)
Sep.21	Mid-Autumn Festival
Sep.27	Classes Begin (Freshmen)
Oct.1	National Day
Nov.1-5	Midterm Test (tentative)
Jan.1, 2022	New Year's Day
Jan.1-4	Revision (Sophomores, Juniors and Seniors)
Jan.5-14	Final Exam Period (Sophomores, Juniors and Seniors)
Jan.10-14	Final Exam Period (Freshmen)
Jan.17	Winter Vacation Begins

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:

