

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b><u>Year and Semester</u></b>	2019 Fall (September 2, 2019 - January 10, 2020)
<b><u>Course Name</u></b>	Strategic Business Reporting
<b><u>Course Code</u></b>	SBR301
<b><u>Course Type</u></b>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input checked="" type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Basic Disciplinary Course
<b><u>Course Credits</u></b>	4
<b><u>Course Hours</u></b>	68
<b><u>Prerequisites</u></b>	ACCAF7
<b><u>Instructor</u></b>	Yuanyuan Lyu
<b><u>Contact Information</u></b>	Office: C203 Tele: (010)83951085 Email: lvyuanyuan@cueb.edu.cn
<b><u>Office Hour</u></b>	Mon.&Thu. 13:00-15:00; Tue. 10:00-12:00
<b><u>Learning Centre</u></b>	Wed.15:00-17:00, Wed.18:00-20:00
<b><u>Grade/Section</u></b>	2017ACCA/Y01
<b><u>Course Time/Place</u></b>	Mon. & Wed. & Fri., 8:00—9:50, A108

#### **Textbook**

*Strategic Business Reporting* - International and United Kingdom (SBR - INT and UK),  
For exam in September 2019, December 2019, March 2020 and June 2020. BPP Learning Media, ISBN 978-1-5097-1648-7

#### **Reference Book**

1. *Financial Reporting*, for exam in September 2018, December 2018, March 2019 and June 2019. BPP Learning Media, ISBN 978-1-4727-4424-1
2. ACCA Study Text *Strategic Business Reporting (SBR - INT/UK)*, Sept & Dec 2018, Mar & Jun 2019 inclusive, Kaplan Publishing, ISBN 978-1-78415-823-1

#### **Course Description**

This course is to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reporting in various contexts, including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

#### **Student Learning Objectives**

After completing this course, students will be able to:

- 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 judgment 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.

### **Website Source**

1. <https://www.accaglobal.com>

### **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**

<b>Component</b>	<b>Weight</b>	<b>Description</b>
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 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	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions and it should be completed within 15 minutes in class.
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 will 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 performances should be counted in their participation.

Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	100%	

### Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm test	20%	
Final exam		20%
<b>Total</b>	<b>40%</b>	<b>60%</b>

### 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: January 1-10, 2020

### 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	Date	Topics	Homework
1	Sep.2	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Introduction to the course</li> <li>● Chapter 1 The financial reporting framework               <ul style="list-style-type: none"> <li>• The accounting framework</li> <li>• Revenue recognition (IFRS 15)</li> <li>• Interim financial reporting (IAS 34)</li> </ul> </li> </ul>	—
	Sep.4	<ul style="list-style-type: none"> <li>● Chapter 2 Professional and ethical duty of the accountant               <ul style="list-style-type: none"> <li>• Professional and ethical issues</li> <li>• Related parities</li> <li>• Accounting policies, estimates and prior period errors</li> </ul> </li> </ul>	—
	Sep.6	<ul style="list-style-type: none"> <li>● Chapter 3 Revenue               <ul style="list-style-type: none"> <li>• Revenue recognition</li> <li>• Specific guidance in IFRS 15</li> </ul> </li> </ul>	—
2	Sep.9	<ul style="list-style-type: none"> <li>● Chapter 4 Non-current assets               <ul style="list-style-type: none"> <li>• Investment property (IAS 40)</li> <li>• Government grants (IAS 20)</li> <li>• Borrowing costs (IAS 23)</li> <li>• Agriculture (IAS 41)</li> </ul> </li> </ul>	—
	Sep.11	<ul style="list-style-type: none"> <li>● Chapter 4 Non-current assets               <ul style="list-style-type: none"> <li><input type="checkbox"/> • Property, plant and equipment (IAS 16)</li> <li><input type="checkbox"/> • Impairment of assets (IAS 36)</li> <li><input type="checkbox"/> • Fair value measurement (IFRS 13)</li> <li><input type="checkbox"/> • Intangible assets (IAS 38)</li> </ul> </li> </ul>	—
	Sep. 13	— (Mid-autumn Festival Holiday)	—
3	Sep.16	<ul style="list-style-type: none"> <li>● Chapter 5 Employees benefits</li> </ul>	—

		<ul style="list-style-type: none"> <li>• Short-term benefits</li> <li>• Defined contribution plans</li> <li>• Defined benefit plans</li> </ul>	
	Sep. 18	<ul style="list-style-type: none"> <li>● Chapter 6 Provisions, contingencies and events after reporting period               <ul style="list-style-type: none"> <li>• Provisions ( IAS37)</li> <li>• Contingent liabilities ( IAS37)</li> <li>• Contingent assets ( IAS37)</li> <li>• Events after reporting period (IAS 10)</li> </ul> </li> </ul>	—
	Sep. 20	<ul style="list-style-type: none"> <li>● Chapter 7 Income taxes               <ul style="list-style-type: none"> <li>• Current tax</li> <li>• Deferred tax</li> </ul> </li> </ul>	—
4	Sep. 23	<ul style="list-style-type: none"> <li>● Chapter 8 Financial instruments               <ul style="list-style-type: none"> <li>• Standards</li> <li>• Classification</li> <li>• Recognition (IFRS 9)</li> <li>• Disclosure (IFRS 7)</li> </ul> </li> </ul>	—
	Sep. 25	<ul style="list-style-type: none"> <li>● Chapter 9 Leases               <ul style="list-style-type: none"> <li>• Lessee accounting</li> <li>• Lessor accounting</li> <li>• Sale and leaseback transactions</li> <li>• Current developments</li> </ul> </li> </ul>	—
	Sep. 27	<ul style="list-style-type: none"> <li>● Chapter 10 Shared-based payment               <ul style="list-style-type: none"> <li>• Types of shared-based payment</li> <li>• Recognition</li> <li>• Measurement</li> </ul> </li> </ul>	—
5	Sep. 30	National Day holiday	
	Oct. 2	National Day holiday	
	Oct.4	National Day holiday	
6	Oct. 7	<ul style="list-style-type: none"> <li>● Chapter 10 Shared-based payment               <ul style="list-style-type: none"> <li>• Vesting conditions</li> <li>• Modifications, cancelations and settlements</li> <li>• Deferred tax implications</li> </ul> </li> </ul> <p><b>Quiz 1</b></p>	—
	Oct. 9	<ul style="list-style-type: none"> <li>● Chapter 11 Basic groups               <ul style="list-style-type: none"> <li>• Consolidated financial statements</li> <li>• Subsidiaries</li> <li>• Approach to consolidation</li> <li>• Associates</li> <li>• Fair value</li> </ul> </li> </ul>	—
	Oct. 11	<ul style="list-style-type: none"> <li>● Chapter 12 Changes in group structure: step acquisitions               <ul style="list-style-type: none"> <li>• Step acquisitions where significant influence or control is achieved</li> </ul> </li> </ul>	—

		<ul style="list-style-type: none"> <li>• Step acquisitions where control is retained</li> </ul>	
7	Oct. 14	<ul style="list-style-type: none"> <li>● Chapter 13 Changes in group structure: disposals and group reorganisations               <ul style="list-style-type: none"> <li>• Disposals where significant influence or control is lost</li> <li>• Disposals where control is retained</li> <li>• Deemed disposals</li> </ul> </li> </ul>	—
	Oct. 16	<ul style="list-style-type: none"> <li>● Chapter 14 Non-current assets held for sale and discontinued operations               <ul style="list-style-type: none"> <li>• Non-current assets/disposal groups held for sale</li> <li>• Non-current assets/disposal groups to be abandoned</li> <li>• Discontinued operations</li> </ul> </li> </ul>	—
	Oct. 18	<ul style="list-style-type: none"> <li>● Chapter 15 Joint arrangements and group disclosures               <ul style="list-style-type: none"> <li>• Joint arrangement</li> <li>• IFRS 12 Disclosure of interests in other entities</li> </ul> </li> </ul>	—
8	Oct. 21	<ul style="list-style-type: none"> <li>● Chapter 16 Foreign transactions and entities               <ul style="list-style-type: none"> <li>• Current concepts</li> <li>• Functional currency</li> <li>• Presentation currency</li> <li>• Foreign operations</li> </ul> </li> </ul>	—
	Oct. 23	<ul style="list-style-type: none"> <li>● Chapter 17 Group statements of cash flows               <ul style="list-style-type: none"> <li>• Definitions and format</li> <li>• Consolidated statements of cash flows</li> <li>• Approach to preparing a group statement of cash flows</li> <li>• Analysis and interpretation of group statements of cash flows</li> </ul> </li> </ul>	—
	Oct. 25	<ul style="list-style-type: none"> <li>● Chapter 18 Interpreting financial statements for different stakeholders               <ul style="list-style-type: none"> <li>• Stakeholders</li> <li>• Performance measures</li> <li>• Non-financial reporting</li> <li>• Integrated reporting</li> <li>• Segment reporting</li> </ul> </li> </ul>	—
9	Oct. 28	<ul style="list-style-type: none"> <li>● Chapter 19 Reporting requirements of small and medium-sized entities               <ul style="list-style-type: none"> <li>• Background to IFRS for SMEs</li> <li>• Differences in accounting treatment between full IFRS and IFRS for SMEs</li> <li>• Simplifications introduced by IFRS for SMEs</li> </ul> </li> </ul>	—
	Oct. 30	<ul style="list-style-type: none"> <li>● Chapter 20 The impact of changes and potential changes in accounting regulation               <ul style="list-style-type: none"> <li>• International convergence and national influence</li> <li>• Current project</li> <li>• Other issues</li> </ul> </li> </ul>	—

		• First-time adoption of a body of new accounting standards	
	Nov. 1	<b>Quiz 2</b>	—
10	Nov. 4-8	ACCA SBR energizer (Bilingual)	
11	Nov. 11-15	ACCA SBR energizer (Bilingual)	—
12	Nov. 18-22	ACCA SBR energizer (Bilingual)	—
13	Nov. 25-29	ACCA SBR energizer (Bilingual)	—
14	Dec. 2-6	ACCA global examination	—
15	Dec. 9-13		
16	Dec. 16-20		
17	Dec. 23-27	Presentation	

*Note: 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**

**Fall Semester, 2019                      August 30, 2019— January 12, 2020**

Aug.30	Registration
Sep.2	Classes Begin
Sep.6	Last Day to Drop or Add a Course
Sep.7-20	Freshmen's Military Training

Sep.13	Mid-Autumn Festival
Sep.23	Classes Begin (Freshmen)
Oct.1	National Day
Oct.28- Nov.1	Midterm Test (tentative)
Jan.1, 2020	New Year's Day Holiday
Jan.1-10	Final Exam Period
Jan.13	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:** \_\_\_\_\_

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

