

**Figure 6.4**  
**Accounting Program Abbreviated Course Syllabus**

<u>Course Number:</u>	AX409D
<u>Course Name:</u>	Financial Reporting
<u>Instructors:</u>	Wang Yi
<u>Students:</u>	Accounting (ACCA Extension)
<u>Required Text:</u>	1. Financial Reporting (Interactive Text), BPP Learning media, Edition 2023, 1 2. Financial Reporting (Revision Kit), BPP Learning media, Edition 2023, 1
<u>Course Description:</u>	This course is one of the core elective courses for Accounting (ACCA) majors. Its preparatory course is Financial Accounting [F3] and its follow-up course is Strategic Business Report [SBR]. Through the study of this course, students can understand fundamental knowledge about the conceptual framework and regulatory framework of financial reporting, apply accounting standards of major transactions in business, and prepare financial statements for both single company and group including a parent, a subsidiary and an associate. Students can also apply related knowledge to analyse and interpret financial statements of both single company and group.

Topic Outline:		Hours/Minutes
Part A	The theoretical framework of financial reporting	8
1	The conceptual framework	
2	The regulatory framework	
Part B	Accounting transactions in financial statements	36
3	Tangible non-current assets	
4	Intangible assets	
5	Impairment of assets	
6	Inventories and biological assets	
7	Financial instruments	
8	Leasing	
9	Provisions and events after the reporting period	
10	Reporting financial performance	
11	Revenue and government grant	
12	Taxation	
13	Earnings per share	
Part C	Preparation and financial statements	24
14	Presentation of financial statements	
15	Statement of cash flows	

16	Introduction to group	
17	The consolidated statements of financial position	
18	The consolidated statements of profit or loss and other comprehensive income	
19	Accounting for associates	
Part D	Analyzing and interpreting financial statements	10
20	Interpretation of financial statements	
21	Limitations of financial statements and interpretation techniques	
Review		2
Total Sessions (Coverage Hours)		80

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	0
c. Accounting	68
d. Management	2
e. Legal environment of Business	2
f. Economics	0
g. Business Ethics	0
h. Global Dimensions of Business	0
i. Business Communications	0
j. Information System	0
k. Quantitative Techniques and Statistics	0
l. Business Policies	0
m. Comprehensive or Integrating Experience	8
Total Estimated CPC Coverage Hours	80