

Figure 6.4
Accounting Program Abbreviated Course Syllabus

<u>Course Number:</u>	AX418B
<u>Course Name:</u>	Strategic Business Reporting
<u>Instructors:</u>	Wang Yi
<u>Students:</u>	Accounting (ACCA Extension)
<u>Required Text:</u>	1. Strategic Business Reporting (Interactive Text), BPP Learning media, Edition 2023, 1 2. Strategic Business 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 include Financial Accounting [F3] and Financial Reporting [F7]. Through the study of this course, students can strengthen their knowledge about the concepts, principles and practices of the preparation and interpretation of financial reports. They can discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts, and make ethical assessment of managements' stewardship and satisfy the information needs of a diverse group of stakeholders.

Topic Outline:		Hours/Minutes
Part A	The financial reporting framework	3
1	The financial reporting framework	
Part B	Reporting the financial performance	20
2	Tangible non-current assets	
3	Intangible assets	
4	Impairment of assets	
5	Provisions, contingencies and events after the reporting period	
6	Fair value measurements	
7	Financial instruments	
8	Leases	
9	Employee benefits	
10	Share-based payment	
11	Revenue	
12	Reporting the performance of SMEs	
Part C	Financial statements of group	14
12	Basic group accounts	
13	Changes in group structure	
14	Non-current assets held for sale and discontinued operations	

15	Foreign subsidiaries	
16	Joint arrangements and group disclosure	
17	Group statements of cash flow	
Part D	Interpreting financial statements	3
18	Interpretation of financial statements	
Part E	Fundamental ethical and professional principles	3
19	Ethics	
Part F	The impact of changes in accounting regulation	3
20	Current issues	
Review		2
Total Sessions (Coverage Hours)		48

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	0
c. Accounting	24
d. Management	0
e. Legal environment of Business	0
f. Economics	0
g. Business Ethics	3
h. Global Dimensions of Business	3
i. Business Communications	0
j. Information System	0
k. Quantitative Techniques and Statistics	0
l. Business Policies	0
m. Comprehensive or Integrating Experience	18
Total Estimated CPC Coverage Hours	48