

PROGRAM	B.Com(Hons)
SEMESTER	IV
COURSE TITLE	Strategic Business Reporting
COURSE CODE	04CH0409
COURSE CREDITS	02
COURSE DURATION	24 Hrs (24 sessions of 60 minutes each)

COURSE OUTCOMES:

- Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour
- 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

Teaching and Examination Scheme

Teaching Scheme (Hours)			Credits	Internal Marks (50%)		End-Semester Examination (50%)			Total Marks
Theory	Tutorial	Practical		IA	CSE	Theory	Practical/Viva	Term Work (TW)	
2	0	0	2	50	0	50	0	0	100

Course Contents:

Unit No	Unit / Sub Unit	Sessions
I	Fundamental ethical and professional principles and The financial reporting framework: Professional and ethical behaviour in corporate reporting; The applications, strengths and weaknesses of the accounting framework.	8
II	Reporting the financial performance of a range of entities: Revenue; Non-current assets; Financial instruments; Leases; Employee benefits; Income taxes; Provisions, contingencies and events after the reporting date; Share-based payment; Fair Value Measurement; Reporting requirements of small	8

	and medium-sized entities (SMEs); Other reporting issues	
III	Financial statements of groups of entities: Group accounting including statements of cash flows; Associates and joint arrangements; Changes in group structures; Foreign transactions and entities.	3
IV	Interpret financial statements for different stakeholders: Analysis and interpretation of financial information and measurement of performance.	3
V	The impact of changes and potential changes in accounting regulation: Discussion of solutions to current issues in financial reporting	2

SUGGESTED READINGS:

1. BPP learning Media, ACCA Strategic Business Reporting Study Text, BPP Publishing
2. Kaplan , ACCA Strategic Business Reporting Study Text, Kaplan Publication