

COURSE TITLE	STRATEGIC BUSINESS REPORTING
COURSE CODE	04CH0409
COURSE CREDITS	2

Course Outcomes: After completion of this course, student will be able to:

- 1 Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour
- 2 Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation
- 3 Apply professional judgement in the reporting of the financial performance of a range of entities
- 4 Prepare the financial statements of groups of entities
- 5 Interpret financial statements for different stakeholders
- 6 Communicate the impact of changes and potential changes in accounting regulation on financial reporting

Pre-requisite of course:NA

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
2	0	0	50	50	0	0	0

Contents : Unit	Topics	Contact Hours
1	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
2	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 and medium-sized entities (SMEs); Other reporting issue	8
3	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
4	Interpret financial statements for different stakeholders Analysis and interpretation of financial information and measurement of performance.	3

Contents : Unit	Topics	Contact Hours
5	The impact of changes and potential changes in accounting regulation: Discussion of solutions to current issues in financial reporting	2
Total Hours		24

Textbook :

- 1 ACCA Strategic Business Reporting Study Text, BPP learning Media, BPP Publishing, 2021

References:

- 1 ACCA Strategic Business Reporting Study Tex, ACCA Strategic Business Reporting Study Tex, Kaplan, Kaplan Publication, 2021

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery and evaluation					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
20.00	30.00	25.00	15.00	10.00	0.00

Instructional Method:

- 1 Theory

Supplementary Resources:

- 1 <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting.html>
- 2 <https://www.acowtancy.com/papers/acca-sbr/>
- 3 <https://www.learnsignal.com/blog/how-to-pass-acca-strategic-business-reporting-the-ultimate-guide/>