《企业战略报告（英语）》教学大纲

课程编号：021454A

课程类型：□通识教育必修课 □通识教育选修课

□学科基础课 √专业核心课

□专业提升课

总 学 时： 64 讲课学时： 64 实验（上机）学时：0

学　　分：4

考试类型： √考试 □考查

适用对象：国际会计专业

□是 √否 同意作为其他专业学生选修的专业拓展课

（类型为《通识教育必修课》《通识教育选修课》的课程不需勾选）

先修课程：财务报告（英文）

一、教学目标

*Strategic Business Reporting* is the important course on this subject in the ACCA program of professional studies.

**Knowledge teaching objectives**. Acquire skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

**Ability development goals.** Enhance the ability to examine corporate reporting from the point of view of the preparer of corporate reports, and from the perspective of a variety of different stakeholders. They should also have ability to the usefulness of corporate reports to stakeholders including developments in narrative reporting such as Integrated Reporting.

**Quality education goals.** From appropriate accounting professional judgments, abide by accounting professional ethics, and abide by relevant legal standards.

课程思政教学目标：坚定马克思主义的科学立场，追求人类命运共同体的价值目标。

二、教学内容及其与毕业要求的对应关系

1.教学内容：

Strategic Business Reporting (SBR) provides the areas of business reporting: 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, note the learning outcomes can apply to: single entities, groups, public sector entities and not-for profit entities (where appropriate) ; 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.

2.教学方法和手段：

Previous Financial accounting courses should have introduced you to the process of case analysis; this course continues to develop your abilities by assigning cases in review and assignment questions. These cases give you an opportunity to practise and enhance your technical and analytical skills. The ability to provide thoughtful quantitative and qualitative analysis of cases is critical to your success in this course.

The use of the international standards is integral to SBR. The Lesson Notes set out the structure of the course, supplying additional detail or alternative approaches to understanding the material; the standards are the primary source documents and reference.

For each lesson it is recommended that you begin by reading the topic outline, overview, and learning objectives. Then study each topic, pausing to read the assigned reading when indicated. For some topics, it is necessary to re-read the notes and international accounting standards to ensure that you have achieved the learning objectives. The standards provide the bulk of the reading for most lessons.

3.学习要求：

The use of the computer is integral to this course. The Lesson Notes include worksheet illustrations and analysis of financial statements using a worksheet program. When working with SBR, you are expected to have acquired basic competence with the following software:

• Microsoft Windows

• Microsoft Excel

• Microsoft Word

4.与毕业要求的对应关系：

对IAS和IFRS的讨论和分析能够使毕业生能够掌握公司高级经济业务的核算和公司报告的撰写，适应更高要求的会计相关领域的工作。通过IAS、IFRS和CAS等的比较，能够培养毕业生的国际视野，并提高其在国际化组织中工作的能力。非营利组织和公共部门会计的内容能够拓宽毕业生职业选择的宽度。

三、各教学环节学时分配

**教学课时分配**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 序号 | 章节内容 | 讲课 | 实验 | 作业 | 合计 |
| 1 | Lesson 1 | 2 |  |  | 2 |
| 2 | Lesson 2 | 6 |  | 2 | 8 |
| 3 | Lesson 3 | 6 |  | 2 | 8 |
| 4 | Lesson 4 | 6 |  | 2 | 8 |
| 5 | Lesson 5 | 6 |  | 2 | 8 |
| 6 | Lesson 6 | 6 |  | 2 | 8 |
| 7 | Lesson 7 | 6 |  | 2 | 8 |
| 8 | Lesson 8 | 4 |  | 2 | 6 |
| 9 | Lesson 9 | 4 |  | 2 | 6 |
|  | Review | 2 |  |  | 2 |
| 合计 |  | 48 |  | 16 | 64 |

四、教学内容

Lesson 1 Introduction to SBR, Conceptual framework

Understand the basic contents of conceptual framework issued in 2018. Discuss and apply the recognition, derecognition and measurement of non-current assets including impairments and revaluations.

教学重点、难点：accrual base and historical cost

复习思考题:explain the difference between non-identifiable and intangible?

课程思政切入点：会计伦理、会计责任担当；

**Lesson 2** Discussion for (IAS16/IAS40/IAS38/IAS36/IAS20/IAS23/IAS5)

Discuss and apply the accounting treatment of investment properties including classification, recognition, measurement and change of use. Discuss and apply the accounting treatment of intangible assets including the criteria for recognition and measurement subsequent to acquisition. Discuss and apply the accounting treatment of impairment of non-current assets. Discuss and apply the accounting treatment of government grants received by entity. Discuss and apply the accounting treatment for borrowing costs. Discuss and apply the accounting requirements for the classification and measurement of non-current assets held for sale. The students will acquire skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

教学重点、难点：IAS20 and IAS23

复习思考题: Is goodwill a kind of intangible assets?

课程思政切入点：实质重于形式原则和事物的本质。

**Lesson 3** Discussion for(IAS2/IAS37/IAS10/IAS12/IAS12/IAS19)

Discuss and apply the accounting rules for inventory. Discuss and apply the recognition, de-recognition and measurement of provisions, contingent liabilities and contingent assets including environmental provisions and restructuring provisions. Discuss and apply the accounting treatment for events after the reporting period. Discuss and apply the recognition and measurement of deferred tax and apply treatment of deferred taxation on a business combination. Discuss and apply the accounting treatment of short term and long-term employee benefits and defined contribution and defined benefit plans. The students will acquire skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

教学重点、难点：IAS37 and IAS19

复习思考题: discuss the employee benefit plans and time value of human capital.

**Lesson 4** Share-based payment and financial instruments

Discuss and apply the recognition and measurement of share-based payment transactions. Discuss and apply the recognition, measurement, presentation and de-recognition of financial instruments. Account for derivative financial instruments, and simple embedded derivatives. Outline and apply the qualifying criteria for hedge accounting. Discuss and apply the general approach to impairment of financial instruments. The students will acquire skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

教学重点、难点：IAS2 and IAS9

复习思考题: The issuance of preferred Stock and the capital structure？

课程思政切入点：会计要素变化和事物是变化发展的原理。

**Lesson 5** IFRS16 Leases and IFRS15 Revenue from Contracts with Customers

Discuss and apply the lessee accounting requirements for leases including the identification of a lease and the measurement of the right of use asset and liability. Discuss and apply the accounting for leases by lessors. Discuss and apply the principles behind accounting for sale and leaseback transactions. Discuss and apply the five-step model relating to revenue earned from a contract with a customer. Apply the criteria for recognition of contract costs as an asset. Discuss and apply the recognition and measurement of revenue in specific transactions. The students will acquire skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

教学重点、难点：IAS15 and IAS16

复习思考题: the difference among control rights, ownership and cash flow rights.

课程思政切入点：契约精神和社会主义核心价值观。

**Lesson 6** IFRS13 Fair Value Measurement and Other reporting issues

Discuss and apply the definitions of ‘fair value’ measurement and ‘active market’. Discuss and apply the ‘fair value hierarchy’. Discuss and apply the principles behind the initial recognition and subsequent measurement of a biological asset or agricultural produce. Outline the principles behind the application of accounting policies and measurement in interim reports. Discuss and apply the judgements required in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors. Discuss and apply the simplifications introduced by the IFRS for SMEs Standard. The students will acquire the skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

教学重点、难点：the 3 levels of fair value measurement.

复习思考题: how to decide a valuation output is fair enough?

课程思政切入点：公允价值和社会主义市场经济体制。

**Lesson 7** Financial statements of groups of entities

Discuss and apply the principles behind determining whether a business combination has occurred. Discuss and apply the accounting for associates and joint agreement. Apply the accounting principles where the parent reorganizes the structure of the group by establishing a new entity or changing the parent. Account for the consolidation of foreign operations and their disposal. The students will acquire skills to apply accounting standards and the conceptual framework in the different economic context and preparation of financial statements.

教学重点、难点：Special Purpose Entity

复习思考题:overseas IPO,IVE and SPE?

**Lesson 8** IAS 7 Statement of Cash flow and Interpret financial statements for different stakeholders

Prepare and discuss group statements of cash flows. Analysis and interpretation of financial information and measurement of performance. Appraise the impact of environmental, social, and ethical factors on performance measurement. Discuss the current framework for integrated reporting (IR).Discuss the nature of segment information to be disclosed and how segmental information enhances the quality and sustainability of performance. Enhance the students’ ability to examine corporate reporting from the point of view of the preparer of corporate reports, and from the perspective of a variety of different stakeholders. They should also have ability to the usefulness of corporate reports to stakeholders including developments in narrative reporting such as Integrated Reporting.

教学重点、难点： direct method and indirect method

复习思考题: the quality of cash flow statements and the relative performance valuation.

课程思政切入点：全民所有制企业的利益相关者。

**Lesson 9** Fundamental ethical and professional principles and the impact of changes and potential changes in accounting regulations.

Appraise and discuss the ethical and professional issues in advising on corporate reporting. Assess the consequences of not upholding ethical principles in the preparation of corporate reports. Identify related parties and assess the implications of related party relationships in the preparation of corporate reports. Discuss and apply the accounting implications of the first-time adoption of new accounting standards. Discuss the impact of current issues incorporate reporting. The students are expected to have appropriate accounting professional judgments, abide by accounting professional ethics, and abide by relevant legal standards.

教学重点、难点：the difference between IAS and CAS

复习思考题: The reason for the change of the standard for the revenue recognition.

课程思政切入点：准则变化和唯物辩证法的发展观。

五、考核方式、成绩评定

本课程为开卷考试。

**Grading Guidelines:**

The following are guidelines on the grading and their weightings:

|  |  |
| --- | --- |
| Question Item | Percent Weighting |
| Participating and assignments, including mid term exam | 40% |
| Term-end Exam | 60% |

六、主要参考书及其他内容（黑体，小四号字）

[1]. ACCA Strategic Business Reporting Notes, ZBG

[2]. Strategic Business Reporting (SBR),Kaplan Publishing UK. Kaplan Financial limited 2019.

[3]. Strategic Business Reporting (SBR), BPP Learning Media Ltd. BPP Learning Media Ltd 2019

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