《企业战略报告（英语）》课程中英文简介

Strategic Business Reporting INT（English）

课程代码：021454A **Course Code：**021454A

课程名称：企业战略报告（英语） **Course Name：**Strategic Business Reporting INT

（English）

学时：64 **Periods：**64

学分：4 **Credits：**4

考核方式：考试 **Assessment：**Examination

先修课程：财务报告 **Preparatory Courses：** Financial Reporting

《企业战略报告（英语）》是为会计学院国际会计班开设的专业课。本课程的目的是讨论、应用和评估各种背景下企业报告的编制和解释的概念、原则和实践，包括对管理层管理工作的道德评估和不同利益相关者群体的信息需求等。培养学生处理国际会计准则概念框架下编制企业报告所需的技术和程序技能；提高学生评估现状、确认问题以及利用职业判断提出建议的能力。本课程要求学生对国际会计准则理事会的财务报告概念框架有较好的理解，并将之作为在公司报告中应用国际财务报告准则的判断依据。同时还需要对国际财务报告准则的原则和实践有所了解，并将之作为编制财务报表的基础，并从公司报告编制者的角度和各种不同利益相关者的角度来审核公司报告。

“Strategic Business Reporting” is one of mandatory courses in the international accounting program of professional studies. The aim of the course is to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements’ stewardship and the information needs of a diverse group of stakeholders.

This course requires students to have a cohesive understanding of the IASB’s Conceptual Framework for Financial Reporting and to use the Framework as a basis for judgement in applying International Financial Reporting Standards in corporate reports. Both the principles and practices of IFRS and uses these principles as a basis for the preparation of the financial statements are required. It also examines corporate reporting both from the point of view of the preparer of corporate reports, and from the perspective of a variety of different stakeholders.