

《高级财务报告》（全英）课程教学大纲

一、课程基本信息

课程代码：20220073

课程名称：《高级财务报告》

英文名称：Advanced Financial Reporting

课程类别：专业课

学时：48 学时

学分：3 学分

适用对象：财务管理（中外联合培养项目班未赴国外学习）大三学生

考核方式：考查

先修课程：Accountant in Business、Financial Accounting、Financial Reporting

二、课程简介

The professional accountant occupation moral requirements in learning the courses, accountants can use specific requirements of the international accounting standards and the use of occupation judgment, the preparation of complex group company's financial statements and cash flow statements, and detailed analysis of the financial situation of enterprises. Understand the changes and impacts of international accounting regulations, and evaluate the development of the current industry. The first course is Accountant in Business、Financial Accounting、Financial Reporting.

三、课程性质与教学目的

The purpose of the Advanced Financial Reporting course is to apply knowledge, skills and professional judgment to apply and evaluate financial reporting principles and practices in a range of business settings and contexts. The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification. And through the organic integration of "ideological and political education" and professional education, the guidance of values is embedded in the teaching of professional knowledge, and the training of accounting professional ethics and professional ability is equally emphasized and coordinated, so as to guide students to correctly understand the economic meaning behind accounting data and its implications. Consequences, better serve the business management and industry development, and contribute professional strength to the healthy operation of the capital market and the high-quality

development of the national economy.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension

Level 2: Application and analysis

Level 3: Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the knowledge module, the skills module and the professional level are assessed.

The syllabus comprises eight main areas:

- A The professional and ethical duty of the accountant
- B The financial reporting framework
- C Reporting the financial performance of entities
- D Financial statements of groups of entities
- E Specialized entities
- F Implications of changes in accounting regulation on financial reporting
- G The appraisal of financial performance and position of entities
- H Current developments

EXAM

Exam format – comprise two sections

Reading & planning time: 15 minutes

Section A – one compulsory case study 50 marks

Section B – 2 questions 2 x 25 = 50 marks

100 marks

四、教学内容及要求

Chapter 1 Financial reporting framework

(一) Objective & requirement

This chapter is partly background knowledge to set the scene about the reporting framework before you look at ethical issues, the students should master the following contents:

1. International Financial reporting standards (IFRSs)

2. Corporate governance
3. Conceptual framework
4. Revenue recognition
5. Professional skills: guidance from the ACCA

(二) Contents

A1 Professional behavior and compliance with accounting standards

(a) Appraise the ethical and professional issues in advising on corporate reporting;

(b) Assess the relevance and importance of ethical and professional issues in complying with accounting standards;

A2 Ethical requirements of corporate reporting and the consequences of unethical behavior

(a) Appraise the potential ethical implications of professional and managerial decisions in the preparation of corporate reports;

B1 The applications, strengths and weaknesses of an accounting framework

(a) Evaluate the valuation models adopted by standard setters

B2 Critical evaluation of principles and practices

(a) Evaluate the valuation models adopted by standard setters;

(b) Discuss the use of an accounting framework in underpinning the production of accounting standards;

(c) Assess the success of such a framework in introducing rigorous and consistent accounting standards.

C1 Performance reporting

(a) Prepare reports relating to corporate performance for external stakeholders

(b) Discuss and apply the criteria that must be met before an entity can apply the revenue recognition model to that contract.

(c) Discuss and apply the five-step model which relates to revenue earned from a contract with a customer;

2. Key concepts and knowledge

Corporate governance; revenue recognition;

(三) Thinking and practice

- 1. what is corporate governance?**
- 2. Why is a conceptual framework necessary?**
- 3. What are the disadvantages of a conceptual framework?**
- 4. What are the seven sections of the IASB's framework?**

(四) Teaching method

Explain in class, and take for example, discussion

Chapter 2 Professional and ethical duty of accountant

(一) Objective & requirement

This chapter is about professional and ethical duty of accountant, the students should be master the following knowledge:

- 1. Ethical theories;**
- 2. Influences on ethics;**
- 3. The social and ethical environment;**
- 4. Ethics in organizations;**
- 5. Principles and guidance on professional ethics;**
- 6. Practical situations;**
- 7. Examination questions: an approach.**

(二) Contents

A2 Ethical requirement of corporate reporting and the consequences of unethical behavior

(a) Appraise the potential ethical implications of professional and managerial decisions in the preparation of corporate reports;

(b) Assess the consequences of not upholding ethical principles in the preparation of corporate reports.

Key concepts

A key debate in ethical theory is whether ethics can be determined by objective, universal principles, How important the consequences of actions should be in determining an ethical position is also a significant issue.

Accountants require an ethical code because they hold positions of trust, and people rely on them

IFAC's and ACCA's guidance is very similar.

(三) Thinking and practice

- 1. What ethical problems face management?**

2. What objectives might a company have in relation to wider society?

2. Why does Mintzbery say that the profit motive is not enough?

(四) Teaching method

Explain in class, and take for example, discussion

Chapter 3 Non-current assets

(一) Objective & requirement

1. Apply and discuss the timing of the recognition of non-current assets and the determination of their carrying amounts, including impairments and revaluations.

2. Apply and discuss accounting treatment of investment properties including classification, recognition and measurement issues.

(二) Contents

- 1. The definition of an asset;**
- 2. Revision of IASs 16,20 and 23;**
- 3. IAS 36 impairment of assets**
- 4. IAS 40 investment property**
- 5. IAS 38 intangible assets;**
- 6. Goodwill**

Key Concepts and Knowledge Points:

This definition ties in closely with the definitions produced by other standard-setters, particularly FASB(USA) and ASB (UK).

The definition has three important characteristics:

Future economic benefit;

Control (ownership)

Transaction to acquire control has taken place.

IAS 36 impairment of assets covers a controversial topic and it affects goodwill as well as tangible long term assets.

Impairment is determined by comparing the carrying amount of the asset with its recoverable amount.

When it is not possible to calculate the recoverable amount of a single asset, then that of its cash generating unit should be measured instead.

IAS 40 investment property defines investment property as property held to earn rentals or for capital appreciation or both, rather than for:

—Use in production or supply of goods or services;

—Sale in the ordinary course of business.

(三) Thinking and practice

- 1. How does the IASB Framework define an asset?**
- 2. How might a non-current asset be defined?**
- 3. Define an impairment,**
- 4. How is value in use calculated?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 4 Employee benefits

(一) Objective & requirement

- 1. Apply and discuss the accounting treatment of short term and long term employee benefits and defined contribution and defined benefit plans.**
- 2. Identify the issues and deficiencies which have led to a proposed change to an accounting standard.**

(二) Contents

- 1. IAS 19 Employee benefits;**
- 2. Short-term employee benefit**
- 3. Post-employment benefits**
- 4. Defined contribution plans**
- 5. Defined benefit plans: recognition and measurement;**
- 6. Defined benefit plans: other matters;**
- 7. Other long-term benefits;**
- 8. Disclosures**

Key Concepts and Knowledge Points:

Employee benefits:

- 1. Account for gains and losses on settlements and curtailments;**
- 2. Account for the “asset ceiling test” and the reporting of actuarial gains and losses;**

Proposed changes to accounting standards

Identify the issues and deficiencies which have led to a proposed change to an accounting standard.

(三) Thinking and practice

- 1. what are the four categories of employee benefits given by IAS 19?**
- 2. What is the difference between defined contribution and defined benefit plans?**

3. What is a “constructive obligation” compared to a legal obligation?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 5 Provisions, contingencies and events after the reporting period

(一) Objective & requirement

1. Apply and discuss the recognition, derecognition and measurement of provisions, contingent liabilities and contingent assets, including environmental provisions.

2. Calculate and discuss restructuring provisions;

3. Apply and discuss accounting for events after the reporting date;

4. Determine going concern issues arising after the reporting date.

(二) Contents

1. Revision of IAS 10 events after the reporting period

2. IAS 37 provisions, contingent liabilities and contingent assets;

3. Proposed amendments.

Key Concepts and Knowledge Points:

1. IAS 10 should be familiar from your earlier studies, but it still could come up in part of a question,

2. Under IAS 37, a provision should be recognized:

(1) when an entity has a present obligation, legal or constructive;

(2) It is probable that a transfer of economic benefits will be required to settle it;

(3) A reliable estimate can be made of its amount.

(三) Thinking and practice

1. According to IAS 37 when, and only when, can a provision be recognized?

2. A provision can be made for future operating losses, true or false?

3. When should a contingent liability be recognized?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 6 Income taxes

(一) Objective & requirement

1. Apply and discuss the recognition and measurement of deferred tax liabilities

and deferred tax assets.

2. Determine the recognition of tax expenses or income and its inclusion in the financial statements.

(二) Contents

- 1. current tax revised**
- 2. Deferred tax;**
- 3. Taxable temporary differences;**
- 4. Deductible temporary differences;**
- 5. Measurement and recognition of deferred tax;**
- 6. Deferred taxation and business combinations**

Key Concepts and Knowledge Points:

- 1. Taxation consists of two components: current tax and deferred tax.**
- 2. Deferred tax assets and liabilities;**
- 3. IAS 12 income taxes covers both current and deferred tax. It has substantial presentation and disclosure requirements.**

Be prepared for a whole question on deferred tax, as happened on the pilot paper, when you were asked to discuss the conceptual basis for its accounting treatment and to calculate the deferred tax provision after making adjustments.

(三) Thinking and practice

- 1. What is the difference between “current tax” and “deferred tax”?**
- 2. A taxable temporary difference gives rise to a deferred tax liability, true or false?**
- 3. What two methods can be used for calculating deferred tax when the tax rate changes?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 7 Financial Instruments

(一) Objective & requirement

- 1. Apply and discuss the recognition and derecognition of financial assets and financial liabilities.**
- 2. Apply and discuss the classification of financial assets and financial liabilities and their measurement.**
- 3. Apply and discuss the treatment of gains and losses arising on financial assets**

or financial liabilities.

(二) Contents

- 1. Financial instruments;**
- 2. Presentation of financial instruments**
- 3. Recognition of financial instruments;**
- 4. Measurement of financial instruments;**
- 5. Embedded derivatives**
- 6. Hedging;**
- 7. Disclosure of financial instruments;**
- 8. Fair value measurement.**

Basic concepts and knowledge points:

- 1. Financial instruments can be very complex, particularly derivative instruments, although primary instruments are more straightforward;**
- 2. The important definitions to learn are: financial asset; financial liability; equity instrument.**
- 3. Financial feature of a financial liability is the contractual obligation to deliver cash or another financial asset.**

(三) Thinking and practice

- 1. which issues are dealt with by IAS 32?**
- 2. What items are not financial instruments according to IAS 32?**
- 3. What is the critical feature used to identify a financial liability?**
- 4. How should compound instruments be presented in the statement of financial position?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 8 leases

(一) Objective & requirement

- 1. Apply and discuss the classification of leases and accounting by lessors and lessees.**
- 2. Account for and discuss sale and leaseback transactions.**

(二) Contents

- 1. Forms of lease**
- 2. lessee accounting**
- 3. lessor accounting**

4.criticism and proposed changes.

Basic concepts and knowledge points:

- 1. IAS 17 covers the accounting under lease transactions for both lessees and lessors.**
- 2. There are two forms of lease: finance leases and operating leases.**
- 3. The definition of a finance lease is very important: it is a lease that transfers all the risks and rewards of ownership of the asset, regardless of whether legal title passes.**
- 4. Lessee accounting;**
- 5. Lessor accounting.**

(三) Thinking and practice

- 1. Distinguish between a finance lease and an operating lease.**
- 2. List the disclosure requirement for lessees under finance leases.**
- 3. What are the arguments both for and against lessees capitalizing leased assets?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 9 Share-based payment

(一) Objective & requirement

- 1. Apply and discuss the recognition and measurement criteria for share-based payment transactions;**
- 2. Account for modifications, cancellations and settlements of share-based payment transactions.**

(二) Contents

- 1. IFRS 2 Share-based payment;**
- 2. Deferred tax implications.**

Basic concepts and knowledge points:

- 1. Share-based payment transactions should be recognised in the financial statements, You need to understand and be able to advise on : recognition, measurement and disclosure of both equity settled and cash settled transaction.**
- 2. An entity may receive a tax deduction that differs in timing or amount from the related expense.**

(三) Thinking and practice

- 1. What is a cash-settled share based payment transaction?**
- 2. What is the grant date?**
- 3. If an entity has entered into an equity settled share-based payment transaction, what should it recognized in its financial statements?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 10 Performance reporting

(一) Objective & requirement

- 1.prepare reports relating to corporate performance for external stakeholders;**
- 2.determine business and geographical segments and reportable segments;**
- 3.specify and discuss and the nature of information to be disclosed.**
- 4.select and calculate relevant indications of financial and non-financial performance.**

(二) Contents

- 1. reporting financial performance;**
- 2. Segment reporting**
- 3. IAS 33 earnings per share**
- 4. IAS 34 interim financial reporting**
- 5. Ratio analysis**
- 6. Impact of changes in accounting standards and policies;**
- 7. Accounting theory and practices.**
- 8. Management commentary- a global operating and financial review?**

Basic concepts and knowledge points:

1. an important aspect of reporting financial performance is segment reporting. This is covered by IFRS 8 operating segments, which replaced IAS 14 segment reporting in November 2006.

2. Reportable segments are operating segments of aggregation of operating segments that meet specified criteria.

(三) Thinking and practice

- 1. What new financial statement name is introduced in the 2011 revision of IAS 1?**
- 2. All entities must disclose segment information, true or false?**
- 3. what is the efficient market hypothesis?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 11 Related parties

(一) Objective & requirement

- 1. determine the parties considered to be related to an entity;**
- 2. Identify the implications of related party relationships and the need for disclosure.**

(二) Contents

- 1. IAS 24 related party disclosures;**
- 2. Question.**

(三) Thinking and practice

- 1. what is a related party transaction?**
- 2. A managing director of a company is a related party, true or false?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 12 revision of basic groups

(一) Objective & requirement

- 1. Apply the method of accounting for business combinations including complex group structures**
- 2. Apply the principles relating to the cost of a business combination.**
- 3. Apply the recognition and measurement criteria for identifiable acquired assets and liabilities and goodwill,including step acquisitions..**
- 4. Apply and discuss the criteria used to identify a subsidiary and associate.**
- 5. Determine and apply appropriate procedures to be used in preparing group financial statements.**

(二) Contents

- 1. IFRS 3 (revised): main points**
- 2. IFRS 10 consolidated financial statements**
- 3. IFRS 3 (revised), IFRS 13 and fair values**
- 4. IAS 28 investments in associates and joint ventures.**
- 5. IFRS 12 disclosure of interest in other entities.**

Basic concepts and knowledge points:

- 1. IFRS 10 consolidated financial statements requires a parent to present**

consolidated financial statements,

2. Goodwill should be calculated after revaluing the subsidiary company's assets.

(三) Thinking and practice

1. what is significant influence?

2. what is a non-controlling interest?

2. How is the non-controlling interest on acquisition to be valued?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 13 Complex groups and joint arrangements

(一) Objective & requirement

1. Apply the method of accounting for business combinations including complex group structures.

2. outline and apply the key definitions and accounting methods which relate to interest in joint arrangements.

(二) Contents

1. complex groups

2. Consolidating sub-subsidiaries;

3. Direct holdings in sub-subsidiaries;

4. IFRS 11 joint arrangements

Basic concepts and knowledge points:

1. “ D shaped ” groups are consolidated in the same way as a typical sub-subsidiary situation. It is the structure and non-controlling interest calculations that are important.

2. The accounting treatment of joint arrangements depends on whether the arrangement is a joint venture or joint operation.

(三) Thinking and practice

1. what is the basic consolidation method for sub-subsidiaries?

2. What forms of evidence of a contractual agreement might exist?

3. How should a venturer account for its share of a joint operation?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 14 Changes in group structures

(一) Objective & requirement

1. Apply the recognition and measurement criteria for identifiable acquired assets and liabilities and goodwill including step acquisitions.

2. Discuss the reasons behind a group reorganization.

3. evaluate and assess the principal terms of a proposed group reorganization.

(二) Contents

1. business combinations achieved in stages

2. Acquisitions and disposals where control is retained;

3. Disposals

4. Changes in direct ownership

Basic concepts and knowledge points:

1. Transactions of the type described in this chapter can be very complicated and certainly look rather daunting, remember and apply the basic techniques and you should find such questions easier than you expected.

2. Business combinations achieved in stages can lead to a company becoming an investment in equity instrument, an associate and then a subsidiary over time. Make sure you can deal with each of these situations.

(三) Thinking and practice

1. why it the fair value of the interest retained used in the calculation of a gain on disposal where control is lost?

2. When is the effective date of disposal of shares in an investment?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 15 continuing and discontinued interests

(一) Objective & requirement

1. Apply and discuss the treatment of non-current assets held for sale

2. Prepare group financial statements where activities have been classified as discontinued or have been acquired or disposed in the period.

3. Apply and discuss the treatment of a subsidiary which has been acquired exclusively with a view to subsequent disposal.

(二) Contents

- 1. IFRS 5 non-current assets held for sale and discontinued operations;**
- 2. Classification of assets held for sale**
- 3. Measurement of assets held for sale**
- 4. Presenting discontinued operations.**

Basic concepts and knowledge points:

- 1. IFRS 5 requires assets “held for sale” to be presented separately in the statement of financial position;**
- 2. The results of discontinued operations should be presented separately in the statement of profit or loss and other comprehensive income.**

(三) Thinking and practice

- 1. for a non-current asset to be held for sale, a buyer must already have been found, true or false?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 16 foreign currency transactions and entities

(一) Objective & requirement

- 1. outline and apply the translation of foreign currency amounts and transactions into the functional currency and the presentation currency,**
- 2. Account for the consolidation of foreign operations and their disposal.**

(二) Contents

- 1. Foreign currency translation**
- 2. IAS 21: individual company stage**
- 3. IAS 21: Consolidated financial statements stage**

Basic concepts and knowledge points:

- 1. students are required to prepare consolidated accounts for a group which includes a foreign subsidiary.**
- 2. Practicing examination questions is the best way of learning this topic.**

(三) Thinking and practice

- 1. what is the difference between conversion and translation?**
- 2. Define “monetary” items according to IAS 21.**
- 3. How should foreign currency transactions be recognized initially in an individual enterprise’s accounts?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 17 Group statements of cash flows

(一) Objective & requirement

- 1. Prepare and discuss group statement of cash flows.**

(二) Contents

- 1. Cash flows;**
- 2. IAS 7 Statement of cash flows, single company;**
- 3. Consolidated statements of cash flows.**

Basic concepts and knowledge points:

1. statement of cash flows are a useful addition to the financial statements of companies because it is recognized that accounting profit is not the only indicator of a company's performance,

2. Statements of cash flows concentrate on the sources and uses of cash and are a useful indicator of a company's liquidity and solvency.

(三) Thinking and practice

- 1. what is the objective of IAS 7?**
- 2. What are the benefits of cash flow information according to IAS 7?**
- 3. What are the standard headings required by IAS 7 to be included in a statement of cash flows?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 18 Environmental and social reporting

(一) Objective & requirement

1. Discuss the increased demand for transparency in corporate reports and the emergence of non-financial reporting standards

2. Discuss the progress towards a framework for environmental and sustainability reporting, integrated reporting.

3. Appraise the impact of environmental, social and ethical factors on performance measurement.

(二) Contents

- 1. environmental reporting**

- 2. Sustainability**
- 3. Social responsibility**
- 4. Human resource accounting**
- 5. Integrated reporting**

Basic concepts and knowledge points

1. Although not compulsory, environmental reports are becoming increasingly important, You should distinguish: items that affect the financial statements; items that affect the environmental report.

2. The Global reporting initiative arose from the need to address the failure of the current governance structures to respond to changes in the global economy.

(三) Thinking and practice

- 1. Give an example of an environmental audit**
- 2. Name four areas of company accounts where environmental matters maybe reported.**
- 3. If a site is contaminated, a provision must be made, true or false?**

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 19 Current developments

(一) Objective & requirement

- 1. Evaluate the valuation models adopted by standard setters.**
- 2. Apply and discuss the accounting implications of the first time adoption of a body of new accounting standards.**

(二) Contents

- 1. current issues in corporate reporting**
- 2. Conceptual framework ED and other recent documents**
- 3. Other current issues and debates**
- 4. Managing the change to IFRS**
- 5. Progress towards global harmonization**
- 6. Benefits of and barriers to global harmonization**
- 7. IASB work plan.**

(三) Thinking and practice

- 1. how many IFRSs are in existence at the moment?**

2. What is the latest examinable IFRS?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 20 Reporting for specialized entities

(一) Objective & requirement

1. Apply knowledge from the syllabus to straightforward transactions and event arising in specialized, not-for-profit and public sector entities.

2. Identify when a party may no longer be viewed as a going concern, or uncertainty exists surrounding the going concern status.

(二) Contents

- 1. specialized entities and the exam;**
- 2. The not-for-profit sector: primary aims**
- 3. The not-for-profit sector: regulatory framework**
- 4. The not-for-profit sector: performance measurement**
- 5. IAS 41 Agriculture**
- 6. Entity reconstructions**

(三) Thinking and practice

1. why do not-for-profit entities need to keep accounts if they are not reporting to shareholders?

2. Are there any special IFRS for the public sector?

(四) Teaching methods

Explain in class, and take for example, discussion

Chapter 21 Reporting for small and medium-sized entities

(一) Objective & requirement

1. discuss the accounting treatments not allowable under the IFRS for SMEs including the revaluation model for certain assets and proportionate consolidation.

(二) Contents

- 1. Background**
- 2. Application of IFRS to smaller entities**
- 3. IFRS for small and medium-sized entities.**

(三) Thinking and practice

1. what is differential financial reporting?
2. The treatment of provisions is simpler in the IFRS for SMEs than in IAS 37, true or false?

(四) Teaching methods

Explain in class, and take for example, discussion

◇ 思政元素在教学中的融入

表 1: 思政元素在教学中的融入举例

专业教学章节	思政教学融入内容	思政元素挖掘
Chapter 1 Financial reporting framework	1. International Financial reporting standards (IFRSs) 2. Corporate governance 3. Conceptual framework 4. Revenue recognition 5. Professional skills: guidance from the ACCA	爱岗敬业, 遵纪守法, 遵守会计准则相关规定, 不做假账, 讲诚信、守规矩、实事求是
Chapter 2 Professional and ethical duty of accountant	8. Ethical theories; 9. Influences on ethics; 10. The social and ethical environment; 11. Ethics in organizations; 12. Principles and guidance on professional ethics;	讲诚信、守规矩、实事求是; 遵守会计师职业道德, 诚信、客观、保密、胜任。
Chapter 4 Employee benefits	9. IAS 19 Employee benefits; 10. Short-term employee benefit 11. Post-employment benefits 12. Defined contribution plans 13. Defined benefit plans: recognition and measurement; 14. Defined benefit plans: other matters; Other long-term benefits	雇员福利计划, 爱岗敬业, 个人与企业福利最大化, 遵守公司规定, 讲究奉献精神
Chapter 6 Income taxes	7. current tax revised 8. Deferred tax; 9. Taxable temporary differences; 10. Deductible temporary	遵守会计职业道德, 不做假账, 不虚高利润, 不需低税收, 合理合规核算税收, 按期缴纳税金。

	<p>differences;</p> <p>11. Measurement and recognition of deferred tax;</p> <p>12. Deferred taxation and business combinations</p>	
Chapter 10 Performance reporting	<p>9. reporting financial performance;</p> <p>10. Segment reporting</p>	讲诚信、守规矩、实事求是；树立严格律己，遵纪守法、严守职业道德的底线
Chapter 11 Related parties	<p>IAS 24 related party disclosures</p> <p>关联方交易披露，讲解相关法律法规</p>	讲诚信、守规矩、实事求是；树立严格律己，遵纪守法、严守职业道德的底线
Chapter 18 Environmental and social reporting	<p>6. environmental reporting</p> <p>7. Sustainability</p> <p>8. Social responsibility</p> <p>9. Human resource accounting</p> <p>10. Integrated reporting</p>	人与大自然和谐相处，绿水青山就是金山银山，可持续发展，保持人、社会与大自然和谐生态。社会主义核心价值观。ESG 概念与核心

五、各教学环节学时分配

课程内 容	教学时数	教学环节					小 计
		讲 课	习 题 课	讨 论 课	实 验	其 他 教 学 环 节	
第一章		2					2
第二章		1					1
第三章		2	1				3
第四章		2					2
第五章		1					1
第六章		2					2
第七章		3					3
第八章		3					3
第九章		2					2

第十章	2	1				3
第十一章	3					3
第十二章	3					3
第十三章	3					3
第十四章	3					3
第十五章	1	1				2
第十六章	1					1
第十七章	3					3
第十八章	3					3
第十九章	3					3
第二十章	1					1
第二十一章	1					1
合计	45	3				48

“各教学环节学时分配”中，“其它教学环节”主要指习题课、课堂讨论、课程设计、看录相、现场参观等教学环节。

六、课程考核

（一）考核方式：

- ▶ attendance and presentation (ask and answer) 20'
- ▶ quizzes in class 2*10'=20'
- ▶ Final Exam 60'

（二）成绩构成

平时成绩占比：40% 期末考试占比：60%

（三）成绩考核标准

出勤及课堂表现：本课程无故缺勤取消本课程成绩，至多3次以内事假病假等，课堂要求积极回答老师的提问，并给予计分。思政要求：遵守学校校规校纪，尊敬师长，团结同学，有礼貌回答问题。并提交职业道德规范遵循案例或规划一份。

课堂小测验：本次课程有五次左右课堂随堂小测，取两次最高分计入平时成绩，每次成绩占比10%，其中涉及职业道德规范试题，要求同学们闭卷作答，培养诚实应考的考风考纪，遵守会计师职业道德规范，从诚信参加每一次小考开始。

期末考试：开卷，2 小时内答完，考试全程用英文作答。

七、推荐教材和教学参考资源

1、指定教材

BPP ACCA SBR Textbook 2022-2023

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Uxbridge Road London W12 8AA

2、相关网站推荐

(1) <https://cn.accaglobal.com/index.html>

(2) <https://www.pwccn.com/zh>

(3) <https://www.bpp.com/>

(4) <https://www2.deloitte.com/cn/zh.html>

(5) https://www.ey.com/en_cn

(6) 学习强国

八、其他说明

大纲拟订人：刘婧

大纲审定人：黄文锋

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