Chinmaya Vishwavidyapeeth
Deemed to be University

Discipline Specific Minor 3

Semester 3

Strategic Business Reporting

Programme(s) in which it is offered: B. Com (International Accounting) (Honours)

Course Category: DSM	Schedule of Offering: Odd
Course Credit Structure: 4	Course Code: FINE2201
Total Number of Hours: 60	Contact Hours Per Week:4
Lecture: 3	Tutorial: 1
Practical: 0	Medium of Instruction: English
Date of Revision: 31-10-2025	Skill Focus: Employability
Short Name of the Course: SBR	Course Stream (Only for Minor Courses):
Grading Method: Regular	Repeatable: Credit
Course Level: Intermediate	

Course Description

This course provides an in-depth understanding of corporate reporting with a focus on the application of International Financial Reporting Standards (IFRS). It covers a broad range of topics including financial performance reporting, group accounting, interpretation of financial statements, and the evolving role of technology and regulatory changes in corporate reporting. Students will gain the knowledge and skills required to prepare, interpret, and analyze corporate reports, ensuring ethical and professional behavior in the process.

Course Objectives

- To develop a comprehensive understanding of professional and ethical behavior in corporate reporting.
- To provide insights into the financial reporting framework, including strengths, weaknesses, and applications.
- To equip students with knowledge of various accounting treatments and reporting requirements under IFRS, including for SMEs.
- To foster an understanding of group accounting, including the preparation of financial statements for a group of entities.
- To analyze and interpret financial statements, with an emphasis on key financial

and non-financial performance indicators.

- To address the impact of regulatory changes and new accounting standards, including the effects of global events on corporate reporting.

Course Outcomes

Upon successful completion of this course, students will be able to:

- Understand the professional and ethical behavior required in corporate reporting practices.
- Apply the financial reporting framework to diverse corporate reporting scenarios.
- Analyze and report on financial performance using IFRS standards, including non- current assets, revenue, and financial instruments.
- Prepare and interpret consolidated financial statements for a group of entities, including subsidiaries, associates, and joint arrangements.
- Interpret financial and non-financial performance indicators, including earnings per share and the growing importance of non-financial reporting.

PO-CO Mapping

PO-CO Mapping Matrix

CO/PO Mapping	CO1	CO2	CO3	CO4	CO5
PLO1: Complex problem-solving	2	1	2	3	3
PLO2: Critical thinking	3				2
PLO3: Creativity	2	2	2	2	2
PLO4: Communication Skills	3	3	3	3	3
PLO5: Analytical reasoning/ thinking	2		2	2	
PLO6: Research-related skills			2		
PLO7: Coordinating/collaborating with others					
PLO8: Leadership readiness/qualities	3	2	3	3	2
PLO09: Learning how to learn skills					
PLO 10: Digital and technological skills					
PLO11: Multicultural competence and inclusive spirit					
PLO12: Value Inculcation- Indian Knowledge System					
PLO13: Autonomy, responsibility, and Accountability	3	3	3	2	2
PLO14: Environmental awareness and action					
PLO15: Community engagement and service					
PLO16: Empathy					

1= Low Correlation, 2= Moderate Correlation, 3= High Correlation

Prerequisites and Constraints

- Basic understanding of accounting principles and IFRS standards.
- Familiarity with financial statement preparation and analysis.

Pedagogy

The course will utilize a combination of lectures, case studies, and practical exercises to develop both theoretical knowledge and practical skills. Students will engage in group discussions and role-plays to simulate real-world scenarios in corporate reporting. Additional activities such as quizzes and online discussions will enhance learning. Students will also critically examine current financial reporting practices and the implications of new regulations in the context of digital and global developments.

Evaluation Pattern

Evaluation Matrix

	Component Type	Weightage Percentage	Total Marks	Tentative Dates	Course Outcome Mapping
Continuous Internal Assessment (CIA) Components*	MSE	33.33%	10	Week 10	1 & 2
	Assignment	33.33%	10	Week 3 & 10	1 & 3
	Presentations/ Quizzes	33.33%	10	Week 8 & 9	2, 4 & 5
	CIA Marks	100%	30		
ESE		70%	70		1,2,3,4, & 5

* The assignments involved in CIA will be subject to plagiarism checks. A submission with unexplained similarities exceeding 30% for Undergraduate courses, 20% for Postgraduate courses and 10% for PhD courses will be reverted for resubmission. The final submission is subject to score penalization as defined by the course instructor at the start of the course, with a clear communication of the same to all the registered

candidates.

Course Content

Module 1: Corporate Reporting (12 hours)

Introduction-Professional and ethical behaviour in corporate reporting- financial reporting framework-applications, strengths and weakness

Module 2: Reporting the financial performance (12 hours)

Unit 1 - Revenue- Non-current assets-Financial Instruments-Leases- Employee benefits- Income Taxes- Provisions, contingencies and events after the reporting date- Share-based payment

Unit 2 - Reporting requirements of Small and Medium-sized Entities (SMEs)- key differences in accounting treatment between full IFRS and IFRS for SME Standard-Other reporting issues- accounting disclosure norms of government grants, and other forms of government assistance.

Module 3: Financial Statements of group of entities (12 hours)

Group accounting including statements of cash flows- Associates and joint arrangements- Changes in group structures-Foreign transactions and entities

Module 4: Interpretation of financial statements (12 hours)

Relevant indicators of financial and non-financial performance- Earning per Share- Demand for transparency in corporate reports- Emergence of non-financial reporting standards

Module 5: Accounting Regulation- Impact and Changes (12 hours)

First adoption of new accounting standards-Accounting for digital assets- accounting for the effects of a natural disaster or global event-Materiality in the context of financial reporting- Role of technology to present data and information effectively.

Recommended text

ACCA Strategic Business Reporting (SBR) KAPLAN Publishing