Recommended text
ACCA Strategic Business Leader (SBL) KAPLAN Publishing

Course Code	Course Name	L-T-P	Credits
COM3122	Strategic Business Reporting	5-1-0	6

Module 1: Corporate Reporting
Introduction-Professional and ethical behaviour in corporate reporting- financial reporting framework-applications, strengths and weakness

Module 2: Reporting the financial performance

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
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
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
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.

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