

Program	<b>STRATEGIC PROFESSIONAL</b>
Course Description	<b>STRATEGIC BUSINESS REPORTING</b>
Course Code	<b>SBR-UK</b>
Component	<b>COURSE OUTLINE</b>

- A. Fundamental ethical and professional principles
  - 1. Professional and ethical behaviour in corporate reporting
- B. The financial reporting framework
  - 1. The applications, strengths and weaknesses of the accounting framework
- C. Reporting the financial performance of a range of entities
  - 1. Revenue
  - 2. Non-current assets
  - 3. Financial instruments
  - 4. Leases
  - 5. Employee benefits
  - 6. Income taxes
  - 7. Provisions, contingencies and events after the reporting period
  - 8. Share-based payment
  - 9. Fair Value Measurement
  - 10. Other reporting issues
  - 11. Reporting requirements of UK and Republic of Ireland entities
- D. Financial statements of groups of entities
  - 1. Group accounting including statements of cash flows
  - 2. Associates and joint arrangements
  - 3. Foreign transactions and entities
- E. Interpret financial and non-financial information for different stakeholders
  - 1. Analysis and interpretation of financial and non-financial information and measurement of performance
- F. The impact of changes and potential changes in accounting regulation
  - 1. Discussion of issues in financial reporting
- G. Employability and technology skills
  - 1. Use computer technology to efficiently access and manipulate relevant information.
  - 2. Work on relevant response options, using available functions and technology, as would be required in the workplace.
  - 3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
  - 4. Present data and information effectively, using the appropriate tools.