

沟通的本质是价值传递

The main purpose of communication is to transfer value

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ACCA中国SBR资深教学顾问



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Drivers and changes to SBR

Changing demands on professional accountants	Effect on the exam
More holistic reporting	Focus on <IR>, maybe included in current issues requirements
Stakeholder management and engagement	Changing focus, investor/stakeholder perspective. Examples include impact of new IFRS and effect of incorrect reporting on stakeholders
Conceptual Framework and principles	Conceptual Framework as a basis for answers to some questions
Performance reporting	Reports for stakeholders, performance measures including evaluation of the role of additional performance measures
IFRS – key areas	Focus on principles. On current issues the study guide clarifies key areas to be examined
Less need for manual accounting skills	Group accounting – key adjustments - need to understand implications of the ‘double entry’. Discussion of principles may be included

Drivers and changes to SBR

Changing demands on professional accountants	Effect on the exam
Ethics	Question 2 – ethical case study dealing with IFRS issues and ethical dilemma
Segmental Reporting	Assessment of profitability and risk to external stakeholders and maybe ethical implications
Financial instrument valuation	Discuss and apply the classification, measurement, recognition and de-recognition of financial assets and liabilities, in various contexts
Related party transactions	Determine parties related to the entity; identify implications and need for disclosure. Key area in ethics questions
Critical thinking and communication	Examine relationship between Conceptual Framework, principles and practice

Areas of emphasis for SBR tutors

Areas of emphasis	Notes for SBR tutors
Knowledge	The knowledge requirements remain the same.
Exam preparation	There will need to be some changes in the following areas: <ul style="list-style-type: none">• Teaching emphasis – more around the principles to support students in analysis and interpreting rather than purely numerical analysis• Exam preparation – Change in exam format and requirements need to be emphasised for students• Exam techniques need to be further refined to support students
Change of focus	Not a change in knowledge
Conceptual Framework	More direction on use of Conceptual Framework in answering exam questions
Investor perspective	Need to understand the implications of reporting on stakeholders
Ethics	Currently superficial knowledge of ethical dilemmas
Current issues	More direction on areas to be examined and integrated into questions
Discuss and apply	No real change in approach

Illustration 1: Better Communication in Financial Reporting

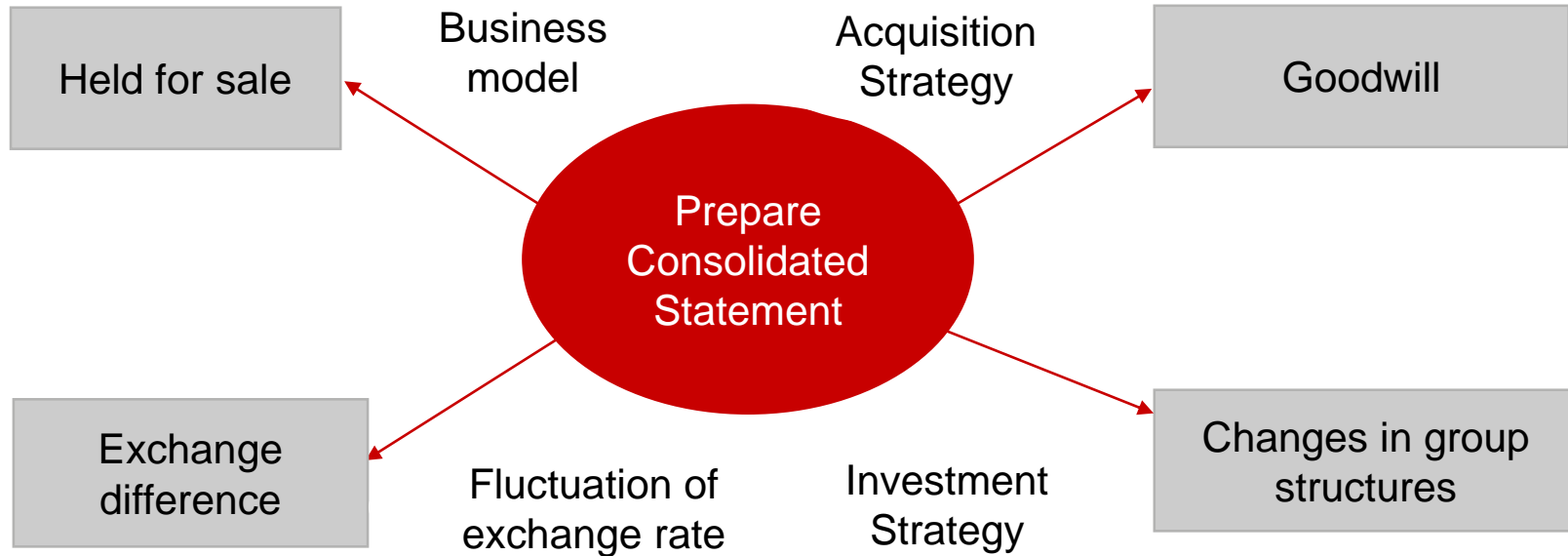
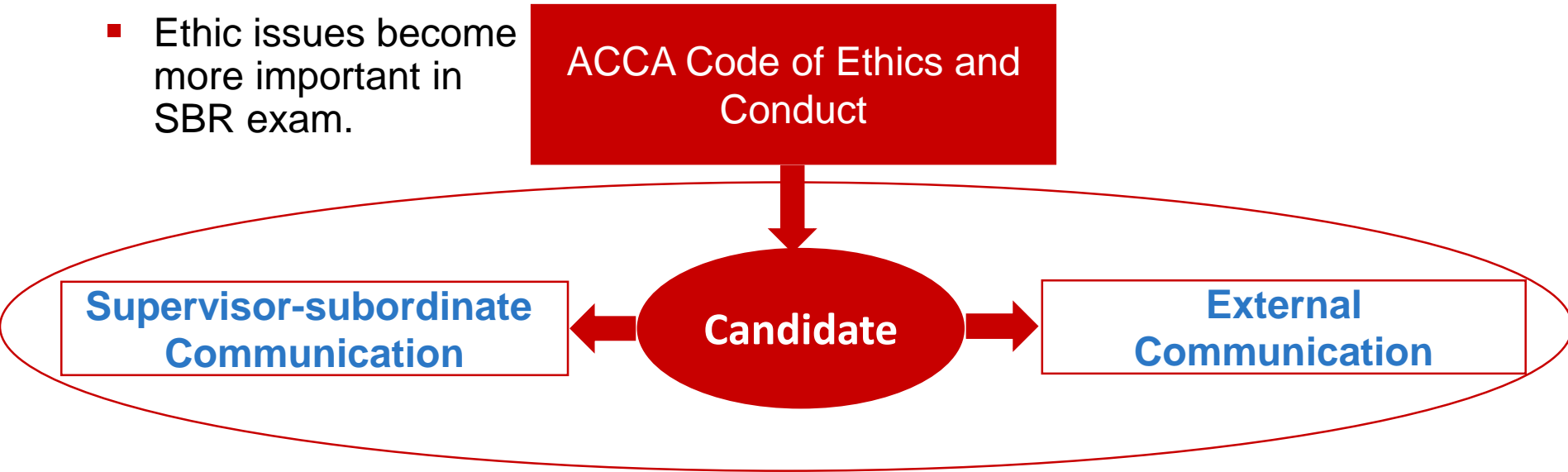


Illustration 2: Ethic Issue

- Ethic issues become more important in SBR exam.



Transfer the value of ACCA Code of Ethics and Conduct

Illustration 3: Question Requirements

Key words in the requirements:

- Explain
- Discuss
- Advise
- Show
- Describe
- Assess

- Application IAS and IFRS



The answer should include:

- What
- How
- Why



With suitable calculation



- Transmit the value of accounting standards

Communicate with the examiners in the exam

Communicate with the directors in the workplace

Key steps to develop communication skills

- Step 1: Equip students with knowledge
- Step 2: Encourage students to ask questions
- Step 3: Simulate real workplace by case teaching
- Step 4: Develop problem solving skills



Integration into SBR class teaching

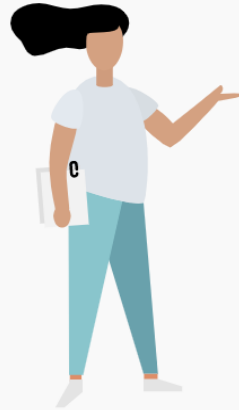
- Step 1: Equip students with knowledge
→ *Use MAX for learning or recap key knowledge topics*
- Step 2: Encourage students to ask questions
→ *Integrate SPCBE Practice Platform into class teaching*
- Step 3: Simulate real workplace by case teaching
→ *Fully utilize the “adapted real cases” (Past exam papers/Specimen)*
- Step 4: Develop problem solving skills
→ *Invite students for self-marking on CBE PP*



Integration into SBR class teaching - CBE practice platform

[Home](#) [Mark](#) [Results](#) [Performance](#)

Assigned Material



It looks like you don't have exams assigned to you yet.

Self-Assigned Material

[Catalogue](#)

Advanced Audit & Assurance	+
Advanced Financial Management	+
Advanced Performance Management	+
Advanced Taxation	+
Audit & Assurance	+
Financial Management	+
Financial Reporting	+
Performance Management	+
Strategic Business Leader	+
Strategic Business Reporting	+
Taxation	+

Integration into SBR class teaching - CBE practice platform

The screenshot displays the ACCA CBE practice platform interface. The main window is titled "APM Specimen" and contains a "Word Processor" window and a "Requirements (50 marks)" panel.

Word Processor Window:

- Toolbar: Includes icons for undo, redo, search, bold (B), italic (I), underline (U), strikethrough (ABC), subscript (x₂), superscript (x²), and text color (I_x).
- Paragraph menu: Includes options for paragraph style, bullet points, numbered list, and indent.

Requirements (50 marks) Panel:

It is now 1 September 20X5.

Write a report to the CEO of Iron Chicken to respond to her instructions for work on the following areas:

- (i) the use of economic value added (EVA™) as the key performance metric at IC (15 marks)
- (ii) the current key performance indicators (KPIs) used by the company (6 marks)
- (iii) the three improvement projects (15 marks)
- (iv) the impact of the proposed new information system on the three improvement projects (10 marks)

Professional marks will be awarded for the format, style and structure of the discussion of your answer.

Left Sidebar:

- Exhibits:** 1. Company information, 2. Economic value added, 3. CSFs and KPIs, 4. Improvement projects, 5. New information system, 6. Appendix 1.
- Requirements:** Requirements (50 marks)
- Response Options:** Word Processor, Spreadsheet

Bottom Bar: Help/Formulae Sheet, Previous, Navigator, Next

Integration into SBR class teaching - CBE practice platform

The screenshot displays the ACCA CBE practice platform interface. At the top, the reference number 'Ref: APM0001' is shown on the left, and navigation buttons for 'Previous', '1', '2', '3', and 'Next' are on the right. A 'Tick Marking mode' toggle is set to 'on'.

The 'Question stem: Show' section contains a list of questions with their respective marks:

- (i) Economic value added
Calculations: 1 mark for each of:
 - Research and development
 - Tax paid
 - Capital employed year start figure
 - Non-cash expenses
 - Marketing
 - WACC
 - Economic value added
 - ConclusionAssumptions and corrections – up to 10 marks
Maximum 15 marks
- (ii) KPIs for CSFs
Up to 2 marks per CSF
Maximum 8 marks
- (iii) Quality projects
Definitions and descriptions up to 2 marks
Analysis up to 8 marks per project
Maximum 15 marks
- (iv) New unified database
Definition and general points up to 3 marks
Interaction with each project up to 3 marks each
Other comments up to 3 marks
Maximum 10 marks

Professional presentation: up to 4 marks
Total 50 marks

The 'Marking' panel on the right shows a 'Roll Up Score: 2 / 100' and a 'Question Score: 2'. It includes links for 'Question Marking Guidelines' and 'Question Sample Answer'. A green box highlights the first marking point: '(i) the use of economic value added (EVATM) as the key performance metric at IC;'. Below this, a score of 2 is entered in a box, with a 'Score' range of 0 - 15 and a '1 1' indicator.

The 'Word Processor' section shows the student's answer:

To: Board of Iron Chicken (IC)
From: A. Accountant
Date: September 20X5 ✓1
Subject: Performance management issues at IC

Introduction

This report evaluates the accuracy and assumptions used in the calculation of EVATM. It then suggests new KPIs for the current CSFs at IC. Finally it considers the impact of three quality improvement projects on these CSFs and a proposed new information system.

(i) Economic value added (EVATM)

There are a number of errors in the existing calculation of (EVATM). These are described below and then the corrected EVATM is calculated.

Non-cash expenses are correctly added back to profit as such costs are treated as unacceptable accounting adjustments on a cash-based view. Marketing activities for long-term benefit are correctly added back as they generate future value for the business and so the prior year expenditure is also added in to capital employed. ✓1

Integration into SBR class teaching – marking campaign (我来做判官)

- Step 1: Complete a full set of past exam/specimen exam on CBE PP under exam condition
- Step 2: Watch question de-briefing videos
- Step 3: Study marking schemes and progress tests (PT) de-briefing videos
- Step 4: Mark sample scripts, providing marks and personalised feedback
- Step 5: Compare marking by marker/tutor guru
- Step 6: Self marking on CBE PP

Marking campaign start from w/c 15th Nov

Thank you



学习/教学资源



微信扫一扫，使用小程序

- 思维导图（Mind Map）和 MAX
 - ✓ 请老师填写 [问卷](#) MAX 申请账号，申请需要1周左右的时间
 - ✓ 收到确认邮件后，扫描右侧二维码。通过“老师”界面，登录 MAX
- 机考平台（CBE Practice Platform）
 - ✓ 请院校/机构指定一位管理员申请机考平台账户，并自行添加其他老师
 - ✓ 请发送邮件至总部邮箱 PracticeTestSupport@accaglobal.com 申请管理员账号，并同时cc askinfo@accaglobal.com



学习/教学资源

- 模拟考试 (Progress Test) 和判分活动 (Marking campaign)
 - ✓ 请登录[模拟考试专属页面](#)，获取更多模考资源
 - ✓ 判分活动邮件预计于11月15日 (下周) 发送，敬请关注
- 职业道德和专业技能模块 (EPSM) 和数据分析模块 (Data Analytics)
 - ✓ 学员需要通过[MyACCA](#)登录学习
- SBL案例集 (SBL Case Collection)
 - ✓ 教师申请: 请填写[问卷](#)申请案例集, 申请需要1周左右的时间, 我们将安排寄送
 - ✓ 学员互动: 请点击[此处](#)选取相关案例, 并转发学员参与案例互动