Figure 6.4
Accounting Program Abbreviated Course Syllabus

Course Number:	AB404E
Course Name:	Accountant in Business
Instructors:	Wang Jieqiong
Students:	ACCA 2022
Required Text:	1. Business and Technology, BPP, 2023
	2. Human Resource Management – A Contemporary Perspective, Prentice Hall
	3. Mullins L J Management and Organizational Behavior, Pitman

Course Description: This course briefly introduces business knowledge and the basic role of finance in enterprises, and helps students initially establish the knowledge framework of enterprise organization, business environment, human resources, financial management, professional ethics, etc. It is the first core professional course of accounting (ACCA). Through the study of this course, students should be able to correctly understand the basic concepts and basic theories of the course in both Chinese and English; Proficient in the construction of enterprise organizations, the relationship between enterprises and the environment, the core functions of accounting in enterprises, individual and group leadership and management, personal performance and communication, accounting and business ethics, etc. It aims to enable students to establish a framework of management knowledge through the study of this course. The content of this course follows the development of the discipline and increases the cutting-edge knowledge year by year, such as cloud computing, blockchain, and big data, which has certain advanced nature.

Topic Outline:		Hours/Minutes
I.	Business organizations and their stakeholders	4
A.	The contents of learning：	
	1. Types of organization	
	2. Organizational structure	
	3. Levels of strategy in the organization	
	4. Organizational departments and functions	

B. he keys of learning：

1. Components of organization structure
2. Functional departmentation
3. Matrix and project organization
4. The shamrock organization

II. The business environment

A. The contents of learning：

1. Information systems
2. Sources of information
3. Database systems
4. Information systems security

B. The keys of learning：

1. Information systems
2. Sources of information
3. Database systems
4. Information systems security

III. The macro-economic environment

A. The contents of learning：

1. What is culture?
2. Organization culture
3. Culture and structure
4. The informal organization
5. Stakeholder goals and objectives

B. The keys of learning：

1. Culture and structure
2. A contingency approach
3. The impact of national culture
4. managerial problems of informal organization
5. Stakeholder goals and objectives

IV. Micro economic environment

A. The contents of learning：

1. A framework of rules
2. Management accountability
3. The ethical environment
4. Ethics in organizations
5. Accountants and ethics
6. A code of ethics for accountants

B.	The keys of learning：
	1. The role of the accountant in promoting ethical behavior
	2. The importance of ethics to the organization and to the individual
V.	Business organizations, structure and strategy
A.	The contents of learning：
	1. Principles of corporate governance
	2. Developments in corporate governance
	3. Role of the board
	4. Reporting on corporate governance
	5. Corporate social responsibility
	6. Ethics, law, governance and social responsibility
B.	The keys of learning：
	1. Non-executive directors
	2. Audit committee
VI.	Organizational culture and committees
A.	The contents of learning：
	1. Government policies and objectives
	2. Fiscal policy
	3. Monetary policy
	4. The determination of national income
	5. The business cycle
	6. Inflation and its consequences
	7. Unemployment
	8. The objective of economic growth
	9. The balance of payments
B.	The keys of learning：
	1. Objectives of monetary policy
	2. Causes of unemployment
VII.	Corporate governance and social responsibility
A.	The contents of learning：
	1. Analyzing the environment
	2. The political and legal environment
	3. Employment protection
	4. Health and safety
	5. Data protection and security
	6. Social and demographic trends
	7. Cultural trends
	8. The impact of technology on organizations

	9. Competitive forces
	10. Converting resources: the value chain
	11. Competitive advantage – Porter' generic strategies
B.	The keys of learning：
	1. The political and legal environment
	2. Employment protection
	3. Population and the labor market
	4. The advantages and disadvantages of outsourcing
	5. Competitive forces
	6. The value chain
VIII.	The role of accounting
A.	The contents of learning：
	1. The purposes of accounting information
	2. Nature, principles and scope of accounting
	3. The regulatory systems
	4. Control over business transactions
	5. The main business financial systems
	6. Manual and computerized accounting systems
	7. Databases and spreadsheets
B.	The keys of learning：
	1. Users of financial statements and accounting information
	2. Financial accounting and management
	3. The main business financial systems
	4. Manual systems v computerized systems
IX.	Control, security and audit
A.	The contents of learning：
	1. Internal control systems
	2. Internal control environment and procedures
	3. Internal audit and internal control
	4. External audit
	5. IT systems security and safety
	6. Building controls into an information systems
B.	The keys of learning：
	1. Internal control environment and procedures
	2. Difference between internal and external audit
X.	Identifying and preventing fraud
A.	The contents of learning：
	1. What is fraud?

	2. Potential for fraud
	3. Implications of fraud for the organization
	4. Systems for detecting and preventing fraud
	5. Responsibility for detecting and preventing fraud
B.	The keys of learning:
	1. Potential for fraud
	2. Implications of fraud for the organization
	3. Systems for detecting and preventing fraud
XI.	Leading and managing people
A.	The contents of learning:
	1. The purpose and process of management
	2. Writers on management
	3. Management and supervision
	4. What is leadership?
	5. Leadership skills and styles
B.	The keys of learning:
	1. Writers on management
	2. Peter Drucker: the management process
	3. Mintzberg: the manager's role
	4. Management and supervision
	5. Key leadership skills
	6. Contingency approaches to leadership
XII.	Recruitment and selection
A.	The contents of learning:
	1. Individuals
	2. Groups
	3. Teams
	4. Team member roles
	5. Team development
	6. Building a team
	7. Successful teams
B.	The keys of learning:
	1. The differences between individual and group behavior
	2. The development of a team: Tuck man
	3. List team-building tools
	4. Identify individual and team approaches to work
	5. Understand perception and role theory
XIII.	Diversity and equal opportunities

A.

The contents of learning：

1. Overview of motivation
2. Content theories of motivation
3. Process theories of motivation
4. Choosing a motivational approach
5. Rewards and incentives
6. Pay as a motivator

B.

The keys of learning：

1. The difference between content and process theories of motivation
2. The importance of the reward system in the process of motivation

XIV.   Individuals, groups and teams

A.

The contents of learning：

1. Personal development plans
2. Time management
3. The role of information technology
4. Coaching, mentoring and counseling
5. Communication in the workplace
6. Formal communication processes
7. Informal communication channels
8. Barriers to communication
9. Communication methods

B.

The keys of learning：

1. Coaching, mentoring and counseling
2. Informal communication channels
3. Barriers to communication
4. Communication methods

XV.   Motivating individuals and groups

A.

The contents of learning：

1. Recruitment and selection
2. Responsibility for recruitment and selection
3. The recruitment process
4. Advertising vacancies
5. A systematic approach to selection
6. Selection methods in outline
7. Interviews
8. Selection testing
9. Other selection methods
10. Evaluating recruitment and selection practices

B.	The keys of learning: 1. The roles and responsibilities of those involved in the recruitment and selection process 2. Outline a plan for an effective recruitment process 3. The purpose and effectiveness of the job application form 4. How to devise a job description and personnel specification: Rodgers, Fraser 5. The skills involved in successful decision making 6. The importance to the organization of good selection decisions. 7. The purpose of the selection interview
XVI.	Training and development
A.	The contents of learning: 1. Discrimination at work 2. Equal pay 3. The practical implications 4. Diversity
B.	The keys of learning: 1. Discrimination at work 2. Equal pay 3. Equal opportunity 4. The practical implications 5. Diversity
XVII.	Performance appraisal
A.	The contents of learning: 1. The training process 2. Development and training 3. Training needs and objectives 4. Training methods 5. Responsibility for training and development 6. Evaluating-training programmers 7. Development
B.	The keys of learning: 1. The barriers to learning 2. The role of management and the organization in the learning process. 3. The importance of training and development to the organization and the individual 4. The roles and responsibilities of a training manager
XVIII.	Personal effectiveness and communication

A.	The contents of learning：

1. Performance management and assessment
2. The purpose of performance management\
3. The process of performance appraisal
4. Barriers to effectives appraisal
5. How effective is the appraisal scheme?

B.	The keys of learning：

1. The benefits of the appraisal process
2. The management skills involved in the appraisal process
3. The ways in which self-development can be part of the process.
4. The role of the manager in work based skills development

XIX.	Ethical considerations

A.	The contents of learning：

1. Define business ethics and explain the importance of ethics to the organization and to the individual.
2. Describe and demonstrate the principles from the code of ethics
3. Describe organizational values which promote ethical behavior using examples
4. Explain the concept of acting in the public interest.
5. Recognize the purpose of international and organizational codes of ethics and codes of conduct.
6. Describe how professional bodies and regulators promote ethical awareness and prevent or punish illegal or ethical behavior.
7. Identify the factors that distinguish a profession from other types of occupation.

B.	The keys of learning：

1. Explain the roles of the accountant in promoting ethical behavior.
2. Define corporate codes of ethics
3. Describe the typical contents of a corporate code of ethics
4. Explain the benefits of a corporate code of ethics to the organization and its employees
5. Describe situations where ethical conflicts can arise
6. identify the main threats to ethical behavior
7. Outline situations at work where ethical dilemmas may be faced.
8. List the main safeguards against ethical threats and dilemmas.

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Business organizations and their stakeholders	5
b. The business environment	5
c. The macro-economic environment	5

d.	Micro economic environment	4
e.	Business organizations, structure and strategy	3
f.	Organizational culture and committees	3
g.	Corporate governance and social responsibility	3
h.	The role of accounting	3
i.	Control, security and audit	3
j.	Identifying and preventing fraud	3
k.	Leading and managing people	3
l.	Recruitment and selection	3
m.	Diversity and equal opportunities	3
n	Individuals, groups and teams	3
o	Motivating individuals and groups	3
p	Training and development	3
q	Performance appraisal	3
r	Personal effectiveness and communication	3
s	Ethical considerations	3
	Total Estimated CPC Coverage Hours	**64**