

Capital University of Economics and Business Overseas Chinese College Course Syllabus

Year and Semester Fall (Freshman) **Course Name** Introduction to management **Course Code** ACCA F1 **Course Type** ☑ General Education (Required) ☐ General Education (Elective) ☐ Professional Course (Required) ☐ Professional Course (Elective) ☐ Basic Disciplinary Course **Course Credits** 2 **Course Hours** 30 **Prerequisites** None

<u>Instructor</u> Yuting Zhang (Echo Zhang)

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Office Hour M&Th&F: 9:00-10:00 T:11:30-12:30 13:30-15:30

Learning Centre T:15:30-17:30 18:00-20:00 (online)

Grade/Section 2022ACCA1; 2022ACCA2

Course Time/Place T:9:55-11:30 A101 M:13:30-15:05 A102

Textbook

ACCA Foundations in Accountancy/ACCA. Business and Technology.

For exams from 1 September 2022 to 31 August 2023

Course description

The course is to introduce accountancy firmly in its context as a central business function. It aims to introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

Student Learning Outcomes

After learning this course, the students will be able to:

Knowledge:

- ➤ Explain how the organization is structured, governed and managed by and on behalf of different stakeholders
- > Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular
- Describe the history, purpose, and position of accounting in the organisation and the roles of other functional areas
- ➤ Identify and explain the functions of accounting systems and internal controls

Capability



- > Draw the structure of organization particularly with effectiveness of its internal and external stakeholder
- Play roles and positions of accounting in organization in each functional areas
- > Demonstrate effective professional skills such as: communication skills, leadership skills etc.

Mindset

- Establish the integrity and objectivity in business workplace specially in management
- > Be logical, ethical, methodical, consistent and accurate
- > Apply critical thinking in the process of decision making

Website Source

- 1. www.mymanagementlab.com
- 2. www.businessweek.com

Teaching Methods

This course contains lectures, case studies, discussions, homework, quizzes, presentation and exams. Exercises and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment before, in or after class.

Grade Criterion

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions and it should be completed in class.
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments may be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be



		counted in their participation.
Attendance	10%	Refer to attendance policy listed below
Total	100%	

Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	5%
Quizzes	5%	5%
Presentation		20%
Midterm test	20%	
Final exam		20%
Total	40%	60%

Grading Policy

A+ 97-100	A 93-96	A- 90–92	B+ 87-89	В 83-86	B- 80–82
C+ 75-79	C 70-74	C- 67–69	D+ 63-66	D 62-60	F 0- 59

Exam Schedule

Midterm Test: 10.31-11.4, 2022

Final Exam: 1.9-13. 2023

Assessment of Student Performance

*Self-Study and Reading ability Practice

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

Homework

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be refused and the score will be zero.

☞ Attendance

Because the course covers a great deal of material, attending every class session is very important for performing well.

- Being late for 15 minutes or more is considered an absence.
- Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C - to D +). Any excused absence must be discussed directly with the
- Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly.

but students are welcome to continue attending classes.



• An incomplete grade (I) will be considered in case of medical or family emergencies.

Participation

- Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- · Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- · Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- All above behaviors will be solely evaluated by the instructor for scoring.

Textbook

Students must bring the textbook to class.



Course Outline

Week	Date	Schedule				
4	9.26&9.27	Introduction				
		Chapter 1				
		Business organization				
		Stakeholders				
5	10.3&10.4	National Day				
6	10.10&10.11	Quiz 1 (1)				
		Chapter 2 Business environment				
		PESTEL				
		• SWOT				
		The value chain				
		Five forces				
7	10.17&10.18	Chapter 4 The Macro economic environment				
		Inflation				
		Economic growth				
8	10.24&10.25	Chapter 4 The Macro economic environment				
		Unemployment				
		Business cycle				
		Fiscal and monetary policy				
9	10.31&11.1	Midterm (124)				
		Chapter 5 Micro-economic factors				
		Market				
		Demand & Elasticity				
10	11.7&11.8	Chapter 5 Micro-economic factors				
		Supply				
		Equilibrium				
		Price control				
11	11.14&11.15	Chapter 6 Business organization structure				
		Informal organization				
		Minzberg organigram				
		Business structure				
		Modern structure				
		Structural form				
12	11.21&11.22	Chapter 7 Organizational department				
		Chapter 8 Corporate governance				
13	11.28&11.29	Quiz 2 (56)				
14	12.5&12.6	Chapter 9 The role of accounting				
		Accounting function				
		Regulatory system				
		Financial systems				
15	12.12&12.13	Chapter 10 Control, security and audit				
		Control environment & procedures				
		Internal and external audit				



16	12.19&12.20	Chapter 11 Identifying and preventing fraud
		Introduction of fraud
		Identifying and preventing fraud
17	12.26&12.27	Presentation
18	1.2&1.3	Presentation
		Final review

Note: Some chapters or sections may leave for self-study, they may also be included in the quizzes or exams.



Teacher's Office Hour

- The instructor's office hour is shown in the front of the office door.
- Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- The time can be scheduled by instructors or students, or both.

Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".

Important Dates

Fall Semester, 2022	September 5, 2022— January 16, 2023				
Sep.26	Classes Begin (Freshmen)				
Oct.1	National Day				
Jan.1, 2023	New Year's Day				
Jan.9-13	Final Exam Period (Freshmen)				
Jan.16	Winter Vacation Begins				

Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.

Instructor:						Department Head:				
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