

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                            |             |                  |    |                                |   |  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------|----|--------------------------------|---|--|
| Year and Semester   | 2026 Fall                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                  |    |                                |   |  |
| Course Name         | Introduction to management and business                                                                                                                                                                                                                                                                                                                                                                                    |             |                  |    |                                |   |  |
| Course Code         | BC105                                                                                                                                                                                                                                                                                                                                                                                                                      |             |                  |    |                                |   |  |
| Course Type         | <div><input type="checkbox"/> General Education (Required)<input type="checkbox"/> General Education (Elective)<br/><input type="checkbox"/> Basic Disciplinary Course<input checked="" type="checkbox"/> Professional Course (Required)<br/><input type="checkbox"/>Professional Course (Elective)<input type="checkbox"/>Professional Course (Expanded)<br/><input type="checkbox"/>Professional Course (Advanced)</div> |             |                  |    |                                |   |  |
| Course Credits      | 2                                                                                                                                                                                                                                                                                                                                                                                                                          |             |                  |    |                                |   |  |
| Course Hours        | Total<br>Hours                                                                                                                                                                                                                                                                                                                                                                                                             | Class<br>32 | Lecture<br>Hours | 32 | Experiment<br>(Computer) Hours | 0 |  |
| Applicable object   | <input checked="" type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior                                                                                                                                                                                                                                                                            |             |                  |    |                                |   |  |
|                     | <input checked="" type="checkbox"/> Business Administration (Accounting)                                                                                                                                                                                                                                                                                                                                                   |             |                  |    |                                |   |  |
|                     | <input type="checkbox"/> Information Management and Information Systems (Finance)                                                                                                                                                                                                                                                                                                                                          |             |                  |    |                                |   |  |
| Prerequisites       | None                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                  |    |                                |   |  |
| Instructor          | Yuting Zhang                                                                                                                                                                                                                                                                                                                                                                                                               |             |                  |    |                                |   |  |
| Contact Information | Office: C204                                                                                                                                                                                                                                                                                                                                                                                                               |             |                  |    |                                |   |  |
|                     | Tele: 83951085                                                                                                                                                                                                                                                                                                                                                                                                             |             |                  |    |                                |   |  |
|                     | Email: zhangyuting@cueb.edu.cn                                                                                                                                                                                                                                                                                                                                                                                             |             |                  |    |                                |   |  |
| Office Hour         | Yuting Zhang: Mon,Wed, Th: 8:00-9:45                                                                                                                                                                                                                                                                                                                                                                                       |             |                  |    |                                |   |  |
| Learning Centre     | Yuting Zhang: F: 8:00-9:45, 18:00-20:00 (online)                                                                                                                                                                                                                                                                                                                                                                           |             |                  |    |                                |   |  |
| Grade/Section       | 2026ACCA1/ 2026ACCA2                                                                                                                                                                                                                                                                                                                                                                                                       |             |                  |    |                                |   |  |
| Course Time/Place   | Wed/Th: 9:55-12:20                                                                                                                                                                                                                                                                                                                                                                                                         |             |                  |    |                                |   |  |
| Textbook            | ACCA Foundations in Accountancy/ACCA. Business and Technology                                                                                                                                                                                                                                                                                                                                                              |             |                  |    |                                |   |  |

#### 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 Objectives

On successful completion of this course, students should be able to:

|           |                                                                                                                                                                                                                                                                                                                      |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Knowledge | <ul style="list-style-type: none"> <li>➤ Explain how the organization is structured, governed and managed by – and on behalf of different stakeholders</li> <li>➤ Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the</li> </ul> |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|            |                                                                                                                                                                                                                                                                                                         |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | accounting function in particular<br>➤ Describe the history, purpose, and position of accounting in the organisation and the roles of other functional areas                                                                                                                                            |
| Capability | ➤ Draw the structure of organization particularly with effectiveness of its internal and external stakeholder<br>➤ Play roles and positions of accounting in organization in each functional areas<br>➤ Demonstrate effective professional skills such as: communication skills, leadership skills etc. |
| Mindset    | ➤ Establish the integrity and objectivity in business workplace specially in management<br>➤ Be logical, ethical, methodical, consistent and accurate<br>➤ Apply critical thinking in the process of decision making                                                                                    |

### **Website Source**

1. [www.mymanagementlab.com](http://www.mymanagementlab.com)
2. [www.businessweek.com](http://www.businessweek.com)

### **Teaching Methods**

This course contains lectures, class discussions, homework, quizzes, presentation, test and exam. Real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. There will be various interactions and real case studies in the course. This will require individual or group assignment 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 within 15 minutes 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 will 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                                                                                                                                                                                                                                                                                                          |
| <b>Total</b>  | <b>100%</b> |                                                                                                                                                                                                                                                                                                                                                  |

### **Detailed Grade Computation**

|               | <b>Before Midterm</b> | <b>After Midterm</b> |
|---------------|-----------------------|----------------------|
| Attendance    | 5%                    | 5%                   |
| Participation | 5%                    | 5%                   |
| Homework      | 5%                    | 10%                  |
| Quizzes       | 5%                    | 10%                  |
| Presentation  |                       | 10%                  |
| Mid-Term Test | 20%                   |                      |
| Final exam    |                       | 20%                  |
| Total         | 40%                   | 60%                  |

### **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 reduced in score by 50%.

#### ***☛ 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 teacher.
- ♦ 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.

## **Topical Course Outline**

|    |                                                                                                             |                  |
|----|-------------------------------------------------------------------------------------------------------------|------------------|
| 4  | Introduction<br>Chapter 1<br>Business organization                                                          | Homework for Ch1 |
| 5  | Stakeholders<br><b>Quiz 1</b>                                                                               |                  |
| 6  | <b>National Day Holiday</b>                                                                                 | Activity for Ch2 |
| 7  | Chapter 2 Business environment<br>PESTEL<br><i>Teamwork</i>                                                 |                  |
| 8  | SWOT<br>Five forces<br>The value chain                                                                      | Exercise for Ch4 |
| 9  | Chapter 4 The Macro economic environment<br>Fiscal and monetary policy<br>Economic growth<br>Business cycle |                  |
| 10 | Inflation<br>Unemployment                                                                                   | Exercise for Ch5 |
| 11 | <b>Midterm Test Ch1&amp;2&amp;4</b><br>Chapter 5 Micro-economic factors<br>Market                           | Exercise for Ch6 |
| 12 | Demand & Elasticity<br>Supply<br>Equilibrium                                                                |                  |
| 13 | Chapter 6 Business organization structure<br>Informal organization<br>Organization structure                | Activity for Ch7 |

|    |                                                                                                                                                                                                                       |                  |
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| 14 | <b>Quiz 2 (56)</b><br>Chapter 7 Organization culture and committees<br>Organizational department<br>Marketing mix (teamwork)                                                                                          | Activity for Ch9 |
| 15 | Chapter 9 The role of accounting<br>Accounting function<br>Regulatory system<br>Financial systems                                                                                                                     |                  |
| 16 | Chapter 10 Control, security and audit<br>Control environment & procedures<br>Internal and external audit<br>Chapter 11 Identifying and preventing fraud<br>Introduction of fraud<br>Identifying and preventing fraud |                  |
| 17 | ◆ <b>Presentation</b>                                                                                                                                                                                                 |                  |
| 18 | ✓ <b>Review</b>                                                                                                                                                                                                       |                  |

***Note:** Xuexitong and the WeChat group will be used as the main teaching methods. The WeChat group will be mainly used to inform the students daily study activities and tasks. Xuexitong will be used as the main study platform to organize the study activities, including PPTs and some learning materials. Some chapters or sections may be left for self-study, which are the students' duty to learn and understand, 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**

|                     |                                                                     |
|---------------------|---------------------------------------------------------------------|
| <b>Midterm Test</b> | <b>Week 9</b>                                                       |
| <b>Final Exam</b>   | <b>Week 18 (Refer to the notice of the Academic Affairs Office)</b> |

***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:** \_\_\_\_\_

