**《商业与技术（BT）》 课程教学大纲**

一、课程基本信息

课程代码：16073603

课程名称：企业与技术

英文名称：Business and Technology

课程类别：专业课

学 时：48学时

学　　分： 3学分

适用对象：会计学（国际会计ACCA）班

考核方式：考试

先修课程：《管理学》、《高等代数》、《形势与政策》等。

二、课程简介

This course F1 Business and Technology, introduces students who may not have a business background, to the business, which as an entity is made up of people and systems which interact with the environment and with each other. The syllabus begins with examining the purpose and types of business which exist, the key stakeholders and the rights and responsibilities that businesses have in connection with them, exploring the external influences that affect the business in its environment, including economic, legal, social and technological factors. The syllabus then examines the structure and functions of business, focusing on corporate governance and the specific accounting related roles in this process, particularly in financial reporting, assurance, control and compliance. The syllabus then introduces key leadership, management and people issues such as effective individual and team behavior, motivation and personal effectiveness. The final section of the syllabus examines how behavior at all levels within business should be underpinned by accepted professional ethics and professional values.

三、课程性质与教学目的

To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations 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 organisation and its people and systems.

四、教学内容及要求

**Part A---The business organization, it’s stakeholders and the external environment**

* In this part, candidates should be able to understand the purpose and types of businesses and how they interact with key stakeholders and the external environment. The main contents include: 1. The purpose and types of business organization; 2. Stakeholders in business organisations; 3. Political and legal factors affecting business; 4. Macroeconomic factors; 5. Micro economic factors; 6. Social and demographic factors; 7. Technological factors; 8. Environmental factors; 9. Competitive factors.

**第一章 Chapter 1--Business organizations and their stakeholders**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

The purpose and types of business organisation

Identify the main stakeholder groups and the objectives of each group

2. 育人目标

通过本章学习，培育学生社会责任意识和爱国爱家责任情怀。

**（二）教学内容 Chapter learning contents**

第一节 §1.1

1. 主要内容Main contents

a) Define ‘business organisations’ and explain why they are formed.

b) Describe common features of business organisations.

c) Outline how business organisations differ.

d) List the industrial and commercial sectors in which business organisations operate.

e) Identify the different types of business organisation and their main characteristics:

2. 基本概念和知识点Basic concepts

i) Commercial

ii) Not-for-profit

iii) Public sector

iv) Non-governmental organisations

v) Cooperatives

3. 问题与应用Questions and applications

Organisations can achieve results which individuals cannot achieve by themselves.

A football team can be described as an organisation because:

• It has a number of players who have come together to play a game.

• The team has an objective (to score more goals than its opponent).

• To do their job properly, the members have to maintain an internal system of control to get the team to work together. In training they work out tactics so that in play they can rely on the ball being passed to those who can score goals.

An important difference in the list above is between profit orientated ('commercial') and non-profit orientated organisations.

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| --- |
| The organisations that make up the public sector vary from country to  country, but generally include:  • police  • military  • public transport  • primary education  • healthcare for the poor |

|  |
| --- |
| The private sector will therefore normally include:  Within these will be both profit­seeking and not­for­profit organisations.  • businesses  • charities and  • clubs. |

A non-governmental organisation (NGO) is a legally constituted organisation of people acting together independently from any form of government.

|  |
| --- |
| NGOs include:  • the Red Cross  • Doctors Without Borders  • Greenpeace  • Amnesty International  In the UK, the largest example of a co­operative is the Co­operative.  Group, which has over 5.5 million members and operates in diverse  markets, such as banking, travel and groceries |

第二节 §1.2

1. 主要内容Main contents

a) Define stakeholders and explain the agency relationship in business and how it may vary

in different types of business organisation.

b) Define internal, connected and external stakeholders and explain their impact on the

organisation.

c) Identify the main stakeholder groups and the objectives of each group.

d) Explain how the different stakeholder groups interact and how their objectives may

conflict with one another.

e) Compare the power and influence of various stakeholder groups and how their needs

should be accounted for, such as under the Mendelow framework.

2. 基本概念和知识点Basic concepts

internal, connected and external stakeholders

3. 问题与应用Questions and applications

Stakeholders are those individuals or groups that, potentially, have an interest in what the organization does. These stakeholders can be within the organisation, connected to the organisation or external to the organisation.

Explain how the different stakeholder groups interact and how their objectives may conflict with one another.

Compare the power and influence of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow framework.

**（三）思考与实践 Chapter questions and practices**

(1) Florence Nightingale runs a successful and growing small business as a sole trader. She wishes to expand the business and has her eyes on Scutari Ltd, a small private limited company in the same line. After the acquisition, she runs the two businesses as if they were one operation making no distinction between them. What is the legal form of the business she is running?

* This is quite a tricky question. For example, if suppliers have contracts with Scutari Ltd, the contract is with the company, and Florence is not legally liable for the company's debts. If their contracts are with Florence, then they are dealing with her personally. Florence has to make a choice.

(a) She can run the entire business as a sole trader, in which case Scutari Ltd's assets must be transferred to her

(b) She can run her entire business as a limited company, in which case she would contribute the assets of her business as capital to the company

(c) She can ensure that the two business are legally distinct in their assets, liabilities, income and expenditure

(2) A private sector organisation is one owned or run by:

A Central government

B Local government

C Government agencies

D None of the above

* D. None of the above. A public sector organisation is owned or run by central or local government.

(3) Here are four statements relating to the features of different types of organisation:

A This type of organisation can sell its shares to the public.

B This type of organisation is owned and run by two or more people who are legally indistinguishable from the organisation itself.

C This type of organisation is controlled by the government.

D This type of organisation is owned and democratically controlled by its members.

Required:

(a) Identify the description above which is associated with each of the following types of organisation, by selecting A, B, C, D or none.

(i) Private limited company

(ii) Partnership

(iii) Public limited company

(iv) Co­operative

(v) Public sector organization

(vi) Sole trade

(b) Below are four types of organisation:

A Charities

B Schools

C Limited companies

D Police forces

Required:

Write down which two of the above are most likely to be classified as part of the private sector by selecting TWO of the letters from (A, B, C, D)

* The correct answers are:

(i) None

(ii) B

(iii) A

(iv) D

(v) C

(vi) None

(b) The private sector refers to organisations that are run by private individuals and groups rather than the government. Therefore, the correct answers are A and C.

**（四）教学方法与手段Teaching methods**

Lecturing, presentation in group, discussing and et al.

**（五）思政融入**

1. 讲诉企业各类型利益相关者时，明晰不同利益相关者之间的联系、矛盾与冲突，引导学生建立社会责任意识和爱国爱家情怀。

2. 组织学生探讨我国经济社会中各种形式的企业类型，了解制度背景和实际国情，学习二十大报告中关于这些问题的阐述：持和完善社会主义基本经济制度，毫不动摇巩固和发展公有制经济，毫不动摇鼓励、支持、引导非公有制经济发展，充分发挥市场在资源配置中的决定性作用，更好发挥政府作用。深化国资国企改革，加快国有经济布局优化和结构调整，推动国有资本和国有企业做强做优做大，提升企业核心竞争力。优化民营企业发展环境，依法保护民营企业产权和企业家权益，促进民营经济发展壮大。完善中国特色现代企业制度，弘扬企业家精神，加快建设世界一流企业。支持中小微企业发展。深化简政放权、放管结合、优化服务改革。构建全国统一大市场，深化要素市场化改革，建设高标准市场体系。

**第二章 Chapter 2--The business environment**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

Political and legal factors affecting business

Social and demographic factors

Technological factors

Environmental factors

Competitive factors

2. 育人目标

通过学习企业发展与政治、法律、经济、环境、人文社会等因素的紧密关系，引导学生建立全面辩证的思想观以及数据保护意识。

**（二）教学内容 Chapter learning contents**

第一节 §2.1

1. 主要内容Main contents

a) Explain how the political system and government policy affect the organisation.

b) Describe the sources of legal authority, including supra-national bodies, national and regional governments.

c) Explain how the law protects the employee and the implications of employment legislation for the manager and the organisation.

d) Identify the principles of data protection and security.

e) Explain how the law promotes and protects health and safety in the workplace.

f) Recognize the responsibility of the individual and organisation for compliance with laws on data protection, security and health and safety.

g) Outline principles of consumer protection such as sale of goods and simple contract.

2. 基本概念和知识点Basic concepts

Political factors, laws, contracts, consumer protection

3. 问题与应用Questions and applications

Whatever the overall strategic management method used, no organisation is likely to achieve its aims if it fails to take into account the characteristics of the environment in which it operates.

Government policy influences the economic environment, the framework of laws, industry structure and certain operational issues. Political instability is a cause of risk. Different approaches to the political environment apply in different countries. International trade is subject to a further layer of international law and regulation.

Much legislation (and not enough economic knowledge) has been aimed at the idea of 'employment protection'. As a result, all forms of termination of employment must be treated with great care. Privacy is the right of the individual not to suffer unauthorized disclosure of information. The (UK) Data Protection Act 1998 protects individuals about whom data is held. Both manual and computerised information must comply with the Act.

People should be able to be confident that they will not be exposed to excessive risk when they are at work. This means that risk and danger must be actively managed.

A contract is a legally binding agreement.

第二节 §2.2

1. 主要内容 Main contents

a) Explain the medium and long-term effects of social and demographic trends on business outcomes and the economy.

b) Describe the impact of changes in social structure, values, attitudes and tastes on the organisation.

c) Identify and explain the measures that governments may take in response to the medium and long-term impact of demographic change.

2. 基本概念和知识点 Basic concepts

medium and long-term, demographic, social structure, values, attitudes and tastes

3. 问题与应用 Questions and applications

Describe the impact of changes in social structure, values, attitudes and tastes on the organisation.

Identify and explain the measures that governments may take in response to the medium and long-term impact of demographic change.

第三节 §2.3

1. 主要内容Main contents

a) Explain the potential effects of technological change on the organisation structure and strategy:

b) Describe the impact of information technology and information systems development on business processes.

2. 基本概念和知识点Basic concepts

Downsizing, Delayering, Outsourcing

3. 问题与应用Questions and applications

Information systems and information technology have played a significant role in the development of the modern business environment including encouraging the flattening of organisation hierarchies and widening spans of control.

Other effects of IT on organisations include:

– Routine processing (bigger volumes, greater speed, greater accuracy)

– Digital information and record keeping

– New skills required and new ways of working

– Reliance on IT

– New methods of communication and of providing customer service

– Interoperability (encourages collaboration across organisation boundaries) and open systems

– The view of information as a valuable resource

– The view of information as a commodity which can be bought, sold or exchanged ('information market')

第四节 §2.4

1. 主要内容Main contents

a) List ways in which the businesses can affect or be affected by its physical environment.

b) Describe ways in which businesses can operate more efficiently and effectively to limit damage to the environment.

c) Identify the benefits of economic sustainability to stakeholders.

2. 基本概念和知识点Basic concepts

physical environment

3. 问题与应用Questions and applications

There is increasing concern about businesses' relationship with the natural environment. Businesses may suffer significant costs and a loss of reputation if problems arise.

第五节 §2.5

1. 主要内容 Main contents

a) Identify a business’s strengths, weaknesses opportunities and threats (SWOT) in a market and the main sources of competitive advantage.

b) Identify the main elements within Porter’s value chain and explain the meaning of a value network

c) Explain the factors or forces that influence the level of competitiveness in an industry or sector using Porter’s five forces model.

d) Describe the activities of an organisation that affect its competitiveness:

2. 基本概念和知识点 Basic concepts

SWOT, value chai, competitive forces

3. 问题与应用 Questions and applications

The value chain describes those activities of the organisation that add value to purchased inputs. Primary activities are involved in the production of goods and services. Support activities provide necessary assistance. Linkages are the relationships between activities. Managing the value chain, which includes relationships with outside suppliers, can be a source of strategic advantage. The competitive environment is structured by five forces: barriers to entry; substitute products; the bargaining power of customers; the bargaining power of suppliers; competitive rivalry.

i) Purchasing

ii) Production

iii) Marketing

iv) Service

**（三）思考与实践 Chapter questions and practices**

(1)

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| For example, a haulage firm might monitor the following factors:  Political  • Fuel tax • Government steps to reduce pollution from lorries • Congestion charges in cities • Plans to build new roads • Road blockades due to strikes (e.g. in France) Economic  • State of the economy – a downturn would result in less trade  • Fuel is a major cost so oil price movements will be seen as significant • Most hauliers borrow to purchase trucks, so a rise in interest rate would increase costs  Social  • Predicted car numbers and usage would affect likelihood of traffic jams and hence journey times  • Public concerns over safety could result in lorries being banned from certain routes or/and reductions in speed limits  Technological  • Developments in route planning software  • Anti­theft devices  • Tracking systems to monitor driver hours  • Developments in tyre technology  Competitive  • Competitive rivalry from other hauliers  • Threat from substitutes – e.g. haulage by rail  • Threat of new firms entering the market |

(2) Joe has found that a utility supplier has sold information about him to a market research company. Is this an issue of data protection or data security?

* Data protection – there is no indication of the market research firm obtaining the information through hacking or other underhand means.

(3) Jane buys a television from After plc, an online retailer of homewares. When the television arrives, she discovers that it is a different model and size to the one she ordered. She also finds that the screen image is blurred and the remote control is faulty and does not work. Why is After plc likely to have breached local sale of goods legislation?

* There are two probable reasons why Jane could argue that After plc has breached sale of goods legislation. Firstly, she has bought the television based on the description given on After plc's website. As the television she has received is of a different model and size to the one she ordered, the description given by After plc is inaccurate. In addition, the television appears to be faulty or damaged. The goods cannot be said to be either of satisfactory quality or fit for the purpose of viewing television programmes. Jane should be able to return the item for a replacement or full refund.

(4) Given increasing health concerns there is pressure for some governments to legislate for more detailed food labelling. Give an example of one firm for whom this will be an opportunity and one for whom this will be a threat.

* Opportunity – food labelling specialists (!), sellers of high quality unprocessed foods.

Threats – smaller businesses which cannot afford expensive labeling technology.

(5) The average price paid by first¬time house buyers in the UK more than doubled between 1998 and 2010. This has led to a shortage of affordable housing resulting in shortages of key staff such as nurses and teachers in many areas. To counter this, there have been national and local government initiatives to ensure that new housing developments include affordable housing. What implications does this have for a house building firm?

* The initiatives will be viewed as threats to profitability as the firm will have to rent out or sell properties at below the market rate. It may also have to reduce the prices on other houses in the development because of a perceived fall in their exclusivity.

The trend may, however, present an opportunity. If competitors are unable or unwilling to meet the criteria set out for new developments, then the firm which can will gain approval on more planning applications.

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

1. 二十大报告指出：必须坚持系统观念。万事万物是相互联系、相互依存的。只有用普遍联系的、全面系统的、发展变化的观点观察事物，才能把握事物发展规律。我国是一个发展中大国，仍处于社会主义初级阶段，正在经历广泛而深刻的社会变革，推进改革发展、调整利益关系往往牵一发而动全身。我们要善于通过历史看现实、透过现象看本质，把握好全局和局部、当前和长远、宏观和微观、主要矛盾和次要矛盾、特殊和一般的关系，不断提高战略思维、历史思维、辩证思维、系统思维、创新思维、法治思维、底线思维能力，为前瞻性思考、全局性谋划、整体性推进党和国家各项事业提供科学思想方法。组织学生讨论企业发展与政治、法律、经济、环境、人文社会等因素的关系，引导学生建立全面辩证的思想观。
2. 案例分析滴滴快车海外上市夭折：海外上市中企禁止境外审计的相关规定，鼓励学生讨论这一规定的内在逻辑，引导学生树立正确的数据安全观。
3. 2020年7月3日，《中华人民共和国数据安全法（草案）》全文在中国人大网公开征求意见。提出国家将对数据实行分级分类保护、开展数据活动必须履行数据安全保护义务承担社会责任等。组织学生学习《中华人民共和国数据安全法（草案）》，鼓励学生积极提出对草案的修改意见，引导学生树立正确的数据安全观。

**第三章** **Chapter 3--The macro-economic environment**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标
2. Define macro-economic policy and explain its objectives.
3. Explain the main determinants of the level of business activity in the economy and how variations in the level of business activity affect individuals, households and businesses.
4. Explain the impact of economic issues on the individual, the household and the business:
5. Describe the main types of economic policy that may be implemented by government and supra-national bodies to maximise economic welfare.
6. Recognise the impact of fiscal and monetary policy measures on the individual, the household and businesses.

2. 育人目标

通过本章学习，学生在了解微观经济学的基本原理后，对企业进行供给侧改革的政策落实有所了解，树立远大目标，心怀家国，为我国经济建设而努力学习。

**（二）教学内容 Chapter learning contents**

第一节 §3.1

1. 主要内容 Main contents

There is a circular flow of income in an economy, which means that expenditure, output and income will all have the same total value. The economy is rarely in a stable state because of the various changing factors which influence it. These include investment levels, the multiplier effect, inflation, savings, confidence, interest rates and exchange rates.

Equilibrium national income is determined using aggregate supply and aggregate demand analysis.

Business cycles or trade cycles are the continual sequence of rapid growth in national income, followed by a slow-down in growth and then a fall in national income. After this recession comes growth again, and when this has reached a peak, the cycle turns into recession once more.

High rates of inflation are harmful to an economy. Inflation redistributes income and wealth. Uncertainty about the value of money makes business planning more difficult. Constantly changing prices impose extra costs.

Demand pull inflation arises from an excess of aggregate demand over the productive capacity of the economy.

A surplus or deficit on the balance of payments usually means a surplus or deficit on the current account.

2. 基本概念和知识点 Basic concepts

Inflation, Unemployment, Stagnation, International payments, disequilibrium, fiscal and

monetary policy

3. 问题与应用 Questions and applications

The government of country C provides free medical treatment to all its citizens. However, for more affluent citizens, a small charge is made if they need medication. The government has recently decided to increase this charge by a moderate amount to reflect the increasing cost of the medicines.

Cost push inflation arises from increases in the costs of production.

The number of unemployed at any time is measured by government statistics.

Economic growth may be measured by increases in the real gross national product (GNP) per head of the population.  
Macroeconomic policy objectives relate to economic growth, inflation, unemployment and the balance of payments.  
Fiscal policy provides a method of managing aggregate demand in the economy.

If a government decides to use fiscal policy to influence demand in the economy, it can choose either expenditure changes or tax changes as its policy instrument.

A government must decide how it intends to raise tax revenues, from direct or indirect taxes, and in what proportions tax revenues will be raised from each source.

Direct taxes have the quality of being progressive or proportional. Income tax is usually progressive, with high rates of tax charged on higher bands of taxable income. Indirect taxes can be regressive, when the taxes are placed on essential commodities or commodities consumed by poorer people in greater quantities.

Monetary policy uses money supply, interest rates or credit controls to influence aggregate demand. The balance of payments accounts consist of a current account with visibles and invisibles sections and transactions in capital (external assets and liabilities including official financing).

**（三）思考与实践 Chapter questions and practices**

(1) The government of country C provides free medical treatment to all its citizens. However, for more affluent citizens, a small charge is made if they need medication. The government has recently decided to increase this charge by a moderate amount to reflect the increasing cost of the medicines.

What effect is this likely to have on the demand for medicine within country C?

* This is unlikely to significantly affect the demand for medicine. This is because medicine is likely to be highly inelastic. Given that the medicines are likely to be seen as a necessity for most individuals, citizens are likely to continue paying for their medication regardless of the cost.

The price of the medicines is currently low and only applies to the wealthier citizens. This means that these payments will only represent a small proportion of their income, again suggesting a low elasticity of demand.

Also, given the relatively low prices charged by the government, it is unlikely that citizens will be able to find cheaper substitutes. This would indicate that they will continue to buy the medicines at the higher prices. The increase will presumably be long in duration. This would normally mean that consumers have more time to find alternatives, leading to ncreased elasticity and a fall in demand. However, given the other factors already mentioned, on balance there is likely to be little change in the level of demand

(2) The government of country F has decided to impose a minimum wage for all workers, which is above the current average market labour rate.

Which of the following is a potential consequence of this?

A Rising employment within country F

B Falling costs of manufacturing in country F

C Lower selling prices, leading to higher demand

D Surplus of labour created within country F

* + - * D

(3) Suppose we increase the number of workers while keeping the number of machines constant. Initially the extra workers will allow specialization and increased efficiency. This will cause average costs to fall.

* As we keep adding staff, however, they will eventually start getting in each other's way and having to wait to access machines. The system therefore becomes less efficient and the average production costs will begin to rise.

(4) As a business grows, the number of units it produces will increase. This means that in the short term, the average cost of factory rent per unit will fall, as the fixed costs will be spread over a larger number of units. Therefore as production increases, the total cost per unit falls.

* If the company continues to grow, it will eventually need to rent more and more factory space. As factory space becomes scarce, it will become more expensive to rent. This will push rent costs upwards and will force the cost per unit back up.

(5) Identify which type of unemployment is being described in the following statements.

A A worker loses their job because of the introduction of new technology

B After the Wall Street Crash, millions of Americans were unable to find work

C Jobs in the car industry have been reduced due to a strong union and high wages

D A management accountant has just been made redundant but is due to start a new job in three weeks’ time.

E Bar staff are out of work in November in a Spanish holiday resort

* A A worker loses their job because of the introduction of new technology – structural.

B After the Wall Street Crash, millions of Americans were unable to find work – cyclical.

C Jobs in the car industry have been reduced due to a strong union and high wages – real wage.

D A management accountant has just been made redundant but is due to start a new job in three weeks time – frictional.

E Bar staff are out of work in November in a Spanish holiday resort – seasonal

**（四）教学方法与手段 Teaching methods**

Lecturing, presentation in group, discussing and et al.

**（五）思政融入**

组织学生学习了解二十大，讨论我国供给侧改革的成效，以及疫情期间我国财政政策所起的重要作用。了解二十大报告中关于国家经济发展的整体状况和未来发展目标与规划。高质量发展是全面建设社会主义现代化国家的首要任务。发展是党执政兴国的第一要务。没有坚实的物质技术基础，就不可能全面建成社会主义现代化强国。必须完整、准确、全面贯彻新发展理念，坚持社会主义市场经济改革方向，坚持高水平对外开放，加快构建以国内大循环为主体、国内国际双循环相互促进的新发展格局。

**第四章 Chapter 4--Micro economic factors**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标
2. Define the concept of demand and supply for goods and services.
3. Explain elasticity of demand and the impact of substitute and complementary goods.
4. Explain the economic behaviour of costs in the short and long term.
5. Define perfect, competition, oligopoly, monopolistic competition and monopoly.
6. 育人目标

继上章微观经济学的学习，本章讲述宏观经济学的基本概念和原理，学生在了解宏观经济政策手段后，能对我国正在进行的经济政策有一定了解，关心时政，树立远大目标，心怀家国，为我国经济建设而努力学习。

**（二）教学内容 Chapter learning contents**

第一节§4.1

1. 主要内容 Main contents

Demand and supply for goods and services

The micro environment refers to the immediate operational environment including suppliers, competitors, customers, stakeholders and intermediaries.

For the organisation as a system, we need to consider the various forces which have an impact internally and externally.

In a free market, the price mechanism signals demand and supply conditions to producers and consumers. It therefore determines the activities of both producers and consumers, influencing the levels of demand for and the supply of goods.

substitute and complementary goods

economic behaviour of costs in the short and long term

2. 基本概念和知识点Basic concepts

demand and supply, perfect, competition, oligopoly, monopolistic competition and

monopoly

3. 问题与应用 Questions and applications

The position of the demand curve is determined by the demand conditions, which include consumers' tastes and preferences, and consumers' incomes.

Elasticity, in general, refers to the relationship between two variables. Price elasticity of demand explains the relationship between change in quantity demanded and changes in price.

Income elasticity of demand measures the responsiveness of demand to changes in household income Cross elasticity of demand is determined by the availability of substitute (competitors') products.

The supply curve shows the quantity of a good which would be supplied by producers at a given price. The competitive market process results in an equilibrium price, which is the price at which market supply and market demand quantities are in balance. In any market, the equilibrium price will change if market demand or supply conditions change.

The price mechanism brings demand and supply into equilibrium, and the equilibrium price for a good is the price at which the volume demanded by consumers and the volume that firms would be willing to supply is the same. This is also known as the market clearing price, since at this price there will be neither surplus nor shortage in the market.

Where maximum prices are imposed, there will be excess demand: rationing may be necessary, and black marketeers may seek to operate. Where minimum prices are imposed, producers will make excess supply.

**（三）思考与实践 Chapter questions and practices**

(1) K plc is a motor car manufacturer. It may find that if it raises the price it sells its cars for, the demand for the vehicles, and therefore the number of cars the company sells, will fall. This could be due to the substitution effect. There are a large number of car manufacturers that customers can choose between. If K raises its prices, it may become more expensive than its rivals, leading customers to switch to lower­priced alternatives. K’s sales may also suffer because of the income effect. Cars are normally relatively expensive, costing a high proportion of a consumer’s income. If K prices its cars at too high a price, many of its customers may simply become unable to afford the product, leading to a drop in demand.

(2) Suppose we are currently selling a product at a price of $20 with a resulting demand of 500,000 units per annum. A marketing manager has suggested dropping the price to $19 and claims that demand will rise to 550,000 units. Calculate the PED.

* Solution

• Percentage change in price = –5%

• Percentage change in demand = +10%

• PED = (10) / (5) = 2

(3) Would a computer games manufacturer expect to see a high or low PED for its products?

* Overall, the games consoles are likely to be at least somewhat elastic due to the high price and lack of necessity. This effect may be reduced if the manufacturer has a powerful brand name, or produces an innovative computer game – at least in the short term.

• Availability of substitutes – there are a number of other computer games manufacturers in the market. This would tend to increase PED as it means that if the games manufacturer raises their prices, their customers can easily switch to a lower priced competitor. However, if the company has a strong reputation in the market, or produces an innovative game, it will reduce the PED as customers may be willing to pay higher prices to buy what they perceive as a superior product.

• Proportion of income spent on items – the higher the proportion

of their income that a customer spends on a games console, the higher the PED. If buying a computer game uses a large proportion of a customer’s income, price rises will increase the chance that they will be unable to afford the product, reducing demand. Customers will also be more likely to scrutinise high­price purchases to see if they represent value for money.

• Necessity – necessities, such as bread or petrol, are normally inelastic, as customers will be forced to purchase them regardless of whether the price increases or not. Games are not necessities, so this will tend to make them more elastic. If the price becomes too high, customers can simply choose not to purchase them.

• Time – the longer a price change lasts, the more likely the product is to become elastic. A rise in prices for a games console may not reduce demand in the short term. However, the longer the price remains high, the more time customers have to shop around for cheaper substitutes.

**（四）教学方法与手段Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

课堂讨论或小论文方式，组织学生思考：二十大报告中关于经济发展的理论和方向。必须坚持和完善社会主义基本经济制度，使市场在资源配置中起决定性作用，更好发挥政府作用，本文新发展阶段，贯彻创新、协调、绿色、开放、共享的新发展理念，加快构建以国内大循环为主体、国内国际双循环相互促进的新发展格局，推动高质量发展，统筹发展和安全。

**Part B---Business organization structure, functions and governance**

* In this part, candidates should be able to understand business organisation structure, functions and the role of corporate governance. The main contents include: 1. The formal and informal business organization; 2. Business organisational structure and design; 3. Organisational culture in business; 4. Committees in business organisations; 5. Governance and social responsibility in business.

**第五章 Chapter 5-- Business organization, structure and strategy**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + - The formal and informal business organisation

a) Explain the informal organisation and its relationship with the formal organisation.

b) Describe the impact of the informal organisation on the business.

* + - Business organisation structure and design

a) Describe Mintzberg’s components of the organisation and explain the different ways in

which formal organisations may be structured

b) Explain basic organisational structure concepts

c) Explain the characteristics of the strategic, tactical and operational levels in the organisation

in the context of the Anthony hierarchy.

d) Explain centralisation and decentralisation and list their advantages and disadvantages.

e) Describe the roles and functions of the main departments in a business organisation

f) Explain the role of marketing in an organisation

2. 育人目标

通过本章对企业组织形式的学习，引导学生坚定制度自信。

**（二）教学内容 Chapter learning contents**

第一节 §5.1

1. 主要内容 Main contents

An informal organisation always exists alongside the formal one. This consists of social relationships, informal communication networks, behavioural norms and power/influence structures, all of which may 'by-pass' formal organisational arrangements. This may be detrimental or beneficial to the organisation, depending how it is managed.

Mintzberg believes that *all* organisations can be analysed into five components, according to how they relate to the work of the organisation, and how they prefer to co-ordinate.

Organisations can be departmentalised on a functional basis (with separate departments for production, marketing, finance etc), a geographical basis (by region, or country), a product basis (eg worldwide divisions for product X, Y etc), a brand basis, or a matrix basis (eg someone selling product X in country A would report to both a product X manager and a country A manager).

Organisation structures often feature a variety of these types, as hybrid structures.

2. 基本概念与知识点 Basic concepts

Entrepreneurial, Functional, Matrix, Divisional (geographical, by product, or by customer type), Boundaryless (virtual, hollow or modular), Separation of ownership and management, Separation of direction and management, Span of control and scalar chain, Tall and flat organisations, Outsourcing and offshoring, Shared services approach

3. 问题与应用Questions and applications

H is a retail store selling electronics. It is currently deciding how many units of its products it will need to order next month in order to meet customer demand. Which level of strategic planning does this relate to?

A Strategic

B Functional

C Tactical

D Operational

第二节 §5.2

1. 主要内容Main contents

In a divisional structure some activities are decentralised to business units or regions.

The strategic apex exerts a pull to centralise, leading to the simple structure.

Span of control or 'span of management' refers to the number of subordinates responsible to a superior.  
Recent trends have been towards delayering organisations of levels of management. In other words, tall organisations (with many management levels, and narrow spans of control) are turning into flat organisations (with fewer management levels, wider spans of control) as a result of technological changes and the granting of more decision-making power to front line employees.

There are many levels of strategy in an organisation.

– Corporate: the general direction of the whole organization

– Business: how the organisation or its SBUs tackle particular markets

– Operational/functional: specific strategies for different departments of the business

A centralised organisation is one in which authority is concentrated in one place.

2. 基本概念和知识点Basic concepts

i) Research and development

ii) Purchasing

iii) Production

iv) Direct service provision

v) Marketing

vi) Administration

vii) Finance

i) Definition of marketing

ii) Marketing mix

iii) Relationship of the marketing plan to the strategic plan

3. 问题与应用Questions and applications

Looking at the 'Product/Brand Organisation' chart following Section 2.4 above, what types of organisation can you identify, and why are these appropriate for their purposes? What added type of organisation might this firm use, and in what circumstances?

**（三）思考与实践 Chapter questions and practices**

(1) Consider the following statements:

(i) Under the functional structure, each department operates as a strategic business unit.

(ii) The matrix structure will enable rapid decision­making within the organisation.

Which of the statements is/are correct?

A (i) only

B (ii) only

C Both

D Neither

* D

(2) M plc is a large company that operates in country G. It manufactures several different products, each of which is highly complex and extremely specialised. Its sales have grown significantly over the last several years, with each of its products producing a roughly equal amount of M's overall revenue. Which organisational structure is most likely to be appropriate for M?

A Geographic

B Divisional

C Functional

D Entrepreneurial

* B

(3) If a managerial structure has many levels of management, is it likely to have a narrow or wide span of control at each level of management?

* Narrow

(4) Which of the following is NOT a likely additional cost to an organization caused by decentralisation?

A Additional training costs are often required in a decentralized organisation

B Duplication of roles, leading to higher personnel costs

C Extra costs of gathering information from various sources and locations

D Lost sales due to lack of local knowledge and expertise

* D

**（四）教学方法与手段Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

二十大报告指出：法治政府建设是全面依法治国的重点任务和主体工程。转变政府职能，优化政府职责体系和组织结构，推进机构、职能、权限、程序、责任法定化，提高行政效率和公信力。深化事业单位改革。深化行政执法体制改革，全面推进严格规范公正文明执法，加大关系群众切身利益的重点领域执法力度，完善行政执法程序，健全行政裁量基准。强化行政执法监督机制和能力建设，严格落实行政执法责任制和责任追究制度。完善基层综合执法体制机制。组织学生讨论政府组织结构和现状，引导学生思考如果成为公务员，如何践行为人民服务的职责。

**第六章 Chapter 6--Organizational culture and committees**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* Organisational culture in business

a) Define organisational culture.

b) Describe the factors that shape the culture of the organisation.

c) Explain the contribution made by writers on culture:

* Committees in business organisations

a) Explain the purposes of committees.

b) Describe the types of committee used by business organisations

c) List the advantages and disadvantages of committees.

d) Explain the roles of the Chair and Secretary of a committee.

2. 育人目标

通过本章对企业文化的学习，引导学生坚定文化自信。

**（二）教学内容 Chapter learning contents**

第一节 §6.1

1. 主要内容 Main contents

Culture is 'the collective programming of the mind which distinguishes the members of one category of people from another' (*Hofstede*). It may be identified as ways of behaving, and ways of understanding, that are shared by a group of people.

Elements of culture include:

– Observable behavior

– Underlying values and beliefs which give meaning to the observable elements

– Hidden assumptions, which unconsciously shape values and beliefs

Organisation culture is 'the way we do things round here'.

Cultural values can be used to guide organisational processes without the need for tight control. They can also be used to motivate employees, by emphasising the heroic dimension of the task. Culture can also be used to drive change, although – since values are difficult to change, it can also be a powerful force for preserving the status quo.

Harrison classified four types of culture, to which Handy gave the names of Greek deities.  
– Power culture (Zeus) is shaped by one individual  
– Role culture (Apollo) is a bureaucratic culture shaped by rationality, rules and procedures  
– Task culture (Athena) is shaped by a focus on outputs and results  
– Existential or person culture (Dionysus) is shaped by the interests of individuals  
National culture influences organisation culture in various ways. One model of these effects is the 'Hofstede model' which describes four dimensions on which cultures differ:  
– Power distance  
– Uncertainty avoidance  
– Individuality/collectivity  
– Masculinity/femininity

2. 基本概念和知识点 Basic concepts

i) Schein – determinants of organisational culture

ii) Handy – four cultural stereotypes

iii) Hofstede – international perspectives on culture

• Quantity • Quality  
• Price • Delivery

– Power distance  
– Uncertainty avoidance  
– Individuality/collectivity  
– Masculinity/femininity

3. 问题与应用Questions and applications

Identify two disadvantages that a task culture could create for an organisation.

|  |
| --- |
| A task culture is one where nothing is allowed to get in the way of completing the task. Disadvantages could be:  • high levels of stress  • quality compromised in an effort to get the job finished on time  • people feeling that their individual needs are surpassed by the needs of the task, e.g. feeling pressurised to work late. |

第二节 §1.2

1. 主要内容Main contents

Within an organisation, committees can consist entirely of executives or may be instruments for joint consultation between employers and employees. They are a key part of organisational communication processes, which are covered in Chapter 18

2. 基本概念和知识点Basic concepts

the roles of the Chair and Secretary of a committee; Role of the board

3. 问题与应用Questions and applications

List the advantages and disadvantages of committees.

**（三）思考与实践 Chapter questions and practices**

(1) Which of the following would NOT be classified by Schein as an artefact?

A Dress codes in the organization

B Design of the organisation’s premises

C Stated aim of the organisation to improve customer service

D Office facilities provided by the organization

* C

(2) Identify the correct statement regarding Handy’s cultural types from the following:

A Role cultures tend to focus on the needs of the individuals working in the organisation

B Power cultures tend to be bureaucratic organisations with large numbers of powerful managers

C Person cultures tend to develop in small, highly participatory organisations

D Role cultures normally require staff to be flexible in order to ensure deadlines are met

* C

(3) Country V has a standing army of ten thousand soldiers. Each soldier has a series of closely defined duties and tasks that they are expected to fulfil on a regular basis. The accomplishment of these tasks is monitored by a highly bureaucratic administration function. Noncompliance with the rules is punished and soldiers are not expected to go beyond the duties they have been set. According to Charles Handy, what type of culture does country V’s army demonstrate?

A Role

B Task

C Power

D Person

* A

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

组织学生讨论二十大报告提出的“面建设社会主义现代化国家，必须坚持中国特色社会主义文化发展道路，增强文化自信，围绕举旗帜、聚民心、育新人、兴文化、展形象建设社会主义文化强国，发展面向现代化、面向世界、面向未来的，民族的科学的大众的社会主义文化，激发全民族文化创新创造活力，增强实现中华民族伟大复兴的精神力量”，引导学生坚定文化自信。

**第七章 Chapter 7--Corporate governance and social responsibility**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

Explain the agency concept in relation to corporate governance.

Define corporate governance and social responsibility and explain their importance in contemporary organisations.

Explain the responsibility of organisations to maintain appropriate standards of corporate governance and corporate social responsibility.

Briefly explain the main recommendations of best practice in effective corporate governance:

Explain how organisations take account of their social responsibility objectives through analysis of the needs of internal, connected and external stakeholders.

Identify the social and environmental responsibilities of business organisations to internal, connected and external stakeholders.

2. 育人目标

通过本章对企业社会责任的学习，引导学生了解我国建设共同富裕小康社会的发展道路和进程，引导学生树立正确的价值观和人生观。

**（二）教学内容 Chapter learning contents**

第一节 §7.1

1. 主要内容 Main contents

Most corporate governance reports are based around the principles of integrity, accountability, independence and good management but there is disagreement on how much these principles need be supplemented by detailed rules.  
Good corporate governance involves risk management and internal control, accountability to stakeholders and other shareholders and conducting business in an ethical and effective way.  
The board should be responsible for taking major policy and strategic decisions.  
Directors should have a mix of skills and their performance should be assessed regularly.  
Appointments should be conducted by formal procedures administered by a nomination committee  
Division of responsibilities at the head of an organisation is most simply achieved by separating the roles of Chair and chief executive.  
Independent non-executive directors have a key role in governance. Their number and status should mean that their views carry significant weight.  
Directors' remuneration should be set by a remuneration committee consisting of independent non  
executive directors.  
Remuneration should be dependent upon organisation and individual performance.  
Accounts should disclose remuneration policy and (in detail) the packages of individual directors.  
A nomination committee should be in place for selecting board members and making recommendations to the board.  
Audit committees of independent non-executive directors should liaise with external audit, supervise internal audit, and review the annual accounts and internal controls.

2. 基本概念和知识点 Basic concepts

i) Executive and non-executive directors

ii) Remuneration committees

iii) Audit committees

iv) Public oversight

3. 问题与应用Questions and applications

Mrs X retired from the post of Finance Director at AB plc a year ago.

The company wishes to retain her experience within the company. Mrs X wishes to continue her involvement with the company as she owns 8% of the share capital of AB.

Because of this, the Managing Director of AB, one of Mrs X's close friends, has offered Mrs X a permanent position on the board as a non-executive director. As a non¬executive, she is to be offered a 5% bonus each year if AB outperforms its targets.

Identify the five reasons that Mrs X will not be sufficiently independent in her role as a non-executive director at AB.

|  |
| --- |
| (1) Mrs A has been an employee of the company within the last five years. (2) She has a significant business interest in AB due to her 8% holding in the shares of the company. (3) She is a close friend of the Managing Director, which will compromise her independence. (4) She is being offered a permanent non­executive position. This is inappropriate. (5) She should not be allowed to participate in any of AB’s bonus schemes, share options or pensions schemes. |

第二节 §7.2

1. 主要内容Main contents

Annual reports must convey a fair and balanced view of the organisation. They should state when the organisation has complied with governance regulations and codes, and give specific disclosures about the board, internal control reviews, going concern status and relations with stakeholders.  
There is a fundamental split of views about the nature of corporate responsibility.  
– The strong stakeholder view that a range of goals should be pursued  
– The view that the business organisation is a purely economic force, subject to law  
Expectations about the exercise of social responsibility by organisations are subject to the same splend views as corporate ethical responsibility. One definition of corporate social responsibility is that set actions which the organisation is not obliged to take, taken for the well-being of stakeholders and the public.

2. 基本概念和知识点Basic concepts

Responsibility

3. 问题与应用Questions and applications

Interaction of ethics, law, governance and social responsibility

**（三）思考与实践 Chapter questions and practices**

(1) A supermarket buys its goods on credit and sells them for cash, therefore it has strong cash flows at all times. What are the business needs of a supplier to such a supermarket in its relationship with the supermarket?

|  |
| --- |
| The needs of a supplier to a supermarket are: • a long­term business relationship so the supplier can plan for the future • a large value of goods sold on regular orders • agreed quality standards that both parties can work with • fair prices • prompt payments on the agreed dates. |

(2) Which of the following benefits could be realised from a successful CSR programme?  
Select one from the following four options:

(i) Improvement in innovation by identifying new market opportunities.  
(ii) Improvement in the company’s reputation.  
(iii) Improvement in relationships with internal and external stakeholders.  
(iv) Maintenance of strategic assets such as licences to operate.  
A (i), (ii) and (iii) only  
B (ii), (iii) and (iv) only  
C (i), (iii) and (iv) only  
D (i), (ii), (iii) and (iv)

* D

(3) H plc has appointed five members of staff to a new committee. This committee’s purpose is to investigate a one­off failure in H’s production processes that led to the loss of $100,000 worth of products and to make recommendations as to how H can avoid similar problems in the future.  
Which type of committee is this?  
A Standing  
B Executive  
C Ad hoc  
D Permanent

* C

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

二十大报告指出：引导、支持有意愿有能力的企业、社会组织和个人积极参与公益慈善事业。组织学生讨论乡村振兴和企业社会责任之间的关系。引导学生树立正确的价值观和人生观。

**Part C---Accounting and reporting systems, controls and compliance**

* In this part, candidates should be able to recognise the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance. The main contents include: 1. The relationship between accounting and other business functions; 2. Accounting and finance functions within business organisations; 3. Principles of law and regulation governing accounting and auditing; 4. The sources and purpose of internal and external financial information, provided by business; 5. Financial systems, procedures and related IT applications; 6. Internal controls, authorisation, security of data and compliance within business; 7. Fraud and fraudulent behaviour and their prevention in business, including money laundering.

**第八章 Chapter 8-- The role of accounting**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + - The relationship between accounting and other business functions
    - Accounting and finance functions within business organisations

a) Explain the contribution of the accounting function to the formulation, implementation, and control of the organisation’s policies, procedures, and performance.

b) Identify and describe the main financial accounting functions in business:

i) recording financial information

ii) codifying and processing financial information

iii) preparing financial statements

c) Identify and describe the main management accounting and performance management functions in business:

i) Recording and analysing costs and revenues

ii) Providing management accounting information for decision-making

iii) Planning and preparing budgets and exercising budgetary control.

d) Identify and describe the main finance and treasury functions:

i) Calculating and mitigating business tax liabilities

ii) Evaluating and obtaining finance

iii) Managing working capital

iv) Treasury and risk management

e) Identify and describe the main audit and assurance roles in business:

i) Internal audit

ii) External audit

f) Explain the main functions of the internal auditor and the external auditor and how they differ.

* Principles of law and regulation governing accounting and auditing

a) Explain basic legal requirements in relation to retaining and submitting proper records and preparing and auditing financial reports.

b) Explain the broad consequences of failing to comply with the legal requirements for maintaining and filing accounting records.

c) Explain how the international accountancy profession regulates itself through the establishment of reporting standards and their monitoring.

* The sources and purpose of internal and external financial information, provided by business

a) Explain the various business purposes for which the following financial information is required:

(i) The statement of profit or loss

(ii) The statement of financial position

(iii) The statement of cash flows

(iv) Sustainability and integrated reports

b) Describe the main purposes of the following types of management accounting reports:

i) Cost schedules

(ii) Budgets

(iii) Variance reports

* Financial systems, procedures and related IT applications

a) Identify an organisation’s system requirements in relation to the objectives and policies of the organisation.

b) Describe the main financial systems used within an organisation:

i) Purchases and sales invoicing

ii) Payroll

iii) Credit control

iv) Cash and working capital management.

c) Explain why it is important to adhere to policies and procedures for handling clients’ money.

d) Identify weaknesses, potential for error and inefficiencies in accounting systems.

e) Recommend improvements to accounting systems to prevent error and fraud and to improve overall efficiency.

f) Explain why appropriate controls are necessary in relation to business and IT systems and procedures.

g) Identify business uses of computers and IT software applications:

i) Spreadsheet applications

ii) Database systems

iii) Accounting packages

h) Describe and compare the relative benefits and limitations of manual and automated financial systems that may be used in an organisation.

2. 育人目标

通过本章对会计基础知识的学习，培育学生诚信、责任和法治意识。

**（二）教学内容 Chapter learning contents**

第一节 §8.1

1. 主要内容Main contents

(1) The purpose of accounting information

(2) Nature, principles and scope of accounting

(3) The regulatory system

Accounting is a way of recording, analysing and summarising transactions of a business.  
You may have a wide understanding of what accounting is about. Your job may be in one area or type of accounting, but you must understand the breadth of work which an accountant undertakes.  
You should be able to outline the factors which have shaped the development of financial accounting.  
The two most important external financial statements are the statement of financial position and the profit or loss account. Reports produced for internal purposes include budgets and costing schedules.  
Businesses prepare financial statements for external stakeholders, such as shareholders, banks, suppliers and the Government.  
The profit or loss account is a record of income generated and expenditure incurred over a given period.

The statement of financial position is a list of all the assets owned by a business and all the liabilities owed by a business at a particular date.  
The statement of cash flows shows sources of cash generated during a period and how these funds have been spent.  
Businesses will wish to prepare internal reports to help them run the day to day operations of the business.

2. 基本概念和知识点Basic concepts

profit or loss accounts, statement of financial position, external stakeholders, cash flows

3. 问题与应用Questions and applications

(1) Gordon works in the accounts department of a retail business. He and his colleagues are looking at the sales figures for various types of clothing. The director asks them to use exception reporting to summarise their findings. Which of the following correctly defines the concept of ‘exception reporting’ within a business context?

A The reporting of unusual events, outside the normal course of events

B The analysis of those items where performance differs significantly from standard or budget

C The preparation of reports on routine matters on an ‘ad hoc’ basis

D The scrutiny of all data as a matter of course, save in exceptional circumstances

(2) What information would be needed by managers, employees or shareholders?

第二节 §8.2

1. 主要内容Main contents

(1) Internal and external financial information

(2) Control over business transactions

(3) The main business financial systems

Key controls over payroll cover:

– Documentation and authorisation of staff charges

– Calculation of wages and salaries

– Payment of wages and salaries

– Authorisation of deductions

The purchases and sales systems will be the most important components of most company accounting systems.

The purchasing system tests will be based around:

– Buying (authorisation)

– Goods inwards (custody)

– Accounting (recording)

Like the purchase cycle, the sales system tests will be based around:

– Selling (authorisation) – Accounting (recording)

– Goods outwards (custody)

The tests of controls of the sales system will be based around:

– Selling (authorisation)

– Goods outwards (custody)

– Accounting (recording)

Cash and petty cash must be regularly reconciled.

Controls should be regularly checked and any problems reported to management.

2. 基本概念和知识点Basic concepts

Control, sales system, purchasing system, cash and petty cash control

3. 问题与应用Questions and applications

It is easy to see how 'internal' people get hold of accounting information. A manager, for example, can just go along to the accounts department and ask the staff there to prepare whatever accounting statements he needs. But external users of accounts cannot do this. How, in practice, can a business contact or a financial analyst access accounting information about a company?

第三节 §8.3

1. 主要内容Main contents

(1) Manual and computerised accounting systems

(2) Databases and spreadsheets

In many situations manual systems are inferior to computerised systems in terms of productivity, speed, accessibility, quality of output, incidence of errors, 'bulk' and when making corrections.  
Control is enhanced by an integrated accounting system.  
A database may be described as a 'pool' of data, which can be used by any number of applications. Its use is not restricted to the accounts department.  
Spreadsheets, too, are often used both in financial accounting and cost accounting.

2. 基本概念和知识点Basic concepts

Manual and computerised accounting systems, Databases and spreadsheets

3. 问题与应用Questions and applications

Here are four short references to control activities.

A. Staff have to gain approval from management for various transactions.

B. This control activity can be sub­divided into general and application controls.

C. Security staff are hired to reduce the risk of inventory theft by customers.

D. The bank balance is periodically agreed to the balance shown on the financial statement

Required:

(a) Identify the description above which is associated with each of the following control activities, by selecting A, B, C, D or None.

(i) Computer controls

(ii) Authorisation

(iii) Segregation of duties

(iv) Accounting reconciliations

(v) Physical control

(b) Below are a number of statements relating to internal and external audit.

A. The scope of work is determined by management

B. Work performed involves testing the underlying transactions within the organisation.

C. Legally required for large or public companies and many public bodies.

D. Responsible for making recommendations on internal control and corporate governance.

E Produces an opinion on whether financial statements are ‘true and fair’

F The Combined Code recommends that, if not already undertaken, the need for one should be assessed annually

Required: Write down which three of the above statements relate to external audit by selecting THREE of the letters from (A–F).

**（三）思考与实践 Chapter questions and practices**

(1) Companies are required to submit financial statements to Companies House, or a similar body, so that interested parties can inspect them.

Complete the following table, stating reasons why these parties would want to view the financial statements.

|  |  |
| --- | --- |
| Party | Reason |
| Audit firm | To get background information on client/potential client |
| Competitor | To assess market share and profitability of Competitor. |
| Supplier | To consider likelihood of payment before allowing credit. |
| Job applicant | To gain background information about the company prior to interview, to consider whether company is likely fail. |
| Journalist | To write an article on the company’s Results. |
| Analyst | To make recommendations on purchases to investors/clients. |

(2) In addition to the financial statements, companies are often required to submit additional information to Companies House (or similar).

Complete the following table, showing why each type of information should be available for public inspection.

|  |  |
| --- | --- |
| Information | Reason why made available |
| Register of Directors | So that people know who the directors are, and what other companies they are directors of. If a director has previously been the director of an insolvent company, then a shareholder may want to reconsider a decision to invest. |
| Register of  Shareholders | So that people can see who the shareholders are and the percentage of shares owned by each. This can help to determine which individuals/other companies will have influence over the company. |
| Register of Charges \* | Enables lenders and suppliers to establish which  assets are already subject to charge and therefore  cannot be sold to pay other creditors if the company fails. |

\*This shows which assets of the company have a charge over them, meaning that if the company fails to repay a loan the lender (who has ‘taken’ the charge) can seize the assets and sell them.

(3) Julia is considering investing in one of two companies. ABC Limited is a travel company based in the UK. XYZ Limited is an aluminium company based in Jamaica.

List five problems Julia faces in comparing the financial statements of these two companies.

* (1) The companies are in different industries.  
  (2) The companies are operating in different economic environments.  
  (3) The companies have prepared their accounts using different national accounting policies.  
  (4) The companies have probably chosen different accounting policies.  
  (5) The companies have prepared their accounts in different currencies.

(4) J has been asked to find four pieces of information about FGH Ltd for  
his manager from the company’s statement of profit or loss (SOPL) and  
statement of financial position (SOFP). He has been asked to find:  
Which of the following correctly match the information needed with the  
financial statement each would be found in?  
(1) The ratio of current assets to current liabilities  
(2) Total shareholders equity  
(3) Gross profit as a percentage of turnover  
(4) Total rent paid for the year  
 1 2 3 4  
A SOFP SOFP SOPL SOPL  
B SOPL SOPL SOFP SOFP  
C SOFP ISOPL SOFP SOPL  
D SOPL SOFP SOPL SOPL

* A

(5) Conservative managers will have a policy of holding a large working capital balance, while aggressive management will hold a low working capital balance. Which of the following is a consequence of an aggressive management policy?  
A Increased bad and doubtful debts  
B Increased credit periods attract more customers  
C Increased inventory obsolescence  
D Increased risk of inventory outages

* D

**（四）教学方法与手段 Teaching methods**

Lectureing，presentation in group，discussing and et al.

**（五）思政融入**

**1.** 本章内容天然与思政元素融合，通过经典的案例分析，让职业道德操守深入学生内心，深植社会主义核心价值观。

**2.** 二十大报告指出，我国社会主义法治国家建设深入推进，全面依法治国总体格局基本形成，中国特色社会主义法治体系加快建设，司法体制改革取得重大进展，社会公平正义保障更为坚实，法治中国建设开创新局面。但仍然存在许多问题，未来五年的主要工作内容之一为：社会主义市场经济体制更加完善，更高水平开放型经济新体制基本形成；全过程人民民主制度化、规范化、程序化水平进一步提高，中国特色社会主义法治体系更加完善。

**第九章 Chapter 9-- Control, security and audit**

**（一）目的与要求 Chapter learning objectives and requirements:**

1. 教学目标

* Explain internal control and internal check.
* Explain the importance of internal financial controls in an organisation.
* Describe the responsibilities of management for internal financial control.
* Describe the features of effective internal financial control procedures in an organisation, including authorisation.
* Identify and describe the types of information technology and information systems used by the business organisation for internal control.
* Identify and describe features for protecting the security of IT systems and software within business.
* Describe general and application systems controls in business.

2. 育人目标

通过本章对内部控制、审计等内容的学习，进行当下热门典型案例分析，引导学生培育诚信、责任和法治意识。

**（二）教学内容 Chapter learning contents**

第一节 §9.1

1. 主要内容Main contents

Internal controls should help organisations counter risks, maintain the quality of reporting and comp with laws and regulations. They provide reasonable assurance that the organisations will fulfil their objectives.

Internal control frameworks include the control environment within which internal controls operate.

Other important elements are the risk assessment and response processes, the sharing of information and monitoring the environment and operation of the control system.

The control environment is influenced by management's attitude towards control, the organisationa structure and the values and abilities of employees.

Controls can be classified in various ways including administrative and accounting; prevent, detect correct; discretionary and non-discretionary; voluntary and mandated; manual and automated.

The mnemonic SPAMSOAP can be used to remember the main types of control.

The role of internal audit will vary according to the organisation's objectives but is likely to include review of internal control systems, risk management, legal compliance and value for money.

Internal auditors are employees of the organisation whose work is designed to add value and who report to the audit committee. External auditors are from accountancy firms and their role is to repo on the financial statements to shareholders.

Both internal and external auditors review controls, and external auditors may place reliance on internal auditors' work providing they assess its worth.

2. 基本概念和知识点Basic concepts

Internal control, control environment, internal controls, risk assessment and response processes, monitoring, management's attitude, SPAMSOAP, discretionary and non-discretionary; voluntary and mandated; manual and automated.

3. 问题与应用Questions and applications

(1) How can prevent controls be used to measure performance and efficiency?

第二节 §9.2

1. 主要内容Main contents

Security is the protection of data from accidental or deliberate threats and the protection of an information system from such threats.

Security, in information management terms, means the protection of data from accidental or deliber threats which might cause unauthorised modification, disclosure or destruction of data, and the protection of the information system from the degradation or non-availability of services.

Physical threats to security may be natural or man made. They include fire, flooding, weather, lightn terrorist activity and accidental damage.

Physical access controls are designed to prevent intruders getting near to computer equipment and storage media.

It is possible to build controls into a computerised information system. A balance must be struck between the degree of control and the requirement for a user friendly system.

A back-up and archive strategy should include:

– Regular back-up of data (at least daily)

– Archive plans

– A disaster recovery plan including off-site storage

An audit trail shows who has accessed a system and the operations performed.

A disaster recovery plan must cover all activities from the initial response to a 'disaster', through to damage limitation and full recovery. Responsibilities must be clearly spelt out for all tasks

2. 基本概念和知识点Basic concepts

Security, protection of data, Physical access controls, Physical threats, back-up and archive, audit trail

3. 问题与应用Questions and applications

You are the chief accountant at your company. Your department, located in an open-plan office, has five networked desktop PCs, two laser printers and a dot matrix printer. You have just read an article suggesting that the best form of security is to lock hardware away in fireproof cabinets, but you feel that this is impracticable. Make a note of any alternative security measures which you could adopt to protect the hardware.

**（三）思考与实践 Chapter questions and practices**

(1) XYZ Limited is a company manufacturing handbags.

Paul Hewson is the sales manager, and attends a trade exhibition. He wishes to claim the train and taxi fares through the petty cash system.

Describe the process by which he does this.

* (1) He fills out a petty cash voucher, detailing the purpose of the claim. He should also record his department and the purpose of the visit so that it can be coded to the correct expense heading.

(2) He staples the receipts to the back.

(3) If the expenditure is over a certain amount, which will vary according to the company, he will need to get authorisation from his supervisor.

(4) The cashier gives him the money.

(5) The cashier records the payment in the petty cash book and codes it as ‘sales¬travel’.

(2) XYZ Limited is a company manufacturing handbags. Paul Hewson is the sales manager, and attends a trade exhibition. He wishes to claim the train and taxi fares through the petty cash system.

Describe the process by which he does this.

* (1) He fills out a petty cash voucher, detailing the purpose of the claim. He should also record his department and the purpose of the visit so that it can be coded to the correct expense heading.

(2) He staples the receipts to the back.

(3) If the expenditure is over a certain amount, which will vary according to the company, he will need to get authorisation from his supervisor.

(4) The cashier gives him the money.

(5) The cashier records the payment in the petty cash book and codes it as ‘sales¬travel’.

(6) ...and then finished goods.

(7) The finished handbags are added into the finished goods inventory records and then transferred to the warehouse.

(8) The handbags are sold, and deducted from the finished goods records.

(3) JKL Limited is a car dealer, dealing in new and second­hand cars.  
JKL also has a service department which services cars for customers and others. The fee charged to customers will include parts used and an hourly rate for the time spent by service personnel.  
List the factors that should be taken into account by JKL in determining the hourly rate to be charged for such services.

* JKL can offer customers a one­stop solution for all their motoring needs.

Customers would think it strange/inconvenient if there were no service department.

JKL can enhance overall customer satisfaction by providing good service.

Customers may buy a new car when they see new models on display.

If JKL does not offer service functions, customers will go elsewhere for servicing and may buy cars elsewhere.

**（四）教学方法与手段 Teaching methods**

Lectureing，presentation in group，discussing and et al.

**（五）思政融入**

**1.** 本章内容天然与思政元素融合，通过经典的案例分析，让职业道德操守深入学生内心，为将来实践工作中可能出现的道德“两难”困境提供指引。

**2.** 二十大报告指出，法治政府建设是全面依法治国的重点任务和主体工程。转变政府职能，优化政府职责体系和组织结构，推进机构、职能、权限、程序、责任法定化，提高行政效率和公信力。深化事业单位改革。深化行政执法体制改革，全面推进严格规范公正文明执法，加大关系群众切身利益的重点领域执法力度，完善行政执法程序，健全行政裁量基准。强化行政执法监督机制和能力建设，严格落实行政执法责任制和责任追究制度。完善基层综合执法体制机制。

**第十章 Chapter 10-- Identifying and preventing fraud**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* Explain the circumstances under which fraud is likely to arise.
* Identify different types of fraud in the organisation.
* Explain the implications of fraud for the organisation.
* Explain the role and duties of individual managers in the fraud detection and prevention process.
* Define the term money laundering.
* Give examples of recognised offences under typical money laundering regulations.
* Identify methods for detecting and preventing money laundering.
* Explain how suspicions of money laundering should be reported to the appropriate authorities.

2. 育人目标

通过本章对财务欺诈手段和预防措施的学习，进行当下热门典型案例分析，引导学生培育诚信、责任和法治意识。

**（二）教学内容 Chapter learning contents**

第一节 §10.1

1. 主要内容Main contents

The practical aspects of fraud (where it might actually occur how it can be detected) are the most likely topics to be examined.

Common frauds include payroll frauds, conspiracy with other parties and stealing assets. More subtle measures including teeming and lading and manipulation of bank reconciliations and cashbooks to conceal theft.

There are three broad pre-requisites or 'pre-conditions' that must exist in order to make fraud a

possibility: dishonesty, motivation and opportunity.

Signs of high fraud risk include indications of lack of integrity, excessive pressures, poor control systems, unusual transactions and lack of audit evidence.

A number of factors tend to crop up frequently as indicators of potential fraud situations; these can be categorised under business and personnel risks.

In order to prevent fraud, managers must be aware of the risks and signs of fraud.

Prevention policies include emphasis on ethics and personnel and training procedures. Controls within particular business areas such as segregation of duties and documentation requirements are also significant.

Controls must be developed in a structured manner, taking account of the whole spectrum of risk and focusing on the key risks identified in each area of the business.

Managers and staff should be aware of their responsibilities to help in detecting fraud. Fraud detection is also helped by having information readily available and allowing whistleblowing.

Organisations should establish a fraud response plan, setting out how the method and extent of the fraud and possible suspects should be investigated.

It is the responsibility of the directors to take such steps as are reasonably open to them to prevent and detect fraud.

The growth of globalisation has created more opportunities for money laundering which governments and international bodies are trying to combat with legislation.

In the UK, there are various offences relating to money laundering, including tipping off a money launderer (or suspected money launderer) and failing to report reasonable suspicions.

2. 基本概念和知识点Basic concepts

Common frauds， pre-requisites or 'pre-conditions'， segregation of duties and documentation requirements， whistleblowing， prevent and detect fraud.

3. 问题与应用Questions and applications

(1) In a corporate context fraud can fall into one of two main categories: removal of funds or assets from abusiness or the intentional misrepresentation of the financial position of a business. Please put forward some practice cases.

(2) Think of some examples of such general external factors that might influence the degree of risk that a company is exposed to.

**（三）思考与实践 Chapter questions and practices**

(1) Suggest four reasons why the management of a company might want to cook the books.

|  |
| --- |
| (1) Management bonuses might depend on achieving a stated profit level. (2) Management may wish to boost the share price to please shareholders, by reporting high profits. (3) Management may fear that their company will face a takeover threat and they will lose their jobs unless high profits are reported. (4) There may be conditions attached to loans that have been taken out (e.g. minimum acceptable accounting ratios) and the company is in danger of breaching these conditions |

(2) A small company may have informal working arrangements and few specific control policies and procedures. How can the directors still ensure that fraudulent behaviour is prevented and detected?

* If there are few control activities, then the other components of internal control become more important. In particular, the directors of a small company should promote a strong control environment, recruiting employees of the highest calibre in the first place and keeping them happy with decent pay and conditions. A commitment to ethical values, integrity and competence should be communicated throughout the company.  
  A small company is unlikely to have an internal audit department, but  
  members of the accounts department may have a roving brief to recommend improvements in control.

While the external audit of a small company’s accounts is not mandatory in most jurisdictions, a company may choose voluntarily to have an external audit. This would both help to prevent fraud (since employees know that their work may be inspected by auditors at a later date) and should have a reasonable chance of detecting any material fraud that has occurred.

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

1. **思政融入**
2. 观看视频并讨论“习近平总书记在中央审计委员会中关于‘审计是党和国家监督体系的重要组成部分”相关讲话内容。
3. 组织学生深入解读财政部、国务院国资委、银保监会有关负责人印发的《关于加强会计师事务所执业管理，切实提高审计质量的实施意见》，并且鼓励学生积极参与课堂讨论。
4. 组织学生阅读国内外关于审计质量的提升带来积极的经济后果的文献，引导学生认识提高审计师和会计师事务所审计质量的重要性。
5. 选取经典审计失败案例（如安然、世通、奥林巴斯等），引导学生分析审计机构所存在的问题，以及审计失败所造成的经济后果，让学生充分认识到审计师严格遵守职业规范、加强职业道德的重要性。
6. 组织学习二十大报告中关于加强国家审计和控制方面的讲话。

**Part D--- Leading and managing individuals and teams**

* In this part, candidates should be able to recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed. The main contents include: 1. Leadership, management and supervision; 2. Recruitment and selection of employees; 3. Individual and group behaviour in business organisations; 4. Team formation, development and management; 5. Motivating individuals and groups; 6. Learning and training at work; 7. Review and appraisal of individual performance.

**第十一章 Chapter 11-- Leading and managing people**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + - Define leadership, management and supervision and explain the distinction between these terms.
    - Explain the nature of management
    - Explain the areas of managerial authority and responsibility.
    - Explain the situational, functional and contingency approaches to leadership with reference to the theories of Adair, Fiedler, Bennis, Kotter and Heifetz.
    - Describe leadership styles and contexts: using the models of Ashridge, and Blake and Mouton.

2. 育人目标

通过本章对管理和领导基础理论和模型的介绍，培育学生爱国情怀、加强个人管理的责任与担当意识，以及“凡事预则立，不预则废”的道理。

**（二）教学内容 Chapter learning contents**

第一节 §11.1

1. 主要内容Main contents

Management is responsible for using the organisation's resources to meet its goals. It is accountable to the owners: shareholders in a business, or government in the public sector.

It is the role of the manager to take responsibility and organise people to get things done. This involves the use of authority and power and implies a hierarchy in which power is delegated downwards while accountability is rendered upwards.

Authority is the decision making discretion given to a manager, while responsibility is the obligation to perform duties. Sufficient authority should be granted to permit the efficient discharge of the appointed responsibility. Delegation is essential wherever there is a hierarchy of management. Power is the *ability* to do something whereas authority is the *right* to do something; expert power is possessed by those acknowledged as experts.

Managers have key roles in work planning, resource allocation and project management.

The classical writers on management and organisation were largely concerned with efficiency.

Fayol was an administrator and proposed universal principles of organisation.

Taylor was an engineer and sought the most efficient methods.

Mayo and his colleagues investigated individual and group behaviour at work, as a factor in productivity. Subsequent writers have taken a more flexible view of what managers do.

Drucker emphasised the economic objective of managers in businesses.

Mintzberg described managerial roles, arguing that management is a disjointed, non-systematic activity. Supervision is the interface between the operational core (non-managerial workers) and management.

2. 基本概念和知识点Basic concepts

i) Scientific/classical theories of management Fayol, Taylor

ii) The human relations school – Mayo

iii) The functions of a manager – Mintzberg, Drucker

3. 问题与应用Questions and applications

(1) John, Paul, George and Ringo set up in business together as repairers of musical instruments. Each has contributed $5,000 as capital for the business. They are a bit uncertain as to how they should run the business, and, when they discuss this in the pub, they decide that attention needs to be paid to planning what they do, reviewing what they do and controlling what they do. Suggest two ways in which John, Paul, George and Ringo can manage the business assuming no other personnel are recruited.

(2) Persistent Taylorism?

It has been argued that elements of Taylorism – maximising managerial control through the micro-design of jobs, automation and close supervision – can be seen in the management of junior staff in businesses such as: Large fast-food franchises (such as McDonalds); Call-centres, where calls are scripted, timed and monitored – and (in some reported cases) staff must ask permission to leave the ‘floor’ to go to the toilet.

第二节 §11.2

1. 主要内容Main contents

There are many different definitions of leadership. Key themes (which are also used to distinguish leadership from management) include: interpersonal influence; securing willing commitment to shared goals; creating direction and energy; and an orientation to change.

Key leadership skills may be identified in a range of interpersonal and business areas.

There are three basic schools of leadership theory: trait ('qualities') theories, style theories and contingency (including situational and functional) theories.

Early theories suggested that there are certain personal qualities common to 'great men' or successful leaders. In other words, 'leaders are born, not made'.

Leadership styles are clusters of leadership behaviour that are used in different ways in different situations. While there are many different classifications of style, they mainly relate to the extent to which the leader is focused primarily on task/performance (directive behaviour) or relationships/people (supportive behaviour). Key style models include:

– The Ashridge Model: tells, sells, consults, joins

– Blake and Mouton's Managerial Grid: concern for task, concern for people

Leaders need to adapt their style to the needs of the team and situation. This is the basis of contingency approaches such as:

– Fiedler's 'psychologically close' and 'psychologically distant' styles

– John Adair's 'action-centred' leadership model – based upon 'situations' or 'functions'

2. 基本概念和知识点Basic concepts

leadership with reference to the theories of Adair, Fiedler, Bennis, Kotter and Heifetz

3. 问题与应用Questions and applications

(1) Suggest an appropriate style of leadership for each of the following situations. Think about your reasons for choosing each style in terms of the results you are trying to achieve, the need to secure commitment from others, and potential difficulties with both.

(a) Due to outside factors, the personnel budget has been reduced for your department and 25% of your staff must be made redundant. Records of each employee's performance are available.

(b) There is a recurring administrative problem which is minor, but irritating to every one in your department. Several solutions have been tried in the past, but without success. You think youhave a remedy which will work, but unknown problems may arise, depending on the decisions made.

**（三）思考与实践 Chapter questions and practices**

(1) Jason is a supervisor within the purchasing department of a large company. His team are responsible for raising purchase orders for raw materials used in the production of the company’s products. The department has been set a limit as to how much raw material they are allowed to purchase each week. Which of the following will not be one of Jason’s normal functions as a supervisor?

A Raising purchase orders for raw materials

B Reporting the total value of purchase orders raised to management on a weekly basis

C Dealing with queries from his team

D Changing the size of the purchasing limit

* The correct answer is D. A supervisor is supposed to help control staff and apply the policies and strategies set by more senior management. As such, a supervisor would not normally be responsible for changing the objectives they have been set by senior management.

(2) Carrie is currently leading a team that is currently trying to launch a new IT system for F plc. Unfortunately, F has been very vague about the requirements of the new system, which is causing Carrie’s team significant difficulties. Carrie doesn't really get on well with her team, who seem to dislike her management style. Carrie has felt very frustrated in recent weeks, as she feels that several members of her team need disciplining because of their poor behaviour, but Carrie does not have the authority to do this. According to Fiedler, which leadership style should Carrie adopt? Justify your answer.

* Carrie’s situation is clearly unfavourable for her:

According to Fiedler, Carrie should therefore adopt a psychologically distant approach to her management of the team and become task oriented.

* + she has little power over her team, as evidenced by her inability to discipline them
  + the lack of information from F plc means that the task her group is trying to undertake is unstructured
  + she has a poor working relationship with her team.

**（四）教学方法与手段 Teaching methods**

Lectureing，presentation in group，discussing and et al.

**（五）思政融入**

**1.** 首先，讲解古典与现代管理理论、领导与激励理论时，可结合中国古代的管理思想，让学生感受中华文化的博大精深，培养学生的爱国情怀。其次，管理学中的“计划”，用“中国梦”或“两个一百年”来分析，让学生进一步认识到国家的建设是有目标有计划的；讲计划类型时，用国家每年的“两会”为例，让学生知道大到国家，小到企业、家庭、个人，计划的作用都很重要。

**2.** 其次，二十大报告指出“坚持按劳分配为主体、多种分配方式并存，构建初次分配、再分配、第三次分配协调配套的制度体系。坚持多劳多得，鼓励勤劳致富，促进机会公平，增加低收入者收入，扩大中等收入群体。完善按要素分配政策制度，探索多种渠道增加中低收入群众要素收入，多渠道增加城乡居民财产性收入。加大税收、社会保障、转移支付等的调节力度。完善个人所得税制度，规范收入分配秩序，规范财富积累机制，保护合法收入，调节过高收入，取缔非法收入。引导、支持有意愿有能力的企业、社会组织和个人积极参与公益慈善事业”，组织学生讨论不同激励理论可以如何实现二十大的收入分配主张。

**第十二章 Chapter 12-- Recruitment and selection**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* Explain the importance of effective recruitment and selection to the organisation.
* Describe the recruitment and selection process and explain the stages in this process.
* Describe the roles of those involved in the recruitment and selection processes.
* Describe the methods through which organisations seek to meet their recruitment needs.
* Explain the advantages and disadvantages of different recruitment and selection methods.

2. 育人目标

通过本章对招聘与选拔基础理论的介绍，培育学生加强个人管理的责任与担当意识，树立长远的人生目标。

**（二）教学内容 Chapter learning contents**

第一节 §12.1

1. 主要内容Main contents

Effective recruitment practices ensure that a firm has enough people with the right skills.

The recruitment process involves personnel specialists and line managers, sometimes with the help of recruitment consultants.

Recruitment is a systematic process of (a) identifying and defining skill needs and (b) attracting suitably skilled candidates.

Job analysis determines the requirement for a job. The job's tasks are set out in a job description. A job specification describes the skills or competences required for the job. A person specification describes the sort of person suitable for the job.

Detailed procedures for recruitment should only be devised and implemented within the context of a fair, consistent and coherent policy, or code of conduct.

A recruitment policy should cover areas such as the factors to be considered when deciding whether to recruit someone from outside or to promote or transfer someone from the existing workforce instead.

Job advertising is aimed at attracting quality applicants and aiding self-selection.

A number of print, electronic and interpersonal media are used for job advertising.

The choice of advertising medium depends on criteria such as reach, targeting and cost.

The process of selection begins when the recruiter receives details of candidates interested in the job. A systematic approach includes short-listing, interviewing (and other selection methods), decision-making and follow-up.

All selection methods are limited in their ability to predict future job performance!

Most firms use selection interviews, on a one-to-one or panel basis. Interviews have the advantage of flexibility, but have limitations as predictors of job performance.

Selection tests can be used before or after interviews. Intelligence tests measures the candidate's general intellectual ability, and personality tests identify character traits and behavioural preferences. Other tests are more specific to the job (eg proficiency tests).

Group selection methods might be used by an organisation as the final stage of a selection process, as a more 'natural' and in-depth appraisal of candidates.

References provide further information about the prospective employee.

The effectiveness and cost-effectiveness of recruitment and selection should be systematically evaluated, using a variety of measures.

2. 基本概念和知识点Basic concepts

methods of recruitment and selection, tests measures, interviews, cost-effectiveness

3. 问题与应用Questions and applications

(1) Guinness Brewing Great Britain introduced a new pay system based on competences. Restrictive job definitions, lengthy job descriptions and a 24-grade structure were replaced by broad role profiles and three pay bands. Roles are now specified in terms of 'need to do' (primary accountabilities), 'need to know' (experience and knowledge requirements) and 'need to be' (levels of competence). Competences are defined as 'the skill, knowledge and behaviours that need to be applied for effective performance'. There are seven of them, including commitment to results and interpersonal effectiveness. Roles are profiled against each relevant competence and individuals' actual competences are compared with the requirements through the performance management process.

**（三）思考与实践 Chapter questions and practices**

(1) In periods of economic recession, recruitment and selection would appear to be less important, as large numbers of people will be looking for employment, meaning a field of candidates should be easy to attract.

* However, even in times of high unemployment, organisations must ensure they only hire the correct people with the skills and abilities that they need. This can become more difficult when there are larger numbers of applicants.

(2) BOM plc is a multinational company that operates several nuclear power stations across three countries. It is currently considering the recruitment of a new safety inspector for one of its plants. The role is extremely complex and demanding, requiring highly specialised knowledge and skills. BOM’s existing inspector will be leaving in one month due to ill health and BOM is legally required to have an inspector in each plant it operates at all times. BOM’s senior management have indicated that money is no object when hiring a replacement.

Outline the reasons why BOM should not attempt to hire a new safety inspector using an external recruitment consultant.

* External consultants would probably be inappropriate for several reasons. Firstly, the role of the new employee is extremely complex. An external consultant is unlikely to have the specialist knowledge needed to understand which candidates they need to attract. Secondly, the replacement must be found urgently. BOM may not have time to find, select and explain the position to an external consultant. It may be faster to keep the recruitment process in ­house. Note that while an external consultant may be more expensive, BOM has stated that money is no object, meaning that this is unlikely to be a consideration in their decision.

(3) If you were looking for a job in an accounting department what information would you expect to find in the advertisement?

* You would expect it to include information about:

• the organisation: its main business and location, at least

• the job: title, main duties and responsibilities, and special features

• conditions: special factors affecting the job

• qualifications and experience (required, and preferred); other attributes, aptitudes and/or knowledge required

• rewards: salary, benefits, opportunities for training, career development, and so on

• application process: how to apply, to whom, and by what date

(4) Why are assessment centres part of a competency­based selection process used by many major employers when recruiting staff for their graduate training scheme?

* The graduate training schemes that some major employers offer are intended as a fast track to senior management and assessment centres are designed to evaluate whether the candidate possesses the core competencies that are needed to be successful at a senior level in the business. The idea is that the job description and person specification as traditionally written do not illustrate the actual skills (mental competencies) required in the job. Also, if there is mass recruitment, or recruitment of people without previous work experience (e.g. graduates, police cadets, nurses) there is little to go on. Exercises might include technical tests (of dexterity or problem identification), aptitude tests (of mechanical ability, spatial awareness, computer literacy), psychometric tests (intelligence, verbal/mathematical reasoning, personality) in ­tray exercises, group discussions, presentations, etc. They are intended to allow selectors to gain an insight into personal qualities, such as management skills, leadership skills and team membership suitability.

(5) An organisation is undertaking a programme of recruitment, and the human resources department has decided that it may be appropriate to use recruitment consultants. Describe any five tasks that recruitment consultants would undertake on behalf of the organization.

* Choose any five of the following tasks undertaken by recruitment consultants:

• understand the practices, procedures and relevance of job descriptions, person specifications and selection criteria, help in heir construction and advise on their uses

• advise on the appropriateness of recruitment criteria and develop measures by which applicant might be assessed

• design the vacancy advertisements, ensuring that the advertisement is properly constructed and contains the correct information so as to attract interest from appropriate candidates

• assist with or undertake the screening of applications following the advertisements, ensuring that the procedure for application has been followed

• assist with or undertake the screening of applicants, ensuring that unsuitable applicants are removed and suitable applicants noted

• assist management by listing potential candidates and supporting the list with brief personal illustrations, notes and, if required, recommendations

• ensure that advice is given on the conduct and procedures of the interview, the structure of the interviewing panel and ensure that all candidates provide satisfactory information

• advise on the appropriateness or otherwise of the means of testing applicants, or undertake other screening such as psychometric tests as required by management

• select the team to undertake the interviews, ensuring that the team consists of individuals with appropriate skills and who have an interest in and knowledge of, the vacancy

• alternatively, the consultants themselves might conduct the interview and selection process, but only upon the direct instruction of the management within definite prescribed guidelines.

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

**1.** 通过小故事的方式介绍招聘与选拔的技巧和注意事项，让学生感悟当下努力学习提高个人素养的重要性和紧迫性，为将来的职业生涯做出一定的短期和中期规划，为国家经济建设发挥自己的光和热。

**2.** 二十大报告指出：教育、科技、人才是全面建设社会主义现代化国家的基础性、战略性支撑。必须坚持科技是第一生产力、人才是第一资源、创新是第一动力，深入实施科教兴国战略、人才强国战略、创新驱动发展战略，开辟发展新领域新赛道，不断塑造发展新动能新优势。教育是国之大计、党之大计。培养什么人、怎样培养人、为谁培养人是教育的根本问题。育人的根本在于立德。全面贯彻党的教育方针，落实立德树人根本任务，培养德智体美劳全面发展的社会主义建设者和接班人。坚持以人民为中心发展教育，加快建设高质量教育体系，发展素质教育，促进教育公平。

**第十三章 Chapter 13-- Diversity and equal opportunities**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + - Explain the purposes and benefits of diversity and equal opportunities policies within the human resources plan.
    - Explain the practical steps that an organisation may take to ensure the effectiveness of its diversity and equal opportunities policy.

2. 育人目标

通过本章对多样性和平等问题的学习，培育学生公平、法治、仁爱、友善的价值观和世界观。

**（二）教学内容 Chapter learning contents**

第一节 §13.1

1. 主要内容Main contents

Equal opportunities is an approach to the management of people at work based on equal access to benefits and fair treatment.

Sound business arguments can be made for having an equal opportunities policy.

Discrimination of certain types is illegal in the UK on grounds of:

– Sex and marital status

– Colour, race, nationality and ethnic or national origin

– Disability

– Sexual orientation and religious beliefs

– Age

Many organisations now establish their own policy statements or codes of practice on equal

opportunities: apart from anything else, a statement of the organisation's position may provide some protection in the event of complaints.

Recruitment and selection are areas of particular sensitivity to claims of discrimination – as well as genuine (though often unintended) inequality.

In addition to responding to legislative provisions, some employers have begun to address the underlying problems of discrimination.

The concept of 'managing diversity' is based on the belief that the dimensions of individual difference on which organisations currently focus are crude and performance-irrelevant classifications of the most obvious differences between people.

2. 基本概念和知识点Basic concepts

Equal opportunities, diversity, Discrimination

3. 问题与应用Questions and applications

Suggest four examples of practices that would constitute indirect discrimination on the grounds of sex.

**（三）思考与实践 Chapter questions and practices**

(1) It is very noticeable in some organisations that there is opposition by employers to recruit older staff. What arguments might they put forward for adopting such a policy?

* They may use the following excuses:
  + the organisation has a ‘young’ culture or image
  + the older worker is less skilled or has less experience with new technology or IT­based work
  + older workers are prone to sickness more than younger employees
  + age­based pay systems mean paying more for older staff (even though most organisations operate performance­based pay systems)
  + the organisation has a young customer base that older staff would not relate to
  + the payback period on training will be too short.

(2) What practices might an organisation with anti­discrimination policies apply to the recruitment and selection process?

* An organisation with anti­discrimination policies might apply some of the following practices:
  + recruitment – job advertisements should not discriminate on the grounds of sex, e.g. it would be appropriate to advertise a vacancy for a ‘sales person’ rather than for a ‘salesman’
  + selection – interviewers at selection interviews should avoid questions such as: ‘Do you intend to get married and have children soon’ (sex discrimination), or ‘Are you able to work on religious holidays’ (discrimination on the grounds of religious belief)
  + selection, training and promotion – applying policies based strictly on the ability, experience and potential of employees
  + pay – applying an equal pay policy

(3) Which of the following is not an example of indirect discrimination?

A Asking in interviews whether the candidate was planning to have a family in the near future

B Advertising for job vacancies exclusively in magazines predominantly read by men

C Specifying in a job advertisement that only people under the age of thirty should apply for the vacancy

D Giving less favourable terms to part­time workers, who are predominantly women

* The correct answer is C. C is an example of direct discrimination. The others may disadvantage a particular group of people (such as women in A, B and D).

(4) A has placed an advert in her local paper for an employee to work in her shop. The advert states that A is looking for ‘a female shop assistant, who must be under the age of twenty­five and should be married.’ Which of the three types of discrimination stated above has A included in her advertisement?

(i) Direct discrimination

(ii) Indirect discrimination

(iii) Victimisation

A (i) only

B (ii) only

C (i) and (ii)

D (i), (ii) and (iii)

* The correct answer is A. Direct discrimination occurs when an employer treats one group less favourably than another. In this case, A has discriminated against men, the over­25s and unmarried women directly in her advertisement.

**（四）教学方法与手段 Teaching methods**

Lectureing，presentation in group，discussing and et al.

**（五）思政融入**

课堂讨论生活中出现的歧视和不平等现象，通过讨论、辩论、写作等形式引发学生的思考，融入平等、法制、责任、爱心等思政元素。

**第十四章 Chapter 14-- Individuals, groups and teams**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* Describe the main characteristics of individual and group behaviour.
* Outline the contributions of individuals and teams to organisational success.
* Identify individual and team approaches to work.
* Explain the differences between a group and a team.
* Explain the purposes of a team.
* Explain the role of the manager in building the team and developing individuals within the team.
* List the characteristics of effective and ineffective teams.
* Describe tools and techniques that can be used to build the team and improve team effectiveness.

2. 育人目标

通过本章内容的学习，培育学生个人与集体的辩证思维能力，正确对待个人与集体的关系能力，激发团结友爱和奉献的精神。

**（二）教学内容 Chapter learning contents**

第一节 §14.1

1. 主要内容Main contents

Personality is the total pattern of an individual's thoughts, feelings and behaviours. It is shaped by a variety of factors, both inherited and environmental.

Perception is the process by which the brain selects and organises information in order to make sense it. People behave according to what they perceive – not according to what really is.

People develop attitudes about things, based on what they think, what they feel and what they want to do about it. Attitudes are formed by perception, experience and personality which in turn are shaped by wider social influences.

Role theory suggests that people behave in any situation according to other people's expectations of who they should behave in that situation.

A group is a collection of individuals who perceive themselves as a group. It thus has a sense of identity.

People contribute differently in groups (due to group dynamics and synergy) than they do individually.

This may have a positive or negative effect.

A team is more than a group. It has joint objectives and accountability and may be set up by the organisation under the supervision or coaching of a team leader, although self-managed teams are growing in popularity.

Teamworking may be used for: organising work; controlling activities; generating ideas; decision making; pooling knowledge.

Problems with teams include conflict on the one hand, and group think (excessive cohesion) on the other.

Multi-disciplinary teams contain people from different departments, pooling the skills of specialists.

Multi-skilled teams contain people who themselves have more than one skill.

Ideally team members should perform a balanced mix of roles. Belbin suggests: co-ordinator, shaper, plant, monitor-evaluator, resource-investigator, implementer, team-worker, completer-finisher and

specialist.

Team members make different types of contribution (eg proposing, supporting, blocking) in the areas of task performance and team maintenance.

A team develops in stages: forming, storming, norming, performing (Tuckman) and dorming or mourning/adjourning.

Team development can be facilitated by active team building measures to support team identity, solidarity and commitment to shared objectives.

A team can be evaluated on the basis of quantifiable and qualitative factors, covering its operations and its output, and team member satisfaction.

Team-based rewards may be used to encourage co-operation and mutual accountability.

2. 基本概念和知识点Basic concepts

Personality, Perception, Role theory, team, Belbin’s team roles theory, Tuckman’s theory of team development

3. 问题与应用Questions and applications

How is your personality 'cut out' to be an accountant? This is not a technical question: it merely invites you to think about your personality traits – and stereotypes about the 'type of person' who chooses to be an accountant or makes a good accountant. (This will be useful when we look at recruitment and selection in Chapter 15.)

**（三）思考与实践 Chapter questions and practices**

(1) A subordinate has given his manager a report that the manager requested. Upon review, the manager discovers that it is full of errors and it needs to be passed back to the subordinate so he can correct the mistakes.

* An assertive manager might say: ‘I would like you to re­work this report because there are several mistakes in it.’
* An aggressive manager might say: ‘I don’t know how you dared to give me a report that has this many mistakes in it.’
* A passive manager might say: ‘The mistakes in the report were probably my fault for not explaining it to you properly.’

(2) Neville is in charge of a group of 12 people involved in complex work. This is of an ongoing nature. The group has been working together amicably and successfully for a considerable time. Its members value Neville’s leadership and the back­up given by Olivia. She elaborates on Neville’s instructions and deals on his behalf with group members queries, especially when he is absent on the group’s business. Much of the success of the group has been due to Peter, who is creative at problem solving, and Rosalinde who has an encyclopaedic knowledge of sources of supply and information. Quentin is an expert on charting and records, and Sheila is invaluable at sorting out disagreements and keeping everyone cheerful. The remaining members of the group also have roles, which are acceptable to themselves and to the others.

Requirement:

Which of Belbin’s role classifications do the following group members most closely comply with?

Neville

Olivia

Peter

Rosalind

Quentin

Sheila

* Neville – Leader
* Olivia – Shaper
* Peter – Monitor­evaluator and innovator
* Rosalinde – resource­investigator
* Quentin – Company worker
* Sheila – Team worker

(3) Following on from TYU above, suppose the following has occurred:

• Recently, Olivia resigned for family reasons.

• Because the workload has been increasing, Neville recruited four new people to the group.

• Neville now finds that various members of the group complain to him about what they are expected to do and about other people’s failings.

• Peter and Rosalinde have been unusually helpful to Neville, but have had several serious arguments between themselves and with others.

Requirement:

Relating your answer to Tuckman, analyse the situation before and after the changes.

* Before the changes – the team could be described as at the performing stage of team development.

After the changes – the recruitment of four new people to the group has taken the team back to the forming and storming stages.

**（四）教学方法与手段 Teaching methods**

Lectureing，presentation in group，discussing and et al.

**（五）思政融入**

组织学生课堂讨论个人/个性、集体、团队的关系，通过案例分析当个人与团队存在冲突时的解决办法，增强学生团结友爱的价值观以及团队协作精神。

**第十五章 Chapter 15-- Motivating individuals and groups**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + - Define motivation and explain its importance to the organisation, teams and individuals.
    - Explain content and process theories of motivation: Maslow, Herzberg, McGregor, and Vroom.
    - Explain and identify types of intrinsic and extrinsic reward.
    - Explain how reward systems can be designed and implemented to motivate teams and individuals.

2. 育人目标

通过本章对激励理论的学习，引导学生建立正确的金钱观、价值观，根据自身发展情况，寻找长远发展的内驱力。

**（二）教学内容 Chapter learning contents**

第一节 §15.1

1. 主要内容Main contents

Motivation is 'a decision-making process through which the individual chooses desired outcomes and sets in motion the behaviour appropriate to acquiring them'. (*Huczynski and Buchanan*).

People have certain innate needs and goals, through which they expect their needs to be satisfied. Both of these drive behaviour.

Motivation is a useful concept, despite the fact that the impact of motivation, job satisfaction and morale on performance are difficult to measure*.*

Many theories try to explain motivation and why and how people can be motivated.

Content theories of motivation suggest that the best way to motivate an employee is to find out what his/her needs are and offer him/her rewards that will satisfy those needs.

Maslow identified a hierarchy of needs which an individual will be motivated to satisfy, progressing towards higher order satisfactions, such as self-actualisation.

Herzberg identified two basic need systems: the need to avoid unpleasantness and the need for personal growth. He suggested factors which could be offered by organisations to satisfy both types of need: hygiene and motivator factors respectively.

Process theories of motivation help managers to understand the dynamics of employees' decisions about what rewards are worth going for.

Expectancy theory basically states that the strength of an individual's motivation to do something will depend on the extent to which he expects the results of his efforts to contribute to his personal needs or goals.

McGregor suggested that a manager's approach is based on attitudes somewhere on a scale between two extreme sets of assumptions: Theory X (workers have to be coerced) and Theory Y (workers want to be empowered).

Not all the incentives that an organisation can offer its employees are directly related to monetary rewards. The satisfaction of *any* of the employee's wants or needs may be seen as a reward for past performance, or an incentive for future performance.

Rewards may be extrinsic (external to the work and individual) or intrinsic (arising from performance of the work itself).

The job itself can be used as a motivator, or it can be a cause of dissatisfaction. Job design refers to how tasks are organised to create ‘jobs' for individuals.

Frederick Herzberg suggested three ways of improving job design, to make jobs more interesting to the employee, and hopefully to improve performance: job enrichment, job enlargement and job rotation.

Constructive performance feedback is important in job satisfaction and motivation.

Participation in decision making (if genuine) can make people more committed to the task.

Pay is the most important of the hygiene factors, but it is ambiguous in its effect on motivation.

Performance related pay (PRP) is a form of incentive system, awarding extra pay for extra output or performance.

Various forms of group rewards can be used as an incentive to co-operative performance and mutual accountability.

2. 基本概念和知识点Basic concepts

Motivation， Maslow, Herzberg, McGregor, and Vroom’s motivation model, intrinsic and extrinsic reward

3. 问题与应用Questions and applications

What factors in yourself or your organisation motivate you to:

(a) Turn up to work at all?

(b) Do an average day's work?

(c) 'Bust a gut' on a task or for a boss?

**（三）思考与实践 Chapter questions and practices**

(1) Consider the following statements regarding reward and incentive schemes. Which of these statements is/are correct?

(i) Incentive schemes should have a balance of long-­term and short-term measures to ensure staff consider the immediate and future needs of the organisation.

(ii) A ‘points system’ refers to the payment of bonuses to employees when the organisation achieves a profit above a pre­determined level.  
A (i) only

B (ii) only

C Both

D Neither

* A

(2) Parallels can be drawn between Maslow’s hierarchy of needs and Herzberg’s two­factor theory. For example, Maslow’s ‘ego’ need can be linked to the motivating factor of recognition. Which hygiene factor from the following would best match with Maslow’s social needs?

A Sports facilities

B Pay

C Pension

D Working conditions

* A

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

二十大报告指出：分配制度是促进共同富裕的基础性制度。坚持按劳分配为主体、多种分配方式并存，构建初次分配、再分配、第三次分配协调配套的制度体系。努力提高居民收入在国民收入分配中的比重，提高劳动报酬在初次分配中的比重。坚持多劳多得，鼓励勤劳致富，促进机会公平，增加低收入者收入，扩大中等收入群体。完善按要素分配政策制度，探索多种渠道增加中低收入群众要素收入，多渠道增加城乡居民财产性收入。加大税收、社会保障、转移支付等的调节力度。完善个人所得税制度，规范收入分配秩序，规范财富积累机制，保护合法收入，调节过高收入，取缔非法收入。引导、支持有意愿有能力的企业、社会组织和个人积极参与公益慈善事业。课堂讨论或线下作业的方式讨论物质激励与精神激励的关系，引导学生建议正确的金钱观和价值观。

**第十六章 Chapter 16--Training and development**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + - Explain the importance of learning and development in the workplace.
    - Describe the learning process: Honey and Mumford, Kolb.
    - Describe the role of the human resources department and individual managers in the learning process.
    - Describe the training and development process: identifying needs, setting objectives, programming design, delivery and validation.
    - Explain the terms ‘training’, ‘development’ and ‘education’ and the characteristics of each.
    - List the benefits of effective training and development in the workplace.

2. 育人目标

通过本章内容的学生，培育学生终身学习的意识和能力，引导学生志当存高远，树立为理想和梦想而奋斗的精神。

**（二）教学内容 Chapter learning contents**

第一节 §16.1

1. 主要内容Main contents

There are different schools of thought as to how people learn.

Different people have different learning styles or preferences.

People can learn from everyday work experience, using the learning cycle of reflection, generalization and application.

The learning organisation is an organisation that facilitates the learning of all its members (*Pedler, Burgoyne, Boydell*), by gathering and sharing knowledge, tolerating experience and solving problems analytically.  
In order to achieve its goals, an organisation requires a skilled workforce. This is partly achieved by training.

The main purpose of training and development is to raise competence and therefore performance standards. It is also concerned with personal development, helping and motivating employees to fulfill their potential.

Training offers significant benefits for both employers and employees – although it is *not* the solution to every work problem!

A systematic approach to training includes: need definition; objective setting; planning training programmes; delivering training; and evaluating results.

A thorough analysis of training needs should be carried out to ensure that training programmes meet organisational and individual requirements.

Once training needs have been identified, they should be translated into training objectives.

Individuals can incorporate training and development objectives into a personal development plan. There are a variety of training methods. These include:

– Off-the-job education and training

– On-the-job training

Off the job training minimises risk but does not always support transfer of learning to the job.

On the job training maximises transfer of learning by incorporating it into ‘real’ work.

Induction is the process whereby a person is formally introduced and integrated into an organisation or

system.

Increasingly, responsibility for training and development is being devolved to the individual learner, in collaboration with line managers and training providers.

Development includes a range of learning activities and experiences (not just training) to enhance employees' or managers' portfolio of competence, experience and capability, with a view to personal, professional or career progression.

2. 基本概念和知识点Basic concepts

Training methods， Honey and Mumford model

3. 问题与应用Questions and applications

(1) Suggest a suitable training method for each of the following situations.

(a) A worker is transferred onto a new machine and needs to learn its operation.

(b) An accounts clerk wishes to work towards becoming qualified with the relevant professional body.

(c) An organisation decides that its supervisors would benefit from ideas on participative management and democratic leadership.

(d) A new member of staff is about to join the organisation.

(2) Outline why it is important to evaluate and validate a training programme.

**（三）思考与实践 Chapter questions and practices**

(1) It is generally agreed that a combination of different types of learners will make an effective team in an organisation.

* In discussing an issue, the most likely question the Reflector will pursue is why it is important; the Theorist, in contrast, will be interested in what it is all about; the Pragmatist will be concerned with how it can be applied in the real world; and the Activist will be keen to know what would happen if they were to apply it here and now.

(2) When an organisation considers sending a junior member of its accounts department on a professional accountancy course, they will have several learning objectives, including:

A car manufacturing company may wish to train its employees in how to assemble the various engine components efficiently.

* Its key learning objective may therefore be:

• The employee will be able to achieve a pass mark in all of his accountancy exams.

• The employee will be able to produce an error­free analysis of the organisation’s management accounts each month without supervision.

• All trained employees will be able to assemble four engines per hour and make no more than one mistake per day.

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

让学生制定个人的长短期规划，引导学生志当存高远，树立为理想和梦想而奋斗的精神。

**第十七章 Chapter 17-- Performance appraisal**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* Explain the importance of performance assessment.
* Explain how organisations assess the performance of human resources.
* Define performance appraisal and describe its purposes.
* Describe the performance appraisal process.
* Explain the benefits of effective appraisal.
* Identify the barriers to effective appraisal and how these may be overcome.

1. 育人目标

通过本章绩效评估的基础理论的学习，培育学生客观、公正、正直的态度与精神以及正确看待自我、评估自我的能力。

**（二）教学内容 Chapter learning contents**

第一节 §17.1

1. 主要内容Main contents

Performance management aims to get better results for the organisation and evaluation of individual performance.

Appraisal is part of the system of performance management, including goal setting, performance monitoring, feedback and improvement planning.

Appraisal can be used to reward but also to identify potential. It is part of performance management and can be used to establish areas for improvement and training and development needs.

Formal appraisal systems support objective, positive, relevant, consistent feedback by managers.

Three basic requirements of a formal appraisal system are: defining what is to be appraised, recording assessments, and getting the appraiser and appraisee together for feedback and planning.

A variety of appraisal techniques can be used to measure different criteria in a different ways.

The appraisal interview is an important stage in the process, as it can be used to encourage

collaborative problem solving and improvement planning. A ‘problem-solving’ style is preferable to a ‘tell and sell’ or ‘tell and listen’ style (*Maier*).

Problems with appraisal are its implementation in practice and a range of misperceptions about it (*Lockett*). New techniques of appraisal aim to monitor effectiveness from a number of perspectives. New techniques of appraisal aim to monitor the appraisee's effectiveness from a number of perspectives. These techniques include upward, customer and 360 degree feedback.

2. 基本概念和知识点Basic concepts

Performance management， appraisal， barriers， 360 degree feedback

3. 问题与应用Questions and applications

(1) List four disadvantages to the individual of not having a formal appraisal system.

(2) What sort of appraisal systems are suggested by the following examples?

(a) The Head Teacher of Dotheboys Hall sends a brief report at the end of each term to the parents of the school's pupils. Typical phrases include 'a satisfactory term's work', and 'could do better'.

(b) A firm of auditors assess the performance of their staff in four categories: technical ability, relationships with clients, relationships with other members of the audit team, and professional attitude. On each of these criteria staff are marked from A (= excellent) to E (= poor).

(c) A firm of insurance brokers assesses the performance of its staff by the number of clients they have visited and the number of policies sold.

**（三）思考与实践 Chapter questions and practices**

(1) While many people view the performance assessment process as beginning after six or 12 months of employment and view it as a review of how the employee has performed for the previous period, a successful performance management process begins during the hiring process. It continues as an ongoing cycle from recruitment, through selection, induction/orientation, and goal setting and on to performance appraisal and evaluation.

* There are a few types of staff appraisal processes in use:

• Review and comparison – consists of the individual being assessed and analysed in terms of objectives, tasks, workflows and results achieved. These are then compared with previously agreed statements of required results and performance levels.

• Management by objectives – managers agree certain objectives with their subordinates and then review the results achieved. It is based on the idea that if subordinates know their objectives they are more likely to reach them.

• The task­centred method – relates to what the subordinate is doing and how they do it. It avoids the more formal approach to staff appraisal and adopts a continual assessment approach.

(2) Karl works for a call centre and is set targets for the number of calls he takes in the year, the number of customers who say they were satisfied with his performance and the number of complaints he receives in the year.

* At the end of the year, the appraisal will allow both Karl and his manager to compare his actual performance against these targets. Any areas where he deviates from the targets (in either a positive or negative way) can be discussed and are likely to form the basis of Karl’s annual bonus and pay rise for next year. Any areas that Karl is struggling with, or would like to gain additional skills and knowledge in, can be used to identify training and development opportunities for the coming year. Finally, the appraisal can then be used to agree what Karl’s targets will be for next year.

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

在讲授绩效评估的技术方法与结果传递与反馈方式时，让学生假设站在管理层的角度去思考，如何理解公平、客观的内涵，如何实现绩效评估的价值？

**Part E---Personal effectiveness and communication in business**

* In this part, candidates should be able to understand the importance of personal effectiveness as the basis for effective team and organisational behaviour. The main contents include: 1. Personal effectiveness techniques; 2. Consequences of ineffectiveness at work; 3. Competence frameworks and personal development; 4. Sources of conflicts and techniques for conflict resolution and referral; 5. Communicating in business.

**第十八章 Chapter 18-- Personal effectiveness and communication**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + Personal effectiveness techniques

a) Explain the importance of effective time management.

b) Describe the barriers to effective time management and how they may be overcome.

c) Describe the role of information technology in improving personal effectiveness.

* + Consequences of ineffectiveness at work

a) Identify the main ways in which people and teams can be ineffective at work.

b) Explain how individual or team ineffectiveness can affect organisational performance.

* + Competence frameworks and personal development

a) Describe the features of a ‘competence framework’.

b) Explain how a competence framework underpins professional development needs.

c) Explain how personal and continuous professional development can increase personal effectiveness at work.

d) Explain the purpose and benefits of coaching, mentoring and counselling in promoting employee effectiveness.

e) Describe how a personal development plan should be formulated, implemented, monitored and reviewed by the individual.

* + Sources of conflict and techniques for conflict resolution and referral

a) Identify situations where conflict at work can arise.

b) Describe how conflict can affect personal and organisational performance.

c) Identify ways in which conflict can be managed.

* + Communicating in business

a) Describe methods of communication used in the organisation and how they are used.

b) Explain how the type of information differs and the purposes for which it is applied at different levels of the organisation: strategic, tactical and operational.

c) List the attributes of good quality information.

d) Explain a simple communication model: sender, message, receiver, feedback, noise.

e) Explain formal and informal communication and their significance in the workplace.

f) Identify the consequences of ineffective communication.

g) Describe the attributes of effective communication.

h) Describe the barriers to effective communication and identify practical steps that may be taken to overcome them.

i) Identify the main patterns of communication.

2. 育人目标

通过本章内容的学习，培育学生珍惜时间的观念，掌握专业技能成为新时代的栋梁之才，更好地服务社会；能换位思考、理解他人并尊重他人，善于沟通，以诚待人。

**（二）教学内容 Chapter learning contents**

第一节 §18.1

1. 主要内容Main contents

Time is a scarce resource and managers' time must be used to the best effect. Urgency and importance must be recognised and distinguished. Tasks must be prioritised and scheduled. In-trays can be managed using the ABCD method. Other important matters are correct use of the telephone, availability to callers and seeing tasks through to completion.

Effective time management involves attention to:

– Goal or target setting – Focus

– Action planning – Urgency

– Prioritising – Organisation

Prioritising tasks involves ordering tasks in order of preference or priority, based on

– The relative consequences of timely or untimely performance

– Importance

– Dependency of other people of tasks

– Urgency

– Defined deadlines, timescales and commitments

Work planning includes the following basic steps:

– Establishing priorities

– Loading, allocation of tasks

– Sequencing of tasks

– Scheduling estimating the time taken to complete a task and working forwards or backwards to determine start or finish times

2. 基本概念和知识点Basic concepts

Personal effectiveness techniques, time management, prioritizing, urgency, focus

3. 问题与应用Questions and applications

According to Charles Handy, managers must live in two dimensions at once: the present and the future. This inevitably causes a conflict between focusing on the pressing demands of today and creating space in which to plan strategically for the opportunities of tomorrow. Assuming you agree with Charles Handy, how can we improve our personal time management so that both these activities can be achieved effectively?

第二节 §18.2

1. 主要内容Main contents

Communicating in business, Sources of conflict and techniques for conflict resolution and referral

The channel of communication will impact on the effectiveness of the communication process. The characteristics of the message will determine what communication tool is best for a given situation.

Counselling is an interpersonal interview, the aim of which is to facilitate another person in identifying and working through a problem.

Counselling is facilitating others through the process of defining and exploring their own problems: it is primarily a non-directive role.

Key approaches to managing disagreements and conflicts include understanding the problem and the personalities involved; encouraging those involved to discuss the problem; exploring possibilities for mutual satisfaction (win-win); negotiating compromise where required; using formal grievance procedures where necessary.

Communication is a two-way process involving the transmission or exchange of information and the provision of feedback. It is necessary to direct and co-ordinate activities.

Communication in an organisation flows downwards, upwards, sideways and diagonally. Communication patterns or networks include the chain, Y, wheel and the circle.

Data and information come from sources both inside and outside an organisation. An organisation's information systems should be designed so as to obtain – or capture – all the relevant data and information required.

Organisations require information for a range of purposes.

– Planning – Decision making

– Controlling

Good information has a number of specific qualities: the mnemonic ACCURATE is a useful way of remembering them.

Communication can be depicted as the radio signal model. The sender codes the message and transmits it through a medium to the receiver who decodes it into information. Effective communication: the right person receives the right information in the right way at the right time.

Informal communication supplements the formal system.

2. 基本概念和知识点Basic concepts

Counselling, The channel of communication, conflicts, ACCURATE

3. 问题与应用Questions and applications

Suggest how conflict may be (a) positive or constructive and (b) negative or destructive.

**（三）思考与实践 Chapter questions and practices**

(1) A research analyst working for the government might have the following factors within their competency framework (amongst others):

Delivery skills

• Focus

• Delivery skills

• Learning and improving

Intellectual capacity

• Critical analysis and decision making

• Constructive thinking

Interpersonal skills

• Developing constructive relationships

• Communicating with impact

* Each competence will then be supported by a high level description. For example, ‘Learning and improving’ could be described as: ‘Acknowledges own development needs and seeks new skills. Learns from others and adapts to new people and task needs’.

(2) How am I doing? Just imagine being completely denied any feedback whatsoever – no guidance, no praise, and no constructive criticism for the things you do. If you received no input at all, how much initiative would you demonstrate? Would your productivity be high, or low? What would your morale be like as time went on? And if you experienced this kind of treatment in the workplace, how likely would you be to look for a job somewhere else?

* The sad fact is that most of us take feedback for granted. But interpersonal feedback is a critical nutrient for everyone – it is the psychological equivalent of food and water. Without strong, clear feedback to use as a reference point, people are incapable of functioning fully and productively.

(3) Within a business, the Director of Human Resources (HRD) and the Finance Director (FD) may find themselves in conflict over the hiring of new members of staff. The HRD will be keen to offer competitive rates of pay for employees in order to attract the very best possible staff, thereby maximising business effectiveness and profitability. The FD may have the same goal of maximising company profit, but may feel that this is best accomplished by offering lower levels of pay, thereby lowering costs. This would be an example of horizontal conflict. Both of these individuals are at the same level in the business hierarchy, but they disagree about the way that the organisation’s goals should be achieved and the allocation of resources. Conflict will also arise if it is unclear which of the directors’ approaches should be followed.

* This could lead to several problems for the company itself. The relationship between the two directors could be damaged, making it difficult for them to co­operate in the future. In addition, the conflict, if unresolved, could mean that the company finds itself lacking key new members of staff for the immediate future.

(4) Both types of communication are essential in an efficient and effective business organisation.

* The management of a company makes a formal announcement to the press about a possible acquisition on Thursday. However, most people had already heard about it, because the news had been ‘leaked’ on Tuesday and passed from person to person within the company and the media.

(5) Perhaps the best way to think about the way in which communication can go wrong is to consider what good communication would be like:

• It would use appropriate language (e.g. no jargon; written so that the intended recipient can understand it).

• It would go only to who should receive it – not to everyone.

• It would use the right medium to communicate the information.

• The information would get to the recipient in good time for it to be used.

Taking the above list, it is easy to produce a list of how communications go wrong:

• Information is omitted or distorted by the sender.

• Information is misunderstood due to the use of inappropriate jargon or lack of clarity.

• Information is presented using an inappropriate medium (e.g. via email rather than in a proper report, or via telephone when face­ to face is better).

• Information arrives too late, or is incomplete.

**（四）教学方法与手段 Teaching methods**

Lecturing，presentation in group，discussing and et al.

**（五）思政融入**

二十大报告指出：培养造就大批德才兼备的高素质人才，是国家和民族长远发展大计。功以才成，业由才广。组织学生讨论自身时间管理的做法和经验，培育学生珍惜时间的观念，掌握专业技能成为新时代的栋梁之才，更好地服务社会；通过讨论沟通技巧和方式，解决冲突的能力，加强学生心理素质，能换位思考、理解他人并尊重他人，善于沟通，以诚待人。

**Part F---Professional ethics in accounting and business**

* In this part, candidates should be able to recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values. The main contents include: 1. Fundamental principles of ethical behavior; 2. The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession; 3. Corporate codes of ethics; 4. Ethical conflicts and dilemmas.

**第十九章 Chapter 19--Ethical considerations**

**（一）目的与要求 Chapter learning objectives and requirements**

1. 教学目标

* + Fundamental principles of ethical behaviour

a) Define business ethics and explain the importance of ethics to the organisation and to the individual.

b) Describe and demonstrate the following principles from the IFAC (IESBA) code of ethics, using examples.

(i) Integrity

(ii) Objectivity

(iii)Professional competence

(iv)Confidentiality

(v) Professional behaviour

c) Describe organisational values which promote ethical behaviour using examples.

(i) Openness

(ii) Trust

(iii)Honesty

(iv)Respect

(v) Empowerment

(vi) Accountability

d) Explain the concept of acting in the public interest.

* + The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession

a) Recognise the purpose of international and organisational codes of ethics and codes of conduct, IFAC (IESBA), ACCA etc.

b) Describe how professional bodies and regulators promote ethical awareness and prevent or punish illegal or unethical behaviour.

c) Identify the factors that distinguish a profession from other types of occupation.

d) Explain the role of the accountant in promoting ethical behaviour.

e) Recognise when and to whom illegal, or unethical conduct by anyone within or connected to the organisation should be reported.

* + Corporate codes of ethics

a) Define corporate codes of ethics.

b) Describe the typical contents of a corporate code of ethics.

c) Explain the benefits of a corporate code of ethics to the organisation and its employees.

* + Ethical conflicts and dilemmas

a) Describe situations where ethical conflicts can arise.

b) Identify the main threats to ethical behaviour.

c) Outline situations at work where ethical dilemmas may be faced.

d) List the main safeguards against ethical threats and dilemmas.

2. 育人目标

通过本章学习，强化学生的公民意识和责任，将公平、诚信、法治等社会主义核心价值观入脑入心，厚植正直、专业胜任能力等职业道德。

**（二）教学内容 Chapter learning contents**

第一节 §19.1

1. 主要内容Main contents

Fundamental principles of ethical behavior

There are three main sources of rules that regulate behaviour of individuals and businesses. These are:

– The law

– Non-legal rules and regulations

– Ethics

Organisations are not autonomous; they exist to serve some external purpose, usually manifested in a group such as shareholders in a company or trustees of a charity. In particular, the strategic apex must not lose sight of this accountability. All managers have a duty of faithful service to the external purpose of the organisation and this lies most heavily on the shoulders of those at the strategic apex.

Ethics and morality are about right and wrong behaviour. Western thinking about ethics tends to be based on ideas about duty and consequences. Unfortunately, such thinking often fails to indicate a single clear course of action. Ethical thinking is also influenced by the concepts of virtue and rights.

Ethical conduct by all members should be a major concern for management. Inside the organisation, a compliance based approach highlights conformity with the law. An integrity based approach suggests a wider remit, incorporating ethics in the organisation's values and culture. Organisations sometimes issue codes of conduct to employees. Many employees are bound by professional codes of conduct.

As an accountant, your values and attitudes flow through everything you do professionally. They contribute to the trust the wider community puts in the profession and the perception it has of it.

The International Federation of Accountants (IFAC) is an international body representing all the major accountancy bodies across the world. Its mission is to develop the high standards of professional accountants and enhance the quality of services they provide.

The personal qualities that an accountant should demonstrate are:

– Reliability – Courtesy

– Responsibility – Respect

– Timeliness

2. 基本概念和知识点Basic concepts

(i) Integrity

(ii) Objectivity

(iii)Professional competence

(iv)Confidentiality

(v) Professional behaviour

(i) Openness

(ii) Trust

(iii)Honesty

(iv)Respect

(v) Empowerment

(vi) Accountability

3. 问题与应用Questions and applications

(1) Organisation systems and targets do have ethical implications. The Harvard Business Review reported that the US retailer, Sears Roebuck was deluged with complaints that customers of its car service centre were being charged for unnecessary work: apparently this was because mechanics had been given targets of the number of car spare parts they should sell.

(2) You are under time pressure to complete this month's management accounts. Important sales information is provided by the sales department, usually in good time for you to incorporate it into the final figures. The sales report is delayed this month due to staff sickness and you will not receive the information until a few hours before the accounts are due for presentation to the finance director.

第二节 §19.2

1. 主要内容Main contents

Corporate codes of ethics, Ethical conflicts and dilemmas

The professional qualities an accountant should demonstrate are:

– Independence – Accountability

– Scepticism – Social responsibility

Ethical dilemmas are situations where two ethical values or requirements seem to be incompatible. They can also arise where two conflicting demands or obligations are placed on an individual.

A conflict of interest arises where an individual has a duty to two or more parties. Whilst working, information or other matters may arise that mean they cannot continue work for one party without harming another.

Ethical conflicts may arise from:

 Pressure from an overbearing colleague or from family or friends

 Members asked to act contrary to technical and/or professional standards

 Divided loyalties between colleagues and professional standards

 Publication of misleading information

 Members having to do work beyond their degree of expertise or experience they possess

 Personal relationships with other employees or clients

 Gifts and hospitality being offered

2. 基本概念和知识点Basic concepts

Professional ethical code, independence

3. 问题与应用Questions and applications

(1) During your lunch break, your company's human resources manager has asked you for some help. She as recently inherited a considerable sum of money and would like you to calculate her inheritance tax nd capital gains tax liabilities. She has also asked you for advice on how she should invest the money free.

(2) You have been asked to cover the duties of one of your colleagues while he is on holiday. One of his duties is to distribute the management accounts to the department managers a few days before they hold the monthly accounts meeting. Before he left, your colleague told you, 'Just print off the accounts and put them on each manager's desk’.

**（三）Chapter questions and practices:**

(1) You discover that a colleague at work has been stealing from the company. What do you do? Do you report them to management which might lead to their dismissal and the loss of a friend? Do you keep quiet and risk being punished yourself if your knowledge of the situation later becomes clear? Do you urge the colleague to confess what they’ve done? Does it depend on the size of the theft, e.g. a $1 pad of paper, or a $1,000 piece of machinery? Does it depend on how friendly you are with the colleague?

* You can see that ethical problems require moral judgements that can be extremely difficult and depend on many different factors.

(2) Imagine you are a company that runs a large chain of supermarkets. You have identified an opportunity to expand into country G. This expansion will create large numbers of local jobs and is expected to earn you significant profits.

Local officials in country G have made it clear that, in order to gain the appropriate planning permissions, you will need to pay them money as inducements (bribes). This is common practice for officials in country G, though it is illegal in your home country. What should you do?

* The answer depends on your approach to ethics.

Consequentialists would argue that your decision depends on the consequences of paying the bribes.

If you were egoist (looking at your own needs), you would probably pay the bribes as you would still stand to earn a significant profit from the venture.

If you are a utilitarian company, you may also consider paying the bribe as doing so will not only mean that you can earn large profits, but will provide jobs for many locals. Paying the bribe will therefore be for the greater good.

Pluralists would look at ensuring that the needs of none of the stakeholders are seriously compromised by paying the bribe. In this case, while the payment will involve some loss to our shareholders, paying the bribe will still allow us to expand into country G, benefiting everyone.

Relativists would look at the context of the decision to pay the bribe. In this case, bribery is a commonly accepted part of doing business in country G. Therefore, we can be flexible with our approach and may consider paying the bribe.

Absolutists would look at whether paying the bribe was fundamentally incorrect. In this case, bribery is illegal in our home country. An absolutist would therefore be likely to conclude that paying bribes to officials in country G would also be inappropriate, as doing so is always wrong.

(3) The Fairtrade mark is a label on consumer products that guarantees that disadvantaged producers in the developing world are getting a fair deal. For example, the majority of coffee around the world is grown by small farmers who sell their produce through a local co­operative. Fairtrade coffee guarantees to pay a price to producers that covers the cost of sustainable production and also an extra premium that is invested in local development projects.

* Consumers in the developed world may be willing to pay a premium price for Fairtrade products, knowing that the products are grown in an ethical and sustainable fashion.

**（四）教学方法与手段 Teaching methods**

Lecturing, presentation in group, case study, discussing and et al.

**（五）思政融入**

**1．**本章内容天然与思政元素融合，通过经典的案例分析，让职业道德操守深入学生内心，为将来实践工作中可能出现的道德“两难”困境提供指引。

**2.** 二十大报告指出：中华优秀传统文化源远流长、博大精深，是中华文明的智慧结晶，其中蕴含的天下为公、民为邦本、为政以德、革故鼎新、任人唯贤、天人合一、自强不息、厚德载物、讲信修睦、亲仁善邻等，是中国人民在长期生产生活中积累的宇宙观、天下观、社会观、道德观的重要体现，同科学社会主义价值观主张具有高度契合性。我们必须坚定历史自信、文化自信，坚持古为今用、推陈出新。组织学生讨论公民个人道德要求与职业道德之间的关系。

五、各教学环节学时分配

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| **周次** | **教学内容** | **教学方式** | **教学媒体** | **学时** | **课外作业及**  **平时考核内容** |
| 1 | **Part A---The business organization, it’s stakeholders and the external environment**  Chapter 1--Business organizations and their stakeholders  Chapter 2--The business environment | 课堂讲授 | 多媒体 | 3 | Presentation in group |
| 2 | Chapter 3--The macro-economic environment | 课堂讲授 | 多媒体 | 3 | Presentation in group |
| 3 | Chapter 4--Micro economic factors | 课堂讲授  课堂讨论 | 多媒体 | 3 | Presentation in group |
| 4 | **Part B---Business organization structure, functions and governance**  Chapter 5-- Business organization, structure and strategy | 课堂讲授  课堂讨论 | 多媒体 | 3 | Presentation in group |
| 5 | Chapter 6--Organizational culture and committees  Chapter 7--Corporate governance and social responsibility | 课堂讲授  案例讨论 | 多媒体 | 3 | Presentation in group |
| 6 | **Part C---Accounting and reporting systems, controls and compliance**  Chapter 8-- The role of accounting | 课堂讲授  课堂讨论 | 多媒体 | 3 | Presentation in group |
| 7 | Chapter 9-- Control, security and audit | 课堂讲授  案例讨论 | 多媒体 | 3 | Presentation in group |
| 8 | Chapter 10-- Identifying and preventing fraud | 课堂讲授案例讨论 | 多媒体 | 3 | Presentation in group |
| 9 | **Part D--- Leading and managing individuals and teams**  Chapter 11-- Leading and managing people | 课堂讲授  案例讨论 | 多媒体 | 3 | Presentation in group |
| 10 | Chapter 12-- Recruitment and selection  Chapter 13-- Diversity and equal opportunities | 课堂讲授  案例讨论 | 多媒体 | 3 | Presentation in group |
| 11 | Chapter 14-- Individuals, groups and teams  Chapter 15-- Motivating individuals and groups | 课堂讲授案例讨论 | 多媒体 | 3 | Presentation in group |
| 12 | Chapter 16--Training and development | 课堂讲授 | 多媒体 | 3 | Presentation in group |
| 13 | Chapter 17-- Performance appraisal | 课堂讲授 | 多媒体 | 3 | Presentation in group |
| 14 | **Part E---Personal effectiveness and communication in business**  Chapter 18-- Personal effectiveness and communication | 课堂讲授  案例讨论 | 多媒体 | 3 | Presentation in group |
| 15 | **Part F---Professional ethics in accounting and business**  Chapter 19--Ethical considerations | 课堂讲授  案例讨论 | 多媒体 | 3 | Presentation in group |
| 16 | Review | 课堂讲授 | 多媒体 | 3 | Presentation in group |
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六、课程考核

（一）考核方式：闭卷笔试

（二）成绩构成：平时成绩占比40% 期末考试占比60%

（三）成绩考核标准：平时考核成绩包含作业、出勤、课堂参与和小测验以及思

政测评，期末考试满分100分，主要由客观题（单选题共40分）和主观题

（英翻中、案例分析、开放式问答共60分）两部分组成。试题设计上，除

侧重知识点记忆和计算能力的考核方式外，还增加道德素养、职业素养、价

值观、政治方向、创新创业精神等德育元素的考核。平时成绩中，添加课程

思政的考核内容，如通过案例分析、问题讨论，考察学生的观点是否符合价

值引导方向，进一步帮助学生树立正确的价值观；课后布置一次有关思政的

作业等。

七、教材和教学参考资源

1. 教材：ACCA Paper F1 Business and Technology, BPP Learning Media, 2021.09~2022.08.

2. 教学参考资源：www.accaglobal.com

大纲修订人：李莉 修订日期：2023年02月

大纲审定人： 审定日期：