

## ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

### COURSE OUTLINE



**PROGRAMME:** FIA/ ACCA  
**DURATION:** January - June 2020  
**DAY(S):** Monday & Tuesday  
**MODE:** Part-Time  
**COMPONENT:** FAB/AB - Accountant In Business  
**LECTURER:** Linus F. Didier  
**CAMPUS:** Champs Fleurs

Lecture Number	Lecture Day & Date	Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/Learning Outcome	Expected Reading	Other Matters	Questions	Items Due For Next Class
<b>Learning Outcome: Understand the Purpose and Types of Businesses and How They Interact with Key Stakeholders and the External Environment (Ch. 1 - 4).</b>											
1	Mon	20-Jan-20	5:00pm - 9:00pm	4	4	Introduction (1) Business Organisations and their Stakeholders / (2) Business Environment	LT	Purpose of Business Organisation; Types of Business Organisation; Stakeholder Goals and Objectives/ PEST Analysis; Competitive Forces; Value Chain Analysis; Porter's Five Forces Model	Chapters 1 & 2		Chapters 2 & 3
2	Tues	21-Jan-20	5:00pm - 9:00pm	4	8	(2) Business Environment / (3) Macro-Environment	LT / EP	PEST Analysis; Competitive Forces; Value Chain Analysis; Porter's Five Forces Model / National Income; Business Cycle; Inflation; Fiscal & Monetary Policies; Balance of Payments; Unemployment	Chapters 2 & 3	Quiz #1	Chapters 3 & 4
<b>Learning Outcome: Understand Business Organisation Structure, Functions and the Role of Corporate Governance (Ch. 5 - 7).</b>											
3	Mon	27-Jan-20	5:00pm - 9:00pm	4	12	(3) Macro-environment (4) Micro-environment	LT / EP	National Income; Business Cycle; Inflation; Fiscal & Monetary Policies; Balance of Payments; Unemployment / Economic Growth; Markets, Demand & Supply; Equilibrium; Pricing.	Chapters 3 & 4	Quiz #2	Chapters 4 & 5
<b>Learning Outcome: Recognise the Function of Accountancy and Audit in Communicating, Reporting and Assuring Financial Information and in Effective Financial Control and Compliance (Ch 8-10).</b>											
4	Tues	28-Jan-20	5:00pm - 9:00pm	4	16	(4) Micro-environment / (5) Business Organisation, Structure and Strategy	LT / EP	Economic Growth; Markets, Demand & Supply; Equilibrium; Pricing / The Informal Organisation; Organisational Structure; Levels of Strategy in the organisation; Centralisation and Decentralisation	Chapters 4 & 5	Quiz #3	Chapters 5 & 6
5	Mon	3-Feb-20	5:00pm - 9:00pm	4	20	(5) Business Organisation, Structure and Strategy / (6) Organisational Culture and Committees	LT / EP	The Informal Organisation; Organisational Structure; Levels of Strategy in the Organisation; Centralisation and Decentralisation / Organisational Culture; Culture and Structure; Committees.	Chapters 5 & 6	Quiz #4	Chapters 6 & 7
<b>Learning Outcome: Recognise the Principles of Authority &amp; Leadership and How Teams and Individuals are Recruited, Managed, Motivated and Developed (Ch 11 -17).</b>											
6	Tues	4-Feb-20	5:00pm - 9:00pm	4	24	(6) Organisational Culture and Committees / (7) Corporate Governance and Social Responsibility	LT / EP	Organisational Culture; Culture and Structure; Committees / Principles and Developments of Corporate Governance; Role of the Board; Reporting on Corporate Governance; Corporate Social Responsibility.	Chapters 6 & 7	Quiz #5	Chapters 7 & 8
7	Mon	10-Feb-20	5:00pm - 9:00pm	4	28	(7) Corporate Governance and Social Responsibility / (8) The Role of Accounting	LT / EP	Principles and Developments of Corporate Governance; Role of the Board; Reporting on Corporate Governance; Corporate Social Responsibility. The Purpose of Accounting Information; The Regulatory System; Internal & External Financial Information; Control Over Business Transactions; Main Business Financial Systems; Manual and Computerised Accounting Systems; Data Bases & Spreadsheets.	Chapters 7 & 8	Quiz #6	Chapters 8 & 9

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8	Tues	11-Feb-20	5:00pm - 9:00pm	4	32	(8) The Role of Accounting / (9) Control, Security and Audit	LT / EP	The Purpose of Accounting Information; The Regulatory System; Internal & External Financial Information; Control Over Business Transactions; Main Business Financial Systems; Manual and Computerised Accounting Systems; Data Bases & Spreadsheets / Internal Control Systems, Environment & Procedures; Internal & External Audit; IT Systems Security and Safety; Controls in an Information System	Chapters 8 & 9		Quiz # 7	Chapters 9 & 10
<b>Learning Outcome: Understand The Importance of Personal Effectiveness as the basis for Effective Team and Organisational Behaviour (Ch 18).</b>												
9	Mon	17-Feb-20	5:00pm - 9:00pm	4	36	(9) Control, Security and Audit / (10) Identifying and Preventing Fraud	LT / EP	Internal Control Systems, Environment & Procedures; Internal & External Audit; IT Systems Security and Safety; Controls in an Information System; Fraud - Potential; Implications for the Organisation; Fraud Detection, Prevention and Responsibility; Money Laundering	Chapters 9 & 10		Quiz # 8	Chapters 11 & 12
<b>Learning Outcome: Recognise That All Aspects of Business and Finance Should Be conducted in a Manner Which Complies With And is in The Spirit of Accepting Professional Ethics and Professional Values (Ch 19).</b>												
10	Tues	18-Feb-20	5:00pm - 9:00pm	4	40	(11) Leading and Managing People / (12) Recruitment & Selection	LT / EP	The Purpose and Process of Management; Management Theorists; Management & Supervision; Leadership - Theories, Skills, Styles; The Recruitment Process; A Systematic Approach to Selection; Interviews, Selection Testing; Evaluating Recruitment & Selection Process.	Chapters 11 & 12		Quizzes # 9 & 10	Chapters 13 & 14
<b>Mon</b>		<b>24-Feb-19</b>					<b>CARNIVAL MONDAY - NO CLASS</b>					
<b>Tue</b>		<b>25-Feb-19</b>					<b>CARNIVAL TUESDAY - NO CLASS</b>					
11	Mon	2-Mar-20	5:00pm - 9:00pm	4	44	(13) Diversity & Equal Opportunity / (14) Individuals, Groups & Teams	LT / EP	Discrimination at Work, Equal Opportunity, Practical Implications; Diversity; Individuals; Groups & Group Formation; Team Development; Team Roles; Team Building	Chapters 13 & 14		Quizzes # 11 & 12	Chapters 15 & 16
12	Tues	3-Mar-20	5:00pm - 9:00pm	4	48	(15) Motivating Individuals and Groups / (16) Training & Development	LT / EP	Content and Process Theories of Motivation; Choosing a Motivational Approach; Rewards and Incentives; Pay as a Motivator; The Learning Process; Development & Training; Training Needs and Objectives; Responsibility for Training and Development; Evaluating Training Programmes	Chapters 15 & 16		Quizzes # 13 & 14	Chapters 17 & 18

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13	Mon	9-Mar-20	5:00pm - 9:00pm	4	52	(17) Performance Appraisal / (18) Personal Effectiveness and Communication	LT / EP	Performance Management and Assessment; Purpose and Process of Performance Appraisal; Barriers to Appraisal; Effectiveness of Appraisal. Time Management; Role of Information Technology; Ineffectiveness at Work; Competence Frameworks and Personal Development; Conflict; Communication in the Workplace; Formal and Informal Communication; Barriers to Communication.	Chapters 17 & 18		Quizzes # 15 & 16	Chapter 19
14	Tues	10-Mar-20	5:00pm - 9:00pm	4	56	(19) Ethical Considerations	LT / EP	Framework of Rules; Management Accountability; The Ethical Environment; Ethics in Organisations; Accountants and Ethics; Code of Ethics for Accountants; Ethics in Business; Ethical Dilemmas; Resolution of Ethical Conflicts	Chapter 19		Quizzes # 17 & 18	Revision & Exam Prep
15	Mon	16-Mar-20	5:00pm - 9:00pm	4	60	Exam Preparation	EP	Revision & One (1) - Two Hour Exam				Revision & Exam Prep
16	Tues	17-Mar-20	5:00pm - 9:00pm	4	64	Exam Preparation	EP	Revision & One - Two Hour Exam				

**Key / Legend**

Lt = Lecture    T=Tutorial    Lb = Lab    EP = Exam Prep

**Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via class announcement. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to contact their fellow classmates for updates where class sessions have been missed.**  
**Date syllabus last modified: November 2019**