CamEd
Business School



BACHELOR OF
ACCOUNTING AND FINANCE

PROGRAM SPECIFICATION AND CURRICULUM

ACADEMIC YEAR 2026

VERSION 4.0

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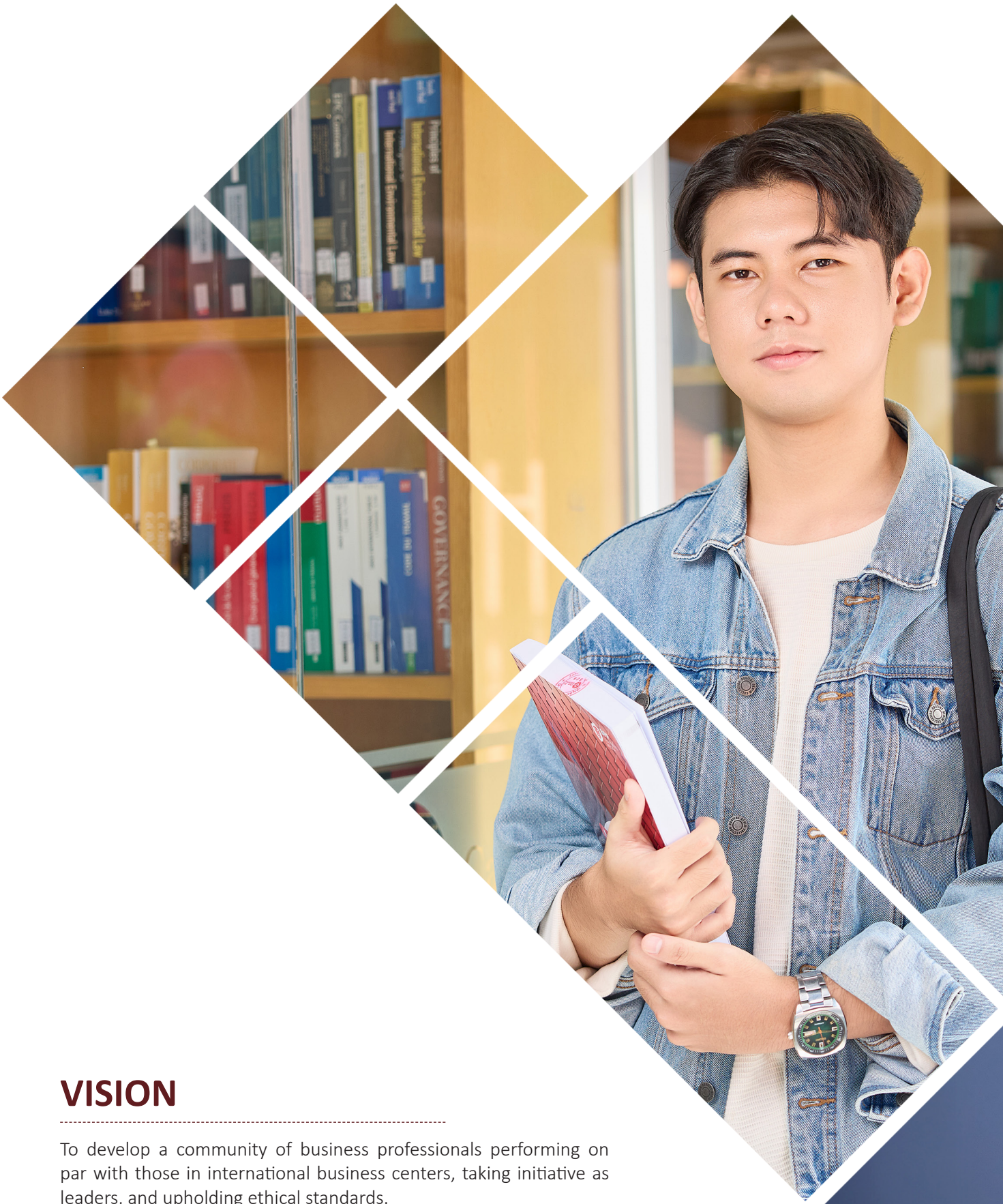
ACCREDITATION AND RECOGNITION

AUN-QA CERTIFICATION OF THE BACHELOR OF ACCOUNTING AND FINANCE
SUB-DECREE RECOGNIZING INSTITUTE OF HIGHER EDUCATION
ACC ACCREDITATION CERTIFICATE
ACCA RECOGNITION CERTIFICATE
CFA INSTITUTE UNIVERSITY AFFILIATION PARTNER CERTIFICATE
ACBSP ACCREDITATION CERTIFICATE
QS STARS RATING
ISO 9001:2015 CERTIFICATE OF REGISTRATION


CamEd
Business School
Diploma of Graduation
ACCA
ACCA

ABBREVIATION LIST

Abbreviation	Description
ACCA	Association of Chartered Certified Accountants
AICPA	American Institute Of Certified Public Accountants
CA	Chartered Accountant
CAT	Certified Accounting Technician
CEFR	Common European Framework of References for Languages
CFA	Chartered Financial Analyst
CLOs	Course Learning Outcomes
CMA	Certified Management Accountant
CPA	Certified Public Accountant
CRM	Customer Relationship Management
IES	International Education Standards
IFAC	International Federation of Accountants
KICPAA	Kampuchea Institute of Certified Accountants and Auditors
PLOs	Program Learning Outcomes PK = Program Knowledge PC = Program Cognitive Skills PCIT = Program Communication and Information Technology and Numerical Skills PIP = Program Interpersonal skills and Responsibilities
TOEFL	Test of English as a Foreign Language
IELTS	International English Language Testing System
MCQ	Multiple Choice Question



VISION

To develop a community of business professionals performing on par with those in international business centers, taking initiative as leaders, and upholding ethical standards.

MISSION

CamEd Business School is committed to providing innovative, industry-oriented business education and research to develop ethical, internationally recognized professionals who create a positive impact on the sustainable economic development of Cambodia.





EDUCATIONAL PHILOSOPHY

CamEd Business School adopts the science of outcomes-based education as its educational philosophy, and CamEd implements outcomes-based education in order to achieve the benefits of human capital theory.

Outcomes-based Education

CamEd follows the principles of outcomes-based education by which learning outcomes are aligned with the current and future needs of employers and the economy. In outcomes-based education, CamEd uses the backward approach of curriculum design, starting with the skills required by employers, then designing the program learning outcomes, teaching and learning activities, and assessment to achieve those learning outcomes. CamEd believes in research evidencing the effectiveness of outcomes-based education and research showing the usefulness of outcomes-based learning in ensuring that higher education services are effective and relevant. Outcomes-based education emphasizes practical application, aligning education with market demands and real-life experiences. CamEd encourages active learning through projects, simulations, and work placements.

Human Capital Theory

Our educational philosophy of outcomes based education is supported by human capital theory, the theory that an increase in human capital in the form of skills, abilities, and attitudes increases economic output. CamEd believes in research evidencing positive national economic growth from education as well as positive economic returns to individual students from higher education. Therefore, in carrying out its mission of higher education, CamEd aims to contribute to both national and individual economic returns.





VALUES

Continuous Improvement

We recognize the need for continuous improvement in our processes and services by promoting efficiency and innovation which lead to profitable growth and result in greater opportunities. We continuously seek to better understand our stakeholders' needs by conducting market and societal needs analysis, to improve all aspects of our programs and services to meet the needs, and to introduce innovative strategies to stay tuned to the constant market and societal changes. In addition, continuous professional development of our people through pursuit of higher qualifications, attending trainings, and sharing ideas and experiences is also essential to our institute. Moreover, we share local and international expertise to continually improve all aspects of our business and that of our stakeholders. Therefore, continuous improvement in all aspects of our institute is one of the core values that drive our success.

Ethics

Maintaining high ethical standards is one of our values. We always maintain integrity, objectivity, and professional behaviors in all professional and business relationships in order to develop mutual trust, support, and respect from stakeholders. We believe that being ethical is a foundation of our success which leads to the greater responsibility on moral ascendancy.

Practicality

CamEd believes high quality teaching is critical to students' education. CamEd strives to maintain high performing and diverse academic staff, disseminating best practice in their respective fields. We provide international standards and best practices. We respect and learn from local business practices and cultures and we provide knowledge tailored to local needs. In addition, we continuously update our programs and services to ensure that they stay relevant and that they are based on real-world applications. We, furthermore, engage guest speakers who currently work in their field to conduct lectures for our students. Our research publications also fully reflect the reality from the ground and are assigned as teaching and learning materials.



1. SUMMARY

Program Title	:	Bachelor of Accounting and Finance
Awarding Institution	:	CamEd Business School
Mode of Study	:	Full time
Mode of Delivery	:	Campus Based

This program specification describes the objective, learning outcomes, entrance, transfer, exit, and curriculum for the Bachelor of Accounting and Finance degree. This qualification benchmarks international qualifications and complies with the requirements of the International Federation of Accountants (IFAC), the Ministry of Education, Youth and Sports, and the Cambodian National Qualifications Framework. Additional reference points to this specification and curriculum include employer surveys, student feedback, alumni surveys, and review by subject matter experts.

The curriculum is the series of courses and academic activities required for a student to be awarded the Bachelor of Accounting and Finance degree. The curriculum is generally described in this program specification and further detailed in the individual course specifications which describe the course learning outcomes, course content, and course assessment.

The development and approval of this program specification and curriculum are the responsibility of the Curriculum Committee of CamEd Business School.



2. PROGRAM OBJECTIVE AND CAREER PROSPECTS

2.1 OBJECTIVE

The Bachelor of Accounting and Finance program aims to prepare graduates to work as accounting and finance professionals, performing on par with those in international financial centers, taking initiative as leaders, and upholding high ethical standards.

2.2 CAREER PROSPECTS

Positions held by graduates will include titles such as accountant, auditor, financial analyst, financial consultant, tax consultant, investment officer, loan officer, budget analyst, cost accountant, treasurer, risk management officer, and financial accountant. It is expected that graduates will begin with entry level positions, and, depending on aptitude and opportunity, gradually advancing to higher positions such as manager, finance manager, audit partner and chief financial officer. Graduates may also advance to entrepreneurship.



3. ENTRANCE, TRANSFER, AND EXITS

3.1 ENTRANCE

Students entering the program shall have a high school diploma approved by the Ministry of Education, Youth, and Sport of Cambodia. International students without a Cambodian high school diploma will need to have their high school certificate evaluated by the Ministry of Education, Youth, and Sport and determined to be the equivalent of a Cambodian high school certificate.

Students entering the program shall also have successfully passed the CamEd entrance exams and interviews, which consist of a variety of internationally benchmarked assessments of English language skills and intellectual capacity.

Entering students must have sufficient English as evidenced by one of the following criteria:

- IBT TOEFL 40 or higher
- PBT TOEFL 435 or higher
- IELTS/IELTS Equivalent Test 5.0 or higher
- CEFR B2 or higher
- CEFR A2 and B1 with enrollment in ENG101P



3.2 TRANSFER

Students are allowed to transfer any course credits from other institutions of higher education only when the courses and quality of the other institution has been appropriately reviewed and approved by the Curriculum Committee of CamEd Business School.

Any higher education institution in any country may be accepted and approved for transfer of credit.

3.3 EXIT

Students will earn the Bachelor of Accounting and Finance degree after earning at least 120 credits and successfully passing 32 courses out of 36 courses in this program specification.

Upon exit from the Bachelor of Accounting and Finance program, students may consider two paths of continued education:

1. Professional certification such as ACCA, CPA, CMA, CFA, CRM
2. Graduate degrees such as an MBA or an MSc in accounting, finance or management.



4. LEARNING COMPETENCY

Domain	Learning Competency
Strategic Analysis	The ability to analyze economic conditions, business environments, and competitive dynamics to evaluate strategies and inform decision-making across organizational contexts.
Auditing	The ability to audit financial reports in accordance with international standards, ensuring accuracy, transparency, and regulatory compliance.
Financial Reporting	The ability to prepare financial reports in accordance with international standards, ensuring accuracy, transparency, and regulatory compliance.
Financial Analysis	The ability to assess financial performance, evaluate investment options, and budget to support sound business strategies and enhance organizational value.
Taxation	The ability to apply monthly tax returns and tax on income for business in Cambodia in compliance with Cambodian tax law and regulations.
Accounting Information System and Application	The ability to use accounting information systems and software to process, analyze, and report financial data that supports informed decision-making and operational efficiency.
Effective Communication	The ability to communicate effectively in professional English, adapting language to different contexts, audiences, and purposes to ensure clear, persuasive, and respectful interactions.
Ethics and Leadership	The ability to demonstrate ethical leadership by making responsible decisions and influencing others with integrity, fairness, and respect for organizational values.

5. PROGRAM LEARNING OUTCOMES (PLOs)

To achieve the program objective above, the CamEd curriculum aims to develop students to achieve both general and technical competencies, which are written as learning outcomes and grouped into the following categories:

Categories	General Definition
Knowledge	What graduates will know and understand.
Cognitive Skills	What graduates will be able to do in terms of evaluation, advising and application of professional skills.
Communication, Information Technology, and Numerical Skills	What computational, IT, and communication skills graduates will possess.
Interpersonal Skills and Responsibilities	What management, self-management and interpersonal skills graduates will be able to carry out, and what attitudes and opinions graduates will hold.

The full definition of each category above is provided in the Cambodian Qualification Framework set out by government Sub-Decree in 2014. The competencies to be achieved by students are expressed below as learning outcomes. These are further broken down into course objectives in each course specification.

5.1 Knowledge (PK)

Upon completion of the program, CamEd Bachelor of Accounting and Finance graduates will be able to perform the following:

Learning Outcome	Teaching and Learning Methods	Assessment		
		Method	Code	Weighting
Economics (PK1) Explain how economic events and forces affect business and industry.	Lecture, Discussion, Brainstorming	Microeconomics Final Exam	ECON 201	50%
		Macroeconomics Final Exam	ECON 202	50%
Business Strategy (PK2) Develop business strategies considering the business environment and competitive forces.	Lecture, Discussion, Brainstorming, Didactic Questions, Explicit Teaching, Guided Practice, Problem Solving, Readings, Case Studies, Group Projects	Business Strategy Final Exam	MGMT 411	100%
Cambodian Business Law (PK3) Apply Cambodian business law and regulations to company organization and business transactions.	Lecture, Discussion, Readings, Group Project, Critiquing, Drawing Inferences from Data	Cambodian Business Law Final Exam	LAWS 401	50%
		Cambodian Business Law Simulation	LAWS 401	50%

5.2 Cognitive Skills (PC)

Upon completion of the program, CamEd Bachelor of Accounting and Finance graduates will be able to perform the following:

Learning Outcome	Teaching and Learning Methods	Assessment		
		Method	Code	Weighting
Business Evaluation (PC1) Evaluate business investment, capital structure, and working capital.	Lecture, Discussion, Readings, Exercises, Case Studies, Individual Research, Project-Based Learning, Problem-Solving	Finance 2 Final Exam	FINC 411	100%
Auditing (PC2) Conduct an audit in accordance with International Standards on Auditing.	Lecture, Discussion, Readings, Exercises, Case Studies, Group Projects, Inquiry-Based Teaching	Statutory Auditing Final Exam	ACCT 341	50%
		Audit Simulation	ACCT 341	50%
Cambodian Taxation (PC3) Determine the tax liabilities of businesses in Cambodia.	Lecture, Discussion, Readings, Exercises, Seminar, Project-Based Learning	Tax Simulation	ACCT 351	50%
		Cambodian Taxation Final Exam	ACCT 351	50%
Budgeting (PC4) Prepare a budget and cash flow forecast to support management decisions.	Lecture, Discussion, Readings, Exercises, Deductive Teaching, Problem Solving, Situation Analysis	Management Accounting Project	ACCT 321	50%
		Management Accounting Final Exam	ACCT 321	50%

Financial Accounting and Reporting (PC5) Prepare a financial report in accordance with CIFRS/IFRS and CIFRS for SMEs/IFRS for SMEs.	Lecture, Discussion, Readings, Project-Based Learning, Case Studies, Individual Research, Problem Solving	Accounting Simulation	ACCT 212	25%
		IFRS for SMEs Final Exam	ACCT 311	25%
		IFRS for SMEs Project	ACCT 311	25%
		International Financial Reporting Final Exam	ACCT 411	25%

5.3 Communication, Information Technology, and Numerical Skills (PCIT)

Upon completion of the program, CamEd Bachelor of Accounting and Finance graduates will be able to perform the following:

Learning Outcome	Teaching and Learning Methods	Assessment		
		Method	Code	Weighting
Data Analysis (PCIT1) Analyze business data to support decisions.	Lecture, Discussion, Readings, Exercises, Individual Research, Group Projects, Project-Based Learning, Case Studies, Drawing Inferences from Data, Question-Directed Learning	Data Analysis for Research Project	STAT 111	100%
Accounting Software and Systems (PCIT2) Operate IT applications and systems commonly used by accounting and finance professionals.	Lecture, Discussion, Computer Training, Exercises, Project-Based Learning, Discovery Learning, Problem Solving, Discovery Learning, Didactic Questions, Blended Learning	Accounting Information System Final Exam	ACCT 331	50%
		Accounting Software Final Exam	ACCT 332	50%
English (PCIT3) Express ideas in clear, professional English language for business purposes.	Lecture, Discussion, Readings, Individual Research, Group Projects, Communicative Approach, Flipped Approach, Cooperative Learning, Problem Solving, Brainstorming, Role Play	English for Business 2 Final Exam	ENGL 202	100%

5.4 Interpersonal Skills and Responsibilities (PIP)

Upon completion of the program, CamEd Bachelor of Accounting and Finance graduates will be able to perform the following:

Learning Outcome	Teaching and Learning Methods	Assessment		
		Method	Code	Weighting
Teamwork (PIP1) Manage oneself and others in order to work effectively in a team of professionals.	Lecture, Discussion, Readings, Case Studies, Group Projects, Project-Based Learning, Field Trip, Cooperative Learning, Communicative Learning	Work Placement-Supervisor	FINC 441, ACCT 421, ACCT 431, ACCT 441, MGMT 451	50%
		Work Placement-Peer	FINC 441, ACCT 421, ACCT 431, ACCT 441, MGMT 451	25%
		Work Placement-Mentor	FINC 441, ACCT 421, ACCT 431, ACCT 441, MGMT 451	25%
Professional Ethics (PIP2) Work as an ethical, resilient business professional.	Lecture, Discussion, Readings, Case Studies, Group Projects, Project-Based Learning, Problem Solving, Inductive Teaching	Work Placement-Supervisor	FINC 441, ACCT 421, ACCT 431, ACCT 441, MGMT 451	50%
		Work Placement-Peer	FINC 441, ACCT 421, ACCT 431, ACCT 441, MGMT 451	25%
		Work Placement-Mentor	FINC 441, ACCT 421, ACCT 431, ACCT 441, MGMT 451	25%



6. CURRICULUM, CREDITS, AND ELECTIVES

This curriculum requires 32 out of 36 courses totaling at least 120 credits, which are designed to support the achievement of the curriculum objective and learning outcomes described above. These 36 courses are listed in the table below. The content and objectives of each course is described in each individual course specification which, together with this program specification, are subject to review and approval by the curriculum committee of CamEd Business School. Credits are awarded on the basis of one credit per 15 lecture hours or 45 hours of field work.

There are three elective courses in the fourth year which allow students to choose two out of six courses, which one elective must be a work placement course. Because this curriculum seeks to fulfill the requirements of the Ministry of Education, Youth, and Sport foundation year, the International Federation of Accountants (IFAC) and the Certified Accounting Technician program of the ACCA, there is limited scope for elective courses. All subjects are compulsory except the elective courses in the fourth year. However, certain subjects will have a preferred order of study as well as prerequisites, which are set in the relevant course specifications.

Courses Required for the Bachelor of Accounting and Finance

Foundation Year Courses	C	Second Year Courses	C	Third Year Courses	C	Fourth Year Courses	C
English for Academic Purposes 1 (ENGL 101) *or* *English for Academic Purposes 1 Plus (ENGL 101P)*	3 or 4	*English for Business 1 (ENGL 201)* *or* *English for Business 1 Plus (ENGL 201P)*	2 or 4	*Management Accounting 2 (ACCT 321)*	5	*Finance 2 (FINC 411)*	5
English for Academic Purposes 2 (ENGL 102) *or* *English for Academic Purposes 2 Plus (ENGL 102P)*	3 or 4	*English Business 2 (ENGL 202)* *or* *English for Business 2 Plus (ENGL 202P)*	2 or 4	*IFRS for SMEs (ACCT 311)*	5	*International Financial Reporting (ACCT 411)*	5
Introduction to Data Analysis in Business (STAT 111)	3	*Microeconomics (ECON 201)*	3	*Ethics for Accounting, Auditing and Finance (ETHC 311)*	1	*Cambodian Business Law (LAWS 401)*	5
Introduction to Financial Accounting (ACCT 111)	3	*Macroeconomics (ECON 202)*	3	*Accounting Information Systems (ACCT 331)*	3	*Business Strategy (MGMT 441)*	3
Introduction to Management Accounting (ACCT 121)	3	*Financial Accounting 1 (ACCT 211)*	5	*Cambodian Taxation (ACCT 351)*	5	*Valuation and Investments (FINC 421) - Elective Course*	5
Introduction to Computer Science (COSC 101)	3	*Financial Accounting 2 (ACCT 212)*	5	*Finance 1 (FINC 311)*	5	*Banking and Financial Institutions and Services (FINC 431) - Elective Course*	5
Marketing and Behavioral Economics (MKTG 101)	3	*Principles of Business Management (MGMT 211)*	5	*Statutory Auditing (ACCT 341)*	5	*Work Placement - Elective Course*	6
Psychology (PSYC 101)	3	*Management Accounting 1 (ACCT 221)*	5	*Team Psychology (PSYC 301)*	2		
Leadership (PHIL 101)	3			*Accounting Software (ACCT 231)*	3		
Total Credits	**27 or 29**	**Total Credits**	**30 or 34**	**Total Credits**	**34**	**Total Credits**	**29**

7. COURSE RELATIONAL STRUCTURE

The courses in the curriculum are designed and scheduled to enhance and build upon students' knowledge and skills. Earlier coursework enables effective learning in later courses. The table below shows how foundation courses in the left column support learning in the intermediate and advanced courses in the right columns.

Key Course Themes	Basic Courses	C	Intermediate Courses	C	Advanced Courses	C
Accounting/ Taxation/ Auditing	*Introduction to Financial Accounting (ACCT 111)*	3	*Financial Accounting 2 (ACCT 212)*	5	*International Financial Reporting (ACCT 411)*	5
	Financial Accounting 1 (ACCT 211)	5	*Statutory Auditing (ACCT 341)*	5	*Cambodian Taxation (ACCT 351)*	5
			IFRS for SMEs (ACCT 311)	5		
Finance/ Banking	*Banking and Financial Institutions and Services (FINC 431)- Elective Course*	5	*Finance 1 (FINC 311)*	5	*Finance 2 (FINC 411)*	5
	Introduction to Management Accounting (ACCT 121)	3	*Management Accounting 2 (ACCT 321)*	5	*Valuation and Investments (FINC 421)- Elective Course*	5
	Management Accounting 1 (ACCT 221)	5				
Business Management	*Leadership (PHIL 101)*	3	*Team Psychology (PSYC 301)*	2	*Business Strategy (MGMT 441)*	3
	Psychology (PSYC 101)	3				
	Marketing and Behavioral Economics (MKTG 101)	3				
	Cambodian Business Law (LAWS 401)	5				
	Principles of Business Management (MGMT 211)	5				
	Microeconomics (ECON 201)	3				
	Macroeconomics (ECON 202)	3				
Information and Communication Technology	*Introduction to Computer Science (COSC 101)*	3	*Accounting Information Systems (ACCT 331)*	3		
	Introduction to Data Analysis in Business (STAT 111)	3	*Accounting Software (ACCT 231)*	3		
Language	*English for Academic Purposes 1 (ENGL 101) or 1 Plus (ENGL 101P)*	3 or 4	*English for Business 1 (ENGL 201) or 1 Plus (ENGL 201P)*	2 or 4		
	English for Academic Purposes 2 (ENGL 102) o 2 Plus (ENGL 102P)	3 or 4	*English for Business 2 (ENGL 202) or 2 Plus (ENGL 202P)*	2 or 4		
Internship					*Work Placement - Elective Course*	6
Ethics			*Ethics for Accounting, Auditing, and Finance (ETHC 311)*	1		
Total Credits		**58 or 60**		**38 or 42**		**29**

8. PROGRAM AND CURRICULUM DEVELOPMENT AND QUALITY CONTROL

8.1 Program and curriculum development is the responsibility of the Curriculum Committee. The Curriculum Committee operates according to the rules set out in the document Curriculum Committee and Policies.

8.2 The program and curriculum is developed and improved based on the knowledge, skills and attitudes required by employers. Formal and informal surveys of the needs of employers are conducted periodically.

8.3 Academic staff will be a front-line quality control for the success of curriculum improvement. At least once a year, academic staff shall be invited to give feedback and propose changes to the overall curriculum as well as the course specifications for their courses.

8.4 On a regular basis, the students and alumni shall be invited to provide feedback on the curriculum and course specifications.

8.5 Every 1-3 years, the Curriculum Committee will benchmark the CamEd curriculum with the requirements of IFAC. The Curriculum Committee will also consider the requirements of the ACCA, the CFA Institute, the US AICPA, and the curriculum of similar programs of leading UK and US universities.




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9. CURRICULUM MAP

Course Title	Course Code	Knowledge			Cognitive Skills					Communication, Information Technology, and Numerical Skills			Interpersonal Skills and Responsibilities	
		PK1	PK2	PK3	PC1	PC2	PC3	PC4	PC5	PCIT1	PCIT2	PCIT3	PIP1	PIP2
First Year Courses														
English for Academic Purposes 1 or 1 Plus	ENGL 101 or 101P										3	5	4	
English for Academic Purposes 2 or 2 Plus	ENGL 102 or 102P										3	5	4	
Introduction to Computer Science	COSC 101									5	3		3	
Introduction to Data Analysis in Business	STAT 111									5	3			3
Introduction to Financial Accounting	ACCT 111					3	3		5		3		4	
Introduction to Management Accounting	ACCT 121					3		5			3		4	
Leadership Philosophy	PHIL 101		4									4	5	3
Marketing and Behavioral Economics	MKTG 101	4	4							3	4		4	
Psychology	PSYC 101										4		5	
Second Year Courses														
English for Business 1 or 1 Plus	ENGL 201 or 201P											5	5	
English for Business 2 or 2 Plus	ENGL 202 or 202P									2	2	5		
Financial Accounting 1	ACCT 211					4	3		5		4	4	4	
Financial Accounting 2	ACCT 212					4	3		5		5			5
Macroeconomics	ECON 202	5	4								4		4	
Management Accounting 1	ACCT 221				5	3		5						
Microeconomics	ECON 201	5									4		4	
Principles of Business Management	MGMT 211	3	3			3							5	5

Third Year Courses													
Accounting Information Systems	ACCT 331					3							
Accounting Software	ACCT 231				4	3					5		5
Cambodian Taxation	ACCT 351			5			5					4	
Ethics for Accounting, Auditing, and Finance	ETHC 311					5			5	5			5	5
Finance 1	FINC 311	5			5			5		5			5	
IFRS for SMEs	ACCT 311					4			5	5				5
Management Accounting 2	ACCT 321				4	3		5		4				
Statutory Auditing	ACCT 341					5					5		5	
Team Psychology	PSYC 301											5	5	5
Fourth Year Courses														
Business Strategy	MGMT 411	4	5											5
Cambodian Business Law	LAWS 401			5			3							
Finance 2	FINC 411	5	5		5					5				5
International Financial Reporting	ACCT 411				5	4			5	5				5
Elective Courses (Choose 2 out of 6 which one must be a Work Placement)														
Banking and Financial Institutions and Services	FINC 431	5			5			4		5			5	
Valuation and Investments	FINC 421				5						5			5
Work Placement - Banking, Investment and Finance	FINC 441				5							5	5	5
Work Placement-Accounting	ACCT 421								5			5	5	5
Work Placement-Auditing	ACCT 431					5					5	5	5	5
Work Placement-Taxation	ACCT 453						5					5	5	5
Work Placement - Business and Public Adminstration	MGMT 451							5	5			5	5	5

Legend:

In each course specification, there is additional mapping showing the relationship between the individual course learning outcomes and the related program learning outcomes. Based on the *CamEd Curriculum Mapping Concept Note*, the mapping here uses a numerical ranking to indicate the relative importance of a course to achievement of the learning outcome:

5 = **Major contribution to learning outcome**

Advanced level of content knowledge/skill is expected. Students will be able to use the content or skills in multiple and complex contexts.

4 = **Significant contribution to learning outcome**

Strong content knowledge or skill is expected. At this level, the knowledge or skills are developed further, and students will be able to apply their knowledge or skills to a narrow range of complex contexts.

3 = **Moderate contribution to learning outcome**

Familiarity with the underlying concepts, knowledge or skills is expected. This level reinforces the foundation of knowledge or skills by applying the knowledge or skills to a wider range of applications.

2 = **Minor contribution to learning outcome**

General foundational knowledge or skills is expected, but subject specific knowledge or skills is not required. The focus of this level of contribution is on introducing subject specific knowledge and skills.

1 = **Foundational contribution to learning outcome**

At this level of contribution, the course introduces general foundational knowledge or skills.



INTRODUCTION TO FINANCIAL ACCOUNTING

ACCT 111 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course teaches the fundamentals of preparing and recording financial documentation from originating documents and processing business transactions up to the trial balance stage. In this course, assessments include a project in which students prepare the trial balance from recording and processing the transactions of a fictitious small and medium-sized business in the books of prime entry and double entry systems.

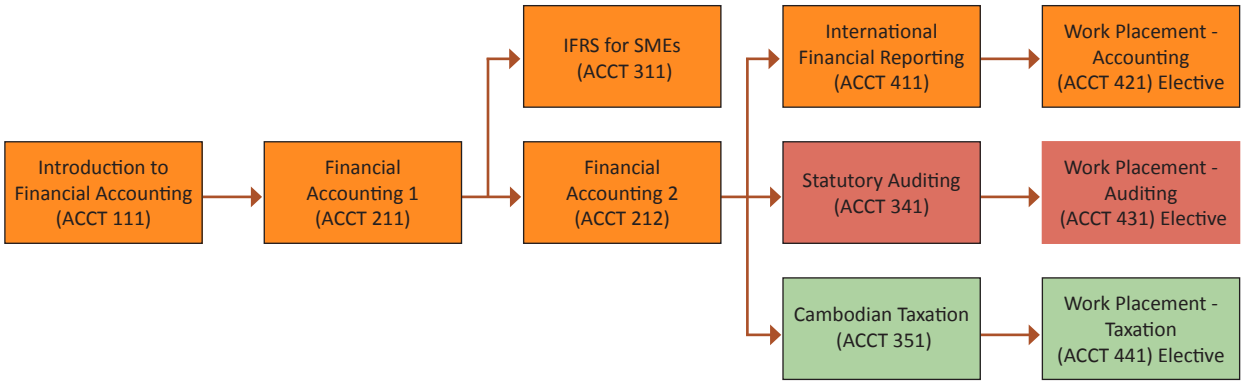
2. REASON FOR THE COURSE

Accountants must be able to prepare a set of financial statements for a company. To prepare them, they must be able to record and process the business transactions in the accounting system. Therefore, program graduates will need the knowledge and skills of basic financial accounting to identify, categorize, process, and analyze transactions in order to prepare a set of financial statements for a company.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	48	50	52	195

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the double-entry bookkeeping (CK1) Explain the duality of transactions and the double-entry system	Understand	PC5
Cognitive Skills	Level of Learning	Related PLO
Record transactions (CC1) Record business transactions from the books of prime entry into the double-entry bookkeeping system	Apply	PC5
Perform account reconciliations (CC2) Perform account reconciliations to identify the errors	Create	PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Prepare a trial balance (CCIT1) Prepare a trial balance of the simulated business transactions using the spreadsheet	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a team (CIP1) Work in a team to produce a trial balance for a simulated business.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	Project	Controlled Case Studies	Final Controlled Case Study	
Explain the double-entry bookkeeping (CK1)			100%		10%
Record transactions (CC1)		50%		50%	20%
Perform account reconciliations (CC2)			50%	50%	30%
Prepare a trial balance (CCIT1)		100%			30%
Work in a team (CIP1)	100%				10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses demonstrations, lectures, case studies, and group problem-solving. Approximately 1/2 of the class time will be demonstrations, presentations, and questioning (often using Kahoot!) from the lecturer, with the other 1/2 of the class working on case studies and problem sets. Case studies and problem sets are delivered via Google Classroom Quiz and Google Sheets.

During the course, there is one Project:

Assignment	:	**PREPARE A TRIAL BALANCE**
Work Group	:	Groups of five
Output Format	:	Google spreadsheet
Language	:	English
Description	:	Students prepare a trial balance from originating and processing the business transactions of a small medium-sized company. Scoring will be according to the Assignment Rubric.

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours; there are a total of 45 class hours. The study plan below describes the skills to be learned in each lesson (learning outcome). Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents that students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction to the class Business transactions and documentation** 1. Describe the business transactions (CK1) 2. Outline the purpose and content of a range of business documents (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 1*
2	**Assets, liabilities, and the accounting equation** 1. Apply the accounting equation (CK1) 2. Explain how the accounting equation relates to the double-entry bookkeeping system (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 2*
3	**Assets, liabilities, and the accounting equation (Cont.)** 1. Define the elements of financial statements (CK1, CC1) 2. Identify the content of a statement of financial position and statement of comprehensive income (CK1, CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 2*
4	**Recording, summarising, and posting transactions** 1. Outline the purpose of the book of prime entry (CC1) 2. Explain how transactions are entered in the books of prime entry (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 3*
5	**Recording, summarising, and posting transactions (Cont.)** 1. Record applicable transactions within the cashbook (CC1) 2. Prepare the total, balance, and cross-cast the cash book (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 3*
6	**Ledger accounts and double-entry** 1. Process financial transactions from the book of prime entry into the double-entry bookkeeping system (CC1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 4*
7	**Ledger accounts and double entry (Cont.)** 1. Balance and close off the ledger account (CC1) 2. Record the transactions and the impact on the sale tax ledger account (CC1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 4*

8	**Completing ledger accounts and financial statements** 1. Prepare ledger balances, clearly showing the balances carried down and brought down as appropriate (CC1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 5*
9	**Completing ledger accounts and financial statements (Cont.)** 1. Extract an initial trial balance (CCIT1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 5*
10	**Manual and computerized systems** 1. Outline the tools and techniques used to process accounting transactions and period-end routines and consider how errors are identified and dealt with (CC2) 2. Describe the accounting documents and management reports produced by computerised accounting systems (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 6*
11	**Correction of errors** 1. Prepare the journal entries directly from transactions, books of prime entry as applicable or to correct errors (CC1) 2. Record journal entries in the ledger accounts (CC1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 7*
12	**Correction of errors (Cont.)** 1. Identify the types of error in a bookkeeping system (CC2) 2. Identify when a suspense account is required and clear the suspense account using a journal (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 7*
13	**Receiving and checking money** 1. Describe a range of business transactions including receipts (CK1) 2. Prepare receivables control account or receivable ledgers (CC2)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 8*
14	**Banking monies received** 1. Describe how bank clearing system works (CC1) 2. Outline the processing and security procedures relating to the use of cash, cheques, credit cards, debit cards for receipts and payments (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 9*
15	**Recording monies received** 1. Process financial transactions from the book of prime entry into the double-entry bookkeeping system (CC1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 10*
16	**Recording monies received** 1. Outline the processing and security procedures relating to the use of cash, cheques, and credit cards, debit cards for receipts and payments (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 10*
17	**Authorisation and making payments** 1. Describe a range of business transactions including payments (CC1) 2. Identify the different forms of payment (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 11*
18	**Recoding payments** 1. Prepare payables control account or payable ledger by accounting for payments to suppliers (CC2)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 12*

19	**Maintaining petty cash records** 1. Balance off the petty cash book using imprest and non-imprest systems (CC1) 2. Prepare and account for petty cash reimbursement (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 13*
20	**Bank reconciliations** 1. Identify the cash book discrepancies (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 14*
21	**Bank reconciliations (Cont.)** 1. Reconcile a bank statement with the cash book (CC2)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 14*
22	**Sales and sale returns day books** 1. Return sales transactions and account for various types of discount including the sale tax effect (CC1) 2. Prepare the financial documents to be sent to credit customers (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 15*
23	**The receivables ledger** 1. Describe the purpose of aged receivable analysis (CC1) 2. Prepare the financial documents to be sent to credit customers (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 16*
24	**Purchases and purchase returns day books** 1. Record purchase transactions taking into account the impact on the sale tax ledger (CC1) 2. Enter supplier invoice and credit notes into applicable books of prime entry. (CC1)	• Lecture • Discussion • Practice ***Reading:*** *Chapter 17*
25	**The payables ledger** 1. Produce statements of accounts to be sent to credit customers (CC1) 2. Prepare payables control account or payable ledger by accounting for payments to suppliers (CC2)	• Lecture • Discussion • Practice ***Reading:*** *Chapter 18*
26	**Control accounts** 1. Describe the purpose of control accounts (CC2) 2. Explain why it is important to reconcile the control accounts regularly (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 19*
27	**Control accounts (Cont.)** 1. Reconcile the balance on the control accounts with the list of balances (CC2)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 19*
28	**Recording payroll transactions** 1. Prepare the journal entries in the general ledger to process the payroll transactions (CC1) 2. Identify the different payment methods in a payroll system (CC1)	• Lecture • Discussion ***Reading:*** *Chapter 20*
29	**Review 1**	*All Chapters*
30	**Review 2**	*All Chapters*

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing (2023). Study Text FA1 Recording Financial Transactions. Kaplan Publishing UK.
2. Kaplan Publishing (2023). Exam Kit FA1 Recording Financial Transactions. Kaplan Publishing UK.

References

1. BPP Learning Media (2023). Interactive Text FA1 Recording Financial Transactions. BPP Learning Media Ltd.
2. BPP Learning Media (2023). Practice & Revision Kit FA1 Recording Financial Transactions. BPP Learning Media Ltd.

INTRODUCTION TO MANAGEMENT ACCOUNTING

ACCT 121 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course teaches basic costing principles, techniques, and tools to support management in planning, controlling, and decision-making. It also introduces spreadsheets as an essential tool in supporting cost and management accounting. In this course, assessments include a role play in which students will play a role as a trainee accountant in the simulated business environment to support management in making an informed decision on the projects using a new costing system.

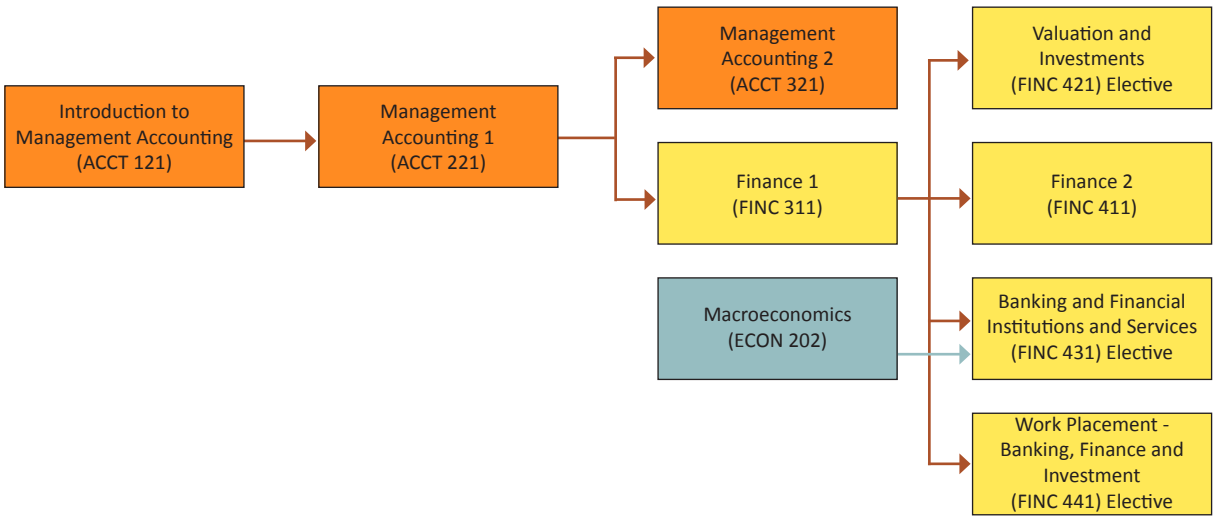
2. REASON FOR THE COURSE

Accountants must be able to collect, classify, and analyze the cost information to support management in planning, controlling, and decision-making. Therefore, program graduates will play an essential role in organizations to provide management with information to make informed decisions in order to improve the business's profitability.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	48	50	52	195

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the management accounting (CK1) Explain the nature and purpose of management accounting	Understand	PC4
Cognitive Skills	Level of Learning	Related PLO
Classify costs (CC1) Classify costs by nature, behavior, and purpose	Apply	PC4
Account for material, labor, and expenses (CC2) Record costs for material, labor, and expenses	Apply	PC4
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Calculate the unit costs (CCIT1) Calculate the unit costs of a product or service of a simulated business using the spreadsheets	Apply	PCIT1
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a team (CIP1) Work in a team to suggest a new job costing system to improve the business's profitability	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Partici-pation	Quiz	Project	Midterm Exam	Final Exam	
Explain the management accounting (CK1)				100%		10%
Classify costs (CC1)		30%		20%	50%	20%
Account for material, labor, and expenses (CC2)		20%		30%	50%	20%
Calculate the unit costs (CCIT1)		25%	75%			40%
Work Ethically (CIP1)	100%					10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses demonstration, lecture, case studies, and group problem-solving. Approximately 1/2 of the class time will be demonstrations, presentations, and questioning (often using Kahoot!) from the lecturer, with the other 1/2 of the class working on case studies and problem sets. Case studies and problem sets are delivered via Google Classroom Quiz and Google Sheets.

During the course, there is one Project:

Assignment	:	**The Costing Decision**
Work Group	:	Groups of five
Output Format	:	Spreadsheet
Language	:	English
Description	:	Students play the role of a trainee accountant undertaking an assignment for business managers to suggest a new costing system in order to improve the business's profitability and ensure a return on investment. Scoring will be according to the **Assignment Rubric.**

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours; there are a total of 45 class hours. The study plan below describes the skills to be learned in each lesson (learning outcome). Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents that students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction to Management Accounting Class** 1. Describe the course requirements 2. Prepare a personalized study plan for the course	• Discussion • Individual work ***Reading:*** *Course Specification*
2	**Business Organisation & Accounting** 1. Describe the organization, and main functions, of an office as a center for information and administration (CK1) 2. Identify the main types of transactions undertaken by a business and the key people involved in initiating, processing, and completing transactions. (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 1*
3	**Business Organisation & Accounting** 1. Describe and illustrate the use of ledgers and prime entry records in both integrated and interlocking accounting systems (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 1*
4	**Introduction to Management Information** 1. Explain the purpose of management information (CK1) 2. Describe the features of useful management information (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 2*
5	**Introduction to Management Information** 1. Describe the sources and categories of information (CK1) 2. Explain the limitations of cost and management accounting information (CK1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 2*
6	**Cost units, cost classification, and profit reporting** 1. Describe the variety of cost classifications used for different purposes in a cost accounting system (CC1) 2. Describe the nature of variable, fixed, stepped fixed, and mixed costs (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 3*
7	**Cost units, cost classification, and profit reporting** 1. Illustrate the classification of material and labor costs (CC1) 2. Explain the nature and purpose of profit statements in absorption and marginal costing formats (CC1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 3*

8	**Cost units, cost classification, and profit reporting** 1. Calculate the cost and profit of a product or service (CC1) 2. Illustrate the concept of cost units (CC1)	• Lecture • Discussion • Case Study ***Reading:*** *Chapter 3*
9	**Management Responsibility & Performance Measurement** 1. Explain the concept of cost, profit, and investment centres (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 4*
10	**Management Responsibility & Performance Measurement** 1. Apply performance measures appropriate to cost, profit, and investment centres (CC1)	• Lecture • Discussion • Case Study ***Reading:*** *Chapter 4*
11	**Source Documents & Coding System** 1. Describe the documents necessary to order, receive, store, and issue materials (CC1) 2. Describe the procedures and documentation to ensure the correct authorization, analysis, and recording of material costs, labor and expenses, and sales. (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 5*
12	**Source Documents & Coding System** 1. Explain and illustrate the use of codes in categorizing and processing transactions (CC1) 2. Identify and correct errors in the coding of revenue and expenses (CC1)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 5*
13	**Accounting for Materials** 1. Apply FIFO, LIFO, periodic and cumulative weighted average methods of pricing material issues (CC2)	• Lecture • Discussion • Practice ***Reading:*** *Chapter 6*
14	**Accounting for Materials** 1. Apply FIFO, LIFO, periodic and cumulative weighted average methods of pricing material issues (CC2)	• Lecture • Discussion • Practice ***Reading:*** *Chapter 6*
15	**Accounting for Labour** 1. Illustrate the accounting for labor costs (CC2)	• Lecture • Discussion • Case Study ***Reading:*** Chapter 6
16	**Accounting for Labour** 1. Illustrate the labour remuneration methods (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 6*
17	**Accounting for Labour** 1. Calculate the effect of changes in remuneration methods and changes in productivity on unit labour costs (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 6*
18	**Overhead costs** 1. Explain the process of charging indirect costs to cost centres and cost units (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 7*

19	**Overhead costs** 1. Illustrate the process of cost apportionment for indirect costs (excluding reciprocal service) (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 7*
20	**Overhead costs** 1. Illustrate the process of cost absorption for indirect costs including the analysis and interpretation of over/under-absorption (CC2)	• Lecture • Discussion • Kahoot ***Reading:*** *Chapter 7*
21	**Job, Batch and Process Costing** 1. Describe the characteristics of job costing (CCIT1) 2. Calculate unit costs using job costing (CCIT1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 8*
22	**Job, Batch, and Process Costing** 1. Describe the characteristics of batch costing (CCIT1) 2. Calculate unit costs using batch costing (CCIT1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 8*
23	**Job, Batch, and Process Costing** 1. Describe the characteristics of process costing (CCIT1) 2. Calculate unit costs using a process costing (CCIT1)	• Lecture • Discussion • Controlled Case Study ***Reading:*** *Chapter 8*
24	**The Basics of Using Spreadsheets** 1. Explain the role of spreadsheets in management accounting (CCIT1) 2. Describe methods to use the spreadsheet features (CCIT1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 9*
25	**The Basics of Using Spreadsheets** 1. Explain the causes of common error messages and how errors are corrected (CCIT1) 2. Illustrate the use of adding comments to a cell (CCIT1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 9*
26	**Using Spreadsheets to Present Information** 1. Describe appropriate formatting features for the display of numbers, text, cell borders, and patterns (CCIT1) 2. Describe how charts can be created (CCIT1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 10*
27	**Using Spreadsheets to Present Information** 1. Describe how to select the output to be printed (CCIT1) 2. Identify and use formulae in a workbook containing multiple worksheets and link cells from different workbooks (CCIT1)	• Lecture • Discussion • Spreadsheet ***Reading:*** *Chapter 10*
28	**Exam Questions Review**	All Chapters
29	**Exam Questions Review**	All Chapters
30	**Exam Questions Review**	All Chapters

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing (2025). Study Text MA1 Management Information. Kaplan Publishing UK.
2. Kaplan Publishing (2025). Exam Kit MA1 Management Information. Kaplan Publishing UK.

References

1. BPP Learning Media (2025). Interactive Text MA1 Management Information. BPP Learning Media Ltd.
2. BPP Learning Media (2025). Practice & Revision Kit MA1 Management Information. BPP Learning Media Ltd.

ENGLISH FOR ACADEMIC PURPOSES 1

ENGL 101 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course develops students' writing through an extensive reading approach that emphasizes a high volume of reading graded (i.e., simplified) literary texts that are slightly above the students' ability. Students will read three to six full-length works and use these texts as a reference point for writing. The course aims to improve students' reading comprehension, reading rate, vocabulary, and ability to write paragraphs and a 5-paragraph essay.

2. REASON FOR THE COURSE

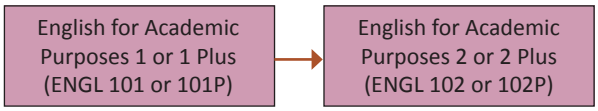
Students need to have English language reading and writing skills for employment purposes as well as in their study of other subjects in the bachelor degree program.

There are three primary bases for using the extensive reading methodology. First, both professional output and academic coursework require a high volume of reading. Extensive reading improves students' reading rates and reading comprehension. Second, there are now many AI and other digital tools that assist in reviewing grammar, so there is less need to explicitly and comprehensively teach grammar. Third, students have 4-10 years prior English language study prior to joining CamEd. This means that students have studied various grammatical structures numerous times; teaching them one more time may have limited value. A detailed explanation of the rationale for extensive reading is provided in Appendix A.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	20	60	45	170

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for this course. However, the students must have a basic understanding of grammar rules and sentence structures.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use English vocabulary (CK1) Use English vocabulary accurately, using vocabulary developed through extensive reading.	Understand	PCIT3
Cognitive Skills	Level of Learning	Related PLO
Write a paragraph (CC1) Write a logically structured paragraph starting with a topic sentence followed by supporting sentences.	Create	PCIT3
Write a persuasive essay (CC2) Write a persuasive 5-paragraph essay, with an introduction, thesis, supporting paragraphs, and a conclusion.	Apply	PCIT3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
N/A		
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Summarize and discuss readings (CIP1) Summarize reading texts and participate in discussions to express personal opinions clearly.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Participation (attendance)	In-Class Writing Test (3-5)	Final Exam: Writing a 5-Paragraph Essay	
Use English vocabulary (CK1)		100%		10%
Write a paragraph (CC1)		100%		30%
Write a 5-paragraph persuasive essay (CC2)			100%	30%
Summarize and discuss readings (CIP1)	100%			30%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses sustained silent reading, discussion, lectures, in-class writing, and group work. Class sessions focus on reading, discussing, and writing about simplified literary texts. The class will be supplemented with instruction in writing and grammar. Some class sessions are used for in-class assessments (for example, using Exam.net). There are 3-5 in-class tests, at the lecturer's discretion, based on students' needs and abilities. There is no assignment other than extensive reading outside of class. The final exam is an invigilated assessment in which students are given up to 3 hours to read a 5-10-page chapter of a literary work and then write a 5-paragraph essay about that chapter.

8. STUDY PLAN

The course includes 30 sessions, each 1.5 class hours. The total number of class hours is 45. Class time focuses on reading, discussing, and writing about the simplified readings, supplemented by the learning activities described below. This study plan serves as a general framework; implementation may be adjusted based on students' progress and specific needs, as assessed and determined by the lecturer. Instructors are encouraged to adapt this plan to best support student learning and development.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Reading Literature 1** 1. Identify the objectives of the course 2. Discuss literature book(s)	1. Brief course overview by the lecturer 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
2	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize and discuss readings to communicate reading comprehension	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
3	**Reading Literature 1** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
4	**Reading Literature 1** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
5	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize a character's development in a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
6	**Reading Literature 1** 1. Demonstrate independent reading 2. Write a paragraph about a turning point development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 1*
7	**Reading Literature 1** 1. Demonstrate independent reading 2. Write the concluding sentence of a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
8	**Reading Literature 1** 1. Identify themes, genre/style in the story 2. Understand the main ideas and key details of the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

9	**Reading Literature 2** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
10	**Reading Literature 2** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
11	**Reading Literature 2** 1. Define a paragraph and its purpose 2. Identify the basic structure of a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
12	**Reading Literature 2** 1. Identify supporting details in a paragraph 2. Distinguish relevant and irrelevant information	1. Analyse of sample paragraphs 2. Group activities *Homework: Read 5-15 pages of a graded reader*
13	**Reading Literature 2** 1. Use logical order to organize ideas 2. Apply transition words and linking devices	1. Group activities 2. Peer review checklist *Homework: Read 5-15 pages of a graded reader*
14	**Reading Literature 2** 1. Write a complete and well-organized paragraph 2. Revise paragraphs for clarity and organization	1. Writing task 2. Peer assessment using a rubric *Homework: Read 5-15 pages of a graded reader*
15	**Reading Literature 2** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 2*
16	**Reading Literature 3** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
17	**Reading Literature 3** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
18	**Reading Literature 3** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
19	**Reading Literature 3** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

20	**Reading Literature 3** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 3*
21	**Reading Literature 3** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
22	**Reading Literature 3** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class test 4*
23	**Reading Literature 4** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
24	**Reading Literature 4** 1. Explain the basic structure of an academic essay 2. Understand and apply the stages of the writing process: prewriting, drafting, revising, and editing	1. Group discussion 2. Review of essay outlines 3. Individual writing practice *Homework: Read 5-15 pages of a graded reader*
25	**Reading Literature 4** 1. Understanding the essay introduction and thesis statement 2. Free topic selection and draft an introduction and thesis statement	1. Whole class discussion 2. Peer assessment (introduction) 3. Instructor feedback *Homework: Read 5-15 pages of a graded reader*
26	**Reading Literature 4** 1. Understanding the essay body paragraph and supporting details 2. Draft body paragraph and supporting details to the topic selection	1. Whole class discussion 2. Peer assessment (body paragraph) 3. Instructor feedback *Homework: Read 5-15 pages of a graded reader*
27	**Reading Literature 4** 1. Understanding the essay conclusion 2. Draft a conclusion to the topic selection	1. Whole class discussion 2. Peer assessment (body paragraph) 3. Instructor feedback *Homework: Read 5-15 pages of a graded reader*
28	**Reading Literature 4** 1. Write a complete and well-organized paragraph 2. Revise paragraphs for clarity and organization	1. Final paragraph writing task 2. Peer assessment 3. Instructor evaluation using a rubric *Homework: Read 5-15 pages of a graded reader* *In-class writing test 5: Essay Writing*

29	**Review for Final Exam** 1. Review writing structures and writing rubric for the final exam	1. Practice Essay Writing in Exam Format (5 paragraphs Essay)
30	**Review for Final Exam** 1. Synthesize all literary themes and writing structures for the final exam	1. Practice Essay Writing in Exam Format (5 paragraphs Essay)
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Literary Text (3 to 6 literature books)

1. Upon the individual lecturer's choices

ENGLISH FOR ACADEMIC PURPOSES 1 PLUS

ENGL 101P COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course develops students' writing through an extensive reading approach that emphasizes a high volume of reading graded (i.e., simplified) literary texts that are slightly above the students' ability. Students will read three to six full-length works and use these texts as a reference point for writing. The course aims to improve students' reading comprehension, reading rate, vocabulary, and ability to write paragraphs and a 5-paragraph essay.

2. REASON FOR THE COURSE

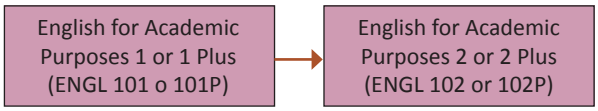
Students need to have English language reading and writing skills for employment purposes as well as in their study of other subjects in the bachelor degree program.

There are three primary bases for using the extensive reading methodology. First, both professional output and academic coursework require a high volume of reading. Extensive reading improves students' reading rates and reading comprehension. Second, there are now many AI and other digital tools that assist in reviewing grammar, so there is less need to explicitly and comprehensively teach grammar. Third, students have 4-10 years prior English language study prior to joining CamEd. This means that students have studied various grammatical structures numerous times; teaching them one more time may have limited value. A detailed explanation of the rationale for extensive reading is provided in Appendix A.

3. STUDY HOURS

Credits: 4				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
60	30	60	80	230

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for this course. However, the students must have a basic understanding of grammar rules and sentence structures.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use English vocabulary (CK1) Use English vocabulary accurately, using vocabulary developed through extensive reading.	Understand	PCIT3
Cognitive Skills	Level of Learning	Related PLO
Write a paragraph (CC1) Write a logically structured paragraph starting with a topic sentence followed by supporting sentences.	Create	PCIT3
Write a persuasive essay (CC2) Write a persuasive 5-paragraph essay, with an introduction, thesis, supporting paragraphs, and a conclusion	Create	PCIT3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
N/A		
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Summarize and discuss readings (CIP1) Summarize reading texts and participate in discussions to express personal opinions clearly.	Apply	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Participation (attendance)	In-Class Writing Test (3-5)	Final Exam: Writing a 5-Paragraph Essay	
Use English vocabulary (CK1)		100%		10%
Write a paragraph (CC1)		100%		30%
Write a 5-paragraph persuasive essay (CC2)			100%	30%
Summarize and discuss readings (CIP1)	100%			30%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses sustained silent reading, discussion, lectures, in-class writing, and group work. Class sessions focus on reading, discussing, and writing about simplified literary texts. The class will be supplemented with instruction in writing and grammar. Some class sessions are used for in-class assessments (for example, using Exam.net). There are 3-5 in-class tests, at the lecturer's discretion, based on students' needs and abilities. There is no assignment other than extensive reading outside of class. The final exam is an invigilated assessment in which students are given up to 3 hours to read a 5-10-page chapter of a literary work and then write a 5-paragraph essay about that chapter.

8. STUDY PLAN

The course includes 40 sessions, each 1.5 class hours. The total number of class hours is 60. Class time focuses on reading, discussing, and writing about the simplified readings, supplemented by the learning activities described below. This study plan serves as a general framework; implementation may be adjusted based on students' progress and specific needs, as assessed and determined by the lecturer. Instructors are encouraged to adapt this plan to best support student learning and development.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Reading Literature 1** 1. Identify the objectives of the course 2. Discuss literature book(s)	1. Brief course overview by the lecturer 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
2	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize and discuss readings to communicate reading comprehension	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
3	**Reading Literature 1** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
4	**Reading Literature 1** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
5	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize a character's development in a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
6	**Reading Literature 1** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
7	**Reading Literature 1** 1. Demonstrate independent reading 2. Write the concluding sentence of a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
8	**Reading Literature 1** 1. Identify themes, genre/style in the story 2. Understand the main ideas and key details of the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

9	**Reading Literature 2** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
10	**Reading Literature 2** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
11	**Reading Literature 2** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
12	**Reading Literature 2** 1. Define a paragraph and its purpose 2. Identify the basic structure of a paragraph	1. Group activities 2. Identify topic sentences *Homework: Read 5-15 pages of a graded reader*
13	**Reading Literature 2** 1. Identify supporting details in a paragraph 2. Distinguish relevant and irrelevant information	1. Analyse of sample paragraphs 2. Group activities *Homework: Read 5-15 pages of a graded reader*
14	**Reading Literature 2** 1. Use logical order to organize ideas 2. Apply transition words and linking devices	1. Group activities 2. Peer review checklist *Homework: Read 5-15 pages of a graded reader*
15	**Reading Literature 2** 1. Write a complete and well-organized paragraph 2. Revise paragraphs for clarity and organization	1. Writing task 2. Peer assessment using a rubric *Homework: Read 5-15 pages of a graded reader* *In-class writing test 1*
16	**Reading Literature 3** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
17	**Reading Literature 3** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
18	**Reading Literature 3** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class Test 2*

19	**Reading Literature 3** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
20	**Reading Literature 3** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
21	**Reading Literature 3** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 3*
22	**Reading Literature 3** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
23	**Reading Literature 3** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
24	**Reading Literature 4** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class test 4*
25	**Reading Literature 4** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
26	**Reading Literature 4** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
27	**Reading Literature 4** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
28	**Reading Literature 4** 1. Explain the basic structure of an academic essay 2. Understand and apply the stages of the writing process: prewriting, drafting, revising, and editing	1. Group discussion 2. Review of essay outlines 3. Individual writing practice *Homework: Read 5-15 pages of a graded reader*

29	**Reading Literature 4** 1. Understanding the essay introduction and thesis statement 2. Free topic selection and draft an introduction and thesis statement	1. Whole class discussion 2. Peer assessment (introduction) 3. Instructor feedback *Homework: Read 5-15 pages of a graded reader*
30	**Reading Literature 4** 1. Understanding the essay body paragraph and supporting details 2. Draft body paragraph and supporting details to the topic selection	1. Whole class discussion 2. Peer assessment (body paragraph) 3. Instructor feedback *Homework: Read 5-15 pages of a graded reader*
31	**Reading Literature 4** 1. Understanding the essay conclusion 2. Draft a conclusion to the topic selection	1. Whole class discussion 2. Peer assessment (body paragraph) 3. Instructor feedback *Homework: Read 5-15 pages of a graded reader*
32	**Reading Literature 5** 1. Write a complete and well-organized paragraph 2. Revise paragraphs for clarity and organization	1. Final paragraph writing task 2. Peer assessment 3. Instructor evaluation using a rubric *Homework: Read 5-15 pages of a graded reader* *In-class writing test 5: Essay Writing*
33	**Reading Literature 5** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
34	**Reading Literature 5** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
35	**Reading Literature 5** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
36	**Reading Literature 5** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
37	**Reading Literature 5** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
38	**Reading Literature 5** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

39	**Review for Final Exam** 1. Review writing structures and writing rubric for the final exam	1. Practice Essay Writing in Exam Format (5 paragraphs Essay)
40	**Review for Final Exam** 1. Synthesize all literary themes and writing structures for the final exam	1. Practice Essay Writing in Exam Format (5 paragraphs Essay)
Total Hours: 60		

9. TEXTBOOKS AND REFERENCES

Literary Texts (3 to 6 literature books)

1. Upon individual lecturer's choices.

ENGLISH FOR ACADEMIC PURPOSES 2

ENGL 102 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course develops students' academic writing through an extensive reading approach that focuses on a high volume of graded (i.e., simplified) literary texts. Students will read three to six full-length literary works and use them as a point of reference for essay writing. Students are also introduced to the basic structure of an APA format research paper and the main purposes of its sections. Through reading-based writing tasks, students learn to produce clear and well-organized academic essays.

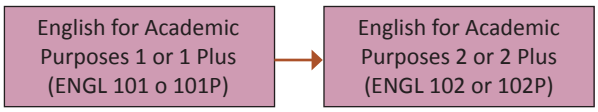
2. REASON FOR THE COURSE

Students need English-language reading and writing skills for further academic work and professional work after graduation. The extensive reading methodology is helpful for developing academic writing skills because it helps students see how ideas are developed and connected in longer texts. Also, a high volume of reading develops familiarity with a broad range of vocabulary and grammatical structures (a more detailed description of the methodology is provided in Annex A). APA format is used because it is the standard at CamEd Business School and many other higher education institutions worldwide.

3. STUDY HOURS

Credits: 3				
Lecture Hours	**Self-Study Hours**			**Total Study Hours**
	Reading	**Practice and Review**	**Project**	
45	20	60	45	170

4. ROLE IN CURRICULUM



Prerequisite

Successful completion of English for Academic Purposes 1 (ENGL 101) is a prerequisite for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use English vocabulary (CK1) Use English vocabulary learned through extensive reading to write on selected topics using appropriate language.	Understand	PCIT3

Cognitive Skills	Level of Learning	Related PLO
Write paragraphs (CC1) Write paragraphs by synthesizing ideas, perspectives, and vocabulary acquired through extensive reading.	Create	PCIT3
Write an expository essay (CC2) Apply vocabulary and organizational patterns to write a clear, coherent expository essay of 5-7 paragraphs with citations in APA format.	Apply	PCIT3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
N/A		
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Summarize and discuss readings (CIP1) Summarize and discuss the readings to clearly express personal opinions.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Participation	Assignment	In-class Test	
Use English vocabulary (CK1)		100%		10%
Write Paragraphs (CC1)		100%		30%
Write an expository essay (CC2)			100%	30%
Summarize and discuss readings (CIP1)	100%			30%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses sustained silent reading, discussion, lectures, in-class writing, and group work. Class sessions focus on reading, discussing, and writing about simplified literary texts. The class will be supplemented with instruction in writing and grammar. Some class sessions are used for in-class assessments (for example, using Exam.net). There are 3-5 in-class tests, at the lecturer's discretion, based on students' needs and abilities. There is no assignment other than extensive reading outside of class.

The final exam is an invigilated assessment in which students are given up to 3 hours to read a 5-10-page chapter of a literary work, two reference documents, and then write a 5-7 paragraph essay with citations (citing the main text plus the two given references) in APA format.

8. STUDY PLAN

The course includes 30 sessions, each 1.5 class hours. The total number of class hours is 45. Class time focuses on reading, discussing, and writing about the simplified readings, supplemented by the learning activities described below. This study plan serves as a general framework; implementation may be adjusted based on students' progress and specific needs, as assessed and determined by the lecturer. Instructors are encouraged to adapt this plan to best support student learning and development.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Reading Literature 1** 1. Identify the objectives of the course 2. Discuss literature book(s)	1. Brief course overview by the lecturer 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
2	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize and discuss readings to communicate reading comprehension	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
3	**Reading Literature 1** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
4	**Reading Literature 1** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
5	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize a character's development in a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
6	**Reading Literature 1** 1. Demonstrate independent reading 2. Write a paragraph about a turning point development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 1*
7	**Reading Literature 1** 1. Demonstrate independent reading 2. Write the concluding sentence of a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
8	**Reading Literature 2** 1. Identify themes, genre/style in the story 2. Understand the main ideas and key details of the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
9	**Reading Literature 2** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

10	**Reading Literature 2** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
11	**Reading Literature 2** 1. Understand the meaning and purpose of a research paper 2. Identify the main parts of a research paper (Introduction, Body, Conclusion)	1. Matching activity (section name → purpose) 2. Group discussion 3. Recognize the main parts of a research paper *Homework: Read 5-15 pages of a graded reader*
12	**Reading Literature 2** 1. Practice writing a simple research introduction 2. Using ideas from sources in writing	1. Reading a short model introduction 2. Filling in a guided introduction template 3. Practice using one source in writing *Homework: Read 5-15 pages of a graded reader*
13	**Reading Literature 2** 1. Organizing body paragraphs 2. Writing one idea per paragraph	1. Paragraph structure review 2. Sentence ordering activities 3. Writing a short body paragraph *Homework: Read 5-15 pages of a graded reader*
14	**Reading Literature 2** 1. Understand the reason of using APA style 2. Understand simple in-text citation (author, year) and basic reference	1. Fill-in-the-blank citation exercises 2. Editing a short paragraph for APA style 3. Write a simple reference entry *Homework: Read 5-15 pages of a graded reader* *In-class test 2*
15	**Reading Literature 3** 1. Reviewing the structure and APA style 2. Free topic selection and getting ready to write	1. Practice In-class writing assignment 1: short research writing *Homework: Read 5-15 pages of a graded reader*
16	**Reading Literature 3** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 3*
17	**Reading Literature 3** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
18	**Reading Literature 3** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

19	**Reading Literature 3** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
20	**Reading Literature 3** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
21	**Reading Literature 3** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 4*
22	**Reading Literature 4** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
23	**Reading Literature 4** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
24	**Reading Literature 4** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
25	**Reading Literature 4** 1. Understand the purpose of the essay introduction 2. Writing a clear thesis statement and topic sentence	1. Introductions and thesis statements 2. Whole-class discussion 3. Feedback on introductions *Homework: Read 5-15 pages of a graded reader*
26	**Reading Literature 4** 1. Organization of body paragraphs 2. Writing topic sentences and supporting details	1. Short presentation reviewing body paragraph structure 2. Whole-class discussion 3. Instructor feedback on body paragraphs *Homework: Read 5-15 pages of a graded reader*
27	**Reading Literature 4** 1. Purpose and structure of an essay conclusion 2. Reviewing how to restate ideas and close an essay	1. Brief presentation on conclusions 2. Whole-class discussion 3. Instructor feedback on conclusions *Homework: Read 5-15 pages of a graded reader*
28	**Reading Literature 4** 1. Writing a complete and well-organized essay 2. Revising for clarity and organization	1. Final paragraph writing task 2. Instructor evaluation using a rubric *Homework: Read 5-15 pages of a graded reader* *In-class writing 5 test: Essay Writing*

29	**Review for Final Exam** 1. Review writing structures and writing rubric for the final exam	1. Practice Essay Writing in Exam Format (5-7 paragraphs Essay)
30	**Review for Final Exam** 1. Synthesize all literary themes and writing structures for the final exam	1. Practice Essay Writing in Exam Format (5-7 paragraphs Essay)
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Literary Texts

1. Upon the lecturer's choices

ENGLISH FOR ACADEMIC PURPOSES 2P

ENGL 102P COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course develops students' academic writing through an extensive reading approach that focuses on a high volume of graded (i.e., simplified) literary texts. Students will read three to six full-length literary works and use them as a point of reference for essay writing. Students are also introduced to the basic structure of an APA format research paper and the main purposes of its sections. Through reading-based writing tasks, students learn to produce clear and well-organized academic essays.

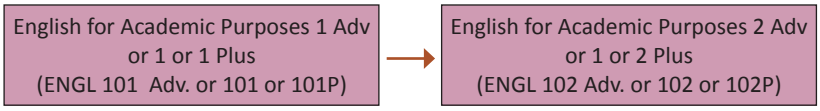
2. REASON FOR THE COURSE

Students need English-language reading and writing skills for further academic work and professional work after graduation. The extensive reading methodology is helpful for developing academic writing skills because it helps students see how ideas are developed and connected in longer texts. Also, a high volume of reading develops familiarity with a broad range of vocabulary and grammatical structures (a more detailed description of the methodology is provided in Annex A). APA format is used because it is the standard at CamEd Business School and many other higher education institutions worldwide.

3. STUDY HOURS

Credits: 4				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
60	30	60	80	230

4. ROLE IN CURRICULUM



Prerequisite

Successful completion of English for Academic Purposes 1 (ENGL 101) or English for Academic Purposes 1P (ENGL 101P) is a prerequisite for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use English vocabulary (CK1) Use English vocabulary learned through extensive reading to write on selected topics using appropriate language.	Understand	PCIT3
Cognitive Skills	Level of Learning	Related PLO
Write paragraphs (CC1) Write paragraphs by synthesizing ideas, perspectives, and vocabulary acquired through extensive reading.	Create	PCIT3
Write an expository essay (CC2) Apply vocabulary and organizational patterns to write a clear, coherent expository essay of 5-7 paragraphs with citations in APA format.	Apply	PCIT3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
N/A		
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Summarize and discuss readings (CIP1) Summarize and discuss the readings to clearly express personal opinions.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Participation (attendance)	In-Class Writing Test (3-5)	Final Exam: Writing a 5-7 Paragraph Essay in APA format	
Use English vocabulary (CK1)		100%		10%
Write Paragraphs (CC1)		100%		30%
Write an expository essay (CC2)			100%	30%
Summarize and discuss readings (CIP1)	100%			30%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses sustained silent reading, discussion, lectures, in-class writing, and group work. Class sessions focus on reading, discussing, and writing about simplified literary texts. The class will be supplemented with instruction in writing and grammar. Some class sessions are used for in-class assessments (for example, using Exam.net). There are 3-5 in-class tests, at the lecturer's discretion, based on students' needs and abilities. There is no assignment other than extensive reading outside of class.

The final exam is an invigilated assessment in which students are given up to 3 hours to read a 5-10-page chapter of a literary work, two reference documents, and then write a 5-7 paragraph essay with citations (citing the main text plus the two given references) in APA format.

8. STUDY PLAN

The course includes 40 lessons, each of which is 1.5 class hours. The total number of class hours is 60 per semester. The study plan below describes the number of lessons, lesson themes, the main teaching and learning activities, corresponding course learning outcomes, and learning assessments. Please note that lecturers may on occasion vary the study plan to suit the needs of individual groups.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Reading Literature 1** 1. Identify the objectives of the course 2. Discuss literature book(s)	1. Brief course overview by the lecturer 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
2	Reading Literature 1 1. Demonstrate independent reading 2. Summarize and discuss readings to communicate reading comprehension	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
3	**Reading Literature 1** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
4	**Reading Literature 1** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
5	**Reading Literature 1** 1. Demonstrate independent reading 2. Summarize a character's development in a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
6	**Reading Literature 1** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
7	**Reading Literature 1** 1. Demonstrate independent reading 2. Write the concluding sentence of a paragraph	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
8	**Reading Literature 1** 1. Identify themes, genre/style in the story 2. Understand the main ideas and key details of the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

9	**Reading Literature 2** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
10	**Reading Literature 2** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
11	**Reading Literature 2** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
12	**Reading Literature 2** 1. Understand the meaning and purpose of a research paper 2. Identify the main parts of a research paper (Introduction, Body, Conclusion)	1. Matching activity (section name → purpose) 2. Group discussion 3. Recognize the main parts of a research paper *Homework: Read 5-15 pages of a graded reader*
13	**Reading Literature 2** 1. Practice writing a simple research introduction 2. Using ideas from sources in writing	1. Reading a short model introduction 2. Filling in a guided introduction template 3. Practice using one source in writing *Homework: Read 5-15 pages of a graded reader*
14	**Reading Literature 2** 1. Organizing body paragraphs 2. Writing one idea per paragraph	1. Paragraph structure review 2. Sentence ordering activities 3. Writing a short body paragraph *Homework: Read 5-15 pages of a graded reader*
15	**Reading Literature 2** 1. Understand the reason of using APA style 2. Understand simple in-text citation (author, year) and basic reference	1. Fill-in-the-blank citation exercises 2. Editing a short paragraph for APA style 3. Write a simple reference entry *Homework: Read 5-15 pages of a graded reader* *In-class test 2*
16	**Reading Literature 3** 1. Reviewing the structure and APA style 2. Free topic selection and getting ready to write	1. Practice In-class writing assignment 1: short research writing *Homework: Read 5-15 pages of a graded reader*
17	**Reading Literature 3** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

18	**Reading Literature 3** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class Test 2*
19	**Reading Literature 3** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
20	**Reading Literature 3** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
21	**Reading Literature 3** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class writing test 3*
22	**Reading Literature 3** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
23	**Reading Literature 3** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
24	**Reading Literature 4** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader* *In-class test 4*
25	**Reading Literature 4** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
26	**Reading Literature 4** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

27	**Reading Literature 4** 1. Demonstrate independent reading 2. Summarize the main ideas of a work of literature	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
28	**Reading Literature 4** 1. Understand the purpose of the essay introduction 2. Writing a clear thesis statement and topic sentence	1. Introductions and thesis statements 2. Whole-class discussion 3. Feedback on introductions *Homework: Read 5-15 pages of a graded reader*
29	**Reading Literature 4** 1. Organization of body paragraphs 2. Writing topic sentences and supporting details	1. Short presentation reviewing body paragraph structure 2. Whole-class discussion 3. Instructor feedback on body paragraphs *Homework: Read 5-15 pages of a graded reader*
30	**Reading Literature 4** 1. Purpose and structure of an essay conclusion 2. Reviewing how to restate ideas and close an essay	1. Brief presentation on conclusions 2. Whole-class discussion 3. Instructor feedback on conclusions *Homework: Read 5-15 pages of a graded reader*
31	**Reading Literature 4** 1. Writing a complete and well-organized essay 2. Revising for clarity and organization	1. Final paragraph writing task 2. Instructor evaluation using a rubric *Homework: Read 5-15 pages of a graded reader*
32	**Reading Literature 4** 1. Writing a complete and well-organized essay 2. Revising for clarity and organization	3. Final paragraph writing task 4. Instructor evaluation using a rubric *Homework: Read 5-15 pages of a graded reader* *In-class writing 5 test: Essay Writing*
33	**Reading Literature 5** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
34	**Reading Literature 5** 1. Identify 1-2 major themes in the texts 2. Draft a short response on theme-setting relationships	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
35	**Reading Literature 5** 1. Write a descriptive paragraph about the key plot events 2. Re-enact story scenes	1. Role-play performance 2. Sustained silent reading (10-30 mins) *Homework: Read 5-15 pages of a graded reader*
36	**Reading Literature 5** 1. Demonstrate independent reading 2. Compare and contrast cultural values, beliefs, or practices in the story	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*

37	**Reading Literature 5** 1. Write a paragraph about a turning point 2. Explain how the turning point shifts the direction of the story or character development	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
38	**Reading Literature 5** 1. Identify the main events and setting 2. Write a descriptive profile of the leading character	1. Lecturer-guided activity 2. Sustained silent reading (10-30 mins) 3. Discussion in pairs and groups *Homework: Read 5-15 pages of a graded reader*
39	**Review for Final Exam** 1. Review writing structures and writing rubric for the final exam	1. Practice Essay Writing in Exam Format (5 paragraphs Essay)
40	**Review for Final Exam** 1. Synthesize all literary themes and writing structures for the final exam	2. Practice Essay Writing in Exam Format (5 paragraphs Essay)
Total Hours: 60		

9. TEXTBOOKS AND REFERENCES

Literary Texts

1. Upon the lecturer's choices

INTRODUCTION TO DATA ANALYSIS IN BUSINESS

STAT 111 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course introduces the basic concepts and techniques of statistics, which is the study of how to collect, organize, summarize, present, and draw conclusions from data. Statistics is essential for many fields and applications that involve data analysis and interpretation. In this course, you will learn the fundamental principles and methods of statistics, such as descriptive statistics, estimation, hypothesis testing, and regression.

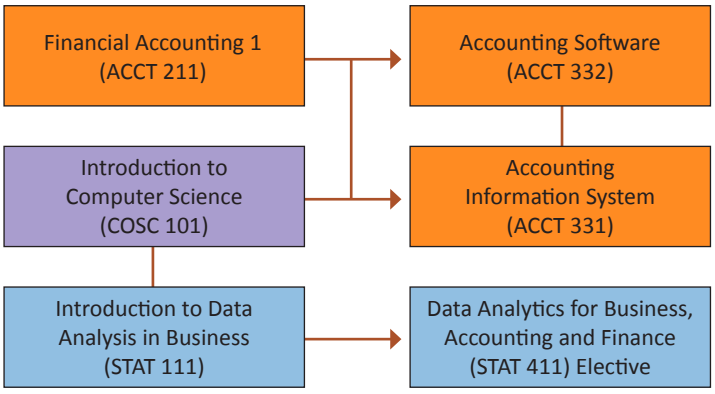
2. REASON FOR THE COURSE

This course can provide valuable skills and knowledge for students who are majoring in accounting and finance. Statistics can help them analyze data, interpret results, and make decisions based on empirical evidence. Statistics can also help them understand the concepts and methods of and assist them in carrying out their tasks of auditing, financial reporting, and risk management. A statistics course can enhance their critical thinking, problem-solving, and communication abilities, which are essential for their future careers. Therefore, taking a statistics course is a worthwhile investment for accounting and finance majors.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	50	20	48	163

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for Introduction to Data Analysis in Business (STAT 111). However, to take this course students must have a strong foundation in algebra and be able to use a spreadsheet program, particularly Excel and Google Sheets.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe statistical methods (CK1) Describe the methods for organizing, summarizing, interpreting, and drawing conclusions from business-related data.	Understand	PCIT1
Cognitive Skills	Level of Learning	Related PLO
Apply statistical methods (CC1) Apply statistical methods to solve real-world business problems.	Apply	PCIT1
Write statistical analysis reports (CC2) Write reports of the statistical analysis results.	Create	PCIT1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Explain statistical results (CCIT1) Explain statistical results to both technical and non-technical audiences.	Apply	PCIT2
Use spreadsheet software (CCIT2) Use spreadsheets such as Microsoft Excel/Google Sheets to analyze data.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Use statistics ethically (CIP1) Use statistics in an ethical and responsible way, in order to avoid misleading data and interpretation.	Apply	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	Quiz	Project	Final Case Study	
Describe statistical methods (CK1)		60%		40%	10%
Apply statistical methods (CC1)			60%	40%	20%
Write statistical analysis reports (CC2)			60%	40%	30%
Explain statistical results (CCIT1)	100%				10%
Use spreadsheet software (CCIT2)		70%		30%	20%
Use statistics ethically (CIP1)			100%		10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course utilizes a variety of teaching methods, including lectures, demonstrations, questioning, and problem-solving discussions. Additionally, gamification tools such as Quizizz or Kahoot are integrated into the class. Students will be assigned readings, homework, projects, and quizzes.

During the course, there is one project assignment:

Assignment	:	**Data Analysis for Business Research Project**
Work Group	:	Group of 3-5 students
Output Format	:	APA Format Report
Language	:	English
Description	:	Each team selects a relevant topic related to service, product, pricing, or a similar aspect. They create a survey to collect data, then use statistical data analysis skills to interpret, summarize, and draw conclusions. Finally, they present their findings in an APA-formatted report. Assignment scoring Rubric

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours; there are a total of 45 class hours. The study plan below describes the skills to be learned in each lesson. Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents that students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction to the course and overview of the course and requirements.**	• Lecture (T) • Discussion (A)
2	**Fundamental statistical terms** 1. Explain the definition of some basic statistical terms. (CK1) 2. Explain the types of statistical variables (CK1) 3. Explain levels of Measurement of a Variable (CK1)	• Lecture (T) • Demonstration (T) • Discussion (T, A) • Quizizz/Kahoot (T, A) ***Reading:*** *(Bluman, 2023, pp.2-11)*
3	**Level of Measurement of Data** 1. Explain the level of measurement of data. (CK1, CC1) 2. Classify data according to its level of measurement. (CK1, CC1)	• Lecture (T) • Demonstration (T) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp.8-10)*
4	**Sampling Techniques** 1. Differentiate between probability sampling and non-probability sampling. (CK1, CC1, CCIT1) 2. Describe the four basic probability sampling methods. (CK1, CC1, CCIT1) 3. Describe some non-probability sampling methods. (CK1, CC1, CCIT1)	• Lecture (T) • Demonstration (T) • Quizizz Game/Kahoot (T, A) ***Reading:*** (Bluman, 2023, pp.11-17)
5	**Organizing Data** 1. Organize data into a frequency distribution for categorical data and numerical data. (CC1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T,A) ***Reading:*** *(Bluman, 2023, pp.42-53)*
6	**Organizing Data (Finished)** 1. Organize raw quantitative data into a grouped and ungrouped frequency distribution (CC1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp.44-55, 76-86)*

7	**Graphical Representation of Data** 1. Construct a histogram for data in the Google Sheets and interpret it (CC1, CCIT1, CCIT2) 2. Construct and interpret a stem-and-leaf plot for data (CC1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp.58-59, 85-88)*
8	**Graphical Representation of Data (Finished)** 1. Construct and interpret bar chart, line chart and pie chart (CK1, CC1, CCIT2) 2. Use charts and graphs appropriately according to the type of data (CK1, CC1, CIP1)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp.76-84)*
9	**Measures of Central Tendency** 1. Explain the difference between a parameter and a statistic (CK1, CC1) 2. Calculate and interpret the mean, weighted mean, median, and mode for raw data. (CK1, CC1, CCIT1, CCIT2) 3. Analyze the relationship between the shape of a distribution and the positions of the mean, median, and mode. (CC1, CCIT1)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp.113-127)*
10	**Measures of Variation** 1. Explain the concept of variation in a data distribution (CK1) 2. Calculate and interpret the variance and standard deviation of raw data. (CK1,CCIT1, CCIT2) 3. Calculate and interpret the coefficient of variation (CK1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp.129-140)*
11	**Measures of Position** 1. Explain the concept of the measure of position (CK1) 2. Calculate and interpret z-score, and Percentiles (CK1, CC1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp.150-157)*
12	**Measures of Position (Finished)** 1. Calculate and interpret quartiles (CK1, CC1, CCIT1, CCIT2) 2. Summarize the data by using a five-number summary and boxplot (CK1, CC1, CCIT1, CCIT2) 3. Checking data for outlier(s) (CK1, CC1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp.157-161)*
13	**A review of basic statistical concepts and descriptive statistics** 1. Review lectures 2-12 (CK1, CC1, CCIT1, CCIT2, CIP1)	• Discussion (T, A) • Group problem-solving (T, A) • Quizizz Game/Kahoot (T, A)
14	**Quiz 1** 1. Quick Review 2. Assess learning outcomes of lectures 2-12	• Lecture (T) • Quiz (A)
15	**Estimate the mean** 1. Explain the concept of parameter estimation (CK1) 2. Describe the properties of the standard normal distribution (CK1) 3. Calculate the z confidence interval for the mean and the minimum sample size for estimating the mean from an infinite population. (CK1, CC1, CC2, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp. 370-382)*

16	**Estimate the mean (Finished)** 1. Discuss the properties of Student's t distribution (CK1) 2. Calculate the confidence interval for the mean when sigma is unknown. (CK1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp. 383-389)*
17	**Estimate the proportion** 1. Calculate a z confidence interval for the proportion (CK1, CC1, CC2, CCIT1, CCIT2) 2. Determine the minimum sample size for estimating the population proportion. (CK1, CC1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp. 390-398)*
18	**Estimate the variance and standard deviation** 1. Discuss the properties of the chi-square distribution (CK1) 2. Calculate the confidence interval for the variance and standard deviation (CK1, CC1, CC2, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp. 399-404)*
19	**A review of parameter estimation** 1. Review and assess lectures 14-18. (CK1, CC1 CC2, CCIT1, CCIT2)	• Presenting(T) • Demonstration (T) • Group problem-solving (T, A) • Quizizz/Kahoot (T, A)
20	**Introduction to Statistical Hypothesis Test** 1. Describe the overview of a statistical hypothesis test (CK1) 2. Describe a five-step traditional method and p-value method in statistical tests. (CK1)	• Lecture (T) • Demonstration (T) • Questioning (T, A) ***Reading:*** *(Bluman, 2023, pp. 414-426)*
21	**One Sample Z test for the mean** 1. Demonstrate one sample z-test for a mean (CK1, CC1, CC2, CCIT1, CCIT2) 2. Explain the relationship between confidence interval and the hypothesis test when inferring the mean. (CK1, CC1, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp. 428-437)*
22	**Difference between two variances** 1. Demonstrate the chi-square test for a single variance or standard deviation. (CK1, CC1 CC2, CCIT2) 2. Describe the properties of F distribution. (CK1) 3. Demonstrate the F test for two variances. (CK1, CC1 CC2, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp. 442-450)*
23	**Z test for the proportion** 1. Demonstrate one sample z-test for the proportion (CK1, CC1, CC2, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp. 453-459)*
24	**Chi-square test for the variance and standard deviation** 1. Demonstrate the chi-square test for a variance or standard deviation. (CK1, CC1, CC2, CCIT1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp. 462-471)*

25	**A review of hypothesis test** 1. Review and assess learning outcomes of lectures 19-23. (CK1, CC1, CC2, CCIT1, CCIT2)	• Lecture(T) • Demonstration (T) • Group problem-solving (T, A) • Quizizz/Kahoot (T, A)
26	**Scatter Plot and Correlation Analysis** 1. Create and interpret a scatter plot. (CK1, CC1, CCIT1, CCIT2) 2. Calculate and interpret the Pearson correlation coefficient (CK1, CC1, CCIT1,CCIT2) 3. Demonstrate a t-test of the Pearson correlation coefficient. (CK1, CC2 CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp.552-567*
27	**Least Square Method** 1. Calculate the intercept and slope for the equation of the regression line. (CK1,CCIT1, CCIT2) 2. Create and interpret the residual plot. (CK1, CCIT1, CCIT2) 3. Compute and interpret the coefficient of determination, R-squared. (CK1, CC1, CCIT1 CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp.568-591)*
28	**Prediction Interval** 1. Calculate and interpret standard error of the estimate and the prediction interval. (CK1,CC1, CCIT2)	• Lecture (T) • Demonstration (T) • Questioning (T, A) • Group problem-solving (T, A) ***Reading:*** *(Bluman, 2023, pp.591-596)*
29	**A Review of correlation and simple linear regression** 1. Review and assess learning outcomes of lectures 25-28.	• Quizizz/Kahoot (T, A)
30	**Quiz 2** 1. Assess learning outcomes of lectures 11-28 (CK1, CC1, CC2, CCIT2, CIP1)	• Quiz (A)
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Bluman, A. G. (2023). Elementary Statistics: A Step by Step Approach. New York: McGraw Hill Education.

Reference

1. Lind, D. A., Marchal, W. G., and Wathen, M. (2021). Statistical Techniques in Business and Economics. New York: New York: McGraw Hill Education.

INTRODUCTION TO COMPUTER SCIENCE

COSC 101 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

First, students study the Fundamentals of Computer Science and Information Technology including computer components, computer functions, and computer's data/information processing. Second, the course will cover Industry 4.0, technology trends and security awareness which allow students to better prepare for their study, career and daily life. Third, students will study a new technology called BI (Business Intelligence) applications which are used for developing top management reports. Last but not least, students will then build a strong foundation in Python Programming Language which is rapidly becoming a de-facto programming language for various analytics applications.

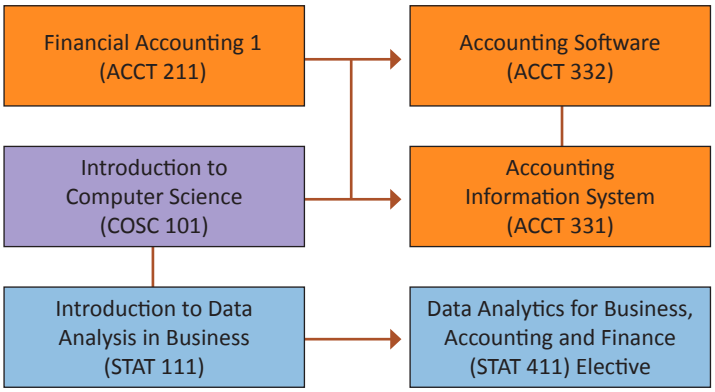
2. REASON FOR THE COURSE

This course aims to give students a foundation in information technology systems and applications that are commonly used in business settings and have broad application in business. The professional roles of bachelor of accounting and finance graduates will require the use of information technology to optimize business processes, monitor business processes and output, and conduct analysis for decision making. This course aims not to teach specific applications, but to introduce students to the elements of information technology and information technology management that are common to most businesses. These elements are management information systems, security awareness, BI (Business Intelligence), programming for non-tech (using Python).

3. STUDY HOURS

Credits: 3				
Lecture Hours	**Self-Study Hours**			**Total Study Hours**
	Reading	**Practice and Review**	**Project**	
45	10	20	40	115

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for the Introduction to Computer Science (COSC 101). However, students are expected to have basic knowledge of Microsoft Office (especially MS. Excel), windows and computer usage.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe computer components (CK1) Describe computer components, its functions, Industry 4.0 and emerging technologies, security related to computers.	Understand	PCIT2
Explain Python Programming (CK2) Explain programming constructs of Python Programming Language.	Understand	PCIT2
Cognitive Skills	Level of Learning	Related PLO
Analyze the operations of ALU (CC1) Analyze the operations of Arithmetic Logic Unit (ALU) in the Computer Processing Unit (CPU).	Analyze	PCIT2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Power BI to create reports (CCIT1) Use Power BI to create top management reports and Dashboard.	Apply	PCIT2
Apply Power BI to visualize the business content (CCIT2) Use Power BI to dynamically and interactively visualize the business content.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a team (CIP1) Work effectively in a team.	Value	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participa-tion	Homework/ Assignment	Quiz	Midterm Exam	Final Exam	
Describe computer components (CK1)			40%	20%	40%	15%
Explain Python Programming (CCIT2)			40%	20%	40%	15%
Analyze the operations of ALU (CC1)			30%	30%	40%	20%
Use Power BI to create reports (CCIT1)	30%	20%			50%	20%
Apply Power BI to visualize the business content (CCIT2)	20%	40%		40%		20%
Work in a team (CIP1)	100%					10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture and activity based; assigned readings will support learning and serve as a reference to material covered in class. During class, approximately half of the class will be devoted to lecture with another half of the class working on case studies/activities on problem sets and reviewing the solutions.

Hands-on use of information technology occurs at two points: use of Power BI for problem solving on large and complex spreadsheets and use of python engine and pycharm to create and compile python scripts.

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 45 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Computer Architecture** 1. Identify the components of computer system (CK1)	• Lecture ***Reading:*** *Selected Reading*
2	**Computer Architecture** 1. Outline the computer hardware, software and the concepts of computer safety (CK1)	• Lecture ***Reading:*** *Selected Reading*
3	**Computer Architecture** 1. Outline the computer functionality (Input, Processor, Output) (CK1)	• Lecture ***Reading:*** *Selected Reading*
4	**Cambodia towards the Industry 4.0** 1. Describe Industry revolution 2. DescribeThe 4th Industrial revolution (Industry 4.0) 3. Describe Cambodia towards the Industry 4.0 (CK1)	• Lecture ***Reading:*** *Selected Reading*
5	**Digital Technology and Emerging Technology** 1. Explain the Digital technology 2. Differentiate the Emerging Technology (CK1)	• Lecture ***Reading:*** *Selected Reading*
6	**Digital Technology and Emerging Technology** 3. Explain the Digital technology 4. Differentiate the Emerging Technology (CK1)	• Lecture ***Reading:*** *Selected Reading*
7	**Computer Security** 1. Describe Risks & Threats, Network Security, and Basic Components Of Computer Security 2. Differentiate Online Security Vs Online Safety 3. Explain Steps to protect computer and information (CK1)	• Lecture ***Reading:*** *Selected Reading*
8	**BI: Introduction and BI Architecture** 1. Explain the structure of Power BI and its concept. (CCIT2)	• Lecture • Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*

9	**BI: Introduction and BI Architecture** 1. Explain the structure of Power BI and its concept. (CCIT1)	• Lecture • Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
10	**BI: Data Analysis with pivot table** 1. Build pivot tables using Power BI. (CIP1)	• Lecture • Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
11	**BI: Power View and Creating Dashboard** 1. Generate report and manage the content using Power BI (CCIT1)	• Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
12	**BI: Power View and Creating Dashboard** 1. Generate report and manage the content using Power BI (CCIT1)	• Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
13	**BI: Power View and Creating Dashboard** 1. Generate report and manage the content using Power BI (CCIT1)	• Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
14	**BI: Tips & Tricks with Power BI Q&A** 1. Use Power Q&A features of Power BI (CCIT1)	• Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
15	**BI: Tips & Tricks with Power BI Q&A** 1. Use Power Q&A features of Power BI (CCIT1)	• Practice ***Reading:*** *Selected Reading (https://docs.microsoft.com/en-us/power-bi/guided-learning/)*
16	**Introduction to programming:** 1. Describe: What is programming? 2. Explain: Why do we program? 3. Describe: What is Python (CCIT2)	• Lecture • Discussion ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
17	**Setup Python Coding Environment** 1. Download & Install Python's engine (Integrated Development & Learning Environment) 2. Explain how to Download, Install PyCharm and Running Code in PyCharm (CCIT2)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
18	**Build your first app in Python:** 1. Describe: Introduction to Python Scripts 2. Build the first app in Python (CCIT2)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
19	**Basic Coding with Python** 1. Explain the Data Types (int, float, string, bool) 2. Explain the Operators (arithmetic, assignment, comparison, logical) (CCIT2)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*

20	**Basic Coding with Python** 1. Explain the Data Types (int, float, string, bool) 2. Explain the Operators (arithmetic, assignment, comparison, logical) (CCIT2)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
21	**Basic Coding with Python** 5. Explain the Data Types (int, float, string, bool) 6. Explain the Operators (arithmetic, assignment, comparison, logical) (CCIT2)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
22	**Data Structures** 1. Explain Types (Lists, Tuples, Sets, Dictionaries, Compound Data Structures) 2. Explain Operators (membership, identity) (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
23	**Data Structures** 3. Explain Types (Lists, Tuples, Sets, Dictionaries, Compound Data Structures) 4. Explain Operators (membership, identity) (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
24	**Data Structures** 5. Explain Types (Lists, Tuples, Sets, Dictionaries, Compound Data Structures) 6. Explain Operators (membership, identity) (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
25	**Control Flow** 1. Describe Conditional Statements 2. Illustrate For & While Loops, Break & Continue (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
26	**Control Flow** 1. Describe Conditional Statements (CCIT3) 2. Illustrate For & While Loops, Break & Continue (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
27	**Control Flow** 1. Describe Conditional Statements 2. Illustrate For & While Loops, Break & Continue (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
28	**Control Flow** 1. Describe Conditional Statements 2. Illustrate For & While Loops, Break & Continue (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
29	**Complex Data Structure** 1. Describe Lists, Tuple, Set, Dictionary (CC1)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
30	**Functions** 1. Create Python Function 2. Summary (CCIT2)	• Lecture / Practice / Hands-on ***Textbook:*** *Python for Everybody: Exploring Data In Python 3*
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Roger F. Silva, Power BI- Business Intelligence Clinic: Create and Learn, 2023
2. Charles Russell Severance, Python for Everybody: Exploring Data In Python 3.

References

1. Johnsie Barillo, Computer Components: Discover The Main Components Of Computer, 2022
2. Ustundag, Industry 4.0: Managing The Digital Transformation, 2018
3. https://learn.microsoft.com/en-us/power-bi/fundamentals/service-get-started
4. https://www.w3schools.com/python
5. https://docs.python.org/3.11/tutorial/.

LEADERSHIP

PHIL 101 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

The Leadership course starts with an analysis of how leadership impacts nation-states, proposing that there is a correlation between a nation's well-being and its leadership. The course then analyzes how leadership impacts the performance of businesses, profit-oriented organizations.

The course operates with the following narrative: leadership is the process of influencing others to achieve specific organizational goals. The course examines approaches of various leadership theoreticians such as R. Cialdini, who offers six basic laws of influencing people – ranging from liking and reciprocity to authority and scarcity. Furthermore, D. Goleman suggests that apart from technical skills, leaders must be equipped with certain emotional competencies. This represents an indispensable part of leadership – the art of persuasion.

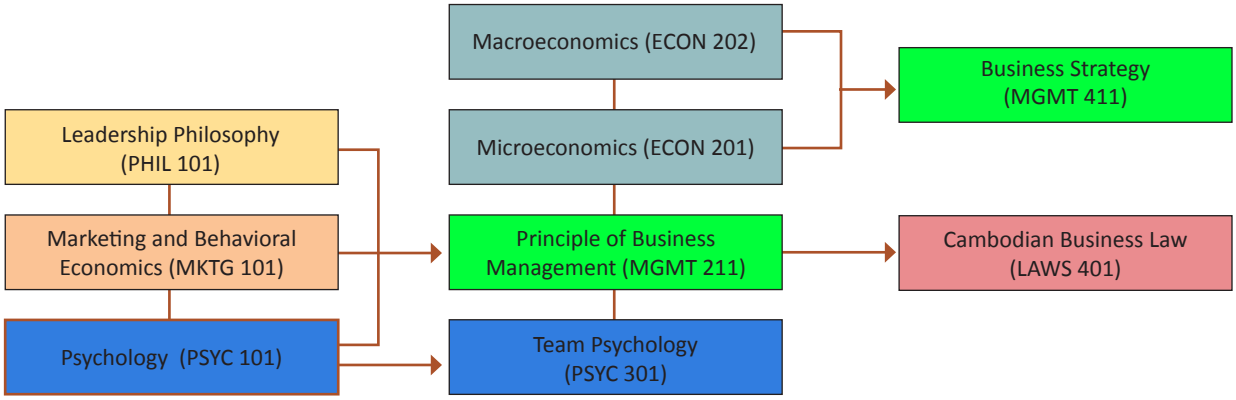
2. REASON FOR THE COURSE

The aim of this course is to equip students with a profound understanding of leadership, its main functions, roles, and its implications on public as well as private, profit-oriented organizations, defined as socially coordinated units. The students will familiarize themselves with the underlying principles of leadership in the context of organizational life.

3. STUDY HOURS

Credits: 3					
Lecture Hours	Self-Study Hours				Total Study Hours
	Reading	Practice and Review	Assignment	Leadership Project	
45	20	30	30	20	145

4. ROLE IN CURRICULUM



Prerequisite

There are no prerequisites for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Identify the key elements of the Trait theory (CK1) Identify the Trait theory of leadership and its key principles.	Understand	PK2
Recognize the key elements of the Behavioral theory (CK2) Recognize the Behavioral theory of leadership and its key principles.	Understand	PK2
Demonstrate transformational leadership (CK3) Demonstrate how transformational leadership facilitates changes in organizations.	Apply	PK2
Cognitive Skills	Level of Learning	Related PLO
Distinguish among various means (CC1) Distinguish among various means through which leaders organize their change efforts in organizations.	Analyze	PIP1
Develop leadership qualities through project-based learning (CC2) Foster leadership competencies through project-based learning.	Apply	PIP1
Examine the role of ethics in decision-making (CC3) Examine the role of ethics in the leadership decision-making process.	Analyze	PIP2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Formulate ideas logically and persuasively (CCIT1) Produce and present your own ideas logically and persuasively.	Create	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a team (CIP1) Work effectively in a team.	Value	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participation	Quiz	Assignment	Midterm	Final Exam	
Identify the key elements of the Trait theory (CK1)		40%			60%	5%
Recognize the key elements of the Behavioral theory (CK2)		50%			50%	5%
Demonstrate transformational leadership (CK3)	40%		40%	20%		10%
Identify various leadership styles (CC1)		50%			50%	10%
Develop leadership qualities through project-based learning (CC2)	20%		50%	30%		20%
Examine the role of ethics in decision-making (CC3)		55%	30%		15%	10%
Formulate ideas logically and persuasively (CCIT1)				60%	40%	20%
Work in a team (CIP1)	10%		40%	50%		20%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture-based, project-based, and assignment-based; assigned readings support learning outcomes and serve as a reference to the material covered in the class. Additional emphasis is laid on class discussions. The teaching methodology aims to promote critical thinking of students, as well as their active participation. The students have to show their understanding of the basic facts. The students' knowledge is periodically reviewed by tests and quizzes. The course incorporates the principles of outcome-based education. In order to improve students' teamwork, and make them familiar with project-based learning, the course introduces a community service project.

Assignment	:	**Leadership Style Analysis**
Work Group	:	Group
Output Format	:	Power Point
Language	:	English
Description	:	This is an assignment, in which the students are required to analyze leadership qualities and leadership styles of specific leaders. Moreover, a leader's impact on organization is analyzed as well. The students choose a well-known leader they wish to analyze in line with the course. Scoring will be according to the Assignment Rubric.

Project	:	**Community Service Project**
Work Group	:	Group
Output Format	:	Community Service Project (Charity Activity), Digital documentation, photos, video presentation
Language	:	English
Description	:	Based on class allocation, each group will identify a marginalized community in Cambodia, and create an effective strategy on how to address the specific needs of the community. Students may address these needs by conducting their own charity activity, or by supporting the already existing organizations. Examples of their activities include collecting and disposing rubbish in designated areas, painting a school, teaching poor children to read, delivering supplies to schools located in remote areas of the country, raising money to primary school pupils. After the project execution, the students' experience is evaluated through a self-administered questionnaire, which allows them to reflect on the knowledge they acquired. The questionnaire will also indicate the types of cognitive and emotional competencies students were able to develop through project-based learning. These typically include elements such as communication, self-awareness, empathy, motivation, self-confidence, etc.

8. STUDY PLAN

The study plan describes various learning outcomes for each lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Leadership Philosophy: Introduction** 1. Describe the course learning outcomes and assessment 2. Outline Leadership Theories. (CK3).	• Lecture (T) ***Reading:*** *Introduction to Leadership – CamEd Leadership Lecture Notes.*

2	**Leadership as Art** **Group Assignment topics & Leadership Philosophy Project outline; Grading and Assessment Criteria** 1. Analyze the principles of ethical leadership (CK4).	• Lecture (T) • Community Service Project Briefing (T, A) ***Reading:*** *Manning, George – Curtis, Kent, The Art of Leadership, pp: 1-6.*
3	**The Importance of Leadership** 1. Interpret the Trait theory of leadership (CK1).	• Lecture (T) • Informal Quiz (A) ***Reading:*** *Chapter 1: Leadership: How it works. CamEd Leadership Philosophy Lecture Notes.*
4	**Three types of Leaders. The Trait and Behavioral theories of leadership.** 1. Interpret the Behavioral theory of leadership (CK2). **Individual and Environmental factors of the leadership process. Caring Leadership** 2. Apply the leadership skills of students in the organizational life. (CC2).	***Reading:*** *Manning, George – Curtis, Kent, The Art of Leadership, pp: 7-13.* • Lecture (T) • Group Assignment work (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 1-11.*
5	**Leadership in the political systems of Southeast Asia.** 1. Interpret the Trait theory of leadership (CK1).	• Lecture (T) • Leadership Self-Assessment (A) ***Reading:*** *Chapter 2: Leadership in Politics. CamEd Leadership Philosophy Lecture Notes.*
6	**Nation-state building process** **The power or Vision.** **Leadership styles: Autocratic, Democratic, Laissez-Faire, Bureaucratic Leadership.** **The principles of Charismatic Leadership.** 1. Outline charismatic and transformational leadership (CK3). 2. Interpret role of the vision in effective leadership (CK3).	• Lecture (T) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 12-24.* *Manning, George – Curtis, Kent, The Art of Leadership, pp: 15-29.*
7	**Organizations and Leadership** 1. Analyze and discuss the means through which leaders organize their efforts across a broad range of business contexts (CC1).	• Lecture (T) • Quiz 1 (A) ***Reading:*** *Chapter 3: Leadership in Business. CamEd Leadership Philosophy Lecture Notes.*
8	**Organizations, Strategy, Structure, Process.** **The Power of Vision** 1. Extend the ethical aspects of the decision-making process and analyze the principles of ethical leadership (CK4).	• Lecture (T) • Group assignment work (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 25-50.*
9	**Organizations and Leadership. Leadership & Management** 1. Apply the leadership skills of students in the organizational life. (CC2).	• Lecture (T) • Informal Quiz 2 (A) ***Reading:*** *Chapter 3: Leadership in Business. CamEd Leadership Philosophy Lecture Notes.*

10	**CSR, Triple Bottom Line, Empowerment, Employee engagement.** 1. Analyze and discuss the means through which leaders organize their efforts across a broad range of business contexts. (CC1).	• Lecture (T) • Leadership Self-Assessment (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 51-63.*
11	**Leadership qualities** 1. Outline how visionary leadership (that is, charismatic and transformational leadership) helps leaders achieve effective leadership.	• Lecture (T) • Quiz 2 (A) ***Reading:*** *Chapter 4: Leadership Qualities. CamEd Leadership Philosophy Lecture Notes.*
12	**Vision, Ability, Stability, Persistence, Self-Confidence, Enthusiasm, Vitality, Charisma, Integrity, Concern for others.** 1. Apply the leadership skills of students in the organizational life. (CC2).	• Lecture (T) • Group Assignment work (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 64-80.*
13	**Leadership qualities.** 1. Apply the leadership skills of students in the organizational life. (CC2).	• Lecture (T) • Leadership Self-Assessment (A) ***Reading:*** *Chapter 4: Leadership Qualities. CamEd Leadership Philosophy Lecture Notes.*
14	**Emotional Intelligence and emotional competencies.** 1. Originate analysis, spreadsheets and output in a clear and professional Format and advance the communication skills of students (CCIT1).	• Lecture (T) • Group Assignment Work (A) ***Reading:*** *Manning, George – Curtis, Kent, The Art of Leadership, pp: 30-41.*
15	**Ethics.** 1. Apply the leadership skills of students in the organizational life. (CC2).	• Lecture (T) • Midterm Exam Review (A) ***Reading:*** *Chapter 5: Leadership Ethics. CamEd Leadership Philosophy Lecture Notes.*
16	**Values, Ethics at Workplace.** 1. Apply the leadership skills of students in the organizational life (CLO 4.2.2). 2. Originate analysis, spreadsheets and output in a clear and professional format and advance the communication skills of students (CCIT1).	• Lecture (T) • Group Assignment Presenation (A) ***Reading:*** *Manning, George – Curtis, Kent, The Art of Leadership, pp: 92-138.* *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 81-93.*
17	**Empowerment of People Effective Leadership** 1. Apply the leadership skills of students in the organizational life (CC2). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Chapter 6: Leadership and Empowerment CamEd Leadership Philosophy Lecture Notes.*

18	**Leadership Authority, Workplace diversity, Empowerment in the Workplace, Delegation of Authority.** 1. Originate analysis, spreadsheets and output in a clear and professional Format and advance the communication skills of students (CCIT1).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 97-123.*
19	**Leading Organizational Change.** 1. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments.(CIP1).	• Lecture (T) • Leadership Self-Assessment (A) ***Reading:*** *Chapter 7: Leading Organizational Change 1. CamEd Leadership Philosophy Lecture Notes.*
20	**Planning the Change.** 1. Analyze and discuss the means through which leaders organize their efforts across a broad range of business contexts. (CC1). 2. Apply the leadership skills of students in the organizational life (CC2).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 126-145.*
21	**Implementing the Change.** Apply the leadership skills of students in the organizational life (CC2). 1. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments.(CIP1).	• Lecture (T) • Quiz 3 (A) ***Reading:*** Chapter 8: Leading Organizational Change 2. CamEd Leadership Philosophy Lecture Notes.
22	**Change modeling.** 1. Apply the leadership skills of students in the organizational life (CC2). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments.(CIP1).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Cialdini, Robert, B, Harnessing the Science of Persuasion, Harvard Business Review, October 2001. pp: 72-75.* *Manning, George – Curtis, Kent, The Art of Leadership, pp: 227-243.*
23	**Diversity Challenge Understanding People Developing Others.** 1. Originate analysis, spreadsheets and output in a clear and professional Format and advance the communication skills of students (CCIT1). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Leadership Self-Assessment (A) ***Reading:*** *Chapter 9: Understanding People. CamEd Leadership Philosophy Lecture Notes.*
24	**Human Behavior, The Art of Persuasion.** 1. Outline how visionary leadership (that is, charismatic and transformational leadership) helps leaders achieve effective leadership (CK3). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Cialdini, Robert, B, Harnessing the Science of Persuasion, Harvard Business Review, October 2001. pp: 76-79.* *Manning, George – Curtis, Kent, The Art of Leadership, pp: 244-256.*

25	**Leader as Teacher.** 1. Extend the ethical aspects of the decision-making process and analyze the principles of ethical leadership (CK4). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Chapter 10: Developing Others. CamEd Leadership Philosophy Lecture Notes.*
26	**Help people through Change.** 1. Apply the leadership skills of students in the organizational life (CC2). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Leadership Self-Assessment (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 146-160.* *Manning, George – Curtis, Kent, The Art of Leadership, pp: 316-339.*
27	**Ancient Philosophy.** 1. Outline how visionary leadership (that is, charismatic and transformational leadership) helps leaders achieve effective leadership (CK3). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Quiz 4 (A) ***Reading:*** *Chapter 11: Ancient Philosophy 1. CamEd Leadership Philosophy Lecture Notes.*
28	**Ethics, Morals and Ancient Philosophy in Europe** 1. Extend the ethical aspects of the decision-making process and analyze the principles of ethical leadership (CK4). 2. Maximize the students' teamwork skill-set through performance, analysis and evaluations of the group assignments. (CIP1).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 161 – 185.*
29	**Ancient Philosophy.** 1. Outline how visionary leadership (that is, charismatic and transformational leadership) helps leaders achieve effective leadership (CK3). 2. Extend the ethical aspects of the decision-making process and analyze the principles of ethical leadership (CK4).	• Lecture (T) • Group Assignment Presentation (A) ***Reading:*** *Chapter 12: Ancient Philosophy 2. CamEd Leadership Philosophy Lecture Notes.*
30	**Role of Values and Ancient Philosophy in Asia.** 1. Apply the leadership skills of students in the organizational life (CC2).	• Lecture (T) • Community Service Project Self- Assessment (A) ***Reading:*** *Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, pp: 186-214.*
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Covey, Stephen, The 8th Habit: From Effectiveness to Greatness, Simon & Schuster, 2004.

References

1. Manning, George – Curtis, Kent, The Art of Leadership, McGraw-Hill International Edition, 2009.
2. Covey, Stephen, The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change, Free Press, 2004.
3. Gerber, James, International Economics, Pearson Education, 2005.
4. Kotter, John, P, Leading Change, Harvard Business School Press, 1996.
5. Kotter, John, P – Cohen, Dan, S, The Heart of Change: Real Life Stories of how people change their organizations, Harvard Business School Press, 2002.
6. Cialdini, Robert, B, Harnessing the Science of Persuasion, Harvard Business Review, October 2001.
7. Cummings, Thomas, G – Worley, Christopher, G, Organization Development and Change, South-Western College, 2014.
8. Goleman, Daniel, Working with Emotional Intelligence, Bantam, 2000.
9. Studwell, Joe, How Asia Works: Success and Failure in the World's Most Dynamic Region, Profile Books, Main Edition, 2014.
10. Kuan, Lee, Y, The Singapore Story: Memoirs of Lee Kuan Yew, Prentice Hall, 1998.

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PSYCHOLOGY

PSYC 101 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course provides a strong foundation in psychology, with an emphasis on learning, cognition and behavior. While the course reviews the genetic and biological basis of behaviour (already studied in grade 12 biology), we also look at mental processes of concern to the professional, such as learning, memory, social behaviour, and decision making. Students will develop their understanding of humans and human emotions as part of a complex animal.

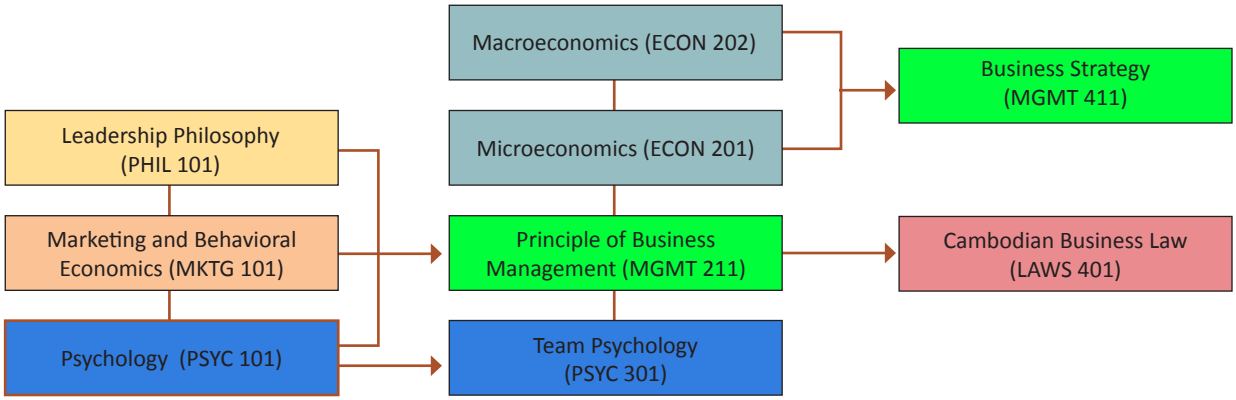
2. REASON FOR THE COURSE

Accountants must be able to understand and navigate the complexities of human behavior, decision-making processes, and interpersonal dynamics. This understanding enhances their ability to communicate, negotiate, and manage conflicts effectively with a wide array of clients and colleagues. Moreover, a grasp of psychological principles aids accountants in comprehending the behavioral aspects of financial decision-making and fraud detection, thereby enabling them to provide more astute financial advice and spot anomalies in financial records.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	40	30	20	135

4. ROLE IN CURRICULUM



Prerequisite

There are no requisites for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain Neurological Basis of Behavior and Mind (CK1) Explain the role of the major brain structures, neurotransmission and neuroplasticity on behavior and mental processes.	Understand	PIP1
Explain Learning Principles of Behavior (CK2) Explain different types of conditioning and its effects on human behaviour.	Understand	PIP1
Cognitive Skills	Level of Learning	Related PLO
Apply Psychological Theories in Business Contexts (CC1) Apply psychological theories about learning, thinking and social influence in business contexts.	Apply	PIP1
Analyze Cognitive Processes and Biases (CC2) Analyze the role of cognitive processes and biases on decision making and problem solving.	Analyze	PIP1
Discuss Genetics and Evolution in Psychology (CC3) Discuss how genetics and evolution is influencing human psychology.	Analyze	PIP1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Information Technology Tools (CCIT1) Use information technology tools for research and written presentations in psychology.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Identify Own Cognition and Behavior (CIP1) Identify own emotions, behavior and mental health as a result of biological, social and psychological influences.	Organize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participation	In-class Test	Assign-ment 1	Assign-Ment 2 (Midterm)	Final Exam	
Explain Neurological Basis of Behavior and Mind (CK1)	30%	40%	30%			15%
Explain Learning Principles of Behavior (CK2)	40%	20%	30%			15%
Apply Psychological Theories in Business Contexts (CC1)			20%	40%	20%	25%
Analyze Cognitive Processes and Biases (CC2)	20%			40%	40%	15%
Discuss Genetics and Evolution in Psychology (CC3)	10%	40%	50%			15%
Use Information Technology Tools (CCIT1)			50%	50%		5%
Identify Own Cognition and Behavior (CIP1)			45%	15%	40%	10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture and classwork based. Assigned readings will serve as a reference to material covered in class. Assessments will take place through classwork, assignments and tests. The focus of the assessments will be on understanding and application of psychological theories in a business context. During class, approximately half of the class will be devoted to lecture with another half of the class for classwork provided through Google Classroom.

During the course there is two assignment:

Assignment 1	:	**Applying Psychological Principles to Workplace Dynamics (CC1, CCIT1, CIP1)**
Work Group	:	Group of 3- 6
Output Format	:	Report
Language	:	English
Description	:	Students can choose a psychological theory related to learning, thinking, or social influence that they have studied in this course and apply it to a business related scenario. Students will write a paper in which they explain the theory, identify a specific business related scenario, analyze the scenario in the context of the chosen theory, and propose strategies or interventions based on the theory to improve this scenario. Scoring will be according to the Assignment Rubric.
Assignment 2	:	**Integration of Psychological Theories in Accountancy Practices (CC1, CCIT1, CIP1)**
Work Group	:	Group of 3- 6
Output Format	:	Research Report
Language	:	English
Description	:	Students are tasked to explore and analyze how psychological theories can be integrated into accountancy practices. The assignment involves writing a report with the following components: **Theory Selection:** Choose a psychological theory related to cognitive, behavioral, or social aspects studied in the course. **Application in Accountancy:** Identify specific aspects of accountancy where the chosen theory can be applied. This could include areas like ethical decision-making, client communication, risk assessment, or team dynamics within an accounting firm. **Theoretical Analysis:** Analyze how the selected psychological theory can provide insights into the chosen aspect of accountancy. Discuss the potential influences, challenges, or benefits of applying this theory in an accountancy context. **Proposed Strategies/approaches:** Based on the psychological theory, propose strategies, approaches, or interventions that could be implemented in the field of accountancy to enhance practices, improve client relations, or address internal organizational challenges. **Critical Evaluation:** Critically assess the feasibility and potential impact of these proposed strategies or approaches, considering the practicalities and ethical considerations in the field of accountancy. Scoring will be according to the assignment rubric

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 45 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction Course**	• Lecture (T) • Kahoot! (A)
2	**Biological Basis: Genes** 1. Describe basics of DNA and Genetics (CC3) 2. Illustrate the effect of genes on Phenotype (CC3)	• Lecture (T) • Demonstration "Gene expression" • Group problem (A) ***Reading:*** *Psychology pp: 88 - 93*
3	**Biological Basis: Natural Selection** 1. Describe Natural Selection and its effect on Evolution (CC3)	• Lecture (T) • Demonstration "Natural Selection" • Group problem "Natural Selection" (A) ***Reading:*** *Psychology pp: 93 - 97*
4	**Biological Basis: Evolutionary perspective** 1. Explain the idea of taking an Evolutionary perspective on human traits (CC3, CIP1)	• Lecture (T) • Video based discussion (A) • Group problem (A) ***Reading:*** *Psychology pp: 93 - 97*
5	**Brain: Nervous system and Cerebral Cortex:** 1. Describe the nervous system and the position and function of the brain. (CK2)	• Review test • Lecture (T) • Class Brainstorm (A) ***Reading:*** *Psychology pp: 73 - 79*
6	**Brain: Lobes and Hemispheres** 1. Define the different areas of the human brain. (CK2)	• Lecture (T) • Group problem "parts of a brain" (A) • Video 'Lateralization' (A) ***Reading:*** *Psychology pp: 73 - 79*
7	**Brain: Neurons and Neurotransmitters** 1. Define neurons. (CK2) 2. Describe how neurons communicate. (CK2)	• Lecture (T) • Group problem "Communication (A) • Video demonstration • Group discussion (A) ***Reading:*** *Psychology pp: 57 - 65*
8	**Brain: Plasticity** 1. Describe how experiences change the brain. (CK2, CIP1)	• Lecture (T) • Video demonstration • Group problem "Phineas Cage" (A) ***Reading:*** *Psychology pp: 83 - 86*
9	**Learning: Classical Conditioning** 1. Describe Classical Conditioning (CK2)	• Lecture (T) • Group problem "Conditioning" (A) • Review test ***Reading:*** *Psychology pp: 183 - 194*
10	**Learning: Classical Conditioning II** 1. Analyze the use of classical conditioning in advertising (CK2, CC1) 2. Apply theories of classical conditioning for creating meaning (CC1, CIP1)	• Lecture (T) • Video problem "Ceasar" (A) • Group problem "Creating meaning" (A) ***Reading:*** *Psychology pp 183 - 194*

11	**Learning: Operant Conditioning** 1. Explain operant conditioning (CK2)	• Lecture (T) • Group problem "Reinforcers" (A) ***Reading:*** *Psychology pp 194 - 205*
12	**Learning: Operant Conditioning II** 1. Apply different types of operant conditioning to create specific behavioral changes (CK2, CC1, CIP1)	• Lecture (T) • Group problem "applying Instrumental conditioning" (A) ***Reading:*** *Psychology pp 194- 205*
13	**Memory: Types of memory** 1. Define the three different types of memory. (CC2)	• Lecture (T) • Review test (A) • Demonstration working memory • Video discussion "Dory" (A) ***Reading:*** *Psychology pp 215 - 226*
14	**Memory: Encoding, Storage & Retrieval** 1. Describe the process of encoding and storage. (CC2) 2. Apply the theory of encoding to improve memorization. (CC1, CC2)	• Lecture (T) • Demonstration active engagement • Demonstration "Encoding" (A) • Group problem "Encoding" (A) ***Reading:*** *Psychology pp 226 - 238*
15	**Memory: Retrieval & Forgetting** 1. Describe different ways of forgetting and the importance of retrieval in forgetting. (CC2)	• Lecture (T) • Demonstration "Retrieval" (A) • Group discussion (A) • Demonstration: "forgetting" (A) ***Reading:*** *Psychology pp 238 - 247*
16	**Course Assignment lecture**	• Review test • Lecture (T) • Group discussion (A)
17	**Mid term review** 1. Discuss the topics covered in the first half of the term.	• Lecture (T) • Didactic questioning (A) • Test review (A) • Group discussion (A)
18	**Thinking: Attention** 1. Define attention. (CC2) 2. Apply techniques to improve attention (CC1, CC2, CIP1)	• Lecture (T) • Group problem: "Attention (A) ***Reading:*** *Psychology pp 251 - 260*
19	**Thinking: Consciousness** 1. Explain Consciousness and Subconsciousness. (CC2) 2. Describe the importance of Subconscious thinking processes. (CC1, CC2)	• Lecture (T) • Demonstration "Stroop task" (A) • Group discussion (A) ***Reading:*** *Psychology pp 311 - 321*
20	**Thinking: Decision Making** 1. Define Dual Processing. (CC2) 2. Describe decision making through dual processing. (CC2)	• Lecture (T) • Demonstration "Dual Processing" (A) • Group problem "Dual Processing" (A) ***Reading:*** *Psychology pp 262 - 274*
21	**Thinking: Heuristics** 1. Apply knowledge of system 1 decision making into the field of marketing (CC1, CC2)	• Lecture (T) • Demonstration "Heuristics" • Video demonstration • Group problem "Heuristics" (A) ***Reading:*** *Psychology pp 262 - 274*

22	**Social Influence: Social Perception** 1. Define Stereotypes and prejudice (CC1) 2. Apply ways of preventing prejudice (CC1, CC2)	• Review test • Lecture (T) • Video demonstration "Reciprocity" • Group discussion (A) ***Reading:*** *Psychology pp 421 - 429*
23	**Social Influence: Persuasion** 1. Explain Reciprocity (CIP1) 2. Describe different techniques in Persuasion. (CC1)	• Lecture (T) • Video demonstration (A) • Group Problem (A) ***Reading:*** *Psychology pp 429 - 437*
24	**Social Influence: Interpersonal Influence** 1. Explain Conformity and Obedience (CC1,CC2, CIP1) 2. Apply strategies to lessen the effect of Conformity. (CC1, CC2)	• Lecture (T) • Group Problem "Conformity" (A) • Video demonstration "Conformity" • Video demonstration "Milgram" ***Reading:*** *Psychology pp 442 - 449*
25	**Social Influence: Interpersonal Influence** 1. Apply knowledge of different social influences in marketing and management (CC1, CC2, CIP1)	• Lecture (T) • Group problem "social influence" (A) ***Reading:*** *Psychology pp 442 - 449*
26	**Mental Health: Emotions & Stress** 1. Define emotions. (CIP1) 2. Define stress. (CIP1)	• Review test • Lecture (T) • Group Problem "Mental health" (A) ***Reading:*** *Psychology pp 379 - 394*
27	**Mental Health: Stress Disorders** 1. Classify and Illustrate anxiety disorders (CIP1)	• Lecture (T) • Group Discussion: "Mental health" (A) • Case study (A) ***Reading:*** *Psychology pp 402 - 409;489 - 497*
28	**Mental Health: Mood disorders** 1. Classify and Illustrate mood disorders (CIP1)	• Lecture (T) • Video demonstration: "Depression" (A) • Case study "depression" (A) ***Reading:*** *Psychology pp 503 - 515*
29	**Mental Health: Coping & Treatment** 1. Describe different coping techniques (CIP1)	• Lecture (T) • Video Demonstration • Group discussion (A) ***Reading:*** *Psychology pp 515 - 520*
30	**Closing Lecture** 1. Summarize all course theories (all outcomes)	• Lecture (T) • Didactic questioning (A) • Review test (A) ***Reading:*** *Psychology pp 694 - 703*
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Kalat, James W., Introduction to Psychology, 11th Edition, Cengage Learning, Boston, 2017.

References

1. Kahneman, Thinking, fast and slow, Penguin, London, 2015.
2. Department of Psychology Royal University of Phnom Penh (2012). Cambodian Mental Health Survey 2012.
3. Leitner Centre (2012). Special Report: Mental Health and Human Rights in Cambodia.

MARKETING AND BEHAVIORAL ECONOMICS

MKTG 101 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course will equip students with a comprehensive understanding of marketing and behavioral economics principles. The course integrates these two disciplines to provide insights into consumer behavior and decision-making processes. By the end of the course, students should be able to apply behavioral economic theories to marketing strategies, enhancing their ability to influence consumer behavior, drive customer engagement, and optimize business outcomes.

2. REASON FOR THE COURSE

Combining Marketing and Behavioral Economics, this interdisciplinary course offers a deep dive into the complex world of consumer behavior and decision-making processes. The course begins with exploring core marketing concepts, including market segmentation, targeting, positioning, and the marketing mix. Simultaneously, it introduces students to the principles of behavioral economics, focusing on how psychological, cognitive, emotional, cultural, and social factors influence the economic decisions of individuals and institutions.

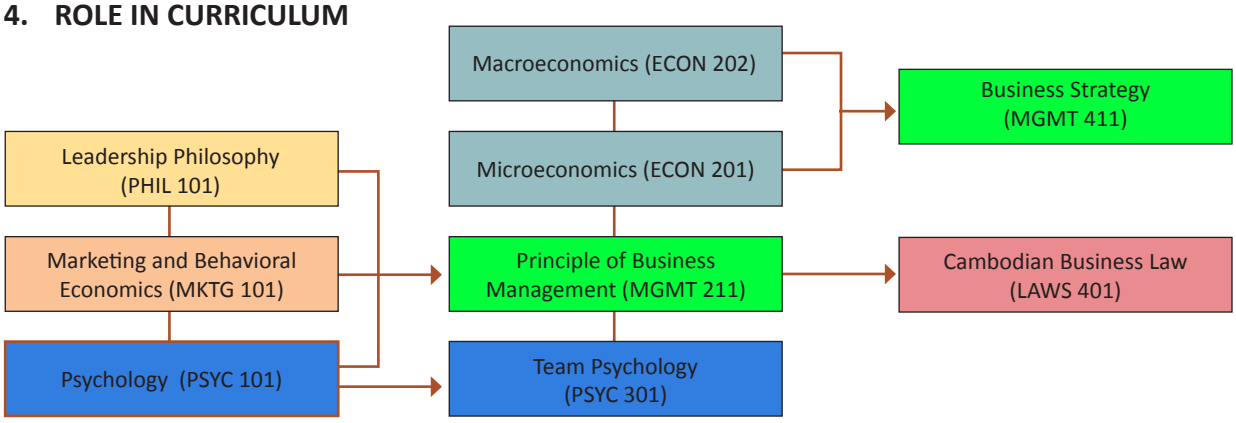
The course then merges these two fields, offering a distinctive perspective to understand and influence consumer behavior. Students will learn how to apply behavioral economic theories to marketing strategies, using insights about human behavior to design more effective marketing campaigns and improve business performance.

Real-world case studies will be used throughout the course to illustrate the practical application of theories. By the end of the course, students will have a robust understanding of how marketing and behavioral economics intersect and will be equipped with the tools to influence consumer behavior and drive business success.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	35	40	60	180

4. ROLE IN CURRICULUM



Prerequisite: There are no prerequisites for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain Marketing Concepts (CK1) Explain the core marketing concepts, including market segmentation, targeting, positioning, and marketing mix.	Understand	PK1
Explain Behavioral Economics Concepts (CK2) Explain the principles of behavioral economics, particularly how psychological, cognitive, emotional, cultural, and social factors influence economic decisions.	Understand	PK1
Cognitive Skills	Level of Learning	Related PLO
Apply Behavioral Economics Theories (CC1) Apply behavioral economics theories and cognitive biases in businesses.	Apply	PK2
Create Marketing Strategies (CC2) Design marketing campaigns that effectively influence consumer behavior and improve business performance using insights from behavioral economics.	Create	PK2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Employ Information Technology (CCIT1) Employ information technology tools like data analysis software (Google Looker Studio) to gather, analyze, and interpret consumer behavior and marketing performance data.	Apply	PCIT2
Communicate Marketing Strategies and Behavioral Economics Concepts (CCIT2) Communicate marketing strategies and behavioral economic theories, both orally and in writing.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a Team (CIP1) Work effectively in a team to create a business and apply both marketing and behavioral concepts.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Participation	Assignment 1	Assignment 2	
Explain Marketing Concepts (CK1)	20%	40%	40%	10%
Explain Behavioral Economics Concepts (CK2)	20%	40%	40%	10%
Apply Behavioral Economics Theories (CC1)	40%	30%	30%	25%
Create Marketing Strategies (CC2)	20%	40%	40%	25%
Employ Information Technology (CCIT1)			100%	10%
Communicate Marketing Strategies and Behavioral Economics concepts (CCIT2)	20%	40%	40%	10%
Work in Teams (CIP1)	20%	40%	40%	10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course employs a blend of teaching methods to ensure a comprehensive understanding of Marketing and Behavioral Economics. Lectures provide foundational knowledge, introducing key concepts and theories. In-class exercises encourage active participation, fostering critical thinking and problem-solving skills. Case studies are used extensively to illustrate real-world applications of theories, enabling students to analyze and evaluate marketing strategies and behavioral economics concepts. Group projects promote collaboration and practical application of concepts.

There is one assignment during this course:

Assignment 1	:	**Construct a Business**
Work Group	:	Group of 2-3
Output Format	:	Report & Presentation
Description	:	Each group is tasked with purchasing or importing a unique product, which could be sourced from platforms like Amazon/eBay or a local distributor. The chosen product should then be resold, applying the principles learned in Behavioral Economics. The goal is for each product to generate a minimum gross revenue of $300. Following this, each team is required to present their business outcomes and illustrate their performance using Google Looker Studio. Assignment Rubric

Assignment 2	:	**Create Marketing Strategies for a New Product or Brand**
Work Group	:	Group of 2-3
Output Format	:	Report & Presentation
Description	:	Students will be tasked with developing a comprehensive marketing strategy for a new product, business, or brand. Assignment Rubric

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 45 class hours. The study plan below describes the skills to be learned in each lesson (learning outcome). Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents which students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Creating Customer Relationships and Value through Marketing** • Define marketing and identify the diverse factors that influence marketing actions. (CK1) • Explain how marketing discovers and satisfies consumer needs. Distinguish between marketing mix factors and environmental forces. (CK1) • Explain how organizations build strong customer relationships and customer value through marketing. (CK1) • Describe the characteristics of a market orientation. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Creating Customer Relationships and Value through Marketing* **Case Study:** *Bombas: Creating Socks with a Purpose!*

2	**Developing Successful Organizational and Marketing Strategies** • Describe three kinds of organizations and the three levels of strategy in them. (CK1) • Describe core values, mission, organizational culture, business, and goals. (CK1) • Explain why managers use marketing dashboards and marketing metrics. (CK1) • Explain the planning and implementation phase of the strategic marketing process. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Developing Successful Organizational and Marketing Strategies* **Case Study:** *IBM: Putting Smart Strategy to Work*
3	**Marketing Dashboard** • Introduce Google Looker Studio and demonstrate how to visualize marketing data. (CCIT1)	• Workshop **Software:** Google Looker Studio
4	**Scanning the Marketing Environment** • Explain how environmental scanning provides information about social, economic, technological, competitive, and regulatory forces. (CK2) • Discuss how economic forces such as macroeconomic conditions and consumer income affect marketing. (CK2) • Discuss the forms of competition that exist in a market and the key components of competition. (CK2) • Explain the major legislation that ensures competition and regulates the elements of the marketing mix. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Scanning the Marketing Environment*
5	**Ethical and Social Responsibility for Sustainable Marketing** • Explain the differences between legal and ethical behavior in marketing. (CK2) • Identify factors that influence ethical and unethical marketing decisions. (CK2) • Describe the different concepts of social responsibility. (CK2) • Recognize unethical and socially irresponsible consumer behavior. (CC2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Ethical and Social Responsibility for Sustainable Marketing*
6	**Understanding Consumer Behavior** • Describe the stages and processes in the consumer purchase decision process. (CC1) • Identify the major psychological and sociocultural influences on consumer behavior. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Understanding Consumer Behavior* **Case Study:** *Coppertone: Creating the Leading Sun Care Brand by Understanding Consumers*
7	**Understanding Organizations as Customers** • Distinguish among industrial, reseller, and government organizational markets. (CC2) • Describe the key characteristics of organizational buying that differentiate it from consumer buying. (CC2) • Explain how buying centers and buying situations influence organizational purchasing. (CC2) • Recognize the importance and nature of online buying in industrial, reseller, and government organizational markets. (CC1T1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Understanding Organizations as Customers*

8	**Understanding and Reaching Global Consumers and Markets** • Describe the nature and scope of world trade from a global perspective. (CK1) • Name and describe the alternative approaches companies use to enter global markets. (CK1) • Explain the distinction between standardization and customization when companies craft worldwide marketing programs. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Understanding and Reaching Global Consumers and Markets*
9	**Introduction to Behavioral Economics** • Understand the basic principles of Behavioral Economics, its origins, and how it differs from traditional economic theories. (CC1) • Discuss the importance of psychology in economic decisions. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Introduction to Behavioral Economics*
10	**Cognitive Biases and Heuristics** • Identify and understand common cognitive biases and heuristics that influence decision-making. (CC1) • Discuss examples of these biases in real-world economic scenarios. (CC1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Cognitive Biases and Heuristics*
11	**Prospect Theory** • Understand the principles of prospect theory, including loss aversion and decision-making under uncertainty. (CC1) • Analyze how these principles affect consumer behavior and market dynamics. (CC2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** Prospect Theory
12	**Time Discounting and Intertemporal Choice** • Comprehend the concepts of time discounting and intertemporal choice. (CK1) • Discuss their impact on economic decisions such as savings, investments, and consumption. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Time Discounting and Intertemporal Choice*
13	**Nudges and Choice Architecture** • Recognize how nudges and choice architecture can influence decision-making and behavior. (CK2) • Discuss the ethical implications and effectiveness of these techniques. (CK2) • Discuss how can firms and governments influences our choices? (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Nudges and Choice Architecture, How Can Firms and Governments Influence Our Choices?*
14	**Bounded Rationality** • Define bounded rationality, understand its role in behavioral economics, and analyze its impact on real-world economic decisions. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Bounded Rationality*
15	**Market Segmentation, Targeting, and Positioning** • Explain what market segmentation is and when to use it. (CK1) • Identify the five steps involved in segmenting and targeting markets. (CK1) • Develop a market-product grid to identify a target market and recommend resulting marketing actions. (CK1) • Explain how marketing managers position products in the marketplace. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Market Segmentation, Targeting, and Positioning*
16	**Assignment 01: Construct a Business** • Submission & Presentation	• Assignment Submission

17	**Developing New Products and Services** • Recognize the various terms that pertain to products and services. (CK1) • Explain the significance of "newness" in new products and services related to the degree of consumer learning involved. (CK1) • Describe the factors contributing to the success or failure of a new product or service. (CK1) • Explain the purposes of each step of the new-product development process. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Developing New Products and Services*
18	**Managing Successful Products, Services, and Brands** • Explain the product life-cycle concept. (CK1) • Recognize the importance of branding and alternative branding strategies. (CK1) • Describe the role of packaging and labeling in product marketing. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Managing Successful Products, Services, and Brands*
19	**Services Marketing** • Describe four unique elements of services. (CK1) • Explain how consumers purchase and evaluate services. (CK1) • Explain the role of the seven Ps in the services marketing mix. (CK1) • Discuss the important roles of internal marketing and customer experience management in service organizations. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Services Marketing* **Case Study:** *Minnesota Lynx: Building a Team Brand and Being a Vehicle for Change!*
20	**Building the Price Foundation** • Identify the elements that make up a price. (CC1) • Describe what price elasticity of demand means to a manager facing a pricing decision. (CK2) • Explain the role of costs in pricing decisions and describe how various combinations of price, fixed cost, and unit variable cost affect a firm's break-even point. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Building the Price Foundation*
21	**Arriving at the Final Price** • Describe how to establish the "approximate price level" using demand-oriented, cost-oriented, profit-oriented, and competition-oriented approaches. (CK2) • Recognize the major factors considered in deriving a final list or quoted price from the approximate price level. (CK2) • Identify the adjustments made to the approximate price level based on discounts, allowances, and geography. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Arriving at the Final Price*
22	**Retailing and Wholesaling** • Identify retailers in terms of the utilities they provide. (CC1) • Describe the many methods of nonstore retailing. (CC1) • Classify retailers in terms of the retail positioning matrix and specify retailing mix actions. (CC1) • Explain changes in retailing with the wheel of retailing and the retail life-cycle concepts. (CC1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Retailing and Wholesaling*
23	**Implementing Interactive and Multichannel Marketing** • Describe interactive marketing and how it creates customer value, relationships, and experiences. (CC2) • Explain why certain products and services are particularly suited for interactive marketing, online shopping, and buying. (CC2) • Describe why consumers shop and buy online and how marketers influence purchasing behavior. (CC2) • Define cross-channel consumers and the role of multichannel marketing in reaching these consumers. (CC2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Implementing Interactive and Multichannel Marketing*

24	**Integrated Marketing Communications and Direct Marketing** • Discuss integrated marketing communications and the communication process. (CCIT2) • Describe the promotional mix and the uniqueness of each component. (CK1) • Select the promotional approach appropriate to a product's target audience, life-cycle stage, characteristics, and stages of the buying decision and channel strategies. (CK1) • Explain the value of direct marketing for consumers and sellers. (CK1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Integrated Marketing Communications and Direct Marketing*
25	**Advertising, Sales Promotion, and Public Relations** • Explain the differences between product advertising and institutional advertising and the variations within each type. (CK1) • Describe the steps used to develop, execute, and evaluate an advertising program. (CC2) • Explain the advantages and disadvantages of alternative advertising media. (CCIT1) • Recognize public relations as an important form of communication. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Advertising, Sales Promotion, and Public Relations* **Case Study:** *Fallon Worldwide: Creating a Competitive Advantage with Creativity*
26	**Using Social Media and Mobile Marketing to Connect with Consumers** • Define social media and describe how they have transformed marketing communications. (CCIT1) • Identify the six most prominent social media and describe how brand managers integrate them into marketing actions. (CCIT1) • Describe the characteristics of a social media marketing program, including selecting social media and choosing social media content. (CCIT1)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Using Social Media and Mobile Marketing to Connect with Consumers* **Case Study:** *Body Glove: Helping Consumers Do What They Love!*
27	**Personal Selling and Sales Management** • Discuss the nature and scope of personal selling and sales management in marketing. (CC2) • Identify the different types of personal selling. (CC2) • Explain the stages in the personal selling process. (CC2) • Describe the major functions of sales management. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Using Social Media and Mobile Marketing to Connect with Consumers*
28	**Pulling It All Together: The Strategic Marketing Process** • Explain how marketing managers allocate resources. (CK1) • Describe the generic business strategy and blue ocean strategy planning frameworks. (CK1) • Explain what makes an effective marketing plan. (CK1) • Describe the levels and functions of an organization's marketing department. (CK1) • Explain the use of marketing ROI, metrics, and dashboards in evaluating marketing programs. (CK2)	• Lecture • Class Discussion • Kahoot Exercises **Reading:** *Pulling It All Together: The Strategic Marketing Process*
29	**Assignment 02: Create Marketing Strategies for a New Product** • Submission & Presentation (CC2)	• Assignment Submission & Presentation
30	**Assignment 02: Create Marketing Strategies for a New Product** • Submission & Presentation (CC2)	• Assignment Presentation
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kerin, R., Hartley, S., & Rudelius, W. (2023). Marketing (16th ed.). McGraw Hill.
2. Huettel, S. (2014). Behavioral Economics: When Psychology and Economics Collide..

References

1. Kotler, P., Kartajaya, H., & Setiawan, I. (2021). Marketing 5.0: Technology for Humanity. Wiley.
2. Ariely, D. (2010). Predictably irrational: The hidden forces that shape our decisions. Harper Perennial.
3. Earl, P. E. (2022). Principles of Behavioral Economics: Bringing Together Old, New and Evolutionary Approaches. Cambridge University Press.

FINANCIAL ACCOUNTING 1

ACCT 211 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course introduces students to the context and purpose of maintaining financial records for accounts preparation. It then concentrates in depth on the double-entry system and on recording, processing, and reporting business transactions and events, including specific accounting for non-current assets. The course also covers how to identify and correct errors, including the use of reconciliations and the posting of year-end adjustments. Finally, students will use the knowledge and skills they have developed to prepare financial statements for sole traders and partnerships.

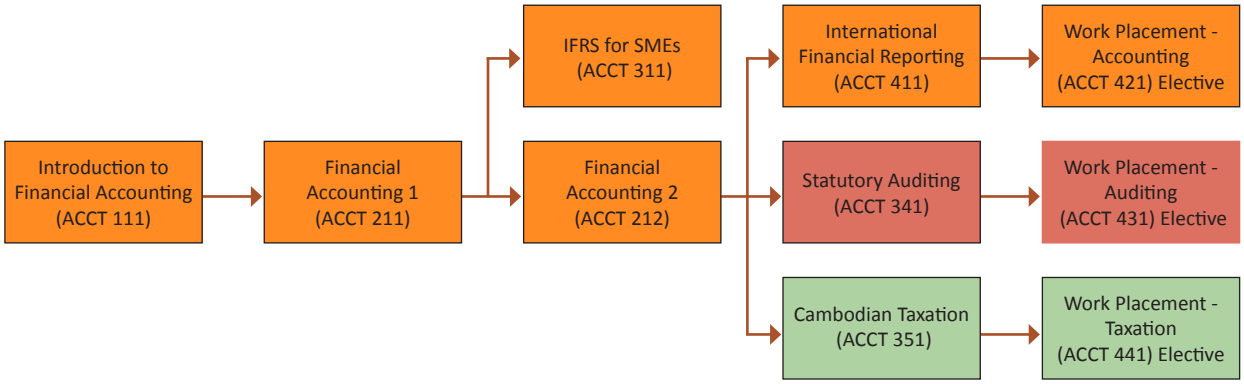
2. REASON FOR THE COURSE

To develop knowledge and understanding of the underlying principles and concepts of maintaining financial records and technical proficiency in the use of double-entry accounting techniques.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	52	48	50	225

4. ROLE IN CURRICULUM



Prerequisite

There is no prerequisite for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the context and purpose of maintaining financial records (CK1) Explain the context and purpose of maintaining financial records for accounts preparation.	Understand	PK1
Discuss the basic accounting principles and concepts (CK2) Discuss the key accounting principles and concepts underlying the double-entry system.	Remember	PK1
Cognitive Skills	Level of Learning	Related PLO
Apply the double-entry system (CC1) Record, process, and report business transactions and events using the double-entry system.	Apply	PC5
Correct accounting errors and omissions (CC2) Identify and correct errors in financial records, including the use of reconciliations and the posting of year-end adjustments.	Apply	PC5
Prepare financial statements for sole traders and partnerships (CC3) Prepare financial statements for sole traders and partnerships in accordance with international financial reporting standards.	Apply	PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use spreadsheets for efficient financial recording, processing and reporting (CCIT1) Use spreadsheets to automate and streamline financial tasks, including recording, processing, and reporting financial information.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Be a team player and maintain confidentiality (CIP1) Work effectively as part of a team to complete accounting tasks and meet deadlines, while maintaining confidentiality of accounting information.	Value	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Partici-pation	In-class Test	Midterm Project	Final Project	Final Exam	
Explain the context and purpose of maintaining financial records (CK1)	100%					5%
Discuss the basic accounting principles and concepts (CK2)	50%		50%			10%
Apply the double-entry system (CC1)		30%		40%	30%	30%
Correct accounting errors and omissions (CC2)		30%		40%	30%	15%
Prepare financial statements (CC3)		30%		40%	30%	20%
Use spreadsheets for efficient financial recording, processing and reporting (CCIT1)	50%			50%		10%
Be a team player (CIP1)			50%	50%		10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses a variety of teaching methods to engage students and promote learning, including lectures, discussions, didactic questioning, case study analysis, demonstrations, written examinations, and group projects.

Midterm Project	:	**Financial Reporting in Practice (CK1, CIP1)**
Work Group	:	Group
Output Format	:	APA Format Report, Presentation
Language	:	English
Description	:	Students will work in groups of 3-5 to document the accounting and financial reporting process of a medium to large size business or organization. The project requires meetings, interviews and site visits to the target business or organization in Cambodia.

Assignment Guideline and Marking Rubric: Document file

Final Project	:	**Bookkeeping Simulation (CC1,CC2, CC3, CCIT1, CIP1)**
Work Group	:	Group
Output Format	:	Accounting Records and Financial Reports in Spreadsheet
Language	:	English
Description	:	Students will work in groups of 3-5 to record, process, and report business transactions using the double-entry system. Students will also be required to identify and correct errors in financial records, prepare financial statements for sole traders or partnerships, and utilize spreadsheets for efficient financial recording, processing, and reporting.

Assignment Guideline and Marking Rubric: Document file

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Accounting principles, concepts and characteristics 1** 1. Explain the basic principles and concepts of accounting (CK1) 2. Discuss the characteristics of useful financial information (CK1)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 1*
2	**Accounting principles, concepts and characteristics 1** 1. Explain who the users of financial information are and their information needs (CK1) 2. Explain the importance of maintaining financial records for internal and external use (CK1) 3. Explain the regulatory framework and the purpose of International Accounting Standards and International Financial Reporting Standards (CK1)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 1*

3	**The elements of financial statements** 1. Explain and apply the accounting equation (CK2) 2. Define the elements of the financial statements (CK2) 3. Explain the components of a set of financial statements (CK2)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 2*
4	**Overview of the accounting process** 1. Explain how financial data is initially recorded in the accounting system (CK2) 2. Identify reasons for closing off general ledger accounts and producing a trial balance (CK2) 3. Explain the process of preparing a set of financial statements from a trial balance (CK2)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 2*
5	**Preparation of journal entries** 4. Prepare journal entries to record transactions in an appropriate format (CC1, CCIT2)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 2*
6	**Preparation of general ledger accounts 1** 1. Explain the purpose and use of general ledger accounts (CK2) 2. Post journal entries into the appropriate general ledger account (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 2*
7	**Preparation of general ledger accounts 2** 1. Illustrate the period end procedures on the general ledger accounts, bringing forward and carrying forward balances as appropriate (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 2*
8	**Sales and purchases** 1. Record sales and purchases transactions and returns (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 3*
9	**Cash and bank** 1. Record bank and petty cash transactions (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 3*
10	**Trade and settlement discounts** 1. Account for trade and early settlement discounts (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 3*
11	**Sales tax** 1. Describe the nature and purpose of sales tax (CK2) 2. Account for sales tax (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 3*

12	**Inventories 1** 1. Define inventory and explain its significance in financial reporting. (CK2) 2. Describe the different types of inventory (CK2) 3. Explain the different inventory valuation methods and the factors that influence the choice of method (CK2)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 4*
13	**Inventories 2** 1. Calculate the value of ending inventory and cost of goods sold using each method of inventory valuation.(CC1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 4*
14	**Inventories 3** 1. Analyze the impact of different inventory valuation methods on cost of goods sold, net profit, and net assets (CC1, CCIT1) 1. Report closing inventory in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 4*
15	**Noncurrent assets** 1. Define noncurrent assets (CK2) 2. Explain the difference between current and noncurrent assets (CK2) 3. Explain the difference between capital expenditure and revenue expenditure (CK2) 4. Explain the impact of misclassification of capital expenditure as revenue expenditure and vice versa on the statement of profit or loss and the statement of financial position (CK2)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 5*
16	**Acquisition of noncurrent assets** 1. Account for the acquisition of noncurrent assets (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 5*
17	**Depreciation of non-current assets 1** 2. Define depreciation and explain its purpose (CK2) 3. Calculate the depreciation charge using the straight line method (CC1, CCIT1) 4. Illustrate how the depreciation expense and accumulated depreciation are recorded in general ledger accounts (CC1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 6*
18	**Depreciation of non-current assets 2** 1. Calculate the depreciation charge using the reducing balance method (CC1, CCIT1) 2. Account for changes in depreciation method, estimated useful life, and residual value (CC1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 6*
19	**Disposal of non-current assets** 1. Calculate gains or losses on disposal of non-current assets, including part exchange transactions and scrapping of assets (CC1) 2. Prepare journal entries to record the disposal of non-current assets (including part exchange) (CC1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 6*

20	**Noncurrent asset register** 1. Explain the purpose and function of a noncurrent asset register (CK1) 2. Identify and resolve any discrepancies between the noncurrent asset register and the accounting records for non-current assets (CK1) 3. Report non-current assets and depreciation in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 5*
21	**Accrued expenses (accruals)** 1. Define accruals (CK2) 2. Calculate the adjustments needed for accruals when preparing financial statements (CC1, CCIT2) 3. Illustrate the process of adjusting for accruals when preparing financial statements (CC1) 4. Prepare journal entries and update the general ledger accounts for the creation and reversal of accruals (CC1, CCIT2) 5. Identify the impact of accruals on profit, net assets, and capital (CC1) 6. Report accruals in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 7*
22	**Prepaid expenses (prepayments)** 1. Define prepayments (CK2) 2. Calculate the adjustments needed for prepayments when preparing financial statements (CC1, CCIT1) 3. Illustrate the process of adjusting for prepayments when preparing financial statements (CC1) 4. Prepare journal entries and update the general ledger accounts for the creation and reversal of prepayments (CC1, CCIT1) 5. Identify the impact of prepayments on profit, net assets, and capital (CC1) Report prepayments in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 7*
23	**Accrued income and unearned income** 1. Define accrued income and unearned income (CK2) 2. Calculate the adjustments needed for accrued income and unearned income when preparing financial statements (CC1, CCIT1) 3. Illustrate the process of adjusting for accrued income and unearned income when preparing financial statements (CC1) 4. Prepare journal entries and update the general ledger accounts for the creation and reversal of accrued income and unearned income (CC1, CCIT1) 5. Identify the impact of accrued income and unearned income on profit, net assets, and capital (CC1) 6. Report accrued income and unearned income in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 7*
24	**Trade and other receivables** 1. Define and explain the nature of trade and other receivables (CK2) 2. Account for contras between trade receivables and trade payables (CC1) 3. Calculate the balance of trade receivables (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) • Reading: Chapter 8

25	**Irrecoverable debts and allowance for receivables 1** 4. Define and distinguish between irrecoverable debts and the receivables allowance (CK2) 5. Explain the need to make a receivables allowance (CK2) 6. Account for the write-off of irrecoverable debts and recovery of accounts previously written off (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 8*
26	**Irrecoverable debts and allowance for receivables 2** 1. Calculate the receivables allowance (CC1) 2. Record the creation and movement of the allowance for receivables in the accounting system (CC1, CCIT1) 3. Report the total receivables expense and the required allowance for receivables in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 8*
27	**Trade and other payables** 1. Define and explain the nature of trade and other payables (CK2) 2. Calculate the balance of trade payables (CC1) 3. Distinguish between current liabilities and noncurrent liabilities (CC3, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 9*
28	**Provisions** 1. Define and explain the nature of provisions (CK2) 2. Account for the movement of provisions (CC1) 3. Report provisions in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) • Reading: Chapter 9
29	**Capital and finance costs** 1. Distinguish between capital from business owners and loans from third parties (CC3) 2. Demonstrate the impact of changes in capital on the financial statements 3. Prepare the capital general ledger account for an unincorporated business (CC3)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 9*
30	**Bank reconciliation 1** 1. Explain the nature and purpose of a bank reconciliation (CK1) 2. Identify timing differences and errors in the bank statement (CC2) 3. Prepare a bank reconciliation statements (CC2, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 10*
31	**Bank reconciliation 2** 1. Identify errors and omissions in the cash at bank ledger account (CC2) 2. Make correcting entries in the cash at bank ledger account (CC2, CCIT1) 3. Report the cash at bank balance in the financial statements (CC2)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 10*
32	**Petty cash** 1. Record petty cash transactions and post entries from petty cash records into the general ledger (CC1, CCIT1) 2. Report the petty cash balance in the financial statements (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 10*

33	**Supplier statement reconciliation** 1. Prepare a reconciliation between the supplier statement balance and the memorandum-only payable ledger account for that supplier (CC2, CCIT1) 2. Identify errors and omissions in the trade payable account and the general ledger and make correcting entries in the general ledger (CC2)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 10*
34	**Initial trial balance** 1. Explain the purpose of the initial trial balance(CK1) 2. Identify the limitations of the trial balance (CK1) 3. Extract the ledger balances to form a trial balance (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 11*
35	**Correction of errors 1** 1. Identify the different types of errors that will be detected by a trial balance and those that will not (CC2) 2. Explain the underlying reasons why some errors are detected by a trial balance and others are not (CC2)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 11*
36	**Correction of errors 2** 1. Prepare journal entries to correct errors in the accounting records (CC2, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 11*
37	**Suspense accounts** 1. Explain the purpose of a suspense account (CC2) 2. Record entries in a suspense account (CC, CCIT1)) 3. Make entries to clear a suspense account (CC2, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 11*
38	**Accounting for year-end adjustments** 1. Record post-trial balance adjustments relating to accruals and prepayments, inventory, receivables, and non-current assets (CC2, CCIT1) 2. Prepare an adjusted trial balance (CC2, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 12*
39	**Sole trader financial statements 1** 1. Close off general ledger accounts for preparation of financial statements (CC3, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 13*
40	**Sole trader financial statements 2** 1. Prepare the financial statements for a sole trader (CC3, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 13*
41	**Closing entries and post-closing trial balance** 1. Close income, expense, and drawings accounts to retained earnings account (CC1, CCIT1) 2. Prepare a post-closing trial balance (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 13*

42	**Partnership financial statements** 1. Define a partnership and explain the purpose and the main content of a partnership agreement (CK1) 2. Account for appropriations of profit (CC3, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 14*
43	**Partnership financial statements** 1. Explain the difference between partners' capital and current accounts (CC3) 2. Prepare the statement of profit or loss, appropriation account, and statement of financial position for a partnership (CC3)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 14*
44	**Partnership financial statements** 1. Explain the process of admitting a new partner to a partnership (CC1) 2. Account for the admission of a new partner, including the treatment of goodwill arising (CC1, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 14*
45	**Incomplete records 1** 1. Describe the circumstances which lead to incomplete records (CC2) 2. Calculate the net assets and profit or loss for a sole trader who has incomplete records (CC2, CCIT1) 3. Prepare and complete general ledger accounts to derive missing figures (CC2, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 15*
46	**Incomplete records 2** 1. Calculate missing figures using margin or mark-up percentages (CC2, CCIT1) 2. Construct final accounts for a sole trader who has incomplete records (CC2, CCIT1)	• Lecture (T) • Discussion (T) • Learning Activity on Google Sheets (A) ***Reading:*** *Chapter 15*
47	**Review and preparation for final exam (All CLOs)**	*Lecture*
48	**Review and preparation for final exam (All CLOs)**	*Lecture*
49	**Review and preparation for final exam (All CLOs)**	*Lecture*
50	**Review and preparation for final exam (All CLOs)**	*Lecture*
	Total Hours	

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing (2025). Study Text FA2 Maintaining Financial Records Kaplan Publishing UK.
2. Kaplan Publishing (2025). Exam Kit FA2 Maintaining Financial Records. Kaplan Publishing UK.

References

1. BPP Learning Media (2025). Interactive Text FA2 Maintaining Financial Records. BPP Learning Media Ltd.
2. BPP Learning Media (2025). Practice & Revision Kit FA2 Maintaining Financial Records. BPP Learning Media Ltd.

FINANCIAL ACCOUNTING 2

ACCT 212 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course introduces the students to the fundamentals of the regulatory framework relating to financial reporting and to the qualitative characteristics of useful information. Students will gain a solid understanding of the fundamentals and principles of account preparation, including the process of recording, processing, and reporting business transactions and events. The course also covers important topics such as reconciliations, trial balance preparation, error correction, and suspense accounts, all of which are essential for preparing accurate financial statements for incorporated and unincorporated entities. Additionally, students will learn how to prepare consolidated financial statements for a parent company with a single subsidiary. While the primary focus of the course is on mastering the preparation of the main financial statements, there is also a concise overview of notes and disclosures. In the final sessions, students will develop the ability to analyze and interpret financial statements.

2. REASON FOR THE COURSE

This course aims to develop students' knowledge of the principles and concepts of financial accounting, as well as their proficiency in using double-entry accounting techniques to prepare basic financial statements in accordance with IFRS.

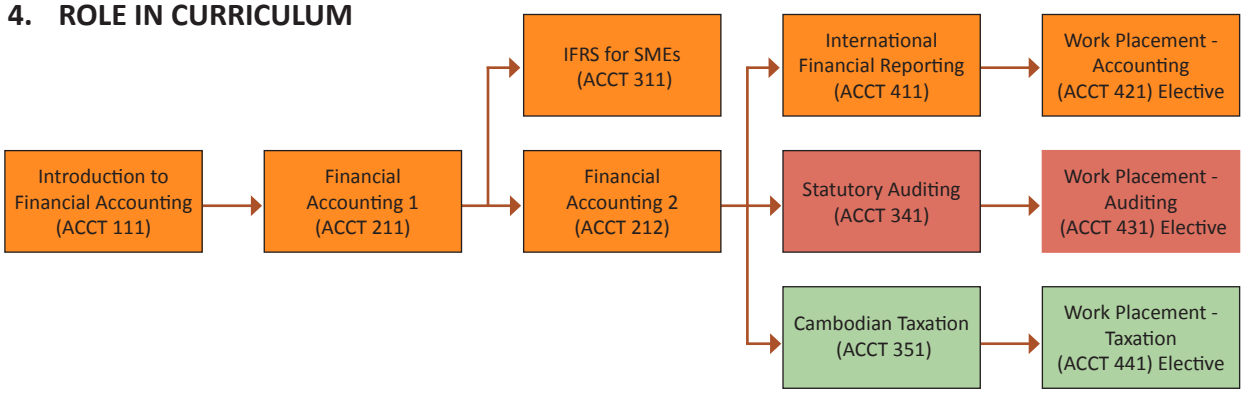
Nearly all roles that bachelor of accounting and finance graduates pursue will require extensive interaction with financial statements. For example, graduates may work as financial accountants who are responsible for preparing financial statements, investors or investment analysts who collate and analyze data drawn from financial statements, or auditors who assess whether financial statements comply with relevant accounting standards.

Therefore, it is essential that graduates have a deep and firm knowledge of financial accounting. This course will provide them with the skills and knowledge they need to be successful in their careers.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	50	50	50	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully passed Financial Accounting I (ACCT 211) before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Discuss the regulatory framework, qualitative characteristics, and basic principles of financial reporting (CK1) Discuss the regulatory framework for financial reporting, the qualitative characteristics of useful financial information, and basic accounting principles.	Understand	PC5
Cognitive Skills	Level of Learning	Related PLO
Apply accounting principles and techniques (CC1) Apply the fundamental accounting principles and techniques to accurately record, process, and report business transactions and events.	Apply	PC5
Perform reconciliations, prepare trial balance, correct errors, and manage suspense accounts (CC2) Perform reconciliations, prepare trial balance, correct errors, and manage suspense accounts to ensure the accuracy and reliability of financial statements for both incorporated and unincorporated entities.	Apply	PC5
Prepare basic and consolidated financial statements (CC3) Prepare financial statements for both single companies and groups of companies.	Apply	PC5
Analyze and interpret financial statements (CC4) Analyze and interpret financial statements to assess a company's financial performance and position, identify trends and patterns, and make informed decisions about the company's business.	Analyze	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use spreadsheets and accounting software (CCIT1) Use spreadsheets and accounting software to efficiently prepare, analyze, and interpret financial statements.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Collaborate with team members and demonstrate ethics and professionalism in financial reporting (CIP1) Collaborate effectively with team members and demonstrate ethical and professional behavior in the preparation and presentation of financial statements.	Value	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	In-class Test	Accounting simulation	Final Exam	
Discuss the regulatory framework, qualitative characteristics, and basic principles of financial reporting (CK1)	90%		10%		10%
Apply accounting principles and techniques (CC1)		50%	20%	30%	30%
Perform reconciliations, prepare trial balance, correct errors, and manage suspense accounts (CC2)		50%	20%	30%	10%
Prepare basic and consolidated financial statements (CC3)			30%	70%	20%
Analyze and interpret financial statements (CC4)			50%	50%	10%
Use spreadsheets and accounting software (CCIT1)			100%		10%
Collaborate with team members and demonstrate ethics and professionalism in financial reporting (CIP1)			100%		10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is taught with a variety of teaching methods, including lecture, discussion, didactic questioning, case study analysis, demonstration, and group work.

During the course, there is one Project:

Assignment : **Accounting simulation (All CLOs)**

Work Group : Group of 5

Output Format : The outputs will be submitted in 5 phases:

Phase 1: Understanding the entity's business and preparing a chart of accounts

Phase 2: Documenting and recording transactions

Phase 3: Adjusting entries and closing entries

Phase 4: Preparing financial statements

Phase 5: Final presentation

Language : English

Description : This project aims to:

- Provide students with the opportunity to work in a team and experience real-world applications of financial accounting concepts
- Promote experiential learning from the start to the end of the accounting cycle
- Develop students' work-readiness, particularly in the field of financial accounting and reporting.

Rubric for Phases 1- 3

Rubric for Phases 4 & 5

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Review of accounting basics** 1. Describe the course learning outcomes and assessment 2. Demonstrate how transactions affect the accounting equation. (CC1)	• Lecture (T) • Demonstration of the accounting equation (T) • Spreadsheet exercise on the accounting equation (A) ***Reading:*** *Chapter 1*
2	**Business Entities** 1. Describe the purpose of financial statements and their relevance to users. (CK1) 2. Identify the advantages and disadvantages of operating as a limited liability company, sole trader or partnership. (CK1)	• Lecture (T) • Group brainstorming on the financial information needs of stakeholders (T) • Case study of James Cropper Plc financial statements (T) • Problem sets to be solved in groups (A) ***Reading:*** *Chapter 1*
3	**The qualitative characteristics of financial information** 1. Explain the qualitative characteristics of the IFRS conceptual framework. (CK1) 2. Define the key accounting concepts in the IFRS conceptual framework. (CK1)	• Lecture (T) • Group problem based learning (T) • Discussion (T) ***Reading:*** *Chapter 1*
4	**The Regulatory Framework and Corporate Governance** 1. Describe the role of the regulatory system, including IFRS related entities. (CK1) 2. Describe International Financial Reporting Standards. (CK1) 3. Describe the responsibilities of directors, especially in regards to financial reporting. (CK1)	• Lecture (T) • Didactic questioning (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 2*
5	**Business transactions and documentation** 1. Identify and explain the purpose of common business documentation. (CK1) 2. Identify the main types of ledger accounts and books of prime entryIdentify and explain the purpose of common business documentation.. (CK1) 3. Explain the procedures for petty cash transactions. (CK1)	• Lecture (T) • Discussion (T) • Kahoot Quiz (A) ***Reading:*** *Chapter 3*
6	**Ledger accounts and double entry** 1. Apply the concept of double entry accounting and the accounting equation. (CC1) 2. Illustrate the uses of journals and the posting of journal entries into ledger accounts. (CC1) 3. Record sales, sale returns, purchases, and purchase returns transactions in ledger accounts. (CC1)	• Lecture (T) • Demonstration of double entry (T) • Spreadsheet exercise on recording transitions (A) ***Reading:*** *Chapter 5*

7	**From trial balance to financial statements** 1. Demonstrate how to balance and close a ledger account. (CC1) 2. Prepare a trial balance. (CC2)	• Demonstration of balancing off ledger accounts and preparing a trial balance (T) • Spreadsheet exercise on balancing off ledger accounts and preparing a trial balance (A) ***Reading:*** *Chapter 6*
8	**From trial balance to financial statements** 1. Identify and understand the limitations of a trial balance. (CC2)	• Discussion on limitations of a trial balance (T) • Demonstration of preparing basic financial statements for sole traders (T) ***Reading:*** *Chapter 6*
9	**Inventory** 1. Apply and explain the impacts of methods of valuing inventory in accordance with IAS 2. (CC1)	• Lecture (T) • Demonstration of inventory costing (T) • Group problem solving to record inventory cost (A) ***Reading:*** *Chapter 7*
10	**Inventory** 1. Describe the use of continuous and periodic inventory records. (CC1)	• Lecture (T) • Demonstration of accounting entries under continuous and periodic inventory systems (T) ***Reading:*** *Chapter 7*
11	**Inventory** 1. Calculate the value of closing inventory using first in, first out (FIFO) and average cost (AVCO). (CC1)	• Lecture (T) • Demonstration of FIFO and AVCO methods valuing inventory (T) • Spreadsheet exercise on valuing inventories (A) ***Reading:*** *Chapter 7*
12	**Property, Plant and Equipment** 1. Recognise the difference between current and non-current assets. (CC1)	• Lecture (T) • Didactic questioning (T) • Case study to solve in groups (A) ***Reading:*** *Chapter 8*
13	**Property, Plant and Equipment** 1. Prepare ledger entries to record the acquisition, depreciation, revaluation and disposal of Property, Plant and Equipment (PPE). (CC1)	• Lecture (T) • Case study discussion (T) • Demonstration of recording depreciation and revaluation (T) • Spreadsheet exercise on depreciation and revaluation (A) ***Reading:*** *Chapter 8*
14	**Property, Plant and Equipment** 1. Explain the purpose and function of an asset register. (CC2) 2. Draft a disclosure note for property, plant and equipment. (CC3)	• Lecture (T) • Didactic questioning (T) ***Reading:*** *Chapter 8*

15	**Intangible non-current assets** 1. Account for intangible assets and amortization in accordance with IFRS. (CC1) 2. Identify and account for 'research costs' and 'development costs' in accordance with IFRSs. (CC1) 3. Draft a disclosure note for intangible assets. (CC3)	• Lecture (T) • Case study discussion (T) • Demonstration of recording intangible asset cost and amortisation (T) • Spreadsheet exercise on intangible assets (A) ***Reading:*** *Chapter 9*
16	**Accruals and prepayments** 1. Calculate the adjustments needed for accruals and prepayments. (CC1)	• Lecture (T) • Demonstration of calculating and recording accruals (T) • Spreadsheet exercise on accruals (A) ***Reading:*** *Chapter 10*
17	**Accruals and prepayments** 1. Prepare journal entries for an accrual or prepayment. (CC1)	• Lecture (T) • Demonstration of calculating and recording prepayments (T) • Spreadsheet exercise on prepayments (A) ***Reading:*** *Chapter 10*
18	**Provisions and contingencies** 1. Define 'provision', 'contingent liability' and 'contingent asset' in accordance with IFRS. (CC1) 2. Demonstrate accounting for provisions, contingent liabilities and contingent assets. (CC1) 3. Draft disclosure notes for provisions and contingent liabilities. (CC3)	• Lecture (T) • Discussion (T) • Group problem based learning (T) ***Reading:*** *Chapter 11*
19	**Irrecoverable debts and allowances** 1. Prepare the bookkeeping entries to create and adjust an allowance for bad debts, including write offs and reversals. (CC1)	• Demonstration of determining and recording bad debts (T) • Group problem sets to determine and record bad debts (T) ***Reading:*** *Chapter 12*
20	**Irrecoverable debts and allowances** 1. Prepare the bookkeeping entries to create and adjust an allowance for bad debts, including write offs and reversals. (CC1)	• Demonstration of determining and recording movements in allowance for receivables (T) • Group problem sets to determine and record bad debts (T) • Spreadsheet exercise on accounting for bad debts and allowance for receivables (A) ***Reading:*** *Chapter 12*
21	**Sales Tax** 1. Describe the general principles of the operation of a sales tax. (CC1) 2. Calculate sales tax on transactions and record the consequent accounting entries. (CC1)	• Lecture (T) • Group problem based learning (T) • Spreadsheet exercise on calculating and recording sales tax (A) ***Reading:*** *Chapter 13*

22	**Receivables and Payables** 1. Account for discounts allowed and discounts received. (CC1) 2. Account for contras against trade receivables and payables. (CC1) 3. Identify and correct errors in control accounts and ledger accounts. (CC2)	• Lecture (T) • Demonstration of correcting errors in control accounts (T) • Group problem based learning to correct errors (T) ***Reading:*** *Chapter 14*
23	**Bank reconciliations** 1. Identify the main reasons for differences between the cash book and the bank statement. (CC2)	• Lecture and discussion (T) • Demonstration of preparation of a bank reconciliation (T) • Group work to prepare a bank reconciliation (A) ***Reading:*** *Chapter 15*
24	**Bank reconciliations** 1. Prepare a bank reconciliation statement, correcting for any errors or omissions. (CC2)	• Group problem based learning (T) • Lecture and discussion (T) • Spreadsheet exercise on bank reconciliation (A) ***Reading:*** *Chapter 15*
25	**Correction of errors** 1. Identify and correct the types of error which may occur in bookkeeping systems. (CC2) 2. Create and use a suspense account. (CC2)	• Lecture and discussion (T) • Demonstration of use of suspense account (T) • Group problem based learning to solve errors using a suspense account (T) • Spreadsheet exercise on correction of errors (A) ***Reading:*** *Chapter 16*
26	**Incomplete records** 1. Apply the following techniques used in incomplete records situations: use of the accounting equation, use of ledger accounts, use of cash and/or bank summaries, and use of profit percentages. (CC2)	• Lecture (T) • Group problem based learning (T) • Discussion (T) • Spreadsheet exercise on incomplete records (A) ***Reading:*** *Chapter 17*
27	**Preparation of financial statements for sole traders** 1. Prepare a statement of financial position. (CC3) 2. Prepare a statement of profit or loss and other comprehensive income. (CC3)	• Demonstration of preparation of a statement of profit or loss and a statement of financial position (T) • Group problem based learning to prepare a statement of profit or loss and a statement of financial position (T)) ***Reading:*** *Chapter 18*
28	**Introduction to company accounting** 1. Record movements in the share capital and share premium accounts. (CC1) 2. Record and show the effects of a bonus (capitalisation) issue and a rights issue in the statement of financial position. (CC1) 3. Record dividends in ledger accounts and the financial statements. (CC1) 4. Calculate and record finance costs in ledger accounts and the financial statements. (CC1)	• Lecture (T) • Demonstration of recording issue of shares, rights shares and a bonus issue (T) • Group problem based learning (T)

		• Spreadsheet exercise on calculating the balances of shareholders' equity accounts (A) ***Reading:*** *Chapter 19*
29	**Preparation of financial statements for companies** 1. Identify the components of the statement of changes in equity. (CC3)	• Lecture (T) • Case study discussion (T) ***Reading:*** *Chapter 20*
30	**Preparation of financial statements for companies** 1. Prepare a statement of financial position for a company. (CC3) 2. Prepare a statement of profit or loss and other comprehensive income for a company. (CC3)	• Demonstration of preparation of financial statements (T) • Group problem based learning to prepare financial statements (T) ***Reading:*** *Chapter 20*
31	**Preparation of financial statements for companies** 1. Prepare a statement of financial position for a company. (CC3) 2. Prepare a statement of profit or loss and other comprehensive income for a company. (CC3)	• Demonstration of preparation of financial statements (T) • Group problem based learning to prepare financial statements (T) • Spreadsheet exercise on preparing financial statements of a single company (A) ***Reading:*** *Chapter 20*
32	**Preparation of financial statements for companies** 1. Record income tax in the statement of profit or loss of a company, including the under- and overprovision of tax in the prior year. (CC3)	• Lecture (T) • Group problem based learning (T) ***Reading:*** *Chapter 20*
33	**Preparation of financial statements for companies, Events after the reporting period** 1. Draft disclosure notes for events after the reporting period. (CC3) 2. Define an event after the reporting period in accordance with IFRSs. (CC3) 3. Classify events as adjusting or non-adjusting. (CC3) 4. Distinguish between how adjusting and non-adjusting events are reported in the financial statements. (CC3)	• Lecture (T) • Didactic questions (T) • Group problem based learning (T) ***Reading:*** *Chapter 20, 21*
34	**Statement of cash flows** 1. Differentiate between profit and cash flow. (CC3) 2. Understand the need for management to control cash flow. (CK1) 3. Explain the difference between operating cash flow following the direct method and the indirect method. (CC3) 4. Classify cash flows. (CC3)	• Lecture (T) • Case study group analysis and discussion (T) ***Reading:*** *Chapter 22*
35	**Statement of cash flows** 1. Calculate the figures needed for the statement of cash flows. (CC3)	• Demonstration of preparation of a statement of cash flows (T) • Group preparation of a statement of cash flows (T) ***Reading:*** *Chapter 22*

36	**Statement of cash flows** 1. Prepare a statement of cash flows. (CC3)	• Demonstration of preparation of a statement of cash flows (T) • Group preparation of a statement of cash flows (T) ***Reading:*** *Chapter 22*
37	**Statement of cash flows** 1. Prepare a statement of cash flows. (CC3)	• Demonstration of preparation of a statement of cash flows (T) • Spreadsheet exercise on preparing statement of cash flows (A) ***Reading:*** *Chapter 22*
38	**Introduction to consolidated financial statements** 1. Define the entities in a group of companies. (CC3) 2. Describe the accounting method used for different entities of a group in the group's consolidated financial statements. (CC3)	• Lecture (T) • Didactic questions (T) • Case study discussion (T) ***Reading:*** *Chapter 23*
39	**The consolidated statement of financial position** 1. Prepare a consolidated statement of financial position for a group including a single subsidiary. (CC3)	• Demonstration of preparation of a consolidated statement of financial position (T) ***Reading:*** *Chapter 24*
40	**The consolidated statement of financial position** 1. Prepare a consolidated statement of financial position for a group including a single subsidiary. (CC3)	• Group case study to prepare a consolidated statement of financial position (T) • Discussion (T) ***Reading:*** *Chapter 24*
41	**The consolidated statement of financial position** 1. Calculate goodwill (excluding impairment of goodwill) using the full goodwill method only. (CC3)	• Lecture (T) • Demonstration of calculation of goodwill (T) • Group problem set to calculate goodwill (T) • Discussion (T) • Spreadsheet exercise on preparing consolidated statement of financial position (A) ***Reading:*** *Chapter 24*
42	**The consolidated statement of profit or loss** 1. Prepare a consolidated statement of profit or loss. (CC3)	• Demonstration of preparation of a consolidated statement of profit or loss (T) • Group preparation of a consolidated statement of profit or loss (T) ***Reading:*** *Chapter 25*
43	**The consolidated statement of profit or loss** 1. Prepare a consolidated statement of profit or loss. (CC3)	• Demonstration of preparation of a consolidated statement of profit or loss (T) • Group preparation of a consolidated statement of profit or loss (T) ***Reading:*** *Chapter 25*

44	**The consolidated statement of profit or loss** 1. Prepare a consolidated statement of profit or loss. (CC3)	• Demonstration of preparation of a consolidated statement of profit or loss (T) • Spreadsheet exercise on preparing consolidated statement of of profit or loss (A) ***Reading:*** *Chapter 25*
45	**Analysis and interpretation of financial statements** 1. Explain the purpose and limitation of financial statement analysis. (CC4) 2. Calculate and interpret key financial ratios with regard to profitability, liquidity, and efficiency. (CC4)	• Case analysis and discussion (T) ***Reading:*** *Chapter 26*
46	**Analysis and interpretation of financial statements** 1. Calculate and interpret key financial ratios with regard to profitability, liquidity, and efficiency. (CC4)	• Group case study analysis (T) • Discussion (T) ***Reading:*** *Chapter 26*
47	**Analysis and interpretation of financial statements** 1. Calculate and interpret key financial ratios with regard to profitability, liquidity, and efficiency. (CC4)	• Group case study analysis (T) • Discussion (T) ***Reading:*** *Chapter 26*
48	**Analysis and interpretation of financial statements** 1. Calculate and interpret key financial ratios with regard to profitability, liquidity, and efficiency. (CC4)	• Group problem sets (T) • Discussion (T) • Spreadsheet exercise on financial statement analysis (A) ***Reading:*** *Chapter 26*
49	**Review and preparation for final exam (All CLOs)**	*Lecture*
50	**Review and preparation for final exam (All CLOs)**	*Lecture*
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing (2023). Paper FA/FFA Financial Accounting. Kaplan Publishing UK.
2. Kaplan Publishing (2023). Practice & Revision Kit Paper FA/FFA Financial Accounting. Kaplan Publishing UK.

References

1. BPP Learning Media (2023). Paper FA/FFA Financial Accounting. BPP Learning Media Ltd.
2. BPP Learning Media (2023). Practice & Revision Kit Paper FA/FFA Financial Accounting. BPP Learning Media Ltd.

MANAGEMENT ACCOUNTING 1

ACCT 221 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Management Accounting 1 introduces candidates to costing and financing principles and techniques, and elements of management accounting which are used to make and support decisions. The course starts by introducing candidates to management information clearly distinguishing it from financial accounting information. The next section introduces the basics of recording costs in management accounting. This is followed by coverage of a variety of costing techniques used in business. The next area of the course introduces candidates to the use of management accounting in support of decision making. Finally the course introduces the concept of cash management as an essential element for planning.

This course deals with the principles and techniques used in recording, analyzing and reporting costs and revenues for internal management purposes.

The broad topic areas to be covered are divided into five parts:

PART 1 : Management Information
PART 2 : Cost Recording
PART 3 : Costing Techniques
PART 4 : Decision Making
PART 5 : Cash Management

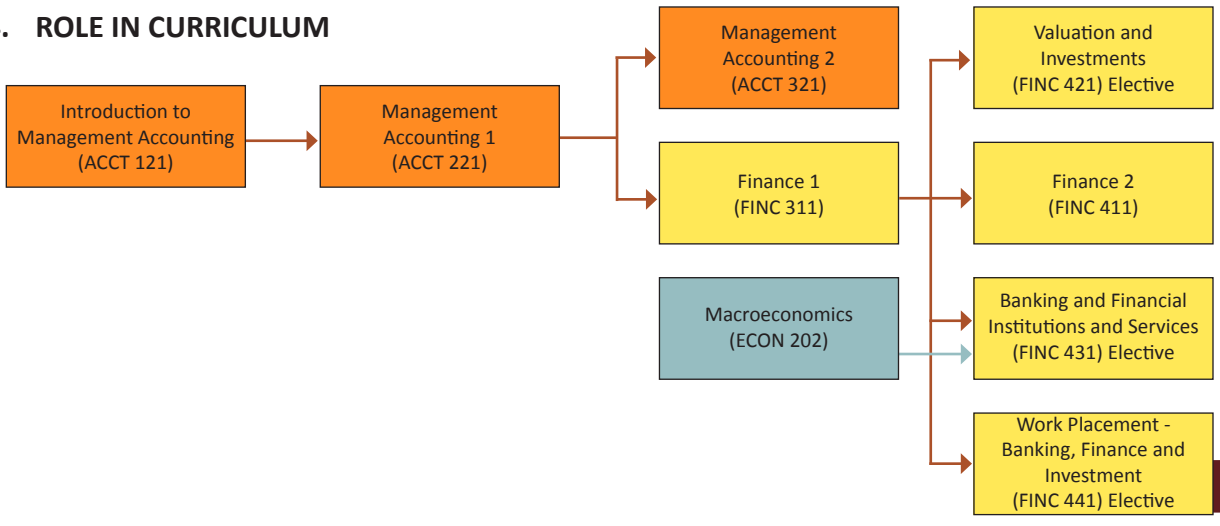
2. REASON FOR THE COURSE

The aim of the course is to develop knowledge and understanding of how to prepare, process and present basic cost information to support management in planning and decision-making in a variety of business contexts.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	94	44	12	225

4. ROLE IN CURRICULUM



Prerequisite

There are no prerequisites for this course, however, students are encouraged to study in the sequence shown above.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe Management Information (CK1) Describe the role of management information and the use of information technology within the organization.	Understand	PCIT2
Identify Investment and Financing Opportunities (CK2) Identify investment opportunities and different ways of raising finance from the bank.	Understand	PC5
Cognitive Skills	Level of Learning	Related PLO
Prepare Cost Information (CC1) Prepare basic cost information by applying different cost accounting techniques.	Apply	PC4
Apply Principles of Cash Management and Budgeting (CC2) Apply the principles of cash management and prepare cash budgets/ cash flow forecasts.	Apply	PC4
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Determine the Cost of Materials (CCIT1) Determine the cost of materials, labour and other expenses.	Apply	PC3
Apply Management Accounting Techniques in Decision-making (CCIT2) Solve make/buy-in problems and investment decisions using payback (discounted and undiscounted), net present value (NPV), and internal rate of return (IRR).	Apply	PC4
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in team to apply the concept of information comparison (CIP1) Work in a team to evaluate information from different sources for planning, control and decision-making.	Value	PCIT1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participation	In-class Test	Group Project	Midterm Exam	Final Exam	
Describe Management Information (CK1)		10%	65%	10%	15%	15%
Identify Investment and Financing Opportunities (CK2)	20%	30%		20%	30%	10%
Prepare Cost Information (CC1)	20%	20%		30%	30%	25%

Apply Principles of Cash Management and Budgeting (CC2)	10%	35%		30%	25%	10%
Evaluate Costs of an Organization (CCIT1)	10%	35%		30%	25%	20%
Work in team to apply the concept of information comparison (CIP1)			100%			20%

TEACHING AND LEARNING

7. TEACHING METHODS

This course primarily involves lecture and problem solving. Open interaction between the lecturer and students is observed. Students are given a lecture plan as a guide for their advance readings. Copies of the presentation are given before the start of the class. Students are given seat works to practice solving the given problems. The last part of the presentation is review questions to be answered by the students individually (and allow them to show their solutions on the board.) Pop quiz is given at the end of the topic.

During the course there is one assignment:

Assignment	:	**Company Cost Management and Comparisons (CK1, CIP2)**
Work Group	:	Group
Output Format	:	APA Format Report, Presentation
Language	:	English
Description	:	The assignment will require students to work in groups of 2-5 to research on how companies make comparisons of current actual costs and revenues with information from different sources (e.g. budget/forecast data, previous/corresponding periods, standard costs, competitors, etc.). To do this, the students are required to interview a company and explain the purpose of making information comparison, explain the process of collecting information, identify the bases for comparison, describe how variances are calculated and analyze, and identify control actions considered to correct variances. Assignment Rubric:

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Management information** 1. Describe the purpose of management information: planning, control and decision making (CK1) 2. Describe the features and sources of useful management information (CK1) 3. Identify qualities of good information(CK1)	• Lecture (T) • Exam type questions practice (A) • Quizziz (A)

2	**Management information (continued)** 1. Explain the roles of the trainee accountant (CK1) 2. Discuss the different types of coding systems and its purpose (CK1)	• Lecture (T) • Exam type questions practice (A) • Quiz (A)
3	**The role of information technology** 1. Explain the role of information technology in management information (CK1) 2. Identify the advantages and disadvantages of a computerized accounting system over a manual one. (CK1)	• Lecture (T) • Exam type questions practice (A) • Quizziz (A)
4	**Cost classification** 1. Describe the variety of cost classifications used for different purposes in a cost accounting system, including by responsibility, function, direct/indirect, behavior. (CC1) 2. Distinguish between direct and indirect labour costs (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T) • Homework (A) • Quiz (A) • Quizziz (A)
5	**Cost classification (continued)** 1. Apply cost classification in calculating total cost of one unit of product	• Demonstration of total cost calculation (T) • Exam-type questions practice (A)
6	**Cost behavior** 1. Explain and illustrate the nature of variable, fixed and mixed costs (CC1) 2. Use the high –low method to separate semi-variable costs(CC1) 3. Analyse the effect of changing activity levels on unit costs (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T) • Quiz (A) • Kahoot! (A)
7	**Information for Comparisons** 1. Explain the purpose and basis of making comparisons (CK1) 2. Explain the forecasting/budgeting process and the concept of feed forward and feedback control. (CK1) 3. Explain and illustrate the concept of flexible budgets (CK1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T) • Group exercise (A) • Group Project (A)
8	**Information for Comparisons (continued)** 1. Calculate sales variances between actual and historical/forecast data which may or may not be adjusted for volume change (CK1, CIP1) 2. Identify possible causes of variances and identify whether variances are favourable or adverse (CK1, CIP1)	• Lecture (T) • Discuss and demonstrate sales variance calculation (T) • Exam-type questions practice (A)
9	**Information for Comparisons (continued)** 1. Calculate cost variances between actual and historical/forecast data which may or may not be adjusted for volume change (CK1, CIP1) 2. Identify possible causes of variances and identify whether variances are favourable or adverse (CK1, CIP1) 3. Explain the concept of exception reporting and factors affecting the decision whether to investigate variance. (CK1, CIP1)	• Lecture (T) • Discuss and demonstrate cost variance calculation (T) • Exam-type questions practice (A) • Quizziz (A) • Quiz (A)

10	**Reporting Management Information** 1. Identify suitable formats for the presentation of management information according to purpose (CK1) 2. Describe methods of analyzing, presenting and communicating information (CK1) 3. Identify factors to consider in choosing a communication method(CK1)	• Lecture (T) • Exam type questions practice (A)
11	**Reporting Management Information (continued)** 1. Identify suitable formats for communicating management information according to purpose and organisational guidelines including: informal business reports, letter and email or memo. (CK1, CIP1) 2. Identify the general principles of distributing reports (eg procedures, timing, recipients) including the reporting of confidential information (CK1, CIP1) 3. Interpret information presented in management reports (CK1, CIP1)	• Lecture (T) • Discussion (T) • Exam type questions practice (A) • Quizziz (A)
12	**Materials (Part 1)** 1. Describe the main types of material classification (CK1, CIP1) 2. Describe the procedures and documentation required to ensure the correct authorization, coding, analysis and recording of direct and indirect material costs (CK1, CIP1)	• Lecture (T) • Exam type questions practice (A) • Quiz (A) • Quizziz (A)
13	**Materials (Part 1) (continued)** 1. Explain, illustrate and evaluate the FIFO, LIFO and periodic and cumulative weighted average methods used to price materials issued from inventory (CCIT1) 2. Calculate material input requirements, and control measures, where wastage occurs (CCIT1)	• Lecture (T) • Review of homework questions (A) • Exam type questions practice (A) • Demonstration and discussion (T)
14	**Materials (Part 2)** 1. Describe the procedures required to monitor inventory and to minimize discrepancies and losses (CCIT1) 2. Explain and illustrate the costs of holding inventory and of being without inventory (CCIT1) 3. Explain, illustrate and evaluate inventory control levels (minimum, maximum, reorder) (CCIT1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T)
15	**Materials (Part 2) (continued)** 1. Calculate EOQ and interpret optimal order quantities (CCIT1) 2. Explain the relationship between the materials costing system and the inventory control system (CCIT1)	• Lecture (T) • Exam type questions (A) • Demonstration and discussion (T) • Quiz (A)
16	**Labour** 1. Explain, illustrate and evaluate labour remuneration methods (CCIT1, CIP1) 2. Describe the operation of a payroll accounting system (CCIT1; CIP1)	• Lecture (T) • Exam type questions (A) • Quizziz (A)
17	**Labour (continued)** 1. Distinguish and illustrate accounting for direct and indirect labour costs (CCIT1) 2. Explain the causes and costs of labour Calculate, labour turnover(CCIT1)	• Lecture (T) • Discussion and demonstration (T) • Group discussion (A) • Quizziz (A)

18	**Labour (continued)** 1. Describe and illustrate measures of labour efficiency and utilization (CCIT1) 2. Calculate labour ratios and idle time ratios (CCIT1)	• Lecture (T) • Demonstrate and discuss labour ratios calculation (T) • Quiz (A)
19	**Expenses** 1. Describe the nature of expenses by function (CCIT1) 2. Describe the procedures to ensure the correct authorization, coding, analysis and recording of direct and indirect expenses (CCIT1) 3. Describe and calculate capital and revenue expenditure and the relevant accounting treatment (CCIT1)	• Lecture (T) • Discussion types of business expenses (T) • Exam type questions practice (A)
20	**Expenses (continued)** 1. Calculate and explain depreciation charges using straight-line, reducing balance, machine hour and product units methods (CCIT1) 2. Explain the relationship between the expenses costing system and the expense accounting system (CCIT1)	• Lecture (T) • Exam type questions (A) • Demonstrate depreciation calculation using different methods (T) • Quizziz (A) • Quiz (A)
21	**Overheads and absorption costing** 1. Explain the rationale for absorption costing (CC1) 2. Describe the process of allocating, apportioning and absorbing production overheads to establish product costs (CC1) 3. Explain and demonstrate the bases of cost apportionment (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T) • Quizziz (A)
22	**Overheads and absorption costing (continued)** 1. Explain and demonstrate cost reapportionment using direct method and step-down method (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T)
23	**Overheads and absorption costing (continued)** 1. Describe and illustrate the accounting for production overhead costs, including the analysis and interpretation of over/under absorption (CC1) 2. Calculate product costs using the absorption costing method (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T) • Quiz (A)
24	**Marginal costing and absorption costing** 1. Explain and illustrate the concept of contribution (CC1) 2. Compare and contrast the use of absorption and marginal costing profit reporting and inventory valuation (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstration and discussion (T) • Quizziz (A)
25	**Marginal costing and absorption costing** 1. Reconcile the profits reported by absorption and marginal costing (CC1) 2. Explain the usefulness of profit and contribution information respectively (CC1)	• Lecture (T) • Exam type questions practice (A) • Demonstrate profit reconciliation (T) Quiz (A)

26	**Cost bookkeeping** 1. Explain the relationship between the cost/management accounting system and the financial accounting/management information systems (CK1; CIP1) 2. Describe and illustrate the accounting for material costs (CCIT1; CIP1) 3. Describe and illustrate the accounting for labour costs (CCIT1; CIP1) 4. Describe and illustrate the accounting for production overhead costs (CCIT1; CIP1)	• Lecture (T) • Exam type questions (A) • Demonstration and • Group discussion (T) • Quiz (A)
27	**Job, batch and service costing** 1. Identify situations where the use of job or batch costing is appropriate. (CC1; CIP1) 2. Calculate unit costs in job and batch costing (CC1; CIP1) 3. Apply cost plus pricing in job costing (CC1; CIP1)	• Lecture (T) • Discussion of different costing methods (T) • Demonstrate calculation of total cost of the job and batch unit costs (T) • Exam type questions practice (A) • Homework (A)
28	**Job, batch and service costing (continued)** 1. Describe characteristics of service costing (CC1) 2. Identify situations where the use of service costing is appropriate. (CC1) 3. Calculate service unit costs (CC1)	• Lecture (T) • Discuss the use of service costing (T) • Demonstrate calculation of total service costs and service unit costs (T) • Exam type questions practice (A) • Quizziz (A) • Quiz (A)
29	**Process Costing - Part 1** 1. Identify situations where the use of process costing is appropriate (CC1)	• Lecture (T) • Short video on how products build-up cost in manufacturing (T) • Demonstrate calculation of normal losses. (T) • Exam type questions practice (A) • Homework (A)
30	**Process Costing - Part 1 (continnued)** 1. Explain and illustrate the nature of normal and abnormal losses/ gains (CC1)	• Lecture (T) • Demonstrate calculation of normal and abnormal losses/ gains (T) • Exam type questions practice (A) • Homework (A)
31	**Process Costing - Part 2** 1. Distinguish between joint products and by products (CC1; CIP1) 2. Explain the accounting treatment of joint products and by products at the point of separation (CC1; CIP1) 3. Apportion joint process costs using net realisable values and weight/ volume of output respectively (CC1; CIP1)	• Lecture (T) • Demonstrate calculation of joint costs (T) • Exam type questions practice (A) • Group discussion (A) • Quizziz (A) • Quiz (A)

32	**Cost-Volume-Profit Analysis (CVP)** 1. Calculate contribution per unit and the contribution/sales ratio to calculate break-even point and margin of safety (CC1; CIP1) 2. Explain the concept of breakeven and margin of safety (CC1; CIP1) 3. Analyse the effect on breakeven point and margin of safety of changes in selling price and costs (CC1; CIP1)	• Lecture (T) • Demonstrate calculation of C/S ratio, BEP, and MOS (T) • Exam type questions practice (A) • Homework (A)
33	**Cost-Volume-Profit Analysis (CVP) (continued)** 1. Use contribution per unit and contribution/sales ratio to calculate the sales required to achieve a target profit (CC1) 2. Interpret breakeven and profit/volume charts for a single product or business (CC1)	• Lecture (T) • Demonstrate the calculation of target profit (T) • Discuss CVP charts (break-even, P/V and contribution break-even) (T) • Exam type questions (A) • Quiz (A)
34	**Short-term decisions (Part 1)** 1. Explain the concept of relevant costs (CCIT2) 2. Apply the concept of relevant costs in business situations (CCIT2) 3. Explain the importance of the limiting factor concept (CCIT2) 4. Identify the limiting factor in given situations (CCIT2)	• Lecture (T) • Discuss and demonstrate calculation of limiting factor (materials, labour, and overheads) (T) • Exam type questions practice(A) • Kahoot! (A)
35	**Short-term decisions (Part 2)** 1. Formulate and determine the optimal production solution when there is a single resource constraint (CCIT2)	• Lecture (T) • Demonstrate the determination of an optimal product solution (T) • Exam type questions practice (A) • Homework (A)
36	**Short-term decisions (Part 3)** 1. Solve make/buy-in problems when there is a single resource constraint (CCIT2)	• Lecture (T) • Demonstrate solving a make/buy-in problems (T) • Exam type questions practice (A) • Homework (A) • Quiz (A)
37	**Capital investment appraisal - Part 1** 1. Explain and illustrate the difference between simple and compound interest and between nominal and effective interest rates (CC1) 2. Explain and illustrate compounding and discounting (CC1) 3. Calculate present value using annuity and perpetuity formulas (CCIT2)	• Lecture (T) • Discuss and demonstrate calculation of interest rates (T) • Demonstrate calculation of annuity and perpetuity (T) • Exam type questions practice (A) • Homework (A)
38	**Capital investment appraisal - Part 2 (continued)** 1. Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal (CCIT2) 2. Explain and illustrate the net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow (CCIT2) 3. Interpret the results of NPV and IRR of a viable investment (CCIT2)	• Lecture (T) • Demonstration of NPV and IRR calculation (T) • Exam type questions practice (A) • Homework (A)

39	**Capital investment appraisal - Part 3** 1. Calculate payback (discounted and non-discounted) (CCIT2) 2. Interpret the results of payback calculations of a viable investment (CCIT2)	• Lecture (T) • Demonstrate calculation of simple and discounted payback period (T) • Homework (A) • Quiz (A)
40	**Cash and Cash flows** 1. Define cash and cash flow and identify the various sources of cash receipts and payments (including regular/exceptional revenue/ capital receipts and payments, and drawings) (CK2) 2. Distinguish between the cash flow pattern of different types of organisations (CK2)	• Lecture (T) • Discuss and demonstrate calculation of operational cashflow (T) • Exam type questions practice (A) • Kahoot! (A)
41	**Cash and Cash flows (continued)** 1. Describe the relationship between cash flow accounting and accruals accounting (CK2) 2. Explain the importance of cash flow management and its impact on liquidity and company survival (CK2)	• Lecture (T) • Demonstrate profit statement preparation using cash and accruals accounting (T) • Exam type questions practice (A) • Quiz (A)
42	**Cash and treasury management** 1. Describe the basic treasury functions (CK2) 2. Describe and illustrate cash handling procedures (CK2)	• Lecture (T) • Exam type questions practice (A) • Kahoot! (A)
43	**Cash and treasury management (continued)** 1. Describe the trends in the economic and financial environment can affect management of cash balances (CK2)	• Lecture (T) • Exam type questions practice (A) • Kahoot! (A) • Quiz (A)
44	**Forecasting cash flows (Part 1)** 1. Explain the objectives of forecast and cash budgeting (CK2; CIP1) 2. Prepare a cash budget/forecast (CC2)	• Lecture (T) • Discuss and demonstrate how to prepare cash receipts and payments budget (T) • Exam type questions practice (A) • Homework (A)
45	**Forecasting cash flows (Part 2)** 1. Explain and illustrate how a cash budget can be used as a mechanism for monitoring and control (CK2) 2. Cash budgeting with inflation (CC2)	• Lecture (T) • Discussion of control procedures for cash deficiency and cash surplus (T) • Demonstrate budget preparation with effects of inflation (T) • Exam type questions practice (A)

46	**Forecasting cash flows (Part 2) (continued)** 1. Explain and illustrate statistical techniques used in cash forecasting including moving averages and allowance for inflation (CC2)	• Lecture (T) • Illustrate calculation of moving averages (T) • Exam type questions practice (A) • Homework (A) • Kahoot! (A) • Quiz (A)
47	**Investing surplus funds** 1. Discuss the guidelines and legislation in relation to the management of cash balances in public sector organisations (CK3; CIP1) 2. Explain how surplus cash and cash deficit may arise (CK3; CIP1) 3. Explain the short term investments in bank deposits and money-market deposits and the associated risks/returns (CK3; CIP1) 4. Explain the short term investments in certificates of deposits, government stock, local authority stock and the associated risks/returns (CK3)	• Lecture (T) • Discuss various types of investments such as short-term and long-term investments (T) • Exam type questions practice (A) • Kahoot! (A) • Quiz (A)
48	**Raising finance from a bank** 1. Explain different ways of raising finance from a bank (CK3) 2. Explain the basic terms and conditions associated with each financing (CK3) 3. Describe the bank's lending criteria (CK3)	• Lecture (T) • Describe the bank lending criteria (T) • Discuss the different types of bank financing (T) • Exam type questions practice (A) • Kahoot! (A) • Quiz (A)
49	**Review** 1. Review and preparation for final exam (All CLOs)	• Review practice test questions (A)
50	**Review** 1. Review and preparation for final exam (All CLOs)	• Review practice test questions (A)
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. BPP Learning Media, Interactive Text Paper MA2 Managing Cost and Finances, (For exams from 1 September 2024 to 31 August 2025)
2. BPP Learning Media, Practice & Revision Kit Paper MA2 Managing Cost and Finances, (For exams from 1 September 2024 to 31 August 2025).

References

1. Kaplan Publishing, Interactive Text Paper MA2 Managing Cost and Finances, (For exams from 1 September 2024 to 31 August 2025)
2. Kaplan Publishing, Practice & Revision Kit Paper MA2 Managing Cost and Finances, (For exams from 1 September 2024 to 31 August 2025)

PRINCIPLES OF BUSINESS MANAGEMENT

MGMT 211 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Principles of Business Management (FAB/F1) 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 behaviour, motivation and personal effectiveness (ACCA 2019-2020).

The broad topic areas to be covered are divided into six sections as follows:

PART A	:	The business organization, its stakeholders and the external environment
PART B	:	Business organization structure, functions and governance
PART C	:	Accounting and reporting systems, controls and compliance
PART D	:	Leading and managing individuals and teams
PART E	:	Personal effectiveness and communication in business
PART F	:	Professional ethics in accounting and business

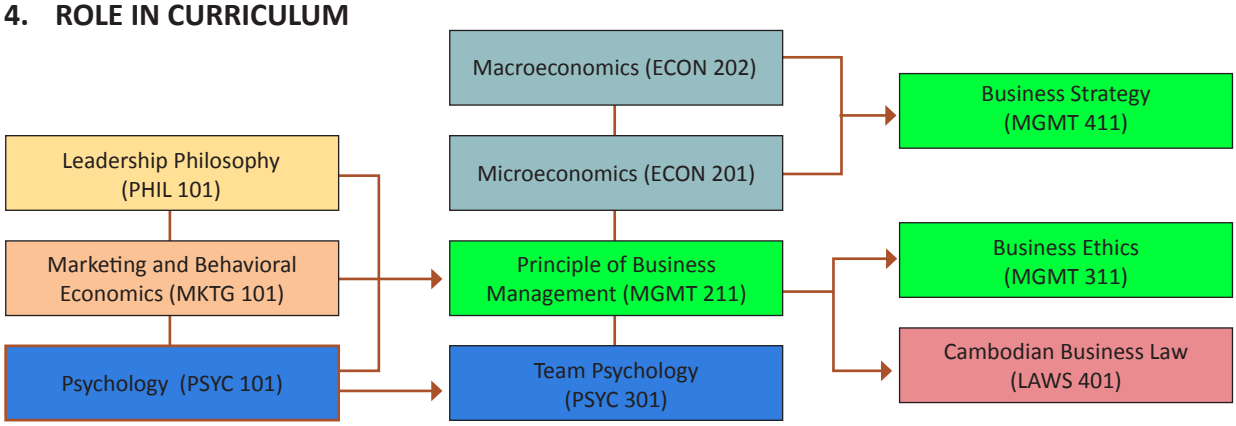
2. REASON FOR THE COURSE

This paper aims 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 their interaction with technology, data and information systems (ACCA 2021).

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	78	46	32	231

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully completed at least one of the following three courses: Leadership Philosophy (PHIL 101), Marketing and Behavioral Economics (MKTG 101), and Psychology (PSYC 101).

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

On successful completion of this course, students will be able to acquire the following knowledge and skills:

Knowledge	Level of Learning	Related PLO
Explain the types of businesses (CK1) Explain the types of businesses organization structure and how they interact with key stakeholders and the external environment	Understand	PK1
Analyze the functions, systems and technologies (CK2) Analyze business organisation structure, functions and the role of corporate governance, new technologies in accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance	Analyze	PK1
Explain the principles of authority (CK3) Explain the principles of authority and leadership is personal effectiveness and how teams and individuals are managed, motivated and developed.	Understand	PK2
Cognitive Skills	Level of Learning	Related PLO
Analyze the three common elasticities (CC1) Analyze the three common elasticities and the impact of substitute and complementary goods.	Analyze	PC2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Interpret values (CCIT1) Interpret values of price elasticity of demand (PED), income elasticity of demand and cross elasticity of demand (CPEoD).	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Organize team activity (CIP1) Organize team activity to solve business management problems.	Respond	PIP1
Evaluate the importance of personal effectiveness (CIP2) Evaluate the importance of personal effectiveness as the basis for effective team and organizational behavior, accepted professional ethics and professional values.	Characterize	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

The topic in the second column of the following table should be the CLOs. The attendance and participation can be combined.

SKILL	Assessment					Skill Weighting for Grade
	Participation	In-class Test	Assignment	Midterm Exam	Final Exam	
Explain the types of businesses (CK1)	25%	35%		40%	15%	15%
Analyze the functions, systems and technologies (CK2)	25%	35%		40%	15%	15%
Explain the principles of authority (CK3)	25%	35%		40%	15%	15%
Analyze the three common elasticities (CC1)	25%	35%		40%	5%	5%
Interpret values (CCIT1)	25%	35%		40%	5%	5%
Organize team activity (CIP1)			100%		30%	30%
Evaluate the importance of personal effectiveness (CIP2)	25%	35%		40%	15%	15%

TEACHING AND LEARNING

7. TEACHING METHODS

Teaching methods may include:

- Lecture
- Game-based learning-Kahoot
- Assignments
- Homework- reading of technical articles and extra reading materials; answering scenario-based questions
- Video clips
- Tests and examinations
- Presentation
- Discussion, reflection, and reaction
- Didactic questioning

Assignment	:	**During the course there is one assignment**
Work Group	:	Group report and presentation
Output Format	:	APA Format Report
Language	:	English
Description	:	There are group report writing and presentation, which are the terminal course requirement of the subject. The class is divided into six groups, each given a different assignment of interviewing business owners/managers to analyse the internal and external environment of the firm. They will provide recommendations to mitigate the weaknesses and threats facing the company by reading various related literature and other secondary data sources. Each group will present its final report and share the information with the different groups. A question and answer session follows the presentation.

8. STUDY PLAN

The course targets the study plan below. Implementation may vary somewhat depending on the progress and needs of students. For example, some topics may be allocated more or less than 1.5 hours.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**The purpose and types of business organization; Stakeholders in business organizations** 1. Describe common features of business organizations (CK1)	• Introduction: Reading of CamEd student code of ethics; clarify house rules; present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Group work on Mendelow mapping of stakeholders (analysis of 2 scenarios) • Homework- reading of technical articles written by F1/BT examiner: Not-for-profit organizations and stakeholders ***Reading:*** *Chapter 1 and additional handouts*
2	**The purpose and types of business organization; Stakeholders in business organizations** 1. Explain the purpose and differentiate the types of businesses and how they interact with key stakeholders (CK1).	• Introduction: Reading of CamEd student code of ethics; clarify house rules; present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Group work on Mendelow mapping of stakeholders (analysis of 2 scenarios) • Homework- reading of technical articles written by F1/BT examiner: Not-for-profit organizations and stakeholders ***Reading:*** *Chapter 1 and additional handouts*
3	**The purpose and types of business organization; Stakeholders in business organizations** 1. Compare the power and influence of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow framework. (CK1); give students group work (CIP1).	• Introduction: Reading of CamEd student code of ethics; clarify house rules; present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Group work on Mendelow mapping of stakeholders (analysis of 2 scenarios) Homework- reading of technical articles written by F1/BT examiner: Not-for-profit organizations and stakeholders ***Reading:*** *Chapter 1 and additional handouts*
4	**Analyzing business environment** 1. Explain how political and legal, social and demographics and technological factors affect the organization (CK1)	• Review questions- chapter 1. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Article reading and discussion of PESTEL and how it affects the business

		Reading: *Chapter 2 and additional handouts*
5	**Analyzing business environment** 1. Explain how political and legal, social and demographics and technological factors affect the organization (CK1)	• Review questions- chapter 1. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Article reading and discussion of PESTEL and how it affects the business ***Reading:*** *Chapter 2 and additional handouts*
6	**Analyzing business environment** 1. Explain how political and legal, social and demographics and technological factors affect the organization (CK1)	• Review questions- chapter 1. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Article reading and discussion of PESTEL and how it affects the business ***Reading:*** *Chapter 2 and additional handouts*
7	**The legal framework (Chapter 3 -new)** 1. Identify the principles of data protection and security (CK1)	• Review questions- chapter 2. Present chapter objectives Lecture • Pop Quiz ***Reading:*** *Chapter 3 and additional handouts*
8	**The legal framework (Chapter 3 -new)** 1. Identify the principles of data protection and security (CK1)	• Review questions- chapter 2. Present chapter objectives Lecture • Pop Quiz ***Reading:*** *Chapter 3 and additional handouts*
9	**The macro-economic environment** 1. Explain the impact of economic issues on the individual, the household and the business (CK1)	• Give review questions - chapter 3. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Reading an article on PESTEL ***Reading:*** *Chapter 4 and additional handouts*
10	**The macro-economic environment** 1. Explain the impact of economic issues on the individual, the household and the business (CK1)	• Give review questions- chapter 3. • Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Reading an article on PESTEL ***Reading:*** *Chapter 4 and additional handouts*
11	**The micro-economic environment** 1. Explain the micro environment of the firm (CK1)	• Review questions - chapter 4. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Pop Quiz • Problem-solving and analysis/ interpretation of product elasticity Homework- reading of technical articles written by F1/BT examiner: Introduction to microeconomics ***Reading:*** *Chapter 5 and additional handouts*

12	**The micro-economic environment** 1. Analyze the elasticity of demand and the impact of substitute and complementary goods. (CIT1)	• Review questions - chapter 4. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Pop Quiz • Problem-solving and analysis/ interpretation of product elasticity Homework- reading of technical articles written by F1/BT examiner: Introduction to microeconomics ***Reading:*** *Chapter 5 and additional handouts*
13	**Business organization, structure and strategy** 1. Direntiate business organization structure, functions and the role of corporate governance (CK2)	• Give review questions - chapter 5. Present chapter objectives Lecture • Interactive Q and A (Kahoot) Homework- reading of technical articles written by F1 examiner: Organizations Mintzberg's theory on organizations ***Reading:*** *Chapter 6 and additional handouts*
14	**Business organization, structure and strategy** 1. Explain the informal organization and its relationship with the formal organization (CK2)	• Give review questions - chapter 5. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Homework- reading of technical articles written by F1 examiner: Organizations Mintzberg's theory on organizations ***Reading:*** *Chapter 6 and additional handouts*
15	**Business organization, structure and strategy** 1. Describe Mintzberg's components of organization and explain the different ways in which formal organizations may be structured (CK2)	• Give review questions - chapter 5. Present chapter objectives Lecture • Interactive Q and A (Kahoot) Homework- reading of technical articles written by F1 examiner: Organizations Mintzberg's theory on organizations ***Reading:*** *Chapter 6 and additional handouts*
16	**Organizational culture in business** 1. Describe the factors that shape the culture of the organization (CK2)	• Give review questions - chapter 6. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Group work on Hofstede – international perspectives on culture • Homework- reading of technical articles written by F1 examiner: The role of marketing ***Reading:*** *Chapter 7 and additional handouts*

17	**Organizational culture in business** 1. Describe the factors that shape the culture of the organization (CK2)	• Give review questions - chapter 6. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Group work on Hofstede – international perspectives on culture • Homework- reading of technical articles written by F1 examiner: The role of marketing ***Reading:*** *Chapter 7 and additional handouts*
18	**Committees in Business Organizations** 1. Describe the types of committees used by business organizations 2. Discuss the advantages and disadvantages of committees (CK2)	• Present chapter objectives • Lecture • Pop Quiz ***Reading:*** *Chapter 7 and additional handouts*
19	**Corporate governance and social responsibility in business** 1. Explain the responsibility of organizations to maintain appropriate standards of corporate governance and corporate social responsibility (CK2)	• Give review questions - chapter 7. Present chapter objectives Lecture • Interactive Q and A (Kahoot) Homework- reading of technical articles written by F1/BT examiner: Corporate governance: the board of directors and standing committees ***Reading:*** *Chapter 8 and additional handouts*
20	**Corporate governance and social responsibility in business** 1. Explain the responsibility of organizations to maintain appropriate standards of corporate governance and corporate social responsibility (CK2)	• Give review questions - chapter 7. Present chapter objectives Lecture • Interactive Q and A (Kahoot) Homework- reading of technical articles written by F1/BT examiner: Corporate governance: the board of directors and standing committees ***Reading:*** *Chapter 8 and additional handouts*
21	**Accounting and finance functions within the business** 1. Analyze the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance (CK3)	• Give review questions - chapter 8. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Pop Quiz ***Reading:*** *Chapter 9*
22	**Accounting and finance functions within the business** 1. Explain the contribution of the accounting function to the formulation, implementation, and control of the organization's policies, procedures, and performance. (CC1)	• Give review questions - chapter 8. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Pop Quiz ***Reading:*** *Chapter 9*
23	**Control, security and audit** 1. Explain the main functions of the internal auditor and the external auditor and how they differ (CK3)	• Give review questions - chapter 9. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Homework- reading of technical articles written by F1/BT examiner: Internal control ***Reading:*** *Chapter 10A and additional handouts*

24	**Control, security and audit** 1. Explain the Importance of internal 2. financial controls in an organization (CK3)	• Give review questions - chapter 9. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Homework- reading of technical articles written by F1/BT examiner: Internal control ***Reading:*** *Chapter 10A and additional handouts*
25	**Financial systems, procedures and related IT applications** 1. Describe features of the types of information technology and information systems used by the business organization for internal control (CK3) 2. Describe features for protecting the security of IT systems and software within business (CK3)	• Present chapter objectives Lecture • Pop Quiz • Homework- reading of technical articles written by F1/BT examiner: Internal control ***Reading:*** *Chapter 10B and additional handouts*
26	**Financial systems, procedures and related IT applications** 1. Describe cloud computing and how it benefits the organization (CK3) 2. Explain how automation and artificial intelligence (AI) in accounting systems can affect the role and effectiveness of accountants. (CK3) 3. Describe how the application of big data and data analytics can improve the effectiveness of accountancy and audit. (CK3)	• Lecture • Video clips on Big Data and AI Interactive Q and A (Kahoot) Homework ***Reading:*** *Chapter 10B and additional handouts on Big data analytics and complexity; The roles/uses of blockchain; Robotics and Robotic process automation; Data security and risk management*
27	**Financial systems, procedures and related IT applications** 1. Explain the key features and applications of Blockchain technology and distributed ledgers in accountancy. (CK3) 2. Explain what cyber security is and identify the key risks to data that cyber-attacks bring. (CK3) 3. Describe the features for protecting the security of IT systems and software within the business. (CK3)	• Lecture • Video clips on Big Data and AI Interactive Q and A (Kahoot) Homework ***Reading:*** *Chapter 10B and additional handouts on Big data analytics and complexity; The roles/uses of blockchain; Robotics and Robotic process automation; Data security and risk management*
28	**Identifying and preventing fraud** 1. Identify different types of fraud in the organization. (CK3)	• Present chapter objectives • Lecture • Pop Quiz ***Reading:*** *Chapter 11 and additional handouts*
29	**Identifying and preventing fraud** 1. Explain the implications of fraud for the organization (CC1)	• Present chapter objectives Lecture • Pop Quiz ***Reading:*** *Chapter 11 and additional handouts*
30	**Leading and managing people** 1. Explain the principles of authority and leadership (CK4)	• Review questions - chapter 11. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Homework- reading of technical articles written by F1/BT examiner: Theories of leadership style ***Reading:*** *Chapter 12 and additional handouts*

31	**Leading and managing people** 1. Explain the situational, functional and contingency approaches to leadership about the theories of Adair, Fiedler, and Bennis (CK4)	• Review questions - chapter 11. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Homework- reading of technical articles written by F1/BT examiner: Theories of leadership style ***Reading:*** *Chapter 12 and additional handouts*
32	**Leading and managing people** 1. Explain the situational, functional and contingency approaches to leadership about the theories of Adair, Fiedler, and Bennis (CK4)	• Review questions - chapter 11. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Homework- reading of technical articles written by F1/BT examiner: Theories of leadership style ***Reading:*** *Chapter 12 and additional handouts*
33	**Individuals, groups and teams** 1. Explain the role of the manager in building the team and development of individuals within the team (CK4)	• Review questions - chapter 12. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Group work on team roles of Belbin Pop Quiz • Homework- reading of technical articles written by F1 examiner: The Importance of teams ***Reading:*** *Chapter 13*
34	**Individuals, groups and teams** 1. Explain the role of the manager in building the team and development of individuals within the team (CK4)	• Review questions - chapter 12. Present chapter objectives Lecture • Interactive Q and A (Kahoot) Group work on team roles of Belbin Pop Quiz • Homework- reading of technical articles written by F1 examiner: The Importance of teams ***Reading:*** *Chapter 13*
35	**Individuals, groups and teams** 1. Explain the role of the manager in building the team and development of individuals within the team (CK4)	• Review questions - chapter 12. Present chapter objectives Lecture • Interactive Q and A (Kahoot) Group work on team roles of Belbin Pop Quiz • Homework- reading of technical articles written by F1 examiner: The Importance of teams ***Reading:*** *Chapter 13*
36	**Motivating individuals and groups** 1. Define motivation and explain its Importance to the organization, teams and individuals (CK4)	• Review questions- chapter 13 • Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Video clip on motivation • Group work on Maslow and Herzberg's motivational theories

		• Homework- reading of technical articles written by F1/BT examiner: Understanding Herzberg's motivation theory and Let's Get Motivated
37	**Motivating individuals and groups** 1. Explain content and process theories of motivation: Maslow, Herzberg, McGregor and Vroom (CIP1)	• Review questions- chapter 13 • Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Video clip on motivation • Group work on Maslow and Herzberg's motivational theories • Homework- reading of technical articles written by F1/BT examiner: Understanding Herzberg's motivation theory and Let's Get Motivated ***Reading:*** *Chapter 14 and additional handouts*
38	**Motivating individuals and groups** 1. Explain and identify types of intrinsic and extrinsic reward (CIP4) 2. Allow students to do group work and discuss motivational theories (CIP1)	• Review questions- chapter 13 • Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Video clip on motivation • Group work on Maslow and Herzberg's motivational theories • Homework- reading of technical articles written by F1/BT examiner: Understanding Herzberg's motivation theory and Let's Get Motivated ***Reading:*** *Chapter 14 and additional handouts*
39	**Training and development** 1. Explain the Importance of learning and development in the workplace (CK4)	• Review questions - chapter 14. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Pop Quiz ***Reading:*** *Chapter 15 and additional handouts*
40	**Training and development** 1. Describe the learning process: Honey and Mumford, Kolb (CIP4)	• Review questions - chapter 14. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Pop Quiz ***Reading:*** *Chapter 15 and additional handouts*
41	**Performance appraisal** 1. Explain the Importance of performance assessment (CK4)	• Review questions - chapter 15. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Video clip on appraisal interview Pop Quiz • Homework- reading of technical articles written by F1 examiner: Human resource management

		• Understanding the Importance of Appraisals ***Reading:*** *Chapter 16 and additional handouts*
42	**Performance appraisal** 1. Explain how organizations assess the performance of human resources (CIP4)	• Review questions - chapter 15. Present chapter objectives Lecture • Interactive Q and A (Kahoot) • Video clip on appraisal interview Pop Quiz • Homework- reading of technical articles written by F1 examiner: Human resource management • Understanding the Importance of Appraisals ***Reading:*** *Chapter 16 and additional handouts*
43	**Communication in Business** 1. Evaluate the Importance of personal effectiveness as the basis for effective 2. team and organizational behaviour. (CK5)	• Give review questions - chapter 16. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Video clip on conflict in the workplace Pop Quiz • Homework- reading of technical articles written by F1 examiner: • Communicating core values and mission ***Reading:*** *Chapter 17 and additional handouts*
44	**Communication in Business** 1. Identify situations where conflict at work can arise. (CIP2)	• Give review questions - chapter 16. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) Video clip on conflict in the workplace Pop Quiz • Homework- reading of technical articles written by F1 examiner: • Communicating core values and mission ***Reading:*** *Chapter 17 and additional handouts*
45	**Communication in Business** 1. Describe how conflict can affect 2. personal and organizational performance. (CIP2)	• Give review questions - chapter 16. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) Video clip on conflict in the workplace Pop Quiz • Homework- reading of technical articles written by F1 examiner: • Communicating core values and mission ***Reading:*** *Chapter 17 and additional handouts*

46	**Fundamental principles of ethical behavior** 1. Recognize 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 (CK6)	• Give review questions - chapter 17. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Pop Quiz • Homework- reading of technical articles written by F1/BT examiner: A question of ethics ***Reading:*** *Chapter 18 and additional handouts*
47	**Fundamental principles of ethical behavior** 1. Describe the typical contents of a corporate code of ethics (CIP3) 2. Explain the benefits of a corporate code of ethics to the organization and its employees (CIP3)	• Give review questions - chapter 17. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Pop Quiz • Homework- reading of technical articles written by F1/BT examiner: A question of ethics ***Reading:*** *Chapter 18 and additional handouts*
48	**Fundamental principles of ethical behavior** 1. Explain the benefits of a corporate code of ethics to the organization and its employees (CIP3)	• Give review questions - chapter 17. Present chapter objectives • Lecture • Interactive Q and A (Kahoot) • Pop Quiz • Homework- reading of technical articles written by F1/BT examiner: A question of ethics ***Reading:*** *Chapter 18 and additional handouts*
49	**Students' Presentation**	*Presentations*
50	**Students' Presentation**	*Presentations*
Total Hours: 75		

Time for the midterm and final examination is not included in the lecture hours above.

9. TEXTBOOKS AND REFERENCES

Textbook

1. BPP Learning Media Ltd, Foundations in Accountancy/ACCA Business and Technology.-Interactive Text. Phnom Penh: Quick Service, up to February 20233.
2. BPP Learning Media Ltd, Foundations in Accountancy/ACCA Business and Technology.-Practice and Revision Kit. Phnom Penh: Quick Service, up to February 2022.
3. Kaplan Financial Limited, Accountant in Business-Complete Text.UK: Kaplan Publishing, 2022.

References

1. ACCA Student Accountant Technical Articles. Retrieved from: https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles.html

2. BECKER ACCA Study Text, F1/FAB Accountant in Business, for examinations from September 2017 to August 2018

3. BECKER ACCA Revision Question Bank, F1/FAB Accountant in Business, for examinations from September 2017 to August 2020.

MICROECONOMICS CONCEPTS FOR ACCOUNTING & FINANCE

ECON 201 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course will focus on providing fundamental microeconomic concepts that have direct applicability to accounting and finance professionals. The main economic principles will cover scarcity, choice, opportunity cost, cost-benefit calculations with imperfect information, incentives for individuals and firms, comparative advantage, market efficiency, equilibrium, and costing and production decisions for firms in markets.

2. REASON FOR THE COURSE

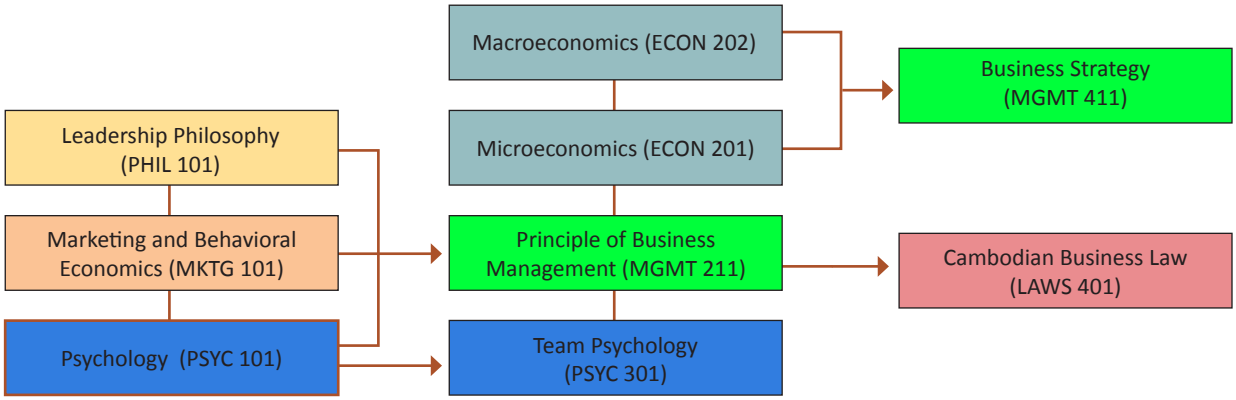
The objective of the course is to have students understand the concepts that underlie core microeconomic principles and to apply them in real-world scenarios faced by accounting and finance professionals. This course will give students a foundation in the core principles of microeconomics. Primarily, students will gain a deeper understanding of how and why individuals and firms make the economic choices they do and how decisions affect business performance.

Graduates from the bachelor of accounting and finance program are expected to have a general understanding of economic principles. Beyond a general understanding of economics, this course will create the foundations to apply economic concepts synergistically to accounting and finance topics.

3. STUDY HOURS

Credits: 3				
In-class Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	80	15	40	180

4. ROLE IN CURRICULUM



Prerequisite

There are no prerequisites for this course. This course will complement the Macroeconomics course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the principles of economics (CK1) Explain the principles of economics and how individuals and firms make choices given limited resources.	Understand	PK1
Discuss the markets and their functions (CK2) Discuss the markets, their functions and the role of supply and demand in determining prices and outputs.	Understand	PK1
Cognitive Skills	Level of Learning	Related PLO
Apply elasticity and market strategy (CC1) Apply elasticity and market strategy in competitions.	Apply	PC1
Apply production and costing (CC2) Apply the cost of production and the ways firms allocate the factors of production.	Apply	PC1
Apply Microeconomic Concepts to Accounting Principles (CC3) Apply microeconomic concepts to 10 accounting principles	Apply	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
None		
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a team (CIP1) Work effectively in a team.	Respond	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment				Weighting for Course Grade
	Attendance	Presentation and Participation	Exams And Quiz	Business Consultant Report	
Explain the principles of economics (CK1)	25%	25%	50%		20%
Discuss the markets and their functions (CK2)	25%	25%	50%		20%
Apply elasticity and market strategy (CC1)				100%	10%
Apply production and costing using spreadsheets (CC2)				100%	20%
Apply Microeconomic Concepts to Accounting Principles (CC3)			100%		20%
Work in a team (CIP1)				100%	10%

During the term, there will be 1 assignment:

Assignment : **Business Consultant Report (CC1, CC2, CIP1)**

Work Group	:	Group work
Due date	:	The last Sunday before Final Exam Week starts
Output	:	APA Format Report
Description	:	Student groups will interview a local business owner/manager and obtain information about their market position, costing, and production. Using concepts and digital tools from class, the group will prepare a report demonstrating how to utilize microeconomic concepts to improve business performance. Guideline

*More detailed assignment descriptions and associated grading rubrics can be found in the 'Course Materials' section of Google Classroom.

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture-based with discussion, assignments, quizzes and exams. Students are expected to complete many hours of assigned readings before lecture. Assigned readings will come mostly from an academic textbook. During each class, most of the class will be devoted to instructor-led lecture time which will be followed by daily student discussions. The remainder of the class is reserved for Q&A and review. Consultation sessions and office hours will be available for students who require additional guidance with the core course concepts.

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 45 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching and Assessment Methods
1	**Course Introduction - Group formation** **What is Economics** **Ten Principles of Economics** 1. Describe how people make decisions (CK1, CK2) 2. Describe how people interact (CK1, CK2)	• Lecture • Discussion • Self-evaluation survey ***Reading:*** *Textbook: Chapter 1-1, 1-2*
2	**Ten Principles of Economics** 3. Describe how people interact (CK1, CK2) 4. Describe how the economy as a whole works (CK1, CK2)	• Lecture ***Reading:*** *Textbook: Chapter 1-3, 1-4*
3	**Thinking Like an Economist** 1. Describe the scientific method (CK1, CK2) 2. Normative and Positive Analysis (CK1, CK2)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 2-1, 2-4*
4	**Thinking Like an Economist** 1. Describe why economists disagree (CK 1)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 2-3, 2-4*

5	**Interdependence and the Gains from Trade** 1. Explain the PPF, specialization, and trade (CK1) 2. Describe the concept of comparative advantage (CK1, CK2)	• Lecture • DIscussion ***Reading:*** *Textbook: Chapter 3-1, 3-2*
6	**Interdependence and the Gains from Trade** 1. Determine comparative advantage (CK1) **Accounting Principle: Money Measurement** 2. Interpret money measurement from an economic perspective (CC3)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 3-3, 3-4*
7	**How Markets Work** **The Market Forces of Supply and Demand** 1. Describe markets and competition (CK1) 2. Analyze the determinants of a demand curve (CK1) **Accounting Principle: Monetary Unit** 1. Compare and contrast the pricing of utility to the account principle of monetary unit (CC3)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 4-1. 4-2*
8	**How Markets Work** **The Market Forces of Supply and Demand** 1. Analyze the determinants of a demand curve (CK1) 2. Define equilibrium (CK1) 3. Describe the pricing mechanism (CK2)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 4-3, 4-4, 4-5*
9	**Elasticity and Its Application** 1. Define elasticity (CK1) 2. Discuss the determinants of elasticity of demand (CK2)	• Quiz #1 • Lecture • Discussion ***Readings:*** *Textbook: Chapter 5-1*
10	**Elasticity and Its Application** 1. Discuss the determinants of elasticity of supply (CK2) 2. Apply elasticity to a real world market (CK2)	• Lecture • Discussion ***Readings:*** *Textbook: Chapter 5-2, 5-3*
11	**Supply, Demand, and Government Policies** **Price Controls and Tax Incidence** 1. Analyze effects of price controls(CC1) 2. Describe tax incidence (CK1)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 6-1, 6-2*
12	**Consumers, Producer, and the Efficiency of Markets** 1. Identify consumer and producer surplus (CK1) 2. Analyze how price changes affect surplus. (CK2)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 7-1, 7-2*
13	**Consumers, Producer, and the Efficiency of Markets** 1. Describe market efficiency (CC2) 2. Define total surplus (CC1) 3. Analyze market efficiency and market failure (CC1)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 7-3, 7-4*
14	**The Costs of Taxation** 1. Define tax incidence and deadweight loss(CK1) 2. Analyze who bears the tax burden (CC2)	• Quiz #2 • Lecture • Discussion ***Readings:*** *Textbook: Chapter 8-1*

15	**Market Failures - Externalities** 1. Define market failures and externalities (CK1) 2. Identify ways to address market failures (CC2)	• Lecture • Discussion ***Readings:*** *Textbook: Chapter 10-1, 10-2, 10-3, 10-4*
16	**Public Goods and Common Resources** 1. Define the different types of goods (CK1) 2. Analyze solutions to market failures for public goods (CK2)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 11-1, 11-2*
17	**Public Goods and Common Resources** 1. Define common resources (CK1) 2. Explain the importance of property rights (CK2)	• Lecture • Discussion ***Readings:*** *Textbook: Chapter 11-3, 11-4*
18	**Midterm Exam Review Session**	• Review Session • Q&A • Mid-term Exam Prep
19	**Firm Behavior** **The Costs of Production** 1. Define costs, revenue, and profit (CK1) 2. Analyze a production function 3. Explain the difference between accounting and economic profit (CK2)	• Lecture • Discussion ***Reading:*** *Textbook: Chapters 14-1, 14-2*
20	**Firm Behavior** **The Costs of Production** 1. Define fixed, variable, average, and marginal costs (CK1) 2. Describe the short run and long run (CK2) 3. Analyze graphical cost curves (CC1)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 14-3, 14-4*
21	**Firms in Competitive Markets** 1. Define a competitive market (CK1) 2. Explain the revenue in a competitive market (CK2) 3. Determine the efficient output point and profit maximizing point for a firm in a competitive market (CC1)	• Lecture • Discussion ***Readings:*** *Textbook: Chapter 15-1, 15-2, 15-3*
22	**Monopoly** 1. Define monopoly and price discrimination (CK1) 2. Determine the profit-maximizing point for a monopoly (CK2) 3. Analyze policies used to address monopoly (CC1)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 16-1, 16-2, 16-3, 16-4*
23	**Monopolistic Competition** 1. Define monopolistic competition and product differentiation (CK1) 2. Describe market outcomes in monopolistic competition and the role of advertising (CK2)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 17-1, 17-2, 17-3, 17–4*
24	**Oligopoly** 1. Define oligopoly (CK1) 2. Identify different forms of cooperation in markets (CK2) 3. Apply game theory and prisoner's dilemma to an oligopolistic firm and market (CC1)	• Lecture • Discussion ***Reading:*** *Textbook: Chapter 18-1, 18-2*

25	**Review Session**	• Quiz #3 • Review Session
26	**The Markets for the Factors of Production** 1. Define the factors of production (CK1) 2. Analyze the labor market (CC1	• Lecture • Discussion ***Readings:*** *TBD* • Textbook: Chapter 19-1, 19-2
27	**The Markets for the Factors of Production** 1. Define immigration and capital income (CK1) 2. Determine labor market equilibrium (CK2)	• Lecture • Discussion ***Readings:*** *TBD* Textbook: Chapter 19-3, 19–4
28	**In-class Workshops**	• Consultant Report Workshop
29	**In-class Workshops**	• Consultant Report Workshop
30	**Final Exam Review Session**	• Final Exam Review Session • Student self-evaluations
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Mankiw N. Gregory, *Principles of Economics*, 10th edition, Cengage.

References

1. Selected articles from periodicals like The Economist, Kiripost, Reuters, and The Wall Street Journal will be posted in Google Classroom.
2. Peer-reviewed academic journal articles are available by request.

MACROECONOMICS

ECON 202 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Macroeconomics is a foundation subject of Business Administration, Accounting, Economics, Banking, Finance, Marketing which deals with the performance, structure, behavior, and decision-making of an economy as a whole, rather than individual markets. This includes n \ational, regional, and global economies. This course aims to introduce the students to the concepts of economic structure, long-run macroeconomic performance, business cycles and environment and institutions of macroeconomic policy that influence the business performance and activities.

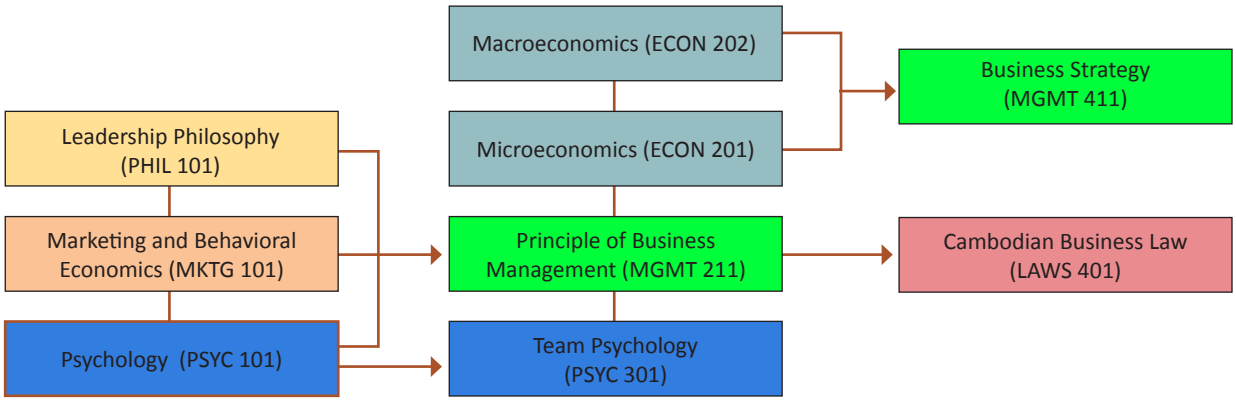
2. REASON FOR THE COURSE

This course aims to give students a wider range of macroeconomic issues by using theory or models which can be applied to the real world, society, and business. There are three main goals. First, students will be able to discuss the basic measurement of national accounts in both close and open economies, inflation, unemployment, and economic performance. Second, students will be able to understand and analyze the concepts of developing economies and growth, Macroeconomic policies, and Labor markets. Third, students will be able to apply economic policies and apply them to real world issues.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	84	24	21	186

4. ROLE IN CURRICULUM



Prerequisite

There are no prerequisites for this course. However, students will benefit from a basic understanding of statistics and microeconomics.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe macroeconomic concepts (CK1) Describe the measurement of GDP, the basic concept of budget deficit and source of financing, the basic concepts of consumption, savings, investment in closed and open economies and how they affect international finance and the balance of payments.	Understand	PK1
Explain economic growth (CK2) Explain the approach of production including impacts of changing in the labor market, and productivity, sources of economic growth in the long-run and the effects of government fiscal and monetary policies.	Understand	PK2
Cognitive Skills	Level of Learning	Related PLO
Apply economic policies (CC1) Apply the economic policies on business cycles from the effects of government policies for generating GDP, controlling inflation, and unemployment in Cambodia.	Apply	PK3
Analyze the structure and functioning (CC2) Analyze the structure and functioning of government spending based on The Keynesian multiplier, fiscal policy, and monetary policy and apply these policies to the real world issue.	Analyze	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Prepare calculation tables for GDP, CPI, and Output (CCIT1) Prepare calculation tables for measurement of GDP, CPI, and production by using spreadsheets.	Analyze	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in team (CIP1) *Collaborate in team activity in conducting research and writing research reports.*	Respond	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	CLO Assessment and Scoring				Weighting for Course Grade
	In-class Tests	Research Paper Assignments	Midterm Case Study	Final Case Study	
Describe macroeconomic concepts (CK1)	40%		30%	30%	10%
Explain economic growth (CK2)	60%		20%	20%	20%
Apply economic policies (CC1)		100%			20%
Analyze the structure and functioning (CC2)	50%		20%	30%	20%
Prepare calculation tables for GDP, CPI, and Output (CCIT1)	20%	40%	20%	20%	20%
Work in a Team (CIP1)		100%			10%

Assignment	:	**Sector Growth Analysis (All CK, All CC, CCIT1, CIP1)**
Work Group	:	Group
Output Format	:	APA Format Report
Language	:	English
Description	:	The assignment requires group of students to research and evaluate and/or estimate growth of an economic sector in Cambodia on movement of labor, capital, and goods and services from/to Cambodia to/from other nation. This is desk research which requires linear regression. Assignment Rubric:

TEACHING AND LEARNING

7. TEACHING METHODS

This course is basically a mixed lecturer and student center. The students are provided lectures, in-class exercises, homework, and assignments. They are assigned to read the textbook and other references to read in order to support their learning. During class, approximately two-third of the class will be devoted to lecture with the rest of the class for discussion, exercises, and question-answer.

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 45 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Measuring National Income** 1. Describe the income and expenditure 2. Measure the GDP (CK1, CK2, CCIT1)	• Lecture • Demonstration of graph ***Reading:*** *Chapter 24 pp: 491-496*
2	**Measuring National Income** 1. Explain the components of GDP (CK1, CK2)	• Lecture • Discussion ***Reading:*** *Chapter 24 pp:497-499*
3	**Measuring National Income** 1. Demonstrate real and nominal GDP (CK1, CK2, CCIT1)	• Lecture • Calculation and Practice ***Reading:*** *Chapter 24 pp:500-506*
4	**Measuring Cost of living** 1. Measure the Consumer Price Index (CK1, CK2, CCIT1) 2. Illustrate the correcting economic variable for effects of inflation (CK3)	• Lecture • Quiz 1 ***Reading:*** *Chapter 25 pp:511-520*
5	**Production and Growth** 1. Illustrate the productivity (CK1, CK2, CIP1)	• Lecture • Discuss ***Reading:*** *Chapter 26 pp:529-536*
6	**Production and Growth** 1. Demonstrate Economic growth and public policy (CK3, CC3)	• Lecture • Discussion • Quiz 2 ***Reading:*** *Chapter 26 pp:537-543*

7	**Saving, Investment, and Financial System** 1. Describe financial institutions (CK1, CK2) 2. Discuss Saving and Investment in the national income accounts (CK1, CK2)	• Lecture • Discussion ***Reading:*** *Chapter 27 pp:553-559*
8	**Saving, Investment, and Financial System** 1. Discuss Saving and Investment in the national income accounts (CC2, CCIT1) 2. The market of loanable funds (CC2)	• Lecture • Practice ***Reading:*** *Chapter 27 pp:559-565*
9	**Basic Tools of Finance** 1. Demonstrate the time value of money(CK1, CK2, CCIT1) 2. Managing risk (CK1, CK2)	• Lecture • Discussion • Demonstration of equation and function • Practice ***Reading:*** *Chapter 28 pp:575-581*
10	**Basic Tools of Finance** 1. Discuss the Asset Valuation (CK1, CK2)	• Lecture • Discussion • Quiz 3 ***Reading:*** *Chapter 28 pp:582-587*
11	**Monetary System** 1. Explain the measuring of Money (CK1, CK2) 2. Describe the Federal Reserve System (CK1, CK2)	• Lecture • Discussion • Practice ***Reading:*** *Chapter 30 pp:615-621*
12	**Monetary System** 1. Explain Banks and the Money Supply (CK1, CK2, CCIT1) 2. Illustrate Tools of Money supply (CK1, CK1 and CC1, CC2)	• Lecture • Practice ***Reading:*** *Chapter 30 pp:622-625*
13	**Monetary System** 1. Explain Banks and the Money Supply (CK1, CK2) 2. Illustrate Tools of Money supply (CK1, CK1 and CC1, CC2)	• Lecture • Quiz 4 ***Reading:*** *Chapter 30 pp:627-632*
14	**Money Growth and Inflation** 1. Demonstrate the effect Monetary Injection (CK1, CK2) 2. Discuss the inflation tax and fisher effects (CK1, CK2)	• Lecture • Discussion ***Reading:*** *Chapter 31 pp:639-650*
15	**Money Growth and Inflation** 1. Discuss the inflation tax and fisher effects (CK1, CK2, CIP1)	• Lecture • Discussion ***Reading:*** *Chapter 31 pp:650-651*
16	**Money Growth and Inflation** 1. Discuss the cost of inflation (CK1, CK2, CIP1)	• Lecture • Discussion • Quiz 5 ***Reading:*** *Chapter 31 pp:652-658*
17	**Open-Economy Macroeconomics** 1. Demonstrate the international flows of goods and capital (CC1, CC2)	• Lecture • Practice ***Reading:*** *Chapter 32 pp:665-675*
18	**Open-Economy Macroeconomics** 1. Demonstrate the price of international transaction (CK1, CK2)	• Lecture • Practice ***Reading:*** *Chapter 32 pp:675-677*
19	**Open-Economy Macroeconomics** 1. Explain Theory of exchange rate Determination (CK1, CK2, CIP1)	• Lecture • Discussion ***Reading:*** *Chapter 32 pp:679-683*

20	**Macroeconomic Theory of the Open Economy** 1. Discuss supply and demand for loanable funds (CK1, CK2) 2. Illustrate supply and demand for Foreign currency exchange (CK1, CK2)	• Lecture • Practice ***Reading:*** *Chapter 33 pp:687-692*
21	**Macroeconomic Theory of the Open Economy** 1. Equilibrium in the open economy (CK1, CK2)	• Lecture • Discussion ***Reading:*** *Chapter 33 pp:693-695*
22	**Macroeconomic Theory of the Open Economy** 1. Illustrate How policy affect open economy(CC1, CC2, CIP1)	• Lecture • Discussion ***Reading:*** *Chapter 33 pp:696-699*
23	**Aggregate Demand and Aggregate Supply** 1. Demonstrate the three key facts about economic fluctuation (CK1, CK2) 2. Explaining short-run economic fluctuation (CK3)	• Lecture • Quiz 7 ***Reading:*** *Chapter 6 pp: 208-216*
24	**Aggregate Demand and Aggregate Supply** 1. Demonstrate the aggregate demand (CK1, CK2) 2. Demonstrate the aggregate supply (CK1, CK2)	• Lecture • Discussion *Reading: Chapter 34 pp: 209-728*
25	**Aggregate Demand and Aggregate Supply** 1. Discuss two causes of economic fluctuation (CK1, CK2, CIP1)	• Lecture. • Discussion • Quiz 8 ***Reading:*** *Chapter 34 pp:729-736*
26	**Aggregate Demand and Aggregate Supply** 1. Discuss Oil and the Economy (CK1, CK2, CIP1) 2. Discuss on Covid Recession of 2020 (CK1, CK2, CIP1)	• Lecture • Discussion ***Reading:*** *Chapter 35 pp:738-740*
27	**Influence of Monetary and Fiscal Policy on Aggregate Demand** 1. Illustrate how monetary policy influences aggregate demand (CC1, CC2, CC3, CIP1)	• Lecture • Discussion • Quiz 9 ***Reading:*** *Chapter 35 pp:747-756*
28	**Influence of Monetary and Fiscal Policy on Aggregate Demand** 1. Illustrate how fiscal policy influences aggregate demand (CC1, CC2, CC3, CIP1)	• Lecture • Discussion ***Reading:*** *Chapter 35 pp:757-763*
29	**Influence of Monetary and Fiscal Policy on Aggregate Demand** 1. using policy stabilize economy (CC1, CC2, CC3, CIP1)	• Lecture • Discussion ***Reading:*** *Chapter 35 pp:763-767*
30	**Debates over Macroeconomic Policy** 1. How should policy makers try to stabilize economy (CC1, CC2, CC3, CIP1) 2. How should government fights recession with spending hikes or tax cuts (CC1, CC2, CC3, CIP1) 3. Should monetary policy be made by rule or discretion? 4. Should the central bank aim for an inflation rate near zero? 5. Should the government balance its budget? 6. Should tax laws be reformed to encourage Saving?	• Discussion ***Reading:*** *Chapter 37 pp: 797-814*
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Mankiw N. Gregory, *Principles of Economics*, 10th edition, Cengage.

References

1. Paul Krugman, and Robin Well, *Economics, 5th edition*, MacMillan Learning, 2018.
2. Selected articles from The FreshNews and Kampuchea Thmey newspapers.

ENGLISH FOR BUSINESS 1

ENGL 201 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course hones students' business English abilities and enables students to develop the soft skills necessary for communicating successfully in the workplace as young professionals and beyond. Throughout the course, students will engage in controlled activities within the classroom designed to develop their soft skills, such as improv, role-play, spontaneous, planned presentations, and self-evaluations. Students who complete the course will also create a practical portfolio of professional communications collateral and conduct an interview project designed to introduce them to working professionals and communications realities at companies of their choice.

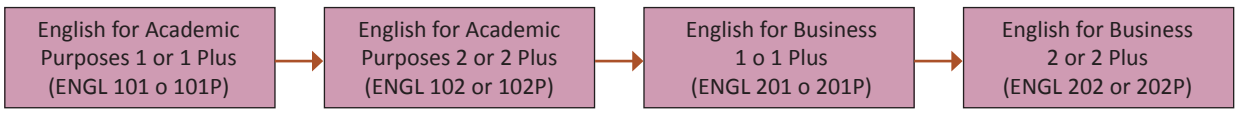
2. REASON FOR THE COURSE

The success in finance, auditing, and business fields depends on more than just knowing the numbers. You can have all the technical skills, but without clear communication, you will not succeed. Even with tools like artificial intelligence (AI), professionals must know how to use them wisely and responsibly. To lead teams, advise clients, and explain complex data, you require skills such as listening, adaptability, and persuasion to work effectively with others. This course uses practical activities and real-world applications (professional resume, LinkedIn profile, business cards, and professional emails) to build these exact skills, giving you the confidence to communicate effectively as you start your career.

3. STUDY HOURS

Credits: 2				
Lecture Hours	**Self-Study Hours**			**Total Study Hours**
	Reading	**Practice and Review**	**Project**	
30	15	20	20	85

4. ROLE IN CURRICULUM



Prerequisites:

There is no prerequisite for this course. However, it is recommended that the students complete English for Academic Purposes 1 or 1P first.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use Business Vocabulary (CK1) Use business vocabulary in formal settings.	Apply	PK1
Cognitive Skills	Level of Learning	Related PLO
Create Business Communications Collateral (CC1) Create professional business communications collateral in English, including a professional resume, cover letter, LinkedIn profile, business cards, and professional emails.	Create	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Demonstrate Professional Spoken English (CCIT1) Demonstrate spoken English in professional settings, such as customer service, interviews, and networking.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Collaborate with Confidence (CIP1) Collaborate with teams and executives with confidence and manage projects productively.	Organize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation (Attendance)	Portfolio	Presentations	Interview Project	
Use Business Vocabulary (CK1)			100%		15%
Create Business Communications Collateral (CC1)		100%			25%
Demonstrate Professional Spoken English (CCIT1)				100%	35%
Collaborate with Confidence (CIP1)	100%				25%

TEACHING AND LEARNING

7. TEACHING METHODS

The course primarily uses demonstrations, role-play, case studies, group discussions and problem solving, presentations, questions, workshops, and improvisation. The class is frequently turned into a dynamic, interactive, safe-space for learning and growing together as students spend time exploring, practicing, role-playing/enacting scenarios and subsequently, enhancing their soft skills and behavioral competencies for business communications. Students will also spend time in class workshopping communications collateral and examining real life situations and scenarios.

In place of tests and exams, students will create a portfolio of communications collateral and produce a final project demonstrating what they have learnt:

Portfolio

Work Group	:	Groups of 4
Output Format	:	Suite of Business Collateral
Language	:	English
Assignment	:	Students will individually prepare a suite of business documents which they can use immediately or over the coming months. As a group, students will review and workshop each other's documents to provide suggestions for improvement or quality control. The portfolio will include a resume, a LinkedIn profile, business cards, and professional emails - elements of which will also be incorporated into class role play scenarios/ activities as well as the controlled activities. Students may receive extra credit on the assignment up to 5 points for preparing and including a flawless cover letter applying to a real job. Scoring will be according to the assignment rubric. Students will be given one week to revise the submissions after getting their initial grade and feedback.

Final Project	:	**That Sweet Work Life**
Work Group	:	Groups of 6-8
Output Format	:	Interview, Video, & Self-Evaluation
Language	:	English
Assignment	:	Working as a group, students will research and develop questions and conduct an Informational Interview with a working professional (Excluding CamEd staff or faculty). They will then design and create a video together wherein they demonstrate lessons learned in the video as well as additional points learned, selecting their topic from a list provided. Finally, students will individually complete a self-evaluation analyzing their group dynamics, behavior, experiences, and what they learned in the process. Scoring will be according to the assignment rubric. Students will be given one week to revise the video submissions after getting their initial grade and feedback.

8. STUDY PLAN

The course targets the 20 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 30 class hours. The study plan below describes the learning outcome for each lesson; described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of the students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Introduction: Understanding yourself & finding your professional voice** 1. Distinguish between personal and professional communications for Business (CK1)	• Kahoot (T, A) • Activity (T, A)
2	**Passion, Persuasion, & Public Speaking** 1. Understand elements necessary for effective presentations (CC1) 2. Articulate ideas with confidence and passion (CC1)	• Kahoot (T, A) • Activity (T, A)
3	**Tools for understanding yourself - In the workplace, we expect what?** 1. Demonstrate behaviors, strengths, skills, and areas for personal/ professional development (CK1)	• Kahoot (T, A) • Activity (T, A)
4	**Workshop Day** 1. Present a professional image of oneself (CC1) 2. Compose a strong opening statement/elevator pitch/ biography (CC1)	• Demonstration (T) • Controlled Activity (A)

5	**Elevating your voice with ICT - LinkedIn, AI technology** 1. Assess what ICT to use and in what instances/Critique proper use of AI (CK1) 2. Build their professional brand with ICT (CC1)	• Kahoot (T, A) • Activity (T, A)
6	**Body Language, Confidence, and BSing - how do we talk about ourselves or our interests effectively?** 1. Portray themselves appropriately in interactions with other professionals (CCIT1) 2. Create effective stories/narratives for professional encounters (CC1)	• Demonstration (T) • Kahoot (T, A) • Activity (T, A)
7	**Creating Effective Customer Service: Clarity, flexibility, and impact** 1. Understand how to respond to people in various scenarios, in person or remote (CK1) 2. Demonstrate flexibility and empathy in conversations (CCIT1)	• Kahoot (T, A) • Activity (T, A)
8	**Workshop Day** 1. Perform customer service interactions professionally (CCIT1)	• Demonstration (T) • Controlled Activity (A)
9	**Customer Service Language: Understanding across the divides** 1. Explore the context of an interaction with someone outside their normal experiences (CK1) 2. Demonstrate adaptability, customer service, and intercultural communication (CCIT1)	• Demonstration (T) • Kahoot (T, A) • Activity (T, A)
10	**Presenting yourselves with power while building trust** 1. Network like a pro (CCIT1)	• Demonstration (T) • Kahoot (T, A) • Activity (T, A)
11	**Grounding yourself - while letting your imagination soar** 1. Reimagine how they see themselves and their accomplishments/ interests/experiences (CC1) 2. Apply creative thinking to articulate a more powerful narrative about themselves or a topic (CC1)	• Demonstration (T) • Activity (T, A)
12	**Workshop Day** 1. Perform professionally in networking or business encounters (CCIT1) 2. Design a compelling professional profile for CV/bios/LinkedIn (CC1)	• Demonstration (T) • Controlled Activity (A)
13	**Types of interviews/conversations** 1. Determine how to open and maintain a conversation with purpose (CK1) 2. Create meaningful questions for interviews and conversations (CC1)	• Discussion (T, A) • Demonstration (T) • Kahoot (T, A) • Activity (T, A)
14	**Learning to listen and receive/respond appropriately** 1. Apply listening and empathy techniques (CCIT1) 2. Demonstrate positive customer service and emotional intelligence skills (CCIT1)	• Discussion (T, A) • Demonstration (T) • Kahoot (T, A) • Activity (T, A)
15	**Different kinds of presentations** 1. Differentiate between presentation styles and techniques (CK1) 2. Design professional presentation formats/scripts (CC1)	• Demonstration (T) • Discussion (T, A) • Activity (T, A)
16	**Workshop Day** 1. Roleplay business interviews/conversations (CC1) 2. Produce dynamic presentations for business (CIP1)	• Demonstration (T) • Controlled Activity (A)
17	**Corresponding with the experts** 1. Interview and converse with working professionals digitally and in-person for business purposes (CIP1) 2. Follow up on conversations appropriately (CC1)	• Discussion (T) • Demonstration (T) • Activity (T, A)

18	**Applying for the job** 1. Create excellent resumes (CC1)	• Discussion (T) • Demonstration (T) • Activity (T, A)
19	**Interviewing for the job** 1. Demonstrate professionalism in job interview scenarios (CCIT1)	• Discussion (T, A) • Activity (T, A)
20	**Student Showcase** 1. Produce a product that showcases the skills they have developed (CC1, CCIT1, CIP1)	• Discussion (T) • Presentations / Controlled Activity (A)
Total Hours: 30 hours		

9. TEXTBOOKS AND REFERENCES

Textbook

1. There is no specific textbook for this class, but students may reference the materials below and handouts from class.

References

1. Allison, J., Appleby, R., & de Chazal, E. (2013). *The business C1 advanced*. Macmillan Education.
2. Bovée, C. L., & Thill, J. V. (2020). *Business communication today* (14th ed., Global ed.). Pearson.
3. CamEd Business School. (2024). CamEd resumes, cover letters, and interview tips handbook (2024 ed.).
4. Watkins, F., Emmerson, P., & Sayer, M. (2013). *The business B2 upper intermediate*. Macmillan Education.

ENGLISH FOR BUSINESS 1 PLUS

ENGL 201P COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course not only hones students' business English abilities, but it also enables students to develop the vital soft skills necessary for communicating successfully in the workplace as young professionals and beyond. Throughout the course, students will engage in controlled activities within the classroom designed to develop their soft skills, such as improv, role-play, spontaneous and planned presentations, and character evaluations. Students who complete the course will also create a practical portfolio of professional communications collateral and participate in a project designed to introduce them to working professionals and communications realities at companies of their choice.

2. REASON FOR THE COURSE

The success in finance, auditing, and business fields depends on more than just knowing the numbers. You can have all the technical skills, but without clear communication, you will not succeed. Even with tools like artificial intelligence (AI), professionals must know how to use them wisely and responsibly. To lead teams, advise clients, and explain complex data, you require skills such as listening, adaptability, and persuasion to work effectively with others. This course uses practical activities and real-world applications (professional resume, LinkedIn profile, business cards, and professional emails) to build these exact skills, giving you the confidence to communicate effectively as you start your career.

3. STUDY HOURS

Credits: 6				
Lecture Hours	**Self-Study Hours**			**Total Study Hours**
	Reading	**Practice and Review**	**Project**	
66	15	50	20	151

4. ROLE IN CURRICULUM

English for Academic Purposes 1 or 1 Plus (ENGL 101 o 101P) → English for Academic Purposes 2 or 2 Plus (ENGL 102 or 102P) → English for Business 1 o 1 Plus (ENGL 201 o 201P) → English for Business 2 or 2 Plus (ENGL 202 or 202P)

Prerequisite

There is no prerequisite for this course. However, it is recommended that the students complete English for Academic Purposes 1 or 1P first.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use Business Vocabulary (CK1) Use business vocabulary in formal settings.	Apply	PK1
Cognitive Skills	Level of Learning	Related PLO
Create Business Communications Collateral (CC1) Create professional business communications collateral in English, including a professional resume, LinkedIn profile, business cards, and professional emails.	Create	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Demonstrate Professional Spoken English (CCIT1) Demonstrate spoken English in professional settings, such as customer service situations, interviews, and networking.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Confident Collaboration (CIP1) Collaborate with teams and executives with confidence and manage projects productively.	Organize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation (Attendance)	Portfolio	Presentations	Interview Project	
Use Business Vocabulary (CK1)			100%		15%
Create Business Communications Collateral (CC1)		100%			25%
Demonstrate Professional Spoken English (CCIT1)				100%	35%
Collaborate with Confidence (CIP1)	100%				25%

TEACHING AND LEARNING

7. TEACHING METHODS

The course primarily uses demonstrations, role-play, case studies, group discussions and problem solving, presentations, questions, workshops, and improvisation. The class is frequently turned into a dynamic, interactive, safe-space for learning and growing together as students spend time exploring, practicing, role-playing/enacting scenarios and subsequently, enhancing their soft skills and behavioral competencies for business communications. Students will also spend time in class workshopping communications collateral and examining real life situations and scenarios.

In place of tests and exams, students will create a portfolio of communications collateral and produce a final project demonstrating what they have learnt:

Portfolio

Work Group	:	Groups of 4
Output Format	:	Suite of Business Collateral
Language	:	English
Assignment	:	Students will individually prepare a suite of business documents which they can use immediately or over the coming months. As a group, students will review and workshop each other's documents to provide suggestions for improvement or quality control. The portfolio will include a resume, a LinkedIn profile, business cards, and professional correspondence - elements of which will also be incorporated into class role play scenarios/activities as well as the controlled activities. Students may receive extra credit on the assignment up to 5 points for preparing and including a flawless cover letter applying to a real job. Scoring will be according to the assignment rubric. Students will be given one week to revise the submissions after getting their initial grade and feedback.

Final Project	:	**That Sweet Work Life**
Work Group	:	Groups of 6-8
Output Format	:	Interview, Video, & Self-Evaluation
Language	:	English
Assignment	:	Working as a group, students will research and develop questions and conduct an Informational Interview with a working professional (Excluding CamEd staff or faculty). They will then design and create a video together wherein they demonstrate lessons learned in the video as well as additional points learned, selecting their topic from a list provided. Finally, students will individually complete a self-evaluation analyzing their group dynamics, behavior, experiences, and what they learned in the process. Scoring will be according to the assignment rubric. Students will be given one week to revise the submissions after getting their initial grade and feedback.

8. STUDY PLAN

The course targets the 44 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 66 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of the students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Introduction: Understanding yourself & finding your professional voice Part 1** 1. Distinguish between personal and professional communications for Business (CK1)	• Kahoot (T, A) • Activity (T, A)
2	**Course Introduction: Understanding yourself & finding your professional voice Part 2** 1. Distinguish between personal and professional communications for Business (CK1)	• Kahoot (T, A) • Activity (T, A)
3	**Passion, Persuasion, & Public Speaking Part 1** 1. Understand elements necessary for effective presentations (CC1)	• Kahoot (T, A) • Demonstration (T, A) • Activity (T, A)
4	**Passion, Persuasion, & Public Speaking Part 2** 1. Demonstrate elements necessary for effective presentations (CC1)	• Kahoot (T, A) • Workshop (T, A)

5	**Passion, Persuasion, & Public Speaking Part 3** 1. Articulate ideas with confidence and passion (CC1)	• Kahoot (T, A) • Demonstration (T, A) • Group problem solving (T, A)
6	**Tools for understanding yourself - In the workplace, we expect what? Part 1** 1. Explore behaviors, strengths, skills, and areas for personal/professional development (CK1)	• Kahoot (T, A) • Discussion (T, A) • Demonstration (T,A)
7	**Tools for understanding yourself - In the workplace, we expect what? Part 2** 1. Demonstrate behaviors, strengths, skills, and areas for personal/professional development (CK1)	• Kahoot (T, A) • Demonstration (T, A) • Workshop (T, A)
8	**Tools for understanding yourself - In the workplace, we expect what? Part 3** 1. Use behaviors, strengths, skills, and areas for personal/professional development (CK1)	• Kahoot (A) • Workshop (T, A) • Discussion (T, A)
9	**Elevating your voice with ICT - LinkedIn, AI technology Part 1** 1. Assess what ICT to use and in what instances/Critique proper use of AI (CK1)	• Kahoot (T, A) • Demonstration (T, A) • Group problem solving (T, A)
10	**Elevating your voice with ICT - LinkedIn, AI technology Part 2** 1. Understand how to use ICT and in what instances/Critique proper use of AI (CK1)	• ahoot (T, A) • Demonstration (T, A) • Workshop (T, A)
11	**Elevating your voice with ICT - LinkedIn, AI technology Part 3** 1. Build their professional brand with ICT (CC1)	• Kahoot (T, A) • Activity (T, A) • Workshop (T, A)
12	**Body Language, Confidence, and BSing - how do we talk about ourselves or our interests effectively? Part 1** 1. Portray themselves appropriately in interactions with other professionals (CCIT1)	• Demonstration (T) • Kahoot (T, A) • Activity (T, A)
13	**Body Language, Confidence, and BSing - how do we talk about ourselves or our interests effectively? Part 2** 1. Portray themselves appropriately in interactions with other professionals (CCIT1)	• Demonstration (T, A) • Roleplay (T, A) • Discussion (T, A)
14	**Body Language, Confidence, and BSing - how do we talk about ourselves or our interests effectively? Part 2** 1. Create effective stories/narratives for professional encounters (CC1)	• Demonstration (T) • Workshop (T, A)
15	**Creating Effective Customer Service Part 1** 1. Understand how to respond to people in various scenarios, in person or remote (CK1)	• Kahoot (T, A) • Activity (T, A) • Presentations (T, A)
16	**Creating Effective Customer Service Part 2** 1. Understand how to respond to people in various scenarios, in person or remote (CK1)	• Demonstration (T, A) • Workshop (T, A)
17	**Customer Service Language Part 1** 1. Explore the context of an interaction with someone outside their normal experiences (CK1)	• Demonstration (T) • Kahoot (T, A) • Activity (T, A)
18	**Customer Service Language Part 2** 1. Explore the context of an interaction with someone outside their normal experiences (CK1)	• Presentations (T, A)

19	**Customer Service Language Part 3** 1. Demonstrate adaptability, customer service, and intercultural communication (CCIT1)	• Discussion (T, A) • Roleplay (T, A)
20	**Presenting yourselves with power while building trust Part 1** 1. Network like a pro (CCIT1)	• Kahoot (T, A) • Demonstration (T) • Group problem solving
21	**Types of interviews/conversations Part 1** 1. Determine how to open and maintain a conversation with purpose (CK1)	• Kahoot (T, A) • Presentations (T, A) • Discussion (T, A)
22	**Types of interviews/conversations Part 2** 1. Apply best practices for opening and maintaining a conversation with purpose (CK1)	• Demonstration (T) • Roleplay (T, A) • Activity (T, A) • Discussion (T, A)
23	**Types of interviews/conversations Part 3** 1. Create meaningful questions for interviews and conversations (CC1)	• Demonstration (T) • Workshop (T) • Discussion (T, A)
24	**Grounding yourself - while letting your imagination soar Part 1** 1. Reimagine how they see themselves and their accomplishments/ interests/experiences (CC1)	• Demonstration (T) • Discussion (T, A) • Activity (T, A)
25	**Grounding yourself - while letting your imagination soar Part 2** 1. Reimagine how they see themselves and their accomplishments/ interests/experiences (CC1)	• Demonstration (T) • Roleplay (T, A)
26	**Grounding yourself - while letting your imagination soar Part 3** 1. Apply creative thinking to articulate a more powerful narrative about themselves or a topic (CC1)	• Demonstration (T) • Workshop (T, A) • Discussion (T, A)
27	**Applying for the job Part 1** 1. Understand functional design of resumes and best practices for building one (CC1)	• Discussion (T) • Demonstration (T) • Activity (T, A)
28	**Applying for the job Part 2** 1. Articulate their experiences in formal business English (CK1)	• Demonstration (T) • Workshop (T, A) • Discussion (T)
29	**Applying for the job Part 3** 1. Compare and contrast various resumes for quality, appropriateness, ethical integrity, and design (CK1, CC1)	• Demonstration (T) • Group problem solving (T, A) • Discussion (T)
30	**Different kinds of presentations Part 1** 1. Evaluate presentation styles and techniques (CK1)	• Kahoot (T, A) • Group problem solving (T, A) • Activity (T, A) • Discussion (T, A)
31	**Different kinds of presentations Part 2** 1. Differentiate between presentation styles and techniques (CK1)	• Demonstration (T) • Roleplay (T, A) • Discussion (T, A)
32	**Corresponding with the experts Part 1** 1. Understand best practices for how to interview and converse with working professionals digitally and in-person for business purposes (CIP1)	• Kahoot (T) • Demonstration (T) • Activity (T, A) • Discussion (T)

33	**Corresponding with the experts Part 2** 1. Apply best practices for Interviews and conversing with working professionals digitally and in-person for business purposes (CIP1)	• Discussion (T) • Demonstration (T) • Workshop (T, A)
34	**Learning to listen and receive/respond appropriately Part 1** 1. Compare & Contrast listening and empathy techniques (CCIT1)	• Kahoot (T, A) • Presentations (T, A) • Discussion (T, A)
35	**Learning to listen and receive/respond appropriately Part 2** 1. Apply listening and empathy techniques (CCIT1)	• Demonstration (T) • Roleplay (T, A) • Discussion (T, A)
36	**Interviewing for the job Part 1** 1. Explore professionalism in job interview scenarios (CCIT1)	• Discussion (T, A) • Demonstration (T, A) • Activity (T, A)
37	**Interviewing for the job Part 2** 1. Apply professionalism in job interview scenarios (CCIT1)	• Discussion (T, A) • Problem solving (T, A) • Roleplay (T, A)
38	**Interviewing for the job Part 3** 1. Demonstrate professionalism in job interview scenarios (CCIT1)	• Workshop (T, A) • Discussion (T, A)
39	**Presenting yourselves with power while building trust Part 2** 1. Network like a pro (CCIT1)	• Demonstration (T) • Roleplay (T, A) • Discussion (T, A)
40	**Presenting yourselves with power while building trust Part 3** 1. Network like a pro (CCIT1)	• Demonstration (T) • Kahoot (T, A) • Roleplay (T, A)
41	**Presenting yourselves with power while building trust - Simulation - Part 4** 1. Network like a pro (CCIT1)	• Workshop (T, A) • Discussion (T, A)
42	**Student Showcase** 1. Produce a product that showcases the skills they have developed (CC1, CCIT1, CIP1)	• Discussion (T) • Presentations / Controlled Activity (A)
43	**Student Showcase** 1. Produce a product that showcases the skills they have developed (CC1, CCIT1, CIP1)	• Discussion (T) • Presentations / Controlled Activity (A)
Total Hours: 66 hours		

9. TEXTBOOKS AND REFERENCES

Textbook

1. There is no specific textbook for this class, but students may reference the materials below and handouts from class.

References

1. Allison, J., Appleby, R., & de Chazal, E. (2013). *The business C1 advanced*. Macmillan Education.
2. Bovée, C. L., & Thill, J. V. (2020). *Business communication today* (14th ed., Global ed.). Pearson.
3. CamEd Business School. (2024). CamEd resumes, cover letters, and interview tips handbook (2024 ed.).
4. Watkins, F., Emmerson, P., & Sayer, M. (2013). *The business B2 upper intermediate*. Macmillan Education.

ENGLISH FOR BUSINESS 2

ENGL 202 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course focuses on workplace communications, assuming students entering the business workforce as young professionals in some manner. Students will role-play continuously during this course, with classes pairing best practices in business communication with practical experience through role play and improv as well as with spontaneous and planned presentations, projects, and problem solving.

Students who complete the course will not only gain practical skills and experience in presentations, negotiation, meetings, and more, but will also improve their confidence, leadership, stress and time/project management, resiliency, adaptability, and creativity. They will also create a practical portfolio of professional communications collateral and participate in a project designed to further their communication and professional competencies and give them simulated experiences with working professionals.

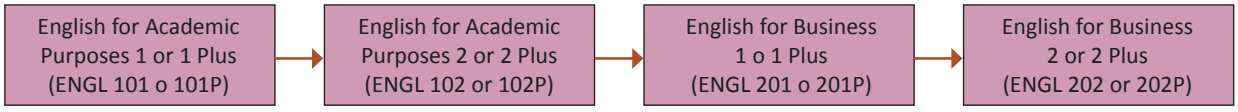
2. REASON FOR THE COURSE

Gaining practical experience and building up the confidence and skills to perform successfully as a young professional before entering the workforce can be challenging. Picking up where EB 1P leaves off, this course drops students into a partially-simulated, role-playing classroom where classes not only continue to build on developing soft skills, but provides them alongside the contextualization of practical application. With controlled activities such as role-play in nearly every class, students will rapidly improve their communication and professional competencies such as emotional intelligence, customer service, resiliency, and adaptability, but also develop confidence in speaking up, leading, managing, managing up, navigating conflict or strained situations, negotiating, guiding behavior change, preparing and giving dynamic presentations, and more –all before actually entering the workforce.

3. STUDY HOURS

Credits: 2				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
30	15	20	20	85

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully completed **English for Business 1/1P**.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Use Effective Vocabulary & Terminology (CK1) Incorporate effective vocabulary and terminology used in formal business settings into dynamic written and spoken narratives.	Apply	PK1
Cognitive Skills	Level of Learning	Related PLO
Create Business Communications Collateral (CC1) Integrate professional English business communications collateral in business presentations, email correspondence, meeting agendas and minutes, and proposals.	Create	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Communicate Professionally (CCIT1) Communicate competently in professional settings, such as events, conferences, client engagements, and meetings.	Apply	CCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Perform Business Interactions Effectively (CIP1) Perform effectively in business interactions in English, such as networking events, meetings, public speaking, and negotiation	Perform	PIP3

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation (Attendance)	Portfolio	Controlled Activities	Final Simulation	
Articulate Effective Vocabulary & Terminology (CK1)			100%		25%
Create Business Communications Collateral (CC1)		100%			20%
Demonstrate Professional Behavioral Competency (CCIT1)				100%	35%
Perform Business Interactions Effectively (CIP1)	100%				25%

TEACHING AND LEARNING

7. TEACHING METHODS

The course primarily uses role-play and improvisation, demonstrations, group discussion and problem solving, case studies, presentations, questions, and workshops. The class is frequently turned into a dynamic, interactive, safe-space for learning and growing and trying behaviors and attitudes out together as students spend time exploring, practicing, role-playing/enacting scenarios and subsequently, enhancing their soft skills and behavioral competencies for business communications. Students will also spend time in class workshopping scenarios as a group through discussion and role play.

In place of tests and exams, students will produce a portfolio of communications collateral and complete a final simulation capstone event demonstrating what they have learnt:

Portfolio

Work Group : Individual (Part 1) and Group (Part 2)

Output Format : Suite of Business Communications

Language : English

Assignment : The Portfolio is intended to measure against students' ability to "Articulate Effective Vocabulary & Terminology" (CK1), which includes their adeptness at incorporating "effective vocabulary and terminology used in formal business settings into dynamic written and spoken narratives. In class, students are working to develop their skills in professionally handling high frequency workplace interactions, both with colleagues and clients.

Part 1: As part of their practical learning experience, all students are required to identify, propose, and complete some pro-bono work for an organization, company, or businessperson (not their own family business). This will provide them with structured professional experience, the opportunity to receive feedback from an outside business professional, and be excellent for building out their resumes.

Part 2: Throughout the semester, students will collaboratively develop a collection of professional communications materials, including:

- three sets of email correspondence
- a meeting agenda
- meeting minutes
- a presentation

Scoring will be according to the assignment rubric.

Final Simulation : **Capstone Event**

Work Group : Variable

Output Format : Event and Project Management Documentation

Language : English

Description : The final simulation is intended to measure against students' ability to "Perform Business Interactions Effectively" (CIP1), which includes their adeptness at "Perform[ing] effectively in business interactions in English, such as

- networking events,
- meetings,
- public speaking, and
- negotiation."

In class, students are working in committees on subjects they don't necessarily know much about, as part of the Controlled Activities which are assessing their ability to "Demonstrate Professional Behavioral Competency" (**CCIT1**), notably, how well they "Communicate competency in professional settings, such as

- events,
- conferences, and
- meetings."

Students will collaborate with classmates to organise, host, and attend an event under the guidance of their professor (or otherwise specified advisor), who will advise and review steps along the way. These steps will be corresponding with class lessons on high frequency workplace interactions, such as assertive language, negotiating, correspondence, time management, emotional intelligence, networking, professionalism in meetings, etc.

Scoring will be according to the Assignment Rubric.

8. STUDY PLAN

The course targets the 20 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 30 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Introduction: Welcome to the workplace!** 1. Distinguish between personal and organisational communications and scenarios (CIP1)	• Kahoot (T, A), • Discussion (T, A)
2	**Negotiation Strategies** 1. Compare and contrast business negotiation strategies and techniques (CCIT1) 2. Articulate driving and hidden forces in business negotiations (CCIT1)	• Kahoot (T, A) • Demonstration (T) • Activity (T, A)
3	**Negotiation Scenarios** 1. Assess negotiation situations (CC1) 2. Differentiate between negotiation techniques and motives and apply negotiation acumen for win-win results (CC1)	• Kahoot (T, A), • Discussion (T, A) • Case Study • Roleplay
4	**Workshop** 1. Design a negotiation strategy (CCIT1) 2. Negotiate professionally in the workplace	• Demonstration (T) • Controlled Activity-Simulation(T, A) • Discussion (T, A)
5	**Customer service & successfully navigating workplace culture** 1. Evaluate workplace culture and compare/contrast internal vs. external customer service (CCIT1) 2. Role-play workplace scenarios with appropriate responses to character needs/situations (CIP1)	• Kahoot (T) • Demonstration (T) • Roleplay (T, A)
6	**Persuasion Techniques & Skills** 1. Understand persuasive speech and design a persuasive case for a business decision (CK1 & CCIT1)	• Kahoot (T, A), • Discussion (T, A)
7	**Creating Buy-In** 1. Successfully convince peers, executives, and colleagues to accept and implement a proposal (CIP1)	• Discussion (T, A) • Roleplay (T, A)
8	**Workshop** 1. Prepare correspondence/documentation that reduces, mitigates, or eliminates conflict (CCIT1) 2. Role-play reframing situations to de-escalate rising or actual conflict (CIP1)	• Demonstration (T) • Controlled Activity (T, A) • Discussion (T, A)
9	**How to handle difficult work situations** 1. Use diplomatic language, mindful tone, and other tools (CIP1)	• Kahoot (T, A) • Discussion (T, A) • Roleplay (T, A)
10	**Something to declare: managing different opinions and asserting your own** 1. Design data-driven/fact-based, persuasive or empathetic cases and statements (CK1, CCIT1) 2. Apply assertive language and fact-based statements (CIP1)	• Kahoot (T) • Demonstration (T) • Roleplay (T, A)

11	**Managing up, handling difficult clients/bosses/executives or workplace bullies** 1. Distinguish between kinds of conflict and appropriate next-steps (CCIT1) 2. Use ICT to reduce or mitigate conflict (CC1, CIP1)	• Kahoot (T, A), • Discussion (T, A)/ Activity (T, A)
12	**Workshop** 1. Role-play workplace scenarios with appropriate responses to character needs/situations (CIP1)	• Demonstration (T) • Controlled Activity(T, A) • Discussion (T, A)
13	**The art of conversation and calls to action** 1. Prepare relevant topics of conversation (CCIT1) 2. Perform a lengthy and meaningful professional conversation with a persuasive CTA (CIP1)	• Discussion (T, A) • Roleplay/Activity (T, A)
14	**Leading meetings, leaning in, and asking questions** 1. Design a meeting agenda (CIP1) 2. Prepare questions to ask and answers to provide (CK1)	• Discussion (T, A) • Demonstration (T) • Activity (T, A)
15	**Meeting preparation, materials, and follow-up** 1. Create compelling materials for business meetings (CC1) 2. Craft strategic follow-up messages (CK1)	• Discussion (T, A) • Demonstration (T) • Activity (T, A)
16	**Workshop** 1. Roleplay a board or committee meeting (CC1, CCIT1, CIP1)	• Demonstration (T) • Controlled Activity(T, A) • Discussion (T, A)
17	**Negotiating projects and ideas** 1. Determine the key points of a negotiation and prepare relevant facts and/or infographics (CK1) 2. Negotiate (CIP1)	• Discussion (T, A) • Demonstration (T) • Role-play/activity (T, A)
18	**Understanding your audience and presenting what matters** 1. Differentiate between valid information and vital/relevant information (CK1, CCIT1) 2. Create a compelling and dynamic financial presentation for a BOD (CC1)	• Discussion (T, A) • Demonstration (T) • Activity (T, A)
19	**Final Showcase 1** 1. Produce a product that showcases the skills developed (CK1, CC1, CCIT1, CIP1)	• Presentation/Activity (A) • Discussion (T, A)
20	**Final Showcase 2** 1. Produce a product that showcases the skills developed (CK1, CC1, CCIT1, CIP1)	• Presentation/Activity (A) • Discussion (T, A)
Total Hours: 30 hours		

9. TEXTBOOKS AND REFERENCES

Textbook

1. There is no specific textbook for this class, but students may reference the materials below and handouts from class.

References

1. Allison, J., Appleby, R., & de Chazal, E. (2013). *The business C1 advanced*. Macmillan Education.
2. CamEd Business School. (2024). *Resumes, cover letters, and interview tips handbook*. Author.

3. Guffey, M. E., & Loewy, D. (2018). *Essentials of business communication (10th ed.)*. Cengage Learning.

4. Watkins, F., Emmerson, P., & Sayer, M. (2013). *The business B2 upper intermediate*. Macmillan Education.

ENGLISH FOR BUSINESS 2 PLUS

ENGL 202P COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course focuses on workplace communications, assuming students entering the business workforce as young professionals in some manner. Students will role-play continuously during this course, with classes pairing best practices in business communication with practical experience through role play and improv as well as with spontaneous and planned presentations, projects, and problem solving.

Students who complete the course will not only gain practical skills and experience in presentations, negotiation, meetings, and more, but will also improve their confidence, leadership, stress and time/project management, resiliency, adaptability, and creativity. They will also create a practical portfolio of professional communications collateral and participate in a project designed to further their communication and professional competencies and give them simulated experiences with working professionals.

2. REASON FOR THE COURSE

Gaining practical experience and building up the confidence and skills to perform successfully as a young professional before entering the workforce can be challenging. Picking up where EB 1P leaves off, this course drops students into a partially-simulated, role-playing classroom where classes not only continue to build on developing soft skills, but provides them alongside the contextualization of practical application. With controlled activities such as role-play in nearly every class, students will rapidly improve their communication and professional competencies such as emotional intelligence, customer service, resiliency, and adaptability, but also develop confidence in speaking up, leading, managing, managing up, navigating conflict or strained situations, negotiating, guiding behavior change, preparing and giving dynamic presentations, and more –all before actually entering the workforce.

3. STUDY HOURS

Credits: 4				
Lecture Hours	Self-Study Hours			Total Study Hours
	Pro-Bono Activities	Practice and Review	Final Event	
60	15	40	20	141

4. ROLE IN CURRICULUM

English for Academic Purposes 1 or 1 Plus (ENGL 101 o 101P) → English for Academic Purposes 2 or 2 Plus (ENGL 102 or 102P) → English for Business 1 o 1P (ENGL 201 o 201P) → English for Business 2 or 2P (ENGL 202 or 202P)

Prerequisite

Students must have successfully completed **English for Business 1/1P**.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Articulate Effective Vocabulary & Terminology (CK1) Incorporate effective vocabulary and terminology used in formal business settings into dynamic written and spoken narratives	Apply	PK1
Cognitive Skills	Level of Learning	Related PLO
Create Business Communications Collateral (CC1) Integrate professional English business communications collateral in business presentations, email correspondence, meeting agendas and minutes, and proposals.	Create	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Communicate Professionally (CCIT1) Communicate competently in professional settings, such as events, conferences, client engagements, and meetings.	Apply	CCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Perform Business Interactions Effectively (CIP1) Perform effectively in business workplace interactions in English, such as networking events, meetings, public speaking, and negotiation.	Perform	PIP3

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Pro-Bono Activities	Portfolio	Attendance	Final Simulation	
Articulate Effective Vocabulary & Terminology (CK1)			100%		25%
Create Business Communications Collateral (CC1)		100%			20%
Demonstrate Professional Behavioral Competency (CCIT1)				100%	35%
Perform Business Interactions Effectively (CIP1)	100%				20%

TEACHING AND LEARNING

7. TEACHING METHODS

The course primarily uses role-play and improvisation, demonstrations, group discussion and problem solving, case studies, presentations, questions, and workshops. The class is frequently turned into a dynamic, interactive, safe-space for learning and growing and trying behaviors and attitudes out together as students spend time exploring, practicing, role-playing/enacting scenarios and subsequently, enhancing their soft skills and behavioral competencies for business communications. Students will also spend time in class workshopping scenarios as a group through discussion and role play.

In place of tests and exams, students will produce a portfolio of communications collateral and complete a final simulation capstone event demonstrating what they have learnt:

Portfolio

Work Group : Individual (Part 1) and Group (Part 2)

Output Format : Suite of Business Communications

Language : English

Assignment : The Portfolio is intended to measure against students' ability to "Articulate Effective Vocabulary & Terminology" (CK1), which includes their adeptness at incorporating "effective vocabulary and terminology used in formal business settings into dynamic written and spoken narratives. In class, students are working to develop their skills in professionally handling high frequency workplace interactions, both with colleagues and clients.

Part 1: As part of their practical learning experience, all students are required to identify, propose, and complete some pro-bono work for an organization, company, or businessperson (not their own family business). This will provide them with structured professional experience, the opportunity to receive feedback from an outside business professional, and be excellent for building out their resumes.

Part 2: Throughout the semester, students will collaboratively develop a collection of professional communications materials, including:

- three sets of email correspondence
- a meeting agenda
- meeting minutes
- a presentation

Scoring will be according to the Assignment Rubric.

Final Simulation : **Capstone Event**

Work Group : Variable

Output Format : Event and Project Management Documentation

Language : English

Assignment : The final simulation is intended to measure against students' ability to "Perform Business Interactions Effectively" (CIP1), which includes their adeptness at "Perform[ing] effectively in business interactions in English, such as

- networking events,
- meetings,
- public speaking, and
- negotiation."

In class, students are working in committees on subjects they don't necessarily know much about, as part of the Controlled Activities which are assessing their ability to "Demonstrate Professional Behavioral Competency" **(CCIT1)**, notably, how well they "Communicate competency in professional settings, such as

- events,
- conferences, and
- meetings."

Students will collaborate with classmates to organise, host, and attend an event under the guidance of their professor (or otherwise specified advisor), who will advise and review steps along the way. These steps will be corresponding with class lessons on high frequency workplace interactions, such as assertive language, negotiating, correspondence, time management, emotional intelligence, networking, professionalism in meetings, etc.

Scoring will be according to the Assignment Rubric.

8. STUDY PLAN

The course targets the 60 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 90 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Introduction: Welcome to the workplace! Part 1** 1. Distinguish between personal and organizational communications and scenarios (CIP1)	• Kahoot (T, A), • Discussion (T, A)
2	**Course Introduction: Welcome to the workplace! Part 2** 1. Distinguish between personal and organizational communications and scenarios (CIP1)	• Kahoot (T, A), • Discussion (T, A)
3	**Negotiation Strategies Part 1** 1. Compare and contrast business negotiation strategies and techniques (CCIT1)	• Kahoot (T, A), • Discussion (T, A)
4	**Negotiation Strategies Part 2** 1. Compare and contrast business negotiation strategies and techniques (CCIT1) 2. Control verbal and nonverbal communication (CK1)	• Kahoot (T, A) • Demonstration (T) • Activity (T, A)
5	**Negotiation Strategies Part 3** 1. Understand driving and hidden forces in business negotiations (CCIT1)	• Kahoot (T, A) • Demonstration (T) • Activity (T, A)
6	**Negotiation Scenarios Part 1** 1. Assess negotiation situations (CC1) 2. Negotiate across business contexts (CC1)	• Kahoot (T, A) • Demonstration (T) • Activity (T, A)
7	**Negotiation Scenarios Part 2** 1. Differentiate between negotiation techniques and motives and apply negotiation acumen for win-win results (CC1)	• Kahoot (T, A) • Demonstration (T) • Activity (T, A)
8	**Workshop** 1. Design a negotiation strategy and negotiate professionally	• Kahoot (T, A), • Discussion (T, A) • Case Study (T, A)
9	**Customer service & successfully navigating workplace culture Part 1** 1. Evaluate workplace culture and compare/contrast internal vs. external customer service (CCIT1)	• Kahoot (T, A), • Discussion (T, A) • Group problem solving (T, A)
10	**Customer service & successfully navigating workplace culture Part 2** 1. Evaluate workplace culture and compare/contrast internal vs. external customer service (CCIT1)	• Kahoot (T) • Presentations (T, A)
11	**Customer service & successfully navigating workplace culture Part 3** 1. Evaluate workplace culture and compare/contrast internal vs. external customer service (CCIT1)	• Kahoot (T) • Demonstration (T) • Roleplay (T, A)

12	**Persuasion Techniques & Skills Part 1** 1. Understand persuasive speech and design a persuasive case for a business decision (CK1 & CCIT1)	• Kahoot (T, A), • Discussion (T, A)
13	**Persuasion Techniques & Skills Part 2** 1. Understand persuasive speech and design a persuasive case for a business decision (CK1 & CCIT1)	• Kahoot (T, A), • Roleplay (T, A) • Discussion (T, A)
14	**Persuasion Techniques & Skills Part 3** 1. Understand persuasive speech and design a persuasive case for a business decision (CK1 & CCIT1)	• Presentations (T, A)
15	**Creating Buy-In Part 1** 1. Successfully convince peers, executives, and colleagues to accept and implement a proposal (CIP1)	• Discussion (T, A) • Group problem solving (T, A)
16	**Creating Buy-In Part 2** 1. Successfully convince peers, executives, and colleagues to accept and implement a proposal (CIP1)	• Discussion (T, A) • Roleplay (T, A)
17	**Creating Buy-In Part 3** 1. Successfully convince peers, executives, and colleagues to accept and implement a proposal (CIP1)	• Presentations (T, A) • Discussion (T, A)
18	**Workshop** 1. Role-play reframing situations to de-escalate rising or actual conflict (CIP1)	• Demonstration (T) • Controlled Activity (T, A) • Discussion (T, A)
19	**How to handle difficult work situations Part 1** 1. Use diplomatic language, mindful tone, and other tools (CIP1)	• Kahoot (T, A) • Discussion (T, A) • Demonstration
20	**How to handle difficult work situations Part 2** 1. Use diplomatic language, mindful tone, and other tools (CIP1)	• Kahoot (T, A) • Problem Solving Activity & Role Play (T, A)
21	**How to handle difficult work situations Part 3** 1. Use diplomatic language, mindful tone, and other tools (CIP1)	• Presentations (T, A) • Discussion (T, A)
22	**Something to declare: managing different opinions and asserting your own Part 1** 1. Design data-driven/fact-based, persuasive or empathetic cases and statements (CK1, CCIT1)	• Kahoot (T) • Demonstration (T) • Roleplay (T, A)
23	**Something to declare: managing different opinions and asserting your own Part 2** 1. Design data-driven/fact-based, persuasive or empathetic cases and statements (CK1, CCIT1)	• Presentations (T, A) • Discussion (T)
24	**Something to declare: managing different opinions and asserting your own Part 3** 1. Apply assertive language and fact-based statements (CIP1)	• Kahoot (T) • Demonstration (T) • Roleplay (T, A)
25	**Managing up, handling difficult clients/bosses/executives or workplace bullies Part 1** 1. Distinguish between kinds of conflict and appropriate next-steps (CCIT1)	• Kahoot (T, A), • Presentations (T, A) • Discussion (T, A)
26	**Managing up, handling difficult clients/bosses/executives or workplace bullies Part 2** 1. Distinguish between kinds of conflict and appropriate next-steps (CCIT1)	• Kahoot (T, A), • Discussion (T, A) • Group problem solving (T, A)

27	**HManaging up, handling difficult clients/bosses/executives or workplace bullies Part 3** 1. Use ICT to reduce or mitigate conflict (CC1, CIP1)	• Kahoot (T, A), • Discussion (T, A)/ Activity (T, A)
28	**Workshop** 1. Role-play workplace scenarios with appropriate responses to character needs/situations (CIP1)	• Demonstration (T) • Controlled Activity(T, A) • Discussion (T, A)
29	**The art of conversation and calls to action Part 1** 1. Prepare relevant topics of conversation (CCIT1)	• Discussion (T, A) • Group problem solving (T, A) • Roleplay/Activity (T, A)
30	**The art of conversation and calls to action Part 2** 1. Prepare relevant topics of conversation (CCIT1)	• Discussion (T, A) • Demonstration (T, A) • Presentations (T, A)
31	**The art of conversation and calls to action Part 3** 1. Perform a lengthy and meaningful professional conversation with a persuasive CTA (CIP1)	• Discussion (T, A) • Roleplay/Activity (T, A)
32	**Leading meetings, leaning in, and asking questions Part 1** 1. Design a meeting agenda (CIP1)	• Discussion (T, A) • Demonstration (T) • Activity (T, A)
33	**Leading meetings, leaning in, and asking questions Part 2** 1. Design and execute a meeting agenda (CIP1)	• Presentations (T, A) • Discussion (T, A)
34	**Leading meetings, leaning in, and asking questions Part 3** 1. Prepare questions to ask and answers to provide (CK1)	• Discussion (T, A) • Demonstration (T) • Activity (T, A)
35	**Meeting preparation, materials, and follow-up Part 1** 1. Create compelling materials for business meetings (CC1)	• Kahoot (T, A) • Demonstration (T) • Activity (T, A)
36	**Meeting preparation, materials, and follow-up Part 2** 1. Create compelling materials for business meetings (CC1)	• Discussion (T, A) • Group problem solving (T, A)
37	**Meeting preparation, materials, and follow-up Part 3** 1. Craft strategic follow-up messages (CK1)	• Discussion (T, A) • Demonstration (T) • Workshop (T, A)
38	**Negotiating projects and ideas - simulation Part 1** 1. Determine the key points of a negotiation and prepare relevant facts and/or infographics (CK1)	• Discussion (T, A) • Demonstration (T) • Role-play/activity (T, A)
39	**Negotiating projects and ideas - simulation Part 2** 1. Negotiate using the prepared points and materials (CIP1)	• Discussion (T, A) • Group problem solving (T) • Role-play/activity (T, A)
40	**Understanding your audience and presenting what matters Part 1** 1. Differentiate between valid information and vital/relevant information (CK1, CCIT1)	• Discussion (T, A) • Demonstration (T) • Activity (T, A)
41	**Understanding your audience and presenting what matters Part 2** 1. Differentiate between valid information and vital/relevant information (CK1, CCIT1)	• Discussion (T, A) • Group problem solving/ Activity (T, A)
42	**Workshop - Simulation** 1. Execute a board or committee meeting (CC1, CCIT1, CIP1)	• Roleplay (Controlled Activity) (T, A) • Discussion (T, A)

43	**Final Showcase 1** 1. Produce a product that showcases the skills developed (CK1, CC1, CCIT1, CIP1)	• Presentation/Activity (A) • Discussion (T, A)
44	**Final Showcase 2** 1. Produce a product that showcases the skills developed (CK1, CC1, CCIT1, CIP1)	• Presentation/Activity (A) • Discussion (T, A)
	Total Hours: 66 hours	

9. TEXTBOOKS AND REFERENCES

Textbook

1. There is no specific textbook for this class, but students may reference the materials below and handouts from class.

References

1. Allison, J., Appleby, R., & de Chazal, E. (2013). *The business C1 advanced*. Macmillan Education.
2. CamEd Business School. (2024). *Resumes, cover letters, and interview tips handbook*. Author.
3. Guffey, M. E., & Loewy, D. (2018). *Essentials of business communication* (10th ed.). Cengage Learning.
4. Watkins, F., Emmerson, P., & Sayer, M. (2013). *The business B2 upper intermediate*. Macmillan Education.

IFRS FOR SMEs

ACCT 311 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course teaches accounting and financial reporting for individual medium sized businesses of the sort that would use IFRS for SMEs, complementing the IFRS courses that teach accounting for larger businesses. In this course, assessments include controlled case studies and a project in which students will prepare an IFRS for SMEs compliant financial report for a local company.

Scope

The objective of this course is to enable students to prepare an IFRS for SMEs compliant financial report that provides relevant information about transactions common to private limited companies in Cambodia. "Common to private limited companies" has the meaning of appearing in 5% or more of the financial reports in Cambodia. Therefore, if a transaction or event occurs in less than 5% of financial reports, it is excluded from the scope of these simple illustrative financial statements. No objective research has yet been conducted to determine the types of transactions appearing in 5% of financial reports in Cambodia. Therefore, this course currently relies on the professional judgment of experts to presume that transactions dealt with in the following IFRS for SMEs Sections appear in less than 5% of financial reports in Cambodia and fall outside the scope of this course:

- Section 9 Consolidated and Separate Financial Statements
- Section 12 Other Financial Instrument Issues
- Section 14 Investments in Associates
- Section 15 Investments in Joint Ventures
- Section 19 Business Combinations and Goodwill
- Section 21 Provisions and Contingencies
- Section 24 Government Grants
- Section 26 Share-Based Payment
- Section 31 Hyperinflation
- Section 32 Events after the Reporting Period
- Section 34 Specialised Activities

In addition, excluded transactions include, but are not limited to:

Finance leases in Section 20 Leases

- Sale and leaseback transactions in Section 20 Leases
- Compound instruments in Section 22 Liabilities and Equity
- Exchange of goods in Section 23 Revenue
- Construction contracts in Section 23 Revenue

- Reversal of impairment in Section 27 Impairment of Assets
- Defined contribution and defined benefit plans under Section 28 Employee Benefits
- Unused tax losses and unused tax credits under Section 29 Income Tax
- Change in functional currency in Section 30 Foreign Currency Translation

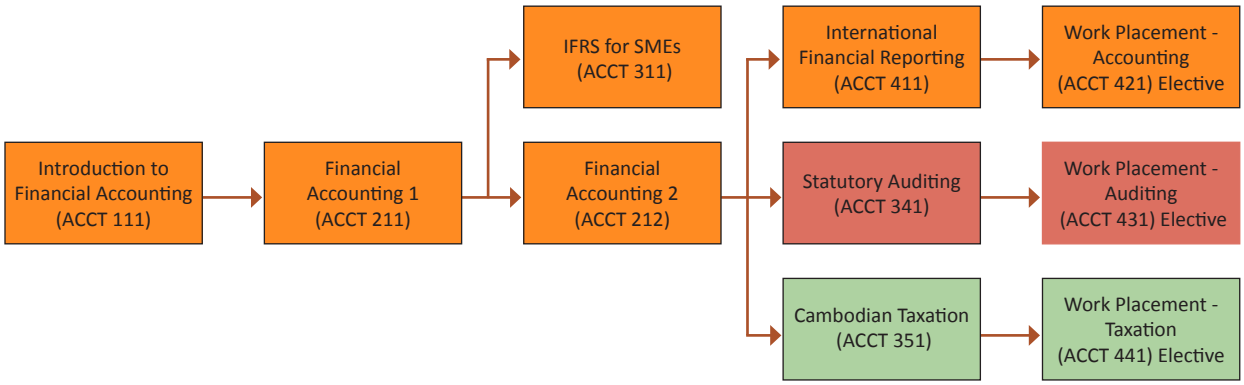
2. REASON FOR THE COURSE

Accountants must be able to prepare a set of financial statements for a company. In Cambodia, national regulations require companies to follow either CIFRS or CIFRS for SMEs, which are the same as IFRS and IFRS for SMEs. Therefore, program graduates will be preparing, auditing, or using financial statements prepared in accordance with these two standards.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	48	50	52	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully passed Financial Accounting I (ACCT 211) before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe IFRS for SMEs (CK1) Describe the objective, applicability and publication of IFRS for SMEs.	Understand	PC5
Cognitive Skills	Level of Learning	Related PLO

Apply IFRS for SMEs (CC1) Apply IFRS for SMEs to transactions and recognition and measurement assets and liabilities common to SMEs in Cambodia.	Apply	PC5
Prepare a Financial Report (CC2) Prepare a general purpose financial report for an individual business in Cambodia in compliance with IFRS for SMEs.	Create	PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Prepare a Loan Schedule (CCIT1) Prepare loan and amortisation schedules based on the effective interest rate using a spreadsheet.	Apply	PCIT1
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Ethically (CIP1) Resolve threats to the ACCA Code of Ethics and Conduct.	Characterize	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	Project	Controlled Case Studies (3)	Final Controlled Case Study	
Describe IFRS for SMEs (CK1)			100%		5%
Apply IFRS for SMEs (CC1)			40%	60%	50%
Prepare a Financial Report (CC2)		75%		25%	30%
Prepare a Loan Schedule (CCIT1)			100%		5%
Work Ethically (CIP1)	100%				10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses demonstration, lecture, case studies, and group problem solving. Approximately 1/2 of the class time will be demonstrations, presentations and questioning (often using Kahoot!) from the lecturer, with the other 1/2 of the class for working on case studies and problem sets. Case studies and problem sets are delivered via Google Classroom Quiz and Google Sheets.

During the course, there is one Project:

IFRS for SMEs Financial Reporting Project

Work Group	:	Groups of two
Output Format	:	IFRS for SMEs format Financial Report
Language	:	English and Khmer
Description	:	Students prepare a set of financial statements in compliance with IFRS for SMEs (to the extent possible given constraints and available data) for a small or medium sized business or not-for-profit organization in Cambodia. The financial report will cover a period of two years. Drafts and a final report will be first written in English followed by a Khmer translation. Scoring will be according to the Assignment Rubric.

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the skills to be learned in each lesson (learning outcome). Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents which students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Small and Medium-Sized Entities** 1. Distinguish between entities that may and may not apply IFRS for SMEs (CK1) 2. Describe the components of a financial report prepared in accordance with IFRS for SMEs (CC2) 3. Explain the advantages of IFRS for SMEs (CK1)	• Lecture (T) • Kahoot (A) ***Reading:*** *IFRS for SMEs, Preface pp 6-9, Section 1 pp 10-11, Section 3 pp 22-26*
2	**Statement of Financial Position** 1. Organize accounts in a statement of financial position according to IFRS for SMEs' format (CC2)	• Lecture (T) • Group case study (T, A) • Discussion (T, A) ***Reading:*** *IFRS for SMEs, Section 4 pp 27-30; Reference: Module 4*
3	**Statement of Comprehensive Income** 1. Explain the acceptable formats and classification in the statement of income or statement of income and retained earnings (CC2) 2. Classify expenses by nature and function (CC2)	• Lecture (T) • Group case study (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs, Section 5 pp 31-33, Section 6 34-35; Reference: Module 5*
4	**Concepts, Pervasive Principles, Notes** 1. Describe the pervasive principles (CK1) 2. Explain how the objective of IFRS for SMEs influences application of IFRS for SMEs (CK1) 3. Distinguish between relevant and irrelevant information for deciding on inclusion in the notes (CC2)	• Lecture (T) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs, Section 2 pp 12-13, 18, Section 8 pp 41-42, Section 10 page 50; Reference: Module 8*
5	**ACCA Code of Ethics and Conduct** 1. Describe the fundamental principles of the ACCA Code of Ethics and Conduct (CIP1) 2. Apply the fundamental principles of the ACCA Code of Ethic and Conduct to resolve ethical dilemmas arising in financial reporting (CIP1)	• Lecture (T) • Group case study (T, A) • Kahoot (T, A) ***Reading:*** *ACCA Code of Ethics and Conduct, pp 18-23;* ***Reference:*** *ACCA Code of Ethics and Conduct pp 24-31*
6	**Accounting Policies, Estimates and Errors** 1. Define and distinguish changes in accounting policies, changes in estimates, and errors (CK1) 2. Determine how to account for changes in accounting policies, changes in estimates and errors (CC2)	• Lecture (T) • Group case study (T, A) ***Reading:*** *IFRS for SMEs, Section 10 pp 50-54; Reference: Module 10*
7	**Basic Financial Instruments** 1. Describe the types of financial instruments covered by IFRS for SMEs section 11 (CK1) 2. Calculate the amount a financial instrument should be recorded on initial recognition (CC1)	• Lecture (T) • Group case study (T, A) ***Reading:*** *IFRS for SMEs, Section 11 pp 55-59; Reference: Module 11*

8	**Basic Financial Instruments - Bad Debts** 1. Estimate bad debts for a company (CC1) 2. Prepare the journal entries to account for bad debts 3. (CC1) 4. Prepare the disclosure note for receivables (CC2)	• Lecture (T) • Group case study (T, A) ***Reading:*** *IFRS for SMEs, Section 11 pp 62-65; Reference: Module 11*
9	**Accounting for Loans Payable** 1. Prepare an amortisation schedule for a loan using Excel. (CCIT1) 2. Prepare the journal entries for a loan. (CC1)	• Demonstration (T) • Case study (T, A) ***Reading:*** *IFRS for SMEs, Section 11 pp 60-62; Reference: Module 11*
10	**Controlled Case Study 1** 1. Review and assess learning outcomes of lecture 1-8	• Controlled case study (A)
11	**Accounting for Loans Payable - Effective Interest Rate** 1. Calculate the effective interest rate using Excel or Google Sheets (CCIT1) 2. Account for borrowing costs in accordance with section 25 (CC1) 3. Prepare the disclosure note for loans payable (CC2)	• Demonstration (T) • Group problems using Excel • Discussion ***Reading:*** *IFRS for SMEs, Section 11, pp 60-62, 68-70; Reference: Module 11*
12	**Business and Industry Analysis - Porter's Five Forces** 1. Prepare a business analysis using Porter's Five Forces and sources of competitive advantage. (CC2)	• Lecture (T) • Discussion (T, A) • Presentation (T, A) ***Reading:*** *Harvard Business Review, pp 25-39*
13	**Inventories - Part 1** 1. Determine the components of cost to include in inventory (CC1) 2. Distinguish between normal and abnormal costs (CC1)	• Lecture (T) • Group problems (T, A) ***Reading:*** *IFRS for SMEs, Section 13 pp 79-81; Reference: Module 13*
14	**Inventories - Part 2** 1. Determine inventory cost using the FIFO periodic method (CC1) 2. 2. Record cost of goods sold following both expense by nature and expense by function (CC1) 3. Prepare a disclosure note for inventories (CC2)	• Demonstration (T) • Group problems (T, A) ***Reading:*** *IFRS for SMEs, Section 13 pp 82-83; Reference: Module 13*
15	**Student Presentation - Porter's Five Forces** 1. Prepare and present a Porter's Five Forces business analysis	• Discussion (T, A) • Presentation (A) ***Reading:*** *Harvard Business Review, pp 25-39*
16	**Investment Property** 1. Distinguish between investment property and other types of property (CC1) 2. Record the gains and losses related to investment property (CC1) 3. Prepare a disclosure note for investment property (CC2)	• Lecture (T) • Group problems (T, A) ***Reading:*** *IFRS for SMEs, Section 16 pp 92-94 ; References: Module 16*
17	**Property, Plant and Equipment - Part 1** 1. Calculate the depreciation for property, plant and equipment (CC1) 2. Determine gains and losses on disposal (CC1)	• Demonstration (T) • Group problems (T, A) ***Reading:****IFRS for SMEs, Section 17 pp 95-101; Reference: Module 17*

18	**Property, Plant and Equipment - Part 2** 1. Account for renovation of property, plant and equipment (CC1) 2. Account for revaluation of property classified as property, plant and equipment (CC1)	• Demonstration (T) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 17 pp 95-101; Reference: Module 17*
19	**Property, Plant and Equipment - Part 3** 1. Prepare a disclosure note for property, plant and equipment (CC2)	• Demonstration (T) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 17 pp 95-101; Reference: Module 17*
20	**Intangible Assets other than Goodwill** 1. Account for software (CC1) 2. Calculate the amortisation of intangible assets with change in estimated useful life (CC1)	• Lecture (T) • Group problem (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs, Section 18 pp 102-106; Reference: Module 18*
21	**Impairment of Assets - Part 1** 1. Explain when impairment needs to be tested (CC1) 2. Determine the recoverable amount of a potentially impaired asset (CC1) 3. Explain how to avoid value in use (CC1)	• Group problems (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs, Section 27 pp 163-170; Reference: Module 27*
22	**Impairment of Assets - Part 2** 1. Calculate impairment expense of an individual asset (CC1)	• Case study (T, A) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 27 pp 163-170; Reference: Module 27*
23	**Controlled Case Study 2** 1. Review and assess learning outcomes lecture 10- 17	• Controlled case study (A)
24	**Leases - Part 1** 1. Distinguish between operating leases and finance leases (CC1) 2. Account for operating leases, including transaction costs and discounts (CC1)	• Lecture (T) • Group problem (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs,Section 20 pp 113-120; Reference: Module 20*
25	**Leases - Part 2** 1. Prepare a disclosure note for operating leases (CC2)	• Lecture (T) • Group problem (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs,Section 20 pp 113-120; Reference: Module 20*
26	**Revenue - Part 1** 1. Explain the recognition criteria for revenue (CC1) 2. Account for revenue for sale of goods and services (CC1)	• Lecture (T) • Group case study (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs Section 23* *pp 140-154; Reference: Module 23*
27	**Controlled Case Study 3** 1. Review and assess learning outcomes lecture 23- 29	• Controlled case study (A)

28	**Revenue - Part 2** 1. Account for deferred income (CC1) 2. Identify the revenue attributable to services in a bundle of goods and services (CC1)	• Lecture (T) • Case study (T, A) • Kahoot (T, A) ***Reading:*** *IFRS for SMEs Section 23* *pp 140-154; Reference: Module 23*
29	**Revenue - Part 3** 1. Prepare the journal entries to record a construction contract using the input method (CC1) 2. Prepare a statement of profit or loss, including revenue (CC2)	• Lecture (T) • Group problems (T, A) • Discussion (T, A) ***Reading:*** *IFRS for SMEs Section 23* *pp 140-154; Reference: Module 23*
30	**Employee Benefits - Part 1** 1. Account for basic employee benefits and the related withholding tax (CC1)	• Lecture (T) • Group problem (T, A) • Discussion (T, A) ***Reading:*** *IFRS for SMEs, Section 28 pp 171-172; Reference: Module 28*
31	**Employee Benefits - Part 2** 1. Determine the withholding tax component of employee benefits (CC1)	• Lecture (T) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 28 pp 171-172; Reference: Module 28*
32	**Employee Benefits - Part 3** 1. Prepare disclosure note for employee benefits (CC2)	• Lecture (T) • Group problem (T, A) *Reading: IFRS for SMEs, Section 28 pp 171-172; Reference: Module 28*
33	**Income Tax - Part 1** 1. Prepare the journal entries to prepayment of income tax (tax on profit) (CC1) 2. Prepare the journal entries to record income tax related withholding taxes (CC1)	• Lecture (T) • Case study (T, A) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 29 pp 182, 189; Reference: Module 29*
34	**Income Tax - Part 2** 1. Prepare the year-end journal entry to record income tax payable (tax on profit) (CC1) 2. Prepare a statement of profit or loss with tax (CC2)	• Lecture (T) • Case study (T, A) ***Reading:*** *IFRS for SMEs, Section 29 pp 182, 189; Reference: Module 29*
35	**Income Tax - Part 3** 1. Distinguish between the carrying amount of net assets and the tax base of net assets (CC1) 2. Calculate the taxable and deductible differences arising from temporary differences (CC1)	• Demonstration (T) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 29 pp 183-186, 188-189; Reference: Module 29*

36	**Income Tax - Part 4** 1. Prepare the journal entries to record income tax expense and deferred tax (CC1) 2. Prepare a disclosure note for income tax and deferred tax (CC2)	• Demonstration (T) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 29 pp 189-191; Reference: Module 29*
37	**Cash Flow Statements - Part 1** 1. Define cash and cash equivalents (CC1) 2. Explain the difference between the direct and indirect methods of preparing a cash flow statement (CC1) 3. Define operating cash flows, investing cash flows, and financing cash flows (CC2)	• Lecture (T) • Group Problem (T, A) ***Reading:*** *IFRS for SMEs, Section 7 pp 36-40; Reference: Module 7*
38	**Cash Flow Statements - Part 2** 1. Prepare the investing and financing portions of a cash flow statement (CC2) 2. Present exchange rate changes in foreign currency cash and cash equivalents in the cash flow statement (CC2)	• Demonstration (T) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 7 pp 36-40; Reference: Module 7*
39	**Cash Flow Statements - Part 3** 1. Prepare a full cash flow statement (CC2)	• Case study (T, A) • Discussion (T, A) ***Reading:*** *IFRS for SMEs, Section 7 pp 36-40; Reference: Module 7*
40	**Cash Flow Statements - Part 4** 1. Prepare a full cash flow statement (CC2)	• Case study (T, A) • Discussion (T, A) ***Reading:*** *IFRS for SMEs, Section 7 pp 36-40; Reference: Module 7*
41	**Foreign Currency Translation - Part 1** 1. Determine the exchange rate for currency income, expense, assets, liabilities (CC2) 2. Record gains and losses arising from remeasurement and settlement of foreign currency receivables and payables (CC2)	• Demonstration (T) • Group problems (T, A) • Discussion (T, A) ***Reading:*** *IFRS for SMEs, Section 30 pp 192-194; Reference: Module 30*
42	**Foreign Currency Translation - Part 2** 1. Explain the concept of functional currency (CK1) 2. Prepare a disclosure note for functional currency and presentation currency (CCIT1)	• Lecture (T) • Case study (T, A) ***Reading:*** *IFRS for SMEs, Section 30 pp 195-197; Reference: Module 30*
43	**Related Party Disclosures** 1. Define a related party (CK1) 2. Identify transactions with a related party that would warrant disclosure in the notes (CC2) 3. Prepare a related party disclosure note (CC2)	• Lecture (T) • Group problems (T, A) ***Reading:*** *IFRS for SMEs, Section 33 pp 204-207; Reference: Module 33*
44	**Controlled Case Study 4** 1. Review and assess learning outcomes lecture 31- 38	• QControlled case study
45	**Transition to the IFRS for SMEs** 1. Define first time application of IFRS for SMEs CK1) 2. Describe the additional disclosures when an entity applies IFRS for SMEs for the first time (CC2) 3. Explain the simplifications allowed on transition (CC2)	• Case study (T, A) • Group problem (T, A) ***Reading:*** *IFRS for SMEs, Section 35 pp 213-218; Reference: Module 35*
46	**Review and preparation for final exam - Part 1**	*Lecture (T)*
47	**Review and preparation for final exam - Part 2**	*Lecture (T)*

48	**Review and preparation for final exam - Part 3**	*Lecture (T)*
49	**Student Presentations**	*Presentation (A)*
50	**Student Presentations**	*Presentation (A)*
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. IFRS Foundation, IFRS for SMEs 2015, IFRS Foundation 2015.
2. Association of Chartered Certified Accounts, Code of Ethics and Conduct, Association of Chartered Certified Accountants, 2021.

References

1. CamEd Business School, IFRS for SMEs Comprehensive Course Description 2023.
2. IFRS Foundation, IFRS for SMEs Education Modules, IFRS Foundation 2015- 2018
3. Makenzie, Bruce, Tapiwa Njikizana, et all, Applying IFRS for SMEs, Wiley, 2011.

MANAGEMENT ACCOUNTING 2

ACCT 321 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Management Accounting 2 introduces candidates to elements of accounting for management which are used to make and support decisions. The course starts by introducing the nature, the source and purpose of cost accounting and the costing techniques used in business which are essential for any management accountant. The course then looks at the preparation and use of budgeting and standard costing and variance analysis as essential tools for planning and controlling business costs. The course concludes with an introduction to measuring and monitoring the performance of an organization.

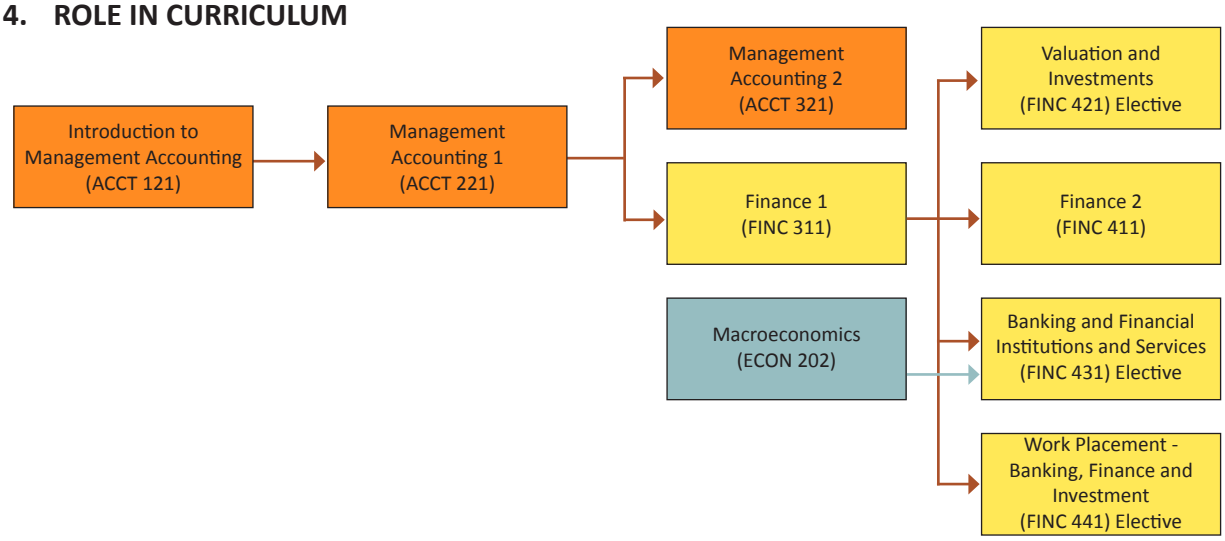
2. REASON FOR THE COURSE

This course aims to develop knowledge and understanding of accounting for management techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	54	42	54	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully passed Management Accounting 1 (ACCT 221) before attempting this course.

SKILLS

5. LEARNING OUTCOMES

The learning outcomes for this course cover five main areas: The nature, source, and purpose of Management Accounting, Cost accounting techniques, Budgeting, Standard costing, and Performance measurement.

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

Knowledge	Level of Learning	Related PLO
Explain Management Accounting (CK1) Explain the nature, source, and purpose of Management Accounting.	Understand	PC4
Cognitive Skills	Level of Learning	Related PLO
Demonstrate Absorption and Marginal Costing (CC1) Demonstrate the effect of absorption and marginal costing on inventory valuation and profit determination.	Apply	PC4
Prepare a Budget and Cash Flow Forecast (CC2) Prepare cost information, a budget, and a cash flow forecast to support management in planning, controlling, and decision-making.	Create	PC4
Analyze Variances (CC3) Analyze variances between actual costs and standard costs.	Analyze	PC4
Interpret Investment Return (CC4) Interpret the results of NPV, IRR, and payback calculations of investment viability.	Understand	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Spreadsheet/Excel (CCIT1) Use Spreadsheet/Excel to process and present information using tables, bar charts, line graphs, pie charts, and scatter graphs.	Apply	PCIT1
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Organize Teamwork (CIP1) Organize team activity to solve accounting problems.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participation	In-class Test	Assignment	Midterm Exam	Final Exam	
Explain Management Accounting(CK1)	50%	50%				5%
Demonstrate Absorption and Marginal Costing (CC1)		25%		75%		20%
Prepare a Budget and Cashflow Forecast (CC2)			50%	50%		20%
Analyze Variances (CC3)	25%	25%			50%	20%
Interpret Investment Return (CC4)	25%		25%		50%	20%
Use Spreadsheet/Excel (CCIT1)		50%	50%			5%
Organize Teamwork (CIP1)	75%		25%			10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture, class activities and assignment-based; assigned homework and in-class tests will support learning to material covered in class. The class will be devoted to lecture, class activities and exercises and in-class tests.

During the course, there is one assignment:

Assignment	:	**Financial and Non-Financial Analysis Assignment**
Work Group	:	Group
Output Format	:	Professional Management Report & Video Presentation
Language	:	English
Description	:	The assignment is to conduct a financial and non-financial analysis of a company listed on a stock exchange. The report should include an overview of the company and the industry analysis. Managerial analysis including Cost Structure Analysis, Operational Efficiency, and Non-Financial (ESG) Key Performance Indicators (vertical analysis), and horizontal analysis are a kind of techniques that should be applied in conducting the analysis of the company's financial statement. Assignment Rubric.

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction** **Accounting for Management** 1. Describe the purpose and role of cost and management accounting within an organization. (CK1) 2. Compare and contrast financial accounting with cost and management accounting. (CK1)	• Lecture • Examples ***Reading:*** *Chapter 1*
2	**Accounting for Management (continued)** 1. Identify and explain the attributes of good information. (CK1) 2. Explain the limitations of management information in providing guidance for managerial decision-making. (CK1)	• Lecture • Class activity using MCQs ***Reading:*** *Chapter 1*
3	**Cost classification** 1. Explain and illustrate production and non-production costs. (CC1) 2. Describe the different elements of non-production costs - administrative, selling, distribution, and finance. (CC1) 3. Describe the different elements of production costs - materials, labor, and overheads. (CC1)	• Class Activities with Problem Solving Questions ***Reading:*** *Chapter 2*

4	**Cost classification (continued)** 1. Explain and illustrate with examples classifications used in the analysis of the product/service costs including by function, direct and indirect, fixed and variable, stepped fixed and semi-variable costs. (CC1) 2. Explain and illustrate the concept of cost objects, cost units and cost centres. (CC1) 3. Describe the differing needs for information of cost, profit , investment and revenue centre manager. (CC1)	• Lecture • Group activity on costs classification. ***Reading:*** *Chapter 2*
5	**Cost classification (continued)** 1. Explain and illustrate with examples classifications used in the analysis of the product/service costs, including by function, direct and indirect, fixed and variable, stepped fixed and semi-variable costs. (CC1) 2. Describe and illustrate graphically different types of cost behavior. (CC1)	• Lecture • Group activity on costs classification. ***Reading:*** *Chapter 2*
6	**Cost classification (continued)** 1. Use high-low analysis to separate the fixed and variable elements of total costs, including situations involving semi-variable and stepped fixed costs and changes in the variable cost per unit. (CC1) 2. Explain the structure of linear functions and equations. (CC1).	• Lecture • Quiz on Chapter 2 (MCQs) ***Reading:*** *Chapter 3*
7	**Accounting for materials** 1. Describe the different procedures and documents necessary for the ordering, receiving, and issuing of materials from the inventory. (CC1) 2. Interpret the entries and balances in the material inventory account. (CC1)	• Lecture • Class activities using sample questions. ***Reading:*** *Chapter 3*
8	**Accounting for materials (continued)** 1. Produce calculations to minimize inventory costs when inventory is gradually replenished. (CC1) 2. Describe and apply appropriate methods for establishing reorder levels where demand in the lead time is constant. (CC1) 3. Calculate the value of closing inventory and material issues using LIFO, FIFO, and average methods. (CC1)	• Lecture • Group activity on costs classification. • Quiz on Chapter 3
9	**Accounting for labour** 1. Calculate direct and indirect costs of labor. (CC1) 2. Explain the methods used to relate input labor costs to work done. (CC1) 3. Prepare the journal and ledger entries to record labor cost inputs and outputs. (CC1)	• Lecture • Class activities using sample questions. ***Reading:*** *Chapter 4*
10	**Accounting for labour (continued)** 1. Calculate the level, and analyze the costs and causes, of labor turnover. (CC1) 2. Explain and calculate labor efficiency, capacity and production volume ratios. (CC1)	• Lecture • Class activities using sample questions • Quiz on Chapter 4 ***Reading:*** *Chapter 4*

11	**Accounting for overhead** 1. Describe the procedures involved in determining production overhead absorption rates. (CC1) 2. Allocate and apportion production overheads to the cost centre using an appropriate basis. (CC1) 3. Reapportion service cost centre costs to production cost centres (using reciprocal method where service cost centres work for each other). (CC1)	• Lecture • Class activities using sample questions ***Reading:*** *Chapter 5*
12	**Accounting for overhead (continued)** 1. Select, apply, and discuss appropriate bases for absorption rates. (CC1) 2. Prepare journal and ledger entries for manufacturing overheads incurred and absorbed. (CC1) 3. Calculate and explain the under and over-absorption of overheads. (CC1)	• Lecture • Class activities using sample questions • Quiz on Chapter 5 ***Reading:*** *Chapter 5*
13	**Absorption and marginal costing** 1. Explain the importance of, and apply, the concept of contribution. (CC1) 2. Demonstrate and discuss the effect of absorption and marginal costing on inventory valuation and profit determination. (CC1) 3. Calculate profit and loss under absorption and marginal costing. (CC1)	• Lecture • Class activities using sample questions. • Group work on research on P/L using absorption and marginal costing.
14	**Absorption and marginal costing (continued)** 1. Reconcile the profits or losses calculated under absorption and marginal costing. (CC1) 2. Describe the advantages and disadvantages of absorption and marginal costing. (CC1)	• Lecture • Class activities using sample questions • Quiz on Chapter 6 ***Reading:*** *Chapter 6*
15	**Job batch and process costing** 1. Describe the characteristics of job and batch costing. (CC1) 2. Describe the situations where the use of job or batch costing would be appropriate. (CC1) 3. Prepare cost records and accounts in job and batch costing situations. (CC1)	• Lecture • Class activities using sample questions ***Reading:*** *Chapter 7*
16	**Job batch and process costing (continued)** 1. Describe the characteristics of process costing. (CC1) 2. Describe the situations where the use of process costing would be appropriate. (CC1) 3. Prepare process accounts, involving normal and abnormal losses and abnormal gains. (CC1)	• Lecture • Class activities using sample questions ***Reading:*** *Chapter 7*
17	**Job batch and process costing (continued)** 1. Prepare process accounts in situations where work remains incomplete. (CC1) 2. Prepare process accounts where losses and gains are identified at different stages of the process. (CC1) 3. Distinguish between by-products and joint products. (CC1) 4. Prepare process accounts in situations where by-products and/or joint products occur. (CC1)	• Lecture • Class activities using sample questions • Quiz on Chapter 7 ***Reading:*** *Chapter 7*

18	**Service and operation costing** 1. Identify situations where the use of service/operation costing is appropriate. (CC1) 2. Illustrate suitable unit cost measures that may be used in different service/operation situations. (CC1) 3. Carry out service cost analysis in simple service industry situations. (CC1)	• Lecture • Quiz on Chapter 8 ***Reading:*** *Chapter 8*
19	**Service and operation costing (continued)** 1. Identify situations where the use of service/operating costing is appropriate (CC1)-	• Lecture • Class activities using sample questions ***Reading:*** *Chapter 8*
20	**Service and operation costing (continued)** 1. Illustrate suitable unit cost measures that may be used in different service/operation situations (CC1) 2. Carry out service cost analysis in simple service industry situations (CC1)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 8*
21	**Alternative costing principles** 1. Explain activity-based costing (ABC), target costing, life cycle costing, and total quality management (TQM) as alternative cost management techniques. (CC2) 2. Differentiate ABC, target costing, and life cycle costing from the traditional costing techniques (calculations are not required). (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 9*
22	**Sources of data and analysing data** 1. Describe sources of information from within and outside the organization (including government statistics, financial press, professional or trade associations, quotations, and price lists). (CK1) 2. Explain the uses and limitations of published information/data (including information from the internet). (CK1)	• Lecture • Examples ***Reading:*** *Chapter 10 & 11*
23	**Sources of data and analysing data (Cont.)** 1. Describe the impact of the general economic environment on costs/ revenues. (CK1) 2. Explain sampling techniques (random, systematic, stratified, multistage, cluster, and quota). (CK1)	• Lecture • Examples ***Reading:*** *Chapter 10*
24	**Service and operation costing (continued)** 1. Choose an appropriate sampling method in a specific situation. (CK1)	• Lecture • Examples ***Reading:*** *Chapter 10 & 11*
25	**Analytical techniques in budgeting and forecasting** 1. Explain the advantages and disadvantages of using the high-low method to estimate the fixed and variable elements of costing. (CC2) 2. Construct scatter diagrams and lines of best fit. (CC2) 3. Explain the advantages and disadvantages of linear regression analysis. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 12*
26	**Analytical techniques in budgeting and forecasting (continued)** 1. Explain the principles of time series analysis (Cyclical, trend, seasonal variation, and random elements). (CC2) 2. Calculation of trend, including the use of regression coefficients. (CC2) 3. Calculate simple index numbers for one or more variables. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 12*

27	**Budgeting** 1. Explain why organizations use budgeting. (CC2) 2. Describe the planning and control cycle in an organization. (CC2) 3. Explain and illustrate 'what if' analysis and scenario planning. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 13*
28	**Budgeting (continued)** 1. Explain the importance of flexible budgets in control. (CC2) 2. Explain the disadvantages of fixed budgets in control. (CC2) 3. Identify situations where fixed or flexible budgetary control would be appropriate. (CC2)	• Lecture • Class Activities using sample questions • Quiz on Chapter 13 ***Reading:*** *Chapter 13*
29	**Budgeting (continued)** 1. Explain the administrative procedures in the budgeting process. (CC2) 2. Describe the stages in the budgeting process (includes relevant data, planning and agreeing on draft budgets, and the purpose of forecasts and how they link to budgeting.) (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 13*
30	**Budgeting (continued)** 1. Prepare functional budgets (production, raw materials usage, and purchases, labor, variable, and fixed overheads.) (CC3) 2. Prepare cash budgets. (CC2) 3. Prepare master budgets (statement of profit or loss and statement of financial position). (CC3)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 13*
31	**Budgeting (continued)** 1. Explain the importance of motivation in performance management. (CC2) 2. Identify factors in a budgetary planning and control system that influence motivation (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 13*
32	**Budgeting (continued)** 1. Discuss the advantages and disadvantages of a participative approach to budgeting. (CC2) 2. Explain top-down, and bottom-up approaches to budgeting. (CC2)	• Lecture • Class Activities using sample questions • Quiz on Chapter 13 ***Reading:*** *Chapter 13*
33	**Investment appraisal** 1. Discuss the importance of capital investment planning and control. (CC2) 2. Define and distinguish between capital and revenue expenditure. (CC2) 3. Outline the issues to consider and the steps involved in the preparation of a capital expenditure budget.(CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 13*
34	**Investment appraisal (continued)** 1. Explain and illustrate the difference between simple and compound interest, and between nominal and effective interest rates. (CC2) 2. Explain and illustrate compounding and discounting. (CC2) 3. Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal. (CC2) 4. Identify and evaluate relevant cash flows for individual investment decisions. (CC2) 5. Explain and illustrate the net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow. (CC4)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 14*

35	**Investment appraisal (continued)** 1. ECalculate present value using annuity and perpetuity formulate. (CC4) 2. Calculate NPV, IRR, and payback (discounted and non discounted) (CC4) 3. Interpret the results of NPV, IRR, and payback calculations of investment viability. (CC4)	• Lecture • Class Activities using sample questions • Quiz on Chapter 14 ***Reading:*** *Chapter 14*
36	**Standard Costing** 1. Variance Calculations and Analysis a. Calculate materials total, price, and usage variance. (CC3) b. Calculate labor total, rate, and efficiency variance. (CC3) c. Calculate variance overhead total, expenditure and efficiency. (CC3)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 15*
37	**Standard Costing** 1. Budgetary control and reporting a. Calculate sample variances between flexed budget, fixed budget and actual sales, costs and profits. (CC3) b. Discuss the relative significance of variance. (CC3) c. Explain potential action to eliminate variances. (CC3)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 15*
38	**Standard Costing** Budgetary control and reporting 1. Reconcile budget profit with actual profit under standard absorption costing. (CC1) 2. Reconcile budgeted profit or contribution with actual profit or contribution under standard marginal costing. (CC1)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 15*
39	**Standard Costing** 1. Budgetary control and reporting a. Calculate sample variances between flexed budget, fixed budget and actual sales, costs and profits. (CC3) b. Discuss the relative significance of variance. (CC3) c. Explain potential action to eliminate variances. (CC3)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 15*
40	**Performance Measurement** 1. Discuss the purpose of mission statements and their role in performance measurement. (CC2) 2. Discuss the purpose of strategic and operational and tactical objectives and their role in performance measurement. (CC2) 3. Discuss the impact of economic and market conditions on performance measurement. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 16*
41	**Performance Measurement** 1. Establish critical success factors and key performance indicators in a specific situation. (CC2) 2. Discuss the role of benchmarking in performance measurement. (C2) 3. Discuss and calculate measures if financial performance (profitability, liquidity, activity and gearing) and non-financial measures. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 16*
42	**Performance Measurement** 1. Describe performance indicator for financial success., customer satisfaction, process efficiency and growth. (CC2) 2. Explain the concepts of economy, efficiency and effectiveness. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 16*

43	**Performance Measurement** 1. Describe performance measures which would be suitable in contract and process costing environments. (CC2) 2. Describe measures of performance utilisation in service and manufacturing environments. (CC2)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 16*
44	**Presenting information** 1. Prepare written reports representing management information in suitable formats according to purpose. (CCIT1) 2. Present information using tables, charts, and graphs (bar charts, line graphs, pie charts, and scatter graphs). (CCIT1) 3. Interpret information (including tables, charts, and graphs) presented in management reports. (CCIT1)	• Lecture • Class Activities with MCQs ***Reading:*** *Chapter 16*
45	**Presenting information (Spreadsheets)** 1. Explain the role, features and uses of a spreadsheet package. (CCIT1)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 17*
46	**Presenting information (Spreadsheets)** 1. Identify applications for computer spreadsheets and their use in cost management (CCIT1)	• Lecture • Class Activities using sample questions ***Reading:*** *Chapter 17*
47	**Practical Questions & Answers**	• Lecture
48	**Practical Questions & Answers**	• Lecture
49	**Practical Questions & Answers**	• Lecture
50	**Practical Questions & Answers**	• Lecture
	Guest Lecture 1. Budgeted planning 2. Financial and nonfinancial performance measurement	• Lecture
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing, FMA/F2 Management Accounting, (For exams from 1 September 2023 to 31 August 2024).
2. Kaplan Publishing, Practice & Revision Kit Paper FMA/F2 Management Accounting.

References

1. BPP Learning Media, FMA/F2 Management Accounting.
2. BPP Learning Media, Practice & Revision Kit Paper FMA/F2 Management Accounting, (For exams from 1 September 2023 to 31 August 2024).

ACCOUNTING INFORMATION SYSTEMS

ACCT 331 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Students enrolled in the Bachelor of Accounting and Finance program will gain exposure to the use of Accounting Information Systems (AIS) in optimizing business development, operations, auditing, and decision-making analysis. They will also develop the capacity to act as product owners for AIS and related technologies. This course is designed to examine the relationships between AIS, business processes, and internal controls, while equipping students with the knowledge and skills necessary to effectively utilize AIS and associated technologies.

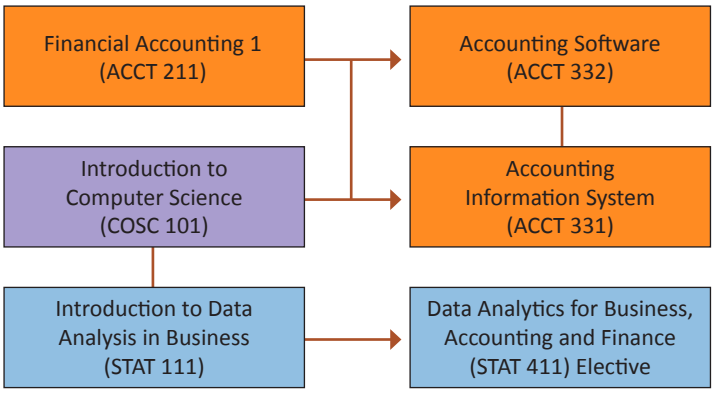
2. REASON FOR THE COURSE

This course aims to give students a foundation in accounting information systems (AIS), technology management, and digital applications commonly used in business settings. There are four main goals that this course intends to accomplish. First, it enables students to develop their knowledge and skills in relation to AIS in achieving organizational objectives. Second, it develops students' ability to apply the knowledge gained in relation to the life cycle and project management of information systems in a business environment. Third, it further develops lifelong learning skills of independent learning and study in relation to AIS. Finally, it exposes students to real case studies and best practices centered around issues in AIS.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	42	18	30	135

4. ROLE IN CURRICULUM



Prerequisite

Introduction to Computer Science (COSC 101) and Financial Accounting 1 (ACCT 211) are prerequisites for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain Information Flows (CK1) Explain Information Flows in Accounting Information Systems	Understand	PC2
Describe Fraud and IT Risk Management (CK2) Describe Computer Fraud, IT Risk Management and Trust Services Criteria.	Understand	PC2
Cognitive Skills	Level of Learning	Related PLO
Create Project Management Plan (CC1) Create Project Management Plan for Accounting Systems in relation to Cost & Schedule Estimates	Create	PC2
Evaluate IT Control Systems (CC2) Evaluate IT Controls applicable for Systems Reliability using Trust Services Criteria & Risk Based Design	Evaluate	PC2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Describe the Emerging of the Technologies (CCIT1) Describe the potential use of some emerging technologies in driving transformational improvements.	Describe	PCIT2
Apply AIS Development Strategies (CCIT2) Apply AIS development strategies in the IT decision-making process.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work in a Team (CIP1) Work in a team to evaluate effective decisions for Process & Key AIS Controls in Revenue, Expenditure, Production and HRM Cycles	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Partici-pation	Assignment (Report)	Assignment (Presenta-tion)	In Class Test (2)	Final Exam	
Explain Information Flows (CK1)	25%			50%	25%	10%
Describe Fraud and IT Risk Management (CK2)				50%	50%	20%
Create Project Management Plan (CC1)		50%	50%			25%
Evaluate IT Control Systems (CC2)				50%	50%	10%
Describe the Emerging of the Technologies (CCIT1)	50%				50%	15%
Apply AIS Development Strategies (CCIT2)		25%	25%		50%	10%
Work in a Team (CIP1)	100%					10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily delivered through lectures and assignments, with assigned readings provided to reinforce learning and serve as references to the topics covered in class. Class sessions will typically be divided equally between lectures and interactive activities, including case studies, problem sets, and solution reviews.

Students will submit one (1) assignment in the area of AIS. This assignment has two (2) parts:

Assignment	:	**Project Management Assignment (Part I)**
Work type	:	Group
Output Format	:	Written Report
Language	:	English
Description	:	In this group assignment, students will analyze a case study involving the proposed migration from an internally developed AIS (e.g., the Financial Information System (FIS)) to an Enterprise Resource Planning (ERP) system (e.g., SAP (Systems Applications and Products in Data Processing)). Working in groups, students are required to prepare the following: a) Case Analysis & Proposal • Evaluate the limitations of the current internally developed FIS. • Develop a proposal that justifies the transition to SAP, highlighting anticipated benefits, challenges, and alignment with organizational objectives. b) Project Management Deliverables • Cost Management Plan: Prepare a detailed cost plan outlining implementation expenses, ongoing costs, and expected financial benefits. • Schedule Management Plan: Design a project schedule that identifies key milestones, dependencies, deliverables, and timeline estimates for the SAP implementation. • Risk Identification & Mitigation: Identify potential risks (technical, financial, organizational, and operational) and propose mitigation strategies. c) Project Management Tool Application • Utilize JIRA (or an equivalent project management tool) to: • Create and assign project tasks. • Map the project timeline and milestones. o Track progress and resource allocation.

Assignment	:	**Project Management Assignment (Part II)**
Work type	:	Group
Output Format	:	Presentation
Language	:	English
Description	:	Each group will present the Project Management Assignment (Part I) by discussing how Project Management is used in changing AIS, explaining the plan for managing cost and scheduling management plan, and identifying potential risks. The group will explain the benefits of using Project Management tools, possible challenges, and how those challenges shall be managed and/or resolved. Assignment Rubric:

STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson requires 1.5 class hours. There are a total of 45 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Accounting Information Systems: An Overview** 1. Describe information needs and business processes 2. Explain AIS components and functions (CK1)	• Lecture • Kahoot Game ***Reading:*** *AIS book, Chapter 1, Page 28-41*
2	**Accounting Information Systems: An Overview** 1. Class Activity (CK1)	• Lecture • Kahoot Game ***Reading:*** *AIS book, Chapter 1, Page 28-41*
3	**Accounting Information Systems: An Overview** 1. Describe accounting information system (CK1)	• Lecture • Kahoot Game ***Reading:*** *AIS book, Chapter 1, Page 28-41*
4	**Accounting Information Systems: An Overview** 1. Class Activity (CK1)	• Lecture • Kahoot Game ***Reading:*** *AIS book, Chapter 1, Page 28-41*
5	**Project Management (including related concepts of Product Management) Getting to know project management** 1. Define a project & Project Management 2. Characteristic of a PM – Project Manager (CK2)	• Lecture • Kahoot Game • Group problem-based learning • Discussion • Integrative case ***Reading:*** *Handout: 1, 2, 3,4*
6	**Project Management (including related concepts of Product Management) Getting to know project management** 1. Product Scoping v/s Project Scoping 2. Define project methodology 3. Define project management process (CK2)	• Lecture • Kahoot Game • Group problem-based learning • Discussion • Integrative case ***Reading:*** *Handout: 1, 2, 3,4*

7	**Project Management (including related concepts of Product Management)** **Getting to know project management** 1. Discuss Project management software (CIP1)	• Lecture • Kahoot Game • Group problem-based learning • Discussion • Integrative case ***Reading:*** *Handout: 1, 2, 3,4*
8	**Project Management (including related concepts of Product Management)** **Getting to know project management** 1. Class Activity (CIP1)	• Lecture • Kahoot Game • Group problem-based learning • Discussion • Integrative case ***Reading:*** *Handout: 1, 2, 3,4*
9	**Data Analytics in Accounting, System Documentation Techniques** 1. Explain what makes a good question and evaluate questions relative to the S M A R T framework 2. Describe the extract, transform, and load (E T L) process and key components of each step of the process 3. Explain the differences between descriptive, diagnostic, predictive, and prescriptive analytics (CCITl)	• Lecture • Kahoot Game • Didactic questioning • Group discussion ***Reading:*** *1. Online resources* *2. Journal articles*
10	**Data Analytics in Accounting, System Documentation Techniques** 1. Describe how automation interacts with the analytics mindset and when data analytics is an inferior tool for decision-making 2. Prepare and use business process diagrams to understand, evaluate, and document information systems 3. Prepare and use flowcharts and data flow diagrams to understand, evaluate, and document information systems (CIPl)	• Lecture • Kahoot Game • Didactic questioning • Group discussion ***Reading:*** *1. Online resources* *2. Journal articles*
11	**AIS Development Strategies** 1. Describe how organizations purchase application software, vendor services, and hardware 2. Explain how information system departments develop custom software (CCIT2)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 647-649* *AIS book, Chapter 21, Page 680 -697*
12	**AIS Development Strategies** 1. Explain how end users develop, use, and control computer-based information systems 2. Explain why organizations outsource their information systems and evaluate the benefits and risks of this strategy (CIP1)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 647-649* *AIS book, Chapter 21, Page 680 -697*

13	**AIS Development Strategies** 1. Brief introduction to Prototyping. 2. Class Activity. (CCIT2, CIP1)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 647-649* *AIS book, Chapter 21, Page 680 -697*
14	**Introduction to Systems Development, Systems Analysis, Design, Implementation, and Operation** 1. Explain the life cycle / phases of the systems development life cycle 2. Discuss methodologies used (CIP1)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 647-649* *AIS book, Chapter 21, Page 680 -697*
15	**Introduction to Systems Development, Systems Analysis, Design, Implementation, and Operation** 1. Class Activity (CIP1)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 647-649* *AIS book, Chapter 21, Page 680 -697*
16	**Introduction to Systems Development, Systems Analysis, Design, Implementation, and Operation** 1. Discuss the people involved in systems development and the roles they play 2. Explain why system changes trigger behavioral reactions, what form this resistance to change takes, and how to avoid or minimize the resulting problems (CCIT2)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 654 - 663* *AIS book Chapter 22, Page 708 - 722*
17	**Introduction to Systems Development, Systems Analysis, Design, Implementation, and Operation** 1. Class Activity. (CCIT2)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS book, Chapter 20, Page 654 - 663* *AIS book Chapter 22, Page 708 - 722*
18	**Digital Transformation** 1. Define what is digitalization and disruptive technology 2. Discuss implications for its people, culture, processes, and technology 3. Discuss risk of ignoring digital transformation and its current trends (CCIT1)	• Lecture • Didactic questioning • Discussion • Case study discussion – Netflix ***Reading:*** *Handout: 6,7,8*

19	**Overview of Transaction Processing and Enterprise Resource Planning Systems** 1. Describe Transaction Processing 2. Describe Enterprise Resources Planning (ERP) and its pros and cons (CK1)	• Lecture • Didactic questioning • Discussion ***Reading:*** *AIS book, Chapter 2 Page 52 to 64* *Handout: 9,10*
20	**Computer Fraud and Abuse** 1. Define AIS threats 2. Introduce fraud & Fraud Triangle 3. Class Activity (CK2)	• Lecture • Discussion • Case studies ***Reading:*** *AIS book Chapter 5, Page 153 - 170* *Handout: 11, 12, 13, 14*
21	**Computer Fraud and Abuse** 1. Define computer fraud and discuss the different computer fraud classifications 2. Explain the prevent, detect, and correct approaches in computer fraud and abuse (CK2)	• Lecture • Discussion • Case studies ***Reading:*** *AIS book Chapter 6, Page 191-192* *Handout: 11, 12, 13, 14*
22	**Computer Fraud and Abuse** 1. Explain Social Engineering Class Activity (CK2)	• Lecture • Discussion • Case studies ***Reading:*** *AIS book Chapter 7, Page 224* *Handout: 11, 12, 13, 14*
23	**Risk Management Information Systems** 1. Describe the nature, scope, and objectives of IT risk work, and identify the major steps in the risk process 2. Discuss IT risk management approaches (CK2)	• Lecture • Didactic questioning • Group discussion • Integrative case ***Reading:*** *AIS book, Chapter 7, Page 226-230* *Handout: 15*
24	**Risk Management Information Systems** 1. Discuss Control Frameworks (COBIT, COSO's IC and COSO's ERM) 2. Apply IT Risk Management Approaches on a scenario using case-study approach (CK2)	• Lecture • Didactic questioning • Group discussion • Integrative case ***Reading:*** *AIS book, Chapter 7, Page 226-230* *Handout: 15*

25	**Information Systems Controls for Systems Reliability, Confidentiality, Privacy, Processing Integrity & Availability** 1. Understand Value of Controls & Risk Based Design of Internal Controls for IT Risks 2. Class Activity (CC2)	• Lecture • Didactic questioning • Group discussion • Case Study ***Reading:*** *AIS Chapter 7, Page 235-237* *Handout: 16 & 17*
26	**Information Systems Controls for Systems Reliability, Confidentiality, Privacy, Processing Integrity & Availability** 1. Understand elements of Systems Reliability 2. Understand Trust Services Criteria, SOC2 Report 3. Discuss ISO 27001 (CC2)	• Lecture • Didactic questioning • Group discussion • Case Study ***Reading:*** *AIS Chapter 8, Page 263-266* *AIS Chapter 9, Page 296-297, Page 300* *Handout: 16 & 17*
27	**Information Systems Controls for Systems Reliability, Confidentiality, Privacy, Processing Integrity & Availability** 1. Know about Defense in Depth & Time Based Model of Security 2. Understand overall context of IT Risks & Controls and apply them in the given Case Study (CK2)	• Lecture • Didactic questioning • Group discussion • Case Study ***Reading:*** *AIS Chapter 10, Table 10-1, Table 10-2, Page 332-334* *Handout: 16 & 17*
28	**Auditing Computer-Based Information Systems** 1. Describe the nature, scope, and objectives of IT audit work, and identify the major steps in the audit process 2. Discuss how to manage the information systems audit (CK2)	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS Book Chapter 12, Page 380 & 381, Table 12-1* *AIS Book Chapter 13, Page 421 & 422, Table 13-1, 13-2*
29	**Auditing Computer-Based Information Systems** **Business Processes & Key Controls** 1. Introduce revenue, expenditure, production, and HRM/payroll Cycle 2. DIscuss Key IT Controls applicable to these cycles (CIP1)	• Lecture • Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS Book Chapter 12, Page 380 & 381, Table 12-1* *AIS Book Chapter 13, Page 421 & 422, Table 13-1, 13-2* *AIS Book Chapter 14, Page 459, 460 and 461, Table 14-1* *AIS Book Chapter 15, Page 489, Table 15-1* *AIS book, Chapter 11, Page 349-353* *Handout: 18*

30	**Review** 1. Revision 2. Class Activity	• Lecture • Didactic questioning • Group discussion ***Reading:*** *AIS Book Chapter 12, Page 380 & 381, Table 12-1* *AIS Book Chapter 13, Page 421 & 422, Table 13-1, 13-2* *AIS Book Chapter 14, Page 459, 460 and 461, Table 14-1* *AIS Book Chapter 15, Page 489, Table 15-1* *AIS book, Chapter 11, Page 349-353* *Handout: 18*
Total Hours: 45		

8. TEXTBOOKS AND REFERENCES

Core Textbook

1. Romney, M.B., and Steinbart, P.J., Accounting Information Systems, 14 Ed.

Supplementary

1. https://www.pmi.org/pmbok-guide-standards/foundational/pmbok

References

1. PMBOK- https://www.pmi.org/pmbok-guide-standards/foundational/pmbok
2. Product Managers for Digital Age
3. The Agile Coach- What is Product Management
4. Product Management
5. JIRA Based Project Management
6. Digitization, digitalization and digital transformation - https://www.i-scoop.eu/digitization-digitalization-digital-transformation-disruption/
7. Digitization, Digitalization, And Digital Transformation: Confuse Them At Your Peril - https://www.forbes.com/sites/jasonbloomberg/2018/04/29/digitization-digitalization-and-digital-transformation-confuse-them-at-your-peril/#17a4a66d2f2c
8. Netflix Delivers Billions of Hours of Content Globally by Running on AWS - https://youtu.be/lQGHsBOZJBw
9. What is ERP- https://www.sap.com/products/what-is-erp.html
10. Four ERP implementation case studies you can learn from - https://www.erpfocus.com/erp-implementation-case-studies.html
11. Journal of Accountancy – Why employees commit fraud - https://www.journalofaccountancy.

com/issues/2001/feb/whyemployeescommitfraud.html

12. Top 12 Cyber Crime Facts & Statistics - https://www.blue-pencil.ca/top-12-cyber-crime-facts-and-statistics/
13. A malware attack against accounting software giant Wolters Kluwer - https://www.cnbc.com/2019/05/08/wolters-kluwer-accounting-giant-hit-by-malware-causing-quiet-panic.html
14. Social Engineering- https://youtu.be/Ck_r2GYLdCI
15. Risk management white paper: KPMG Whitepaper Model Risk Management
16. KPMG- SOC2 & ISO 27001
17. PwC- SOC2 Reporting Overview
18. Deloitte- IT Auditing Process

ACCOUNTING SOFTWARE

ACCT 332 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

The professional roles of Bachelor of Accounting and Finance graduates will require students to be exposed to the use of accounting software applications to optimize business development, operations, auditing and analysis for various decision-making activities and processes. This course aims to teach the functional use of QuickBooks, a commonly used accounting software in many business organizations.

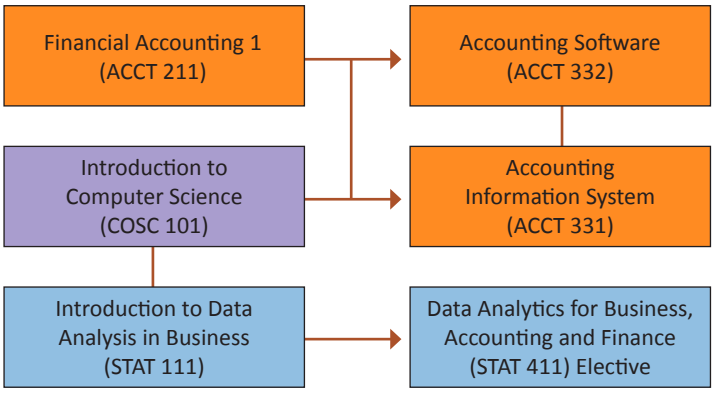
2. REASON FOR THE COURSE

This course aims to offer students a foundation in functional use of the most commonly used accounting software in Cambodia (i.e., QuickBooks) and an understanding of how to use other software solutions in a cloud environment (including the risks and controls) by using QuickBooks as an example. Research has shown that nearly 50% of companies in Cambodia are using QuickBooks. Therefore, it is advantageous for students to develop their technical skills and familiarize themselves with the software. Moreover, the function and structure of QuickBooks will provide applied knowledge for students to gain familiarity with the application and capacity of other accounting software. This course emphasizes recording transactions and generating accounting reports so as to strengthen their financial accounting knowledge.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Assignment	
45	32	32	32	141

4. ROLE IN CURRICULUM



Prerequisite

Introduction to Computer Science (COSC 101) and Financial Accounting 1 (ACCT 211) are prerequisites for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain Cloud Computing and Cloud Accounting (CK1) Explain the primary information flows and needs within a business organization in relation to the industry shift towards Cloud Computing and Cloud Accounting.	Understand	PK1
Describe the basic steps of recording business transactions (CK2) Describe the basic steps of recording business transactions and preparing financial statements in QuickBooks.	Understand	PK2
Cognitive Skills	Level of Learning	Related PLO
Evaluate financial and cost performances (CC1) Evaluate the financial and cost performance using QuickBooks.	Evaluate	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Create Accounting Entries (CCIT1) Make accounting entries for a service company, and a trading inventory company by using QuickBooks.	Create	PCIT2
Evaluate the effectiveness of QuickBooks (CCIT2) Evaluate the effectiveness of QuickBooks by generating accounting reports.	Evaluate	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Ethically (CIP1) Work in accordance with the predefined accounting transactions.	Value	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participa-tion	Assignment (Group)	Assignment (Individual)	In Class Test (2)	Final Exam	
Explain Cloud Computing and Cloud Accounting (CK1)		40%		60%		5%
Describe the basic steps of recording business transactions (CK2)		35%	25%		40%	20%
Evaluate financial and cost performances (CC1)		45%	35%	20%		15%
Create Accounting Entries (CCIT1)	20%			30%	50%	30%
Evaluate the effectiveness of QuickBooks (CCIT2)	20%	45%			35%	20%
Work Ethically (CIP1)	100%					10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture and assignment based; assigned readings will support learning and serve as a reference to material covered in class. During class, approximately half of the class will be devoted to lecture with another half of the class working on case studies and problem sets and reviewing the solutions.

During the course, there are two assignments:

Assignment 1	:	**QuickBooks for Service Business**
Work Group	:	Group
Output Format	:	QuickBooks file (in PDF format)
Language	:	English
Description	:	The first assignment requires one student (assignment lead) to set up QuickBooks accounts for a service business and then adds team members (other users- other users will need to sign up as well), record a series of transactions and events and produce relevant financial statements.
Assignment 2	:	**QuickBooks for Trading Business**
Work Group	:	Individual
Output Format	:	QuickBooks file (in PDF format)
Language	:	English
Description	:	The second assignment requires each student to set up a QuickBooks account for an inventory trading business, record a series of transactions and events and produce relevant financial statements.

Assignment Rubric

8. STUDY PLAN

This course has specific targets to be achieved (see the study plan below). The implementation may somewhat vary depending on the progress and needs of students. For example, some topics may be allocated more or less than 1.5 hours.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Overview of Cloud Computing & Cloud Accounting** 1. Identify the components of accounting software (CCIT2)	• Lecture • Group Discussion & Groups Presentations ***Reading:*** *Chapter 1 of Lecture Handouts*
2	**Overview of Cloud Computing & Cloud Accounting** 1. Identify the type of business activities (CCIT2)	• Lecture • Group Discussion & Groups Presentations ***Reading:*** *Chapter 1 of Lecture Handouts*

3	**Overview of Cloud Computing & Cloud Accounting** 1. Demonstrate how to setup an accounting system 2. Explore accounting manual (CCIT2)	• Lecture • Group Discussion & Groups Presentations ***Reading:*** *Chapter 1 of Lecture Handouts*
4	**Overview of Cloud Computing & Cloud Accounting** 1. Explain cloud computing and cloud accounting (CCIT2)	• Lecture • Group Discussion & Groups Presentations ***Reading:*** *Chapter 1 of Lecture Handouts*
5	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 1. Describe the purpose of QuickBooks accounting system and their relevance to record in business transactions. (CK1) 2. Explain how to create new company (CCIT1) 3. Explain the setup preferences (CK2) 4. Prepare the preset chart of accounts (nature, classification, analysis) and how to set up the chart of accounts. (CK2)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
6	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 1. Prepare and set up a class list, item list and payment method. (CK2) 2. Prepare and setup vender list, customer list, job list.(CK2) 3. Explain the role of the recording Vendor menu, customer menu, journal, ledger, chart of account and create new company etc. (CK2)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
7	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 1. Explain the case study and business transaction such as expenses by cash on hand and cash at bank, revenue or trade account receivable list, trade account payable list, and bank statement etc. (CK2)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
8	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 1. Explain the recording transactions in QuickBooks (CCIT1): • Expenditure (payment) • Create General Journal entries • Revenues (AR) – Click Customer and Click create invoice.	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
9	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 1. Explain the recording transactions in QuickBooks (CCIT1): a. Purchase on credit – Click Vendor and Click Enter Bills. b. Recording cash advance from staff and cash advance settlement. c. Cross check account receivable from QuickBooks must be an equal account receivable in Excel list. d. Fund transferred & adjustment entries	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*

10	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 2. Demonstrate how to close an accounting book on **Profit and Loss Account (or Income Statement)**. (CK2) a. Cross check the revenues from QuickBooks must be equal to revenue in Excel list. b. Cross check the expenses from QuickBooks must be equal expenses in Excel list.	• Lecture • Hands-on Work on QuickBooks Online (individually) • ***Reading:*** Chapter 2 of Lecture Handouts
11	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 02. Demonstrate how to close an accounting book on **Statement of Financial Position** (CK2). a. Cross check the cash on hand from QuickBooks must be equal cash on hand in Excel list b. Cross check the cash at the bank from QuickBooks must be equal to the cash at the bank in Excel list. c. Cross check account receivable from QuickBooks must be an equal account receivable in Excel list. d. Explain the input VAT and output VAT and how to validate VAT.	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
12	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** a. Explain the fixed assets and intangible assets and depreciation method. b. Cross check other asset accounts c. Cross check accounts payable from QuickBooks must be equal to accounts payable in Excel list. d. Cross check other liabilities accounts. e. Cross check the capital investment	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
13	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 1** 03.Prepare a bank reconciliation (QuickBooks report with bank statement) (CK2, CC1) 04.Produce/customize financial reports (CK2, CC1, CCIT1) a. Prepare Statement of profit & loss b. Prepare Statement of financial position c. Prepare Statement of cash flows d. Prepare Statement of owner's equity e. Prepare Bank reconciliation report f. Prepare Journal, general ledger and trial balance report g. Explain Comparative Financial Reports 05.Export/Import Features	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
14	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** 1. Review 2. Quiz 1	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*

15	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 2** 06. Case Study 2- background & updating Chart of Accounts	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
16	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 2** 07. Case Study 2- recording transactions (Profit and Loss Account (or Income Statement) items)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
17	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** 08. Case Study 2 - recording transactions (Statement of Financial Position) items	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
18	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 2** 09. Case Study 2- generating reports and prepare a bank reconciliation	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
19	**Applied QuickBooks Part I Service Company (CK1, CK2, CK3, CCIT1, CCIT3)** **Case Study 2** • Review of Service Company	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 2 of Lecture Handouts*
20	**Applied QuickBooks Part II Trading Inventory Company (CK1, CK2, CCIT1, CCIT3)** **Case Study 3** Explain how to set up Inventory Items (CK1, CK2) 1. Explain How to record sales order (SO) and invoice. (CK2, CCIT1) 2. Explain How to record credit note and debit note. (CK2, CCIT1) 3. Describe how to record purchase order (PO) (CK2, CCIT1) 4. Describe how to record received items and enter bills (CK2, CCIT1)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 3 of Lecture Handouts*
21	**Applied QuickBooks Part II Trading Inventory Company (CK1, CK2, CCIT1, CCIT3)** **Case Study 3** 5. Describe how to record adjust quantity/Value on hand (CK2, CCIT1) 6. Explain how to Calculate the value of inventory close and use average cost (AVCO). (CC1, CCIT1) 7. Prepare the bookkeeping entries to use QuickBooks tools (CK2, CCIT1)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 3 of Lecture Handouts*
22	**Applied QuickBooks Part II Trading Inventory Company (CK1, CK2, CCIT1, CCIT3)** **Case Study 3** 8. Categorize & Record all entries (CK2, CCIT1) 9. Explain how to calculate the figures needed for the preparation of the financial statement (CK2, CCIT1)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 3 of Lecture Handouts*

23	**Applied QuickBooks Part II Trading Inventory Company (CK1, CK2, CCIT1, CCIT3)** **Case Study 3** 10. Prepare the financial statement for a company and how to close accounting books. (CK2, CC1, CCIT1) • Statement of profit & loss • Statement of financial position • Statement of cash flows • Bank reconciliation report	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 3 of Lecture Handouts*
24	**Applied QuickBooks Part II Trading Inventory Company (CK1, CK2, CCIT1, CCIT3)** **Case Study 3** 10. Prepare the financial statement for a company and how to close accounting books. (CK2, CC1, CCIT1) • General journal, general ledger and trial balance report • Sale report by customers and by Salesman • Inventory report • Account receivable aging report	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 3 of Lecture Handouts*
25	**Applied QuickBooks Part II Trading Inventory Company (CK1, CK2, CCIT1, CCIT3)** **Case Study 3** 1. Explain how to design template form in QuickBooks (Tax invoice, Commercial, statement, and Purchase Order (PO) (CCIT2) 2. Review the Trading Inventory Company (CCIT2)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 3 of Lecture Handouts*
26	**Create User Stories to articulate requirements (reflections of QuickBooks lessons step-by-step)**	• Lecture • Hands-on Practice
27	**Review** **Quiz 2**	
28	**Apply QuickBooks Part III Trading Inventory Company** **Case Study 4** 1. Prepare the financial statement for trading inventory company and close accounting books (CK2, CCIT1)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 4 of Lecture Handouts*
29	**Apply QuickBooks Part III Trading Inventory Company** **Case Study 4** 2. Prepare the financial statement for trading inventory company and close accounting books (CK2, CCIT1)	• Lecture • Hands-on Work on QuickBooks Online (individually) ***Reading:*** *Chapter 4 of Lecture Handouts*
30	**Review Session, covering Service Company, Inventory Trading Company and Manufacturing Company**	• Lecture ***Reading:*** *Chapter 5 of Lecture Handouts*
Total Hours: 45		

9. TEXTBOOKS AND REFERENCES

Textbook

1. QuickBooks- Small Business Users Guide (Reference Manual).

References

1. Cloud Computing by Microsoft
2. Cloud Computing by AWS (Amazon Web Service)
3. Cloud Computing by IBM
4. Cloud Accounting by FInancialForce
5. Cloud Accounting by hubdoc
6. Cloud Accounting 101 by QuickBooks
7. quickbooks.intuit.com/global.

STATUTORY AUDITING

ACCT 341 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

The syllabus for audit theory starts with an introduction to the nature and purpose of an audit, including the duties and liability of auditors, and the regulation that auditors must adhere to. The syllabus then covers the areas relating to the process of an audit of financial statements starting with audit planning and risk assessment, recording and evaluating internal control, as well as tests of controls, audit evidence, and the use of substantive procedures. The final section deals with audit completion including the audit report.

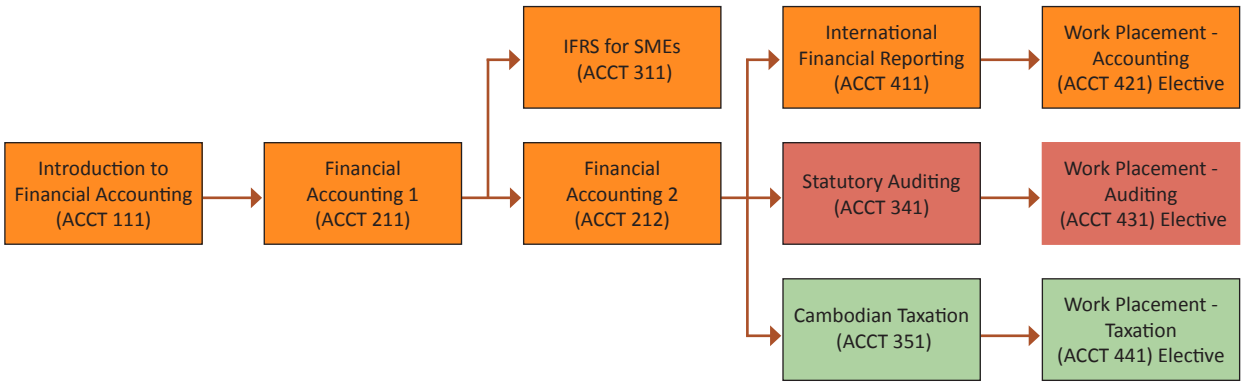
2. REASON FOR THE COURSE

A statutory auditor must be able to demonstrate technical skills in auditing the financial statements in accordance with the International Standards on Auditing (CISAs). Therefore, program graduates will be auditing the financial statements prepared by the management to express a legal opinion on the financial statements whether they present fairly in all material respects and in accordance with the applicable financial reporting framework.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	54	42	54	225

4. ROLE IN CURRICULUM



Auditing is the first course to introduce the fundamental knowledge on external audit processes for the bachelor of accounting and finance, building on existing financial accounting studies.

Prerequisite

Students must have completed Financial Accounting 1 (ACCT 211) and Financial Accounting 2 (ACCT 212).

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the Principles of Internal Control (CK1) Explain the principles of internal control and the features of information systems.	Understand	PC2
Describe Audit Procedures and Evidence (CK2) Describe audit procedures and audit evidence required to meet the objectives of an audit and apply International Standards on Auditing (ISAs).	Understand	PC2
Cognitive Skills	Level of Learning	Related PLO
Interpret the Regulatory Framework & Code of Ethics (CC1) Interpret the purpose and scope of an audit and its regulatory framework as well as uphold the fundamental principles of the ACCA code of ethics and conduct to the duties of an auditor.	Apply	PC2
Assess Audit Risks (CC2) Assess the audit risks by understanding the entity and its environment in order to plan for an audit	Analyze	PC2
Perform the Audit Completion Process (CC3) Perform the audit completion process in order to form an audit opinion.	Apply	PC2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Utilize Technology in the Audit Process (CCIT1) Utilize Word software and spreadsheets to facilitate the preparation of learning papers on case studies, assignments, quizzes, and mock exams.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Collaborate in Audit Simulation (CIP1) Participate in a team to prepare audit programs for real entities and/or audit simulations.	Create	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Partici-pation	In-class Test	Controlled Case Studies	Simula-tion	Final Exam	
Explain the Principles of Internal Control (CK1)		20%	20%		60%	5%
Describe Audit Procedures and Evidences (CK2)	10%		30%	25%	35%	20%
Interpret the Regulatory Framework & Code of Ethics (CC1)		30%	15%		55%	20%
Assess Audit Risks (CC2)		35%		35%	30%	25%
Perform the Audit Completion Process (CC3)	35%			65%		20%

Utilize Technology in the Audit Process (CCIT1)	15%			55%	30%	5%
Collaborate in Audit Simulation (PIP 1)				100%		5%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture and assignment-based; assigned homework and in-class tests will support learning to material covered in class. The class will be devoted to lectures, exercises, and in-class tests.

During the course, the following Course Outputs are required:

1 - Learning Paper on Controlled Case Studies: (CK1 CK2 CC1 CC2)

Case Study no. 1 : on Audit Planning and Risk Assessments

Case Study no. 2 : on Internal Controls and Audit Procedures

2 - Assignment: Audit Simulation (CK2 PK2 CC2 CC3 CCIT1 CIP1)

Work Group : Group

Output Format : Presentation Slide and Working Papers

Language : English

Description : Students will be assigned to participate in the audit simulation. They will be in charge of an audit engagement for a particular client and will be given a list of tasks to complete in each phase. They will start the engagement by understanding the client and its environment until the completion stage in which the auditor will issue an audit report. At the end of the term, students are required to do a presentation about their work from each phase, complete the peer assessment, and write a self-reflection about this simulation.

Assignment Rubric

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours (excluding 3 hours of Final Review) The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction** 1. Describe the course learning outcomes and assessment (CK1) 2. Explain the nature of the audit, including the advantages and disadvantages of an audit. (CK1)	• Lecture • Discussion- Kahoot • Video
2	**Business environment** 1. Explain the nature of the audit, including the advantages and disadvantages of an audit. (CK1) 2. Explain the nature of accounting records. (CK1)	• Lecture Notes- Chapter 1 • Demonstration of an audit report • Oral questions • Homework ***Reading:*** *Chapter 1 (Kaplan)*

3	**Business environment (continued)** 1. Explain the concept of true and fair presentation, and reasonable assurance. (CK1) 2. Explain the regulations governing the appointment, removal and resignation of auditors. (CK1)	• Lecture Notes- Chapter 1 • Demonstration of an audit report • Oral questions • Quiz ***Reading:*** *Chapter 1 (Kaplan)*
4	**Auditors responsibilities** 1. Describe the responsibilities of directors. (CK1) 2. Describe the duties/rights of auditors. (CK1)	• Lecture Notes- Chapter 2 • Demonstration of director's responsibilities- Kahoot • Homework ***Reading:*** *Chapter 4 (Kaplan)*
5	**Auditors responsibilities (continued)** 1. Explain the liabilities of auditors under contract and negligence to clients (CK1) 2. Explain the liability of auditors to third parties (CK1)	• Lecture Notes- Chapter 2 • Demonstration of • director's responsibilities • Quiz ***Reading:*** *Chapter 4 (Kaplan)*
6	**Audit regulation** 1. Explain the structure of auditing profession and the scope of ISA (CK1) 2. Discuss the fundamental principles of professional ethics (CK1)	• Lecture Notes- Chapter 3 • Discussion • Case Study • Homework ***Reading:*** *Chapter 2 (Kaplan)* *Technical Paper*
7	**The ACCA Code of Ethics and Conduct** 1. Describe each of the ACCA fundamental principles of the code of ethics and conduct (CK1)	• Lecture Notes- Chapter 3 • Discussion- Kahoot • Didactic questioning ***Reading:*** *Chapter 2 (Kaplan)*
8	**The ACCA Code of Ethics and Conduct for Auditors** 1. Apply the ACCA code of ethics and conduct to professional appointment and conflicts of interest of an auditor (CK1)	• Lecture Notes- Chapter 3 • Discussion- Kahoot ***Reading:*** *Chapter 2 (Kaplan)*
9	**Audit regulation (continued)** 1. Describe the detailed requirements, and application of professional ethics (CK1)	• Lecture Notes- Chapter 3 • Discussion- Kahoot • Drill & Practice • Quiz ***Reading:*** *Chapter 2 (Kaplan)*
10	**Auditor appointment** 1. Explain the regulations governing the appointment, removal and resignation of auditors (CK1)	• Lecture Notes- Chapter 4 • Discussion- Kahoot • Concept mapping • Homework ***Reading:*** *Chapter 3 (Kaplan)*
11	**Auditor appointment (continued)** 1. Explain how auditors obtain an initial understanding of the entity and its environment (CK2)	• Lecture Notes- Chapter 4 • Discussion- Kahoot • Drill & Practice • Quiz ***Reading:*** *Chapter 3 (Kaplan)*

12	**Risk assessment** 1. Explain the importance of audit evidence, including sufficient appropriate audit evidence (CK4)	• Lecture Notes- Chapter 5 • Didactic questioning • Drill and practice • Homework ***Reading:*** *Chapter 5 (Kaplan) Technical Paper*
13	**Risk assessment (continued)** 1. Identify the factors that influence the relevance and reliability of audit evidence (CK4)	• Lecture Notes- Chapter 5 • Didactic questioning • Drill and practice • Kahoot ***Reading:*** *Chapter 5 (Kaplan)*
14	**Risk assessment (continued)** 1. Define audit risk, including inherent risk, control risk and detection risk. (CK2) 2. Explain a risk-based approach to the audit. (CK2)	• Lecture Notes- Chapter 5 • Concept mapping • Case Study no. 1 ***Reading:*** *Chapter 5 (Kaplan)*
15	**Risk assessment (continued)** 1. Define the concept of materiality.(CK2) 2. Explain how auditors obtain an initial understanding of the entity and its environment. (CK2)	• Lecture Notes- Chapter 5 • Concept mapping ***Reading:*** *Chapter 5 (Kaplan)*
16	**Risk assessment (continued)** 1. Define the concept of materiality. (CK2) 2. Explain how auditors obtain an initial understanding of the entity and its environment. (CK2)	• Lecture Notes- Chapter 5 • Concept mapping ***Reading:*** *Chapter 5 (Kaplan)*
17	**Risk assessment (continued)** 1. Define the concept of materiality. (CK2) 2. Explain how auditors obtain an initial understanding of the entity and its environment. (CK2)	• Lecture • Concept mapping • Quiz ***Reading:*** *Chapter 5 (Kaplan)*
18	**Audit planning** 1. Identify and explain the need for planning an audit. (CK2) 2. Identify and describe the contents of the overall audit strategy and the audit plan. (CK2)	• Lecture Notes- Chapter 6 • Discussion- Kahoot • Didactic questioning • Homework ***Reading:*** *Chapter 5,8,14(Kaplan)*
19	**Audit planning (continued)** 1. Describe planning issues such as staffing. (CK2) 2. Explain the use of CAATs in audit including the use of audit software and test data. (CCIP1)	• Lecture Notes- Chapter 6 • Discussion- Kahoot • Didactic questioning • Drill and practice ***Reading:*** *Chapter 5,8,14 (Kaplan) Technical Paper*
20	**Audit planning (continued)** 1. Explain the purpose and contents of the current file and the permanent file. (CK4)	• Lecture Notes- Chapter 6 • Concept mapping • Compare and contrast ***Reading:*** *Chapter 5,8,14 (Kaplan)*
21	**Audit planning (continued)** 1. Explain the quality control procedures that should exist over the review of audit working papers. (CK4)	• Lecture Notes- Chapter 6 • Discussion- Kahoot • Didactic questioning • Drill and practice • Homework ***Reading:*** *Chapter 5,8,14(Kaplan)*

22	**Audit planning (continued)** 1. Define audit sampling and identify the sampling methods. (CK4) 2. State the main factors affecting sample sizes. (CK4)	• Lecture Notes- Chapter 6 • Discussion- Kahoot • Didactic questioning • Drill and practice ***Reading:*** *Chapter 5,8,14 (Kaplan)Technical Paper*
23	**Audit planning (continued)** 1. Define audit sampling and identify the sampling methods. (CK4) 2. State the main factors affecting sample sizes. (CK4)	• Lecture Notes- Chapter 6 • Didactic questioning • Drill and practice • Quiz ***Reading:*** *Chapter 5,8,14 (Kaplan)*
24	**Internal control evaluation** 1. Describe the five components of an internal control system. (CK3) 2. Describe the objectives of an internal contro.l (CK3)	• Lecture • Discussion- Kahoot ***Reading:*** *Chapter 7 Technical Paper*
25	**Internal control evaluation (continued)** 1. Describe the techniques used by auditors to understand, record accounting systems including narrative notes and flowcharts. (CK4) 2. Describe the techniques used by auditors to evaluate accounting systems including internal control questionnaires (ICQs), internal control evaluation questionnaires (ICEQs) and checklists. (CK4)	• Lecture Notes- Chapter 7 • Didactic questioning • Discussion- Kahoot ***Reading:*** *Chapter 6 (Kaplan)*
26	**Internal control evaluation (continued)** 1. Describe the inherent limitations of an internal control system. (CK3) 2. Evaluate the internal control system. (CCI1) & (CIP1)	• Lecture Notes- Chapter 7 • Didactic questioning • Discussion- Kahoot ***Reading:*** *Chapter 6 (Kaplan)*
27	**Internal control evaluation (continued)** 1. Describe the inherent limitations of an internal control system. (CK3) 2. Evaluate the internal control system. (CCI1) & (CIP1)	• Lecture Notes- Chapter 7 • Didactic questioning • Discussion • Quiz ***Reading:*** *Chapter 6 (Kaplan)*
28	**Tests of control: income and expenditures cycles** 1. Describe and illustrate control procedures to meet specified objectives and explain the testing of controls of purchases and trade payables. (CK4)	• Lecture Notes- Chapter 8 • Didactic questioning • Demonstration • Homework ***Reading:*** *Chapter 7 (Kaplan)*
29	**Tests of control: income and expenditures cycles (continued)** 1. Describe and illustrate control procedures to meet specified objectives and explain the testing of controls of sales and trade receivables. (CK4)	• Lecture Notes- Chapter 8 • Didactic questioning • Demonstration ***Reading:*** *Chapter 7 (Kaplan)*
30	**Tests of control: income and expenditures cycles (continued)** 1. Describe and illustrate control procedures to meet specified objectives and explain the testing of controls of wages and salaries. (CK4)	• Lecture Notes- Chapter 8 • Drill & Practice • Quiz • Case Study no. 2 ***Reading:*** *Chapter 7 (Kaplan)*

31	**Analytical procedures and estimates** 1. Describe procedures used by auditors to obtain audit evidence, including analytical procedures (CK4)	• Lecture Notes- Chapter 10 • Compare and contrast exercise • Homework ***Reading:*** *Chapter 9 (Kaplan)* *Technical Paper*
32	**Analytical procedures and estimates (continued)** 1. Describe audit testings over accounting estimates (CK4)	• Lecture Notes- Chapter 10 • Quiz ***Reading:*** *Chapter 9 (Kaplan)*
33	**Non-current assets** 1. Explain the importance of the use of assertions (CK2) 2. Explain the assertions in relation to classes of transactions, account balances, and presentation and disclosure (CK2)	• Lecture Notes - Chapters 10, 11 • Discussion- Kahoot • Homework ***Reading:*** *Chapters 7, 10 (Kaplan)*
34	**Non-current assets (continued)** 1. Describe procedures used by auditors to obtain audit evidence, including inspection, observation, external confirmation, recalculations, reperformance, analytical procedures and inquiry (CK4)	• Lecture Notes- Chapters 10,11 • Discussion- Kahoot ***Reading:*** *Chapters 7, 10 (Kaplan)*
35	**Non-current assets (continued)** 1. Explain the rationale for designing audit programmes by reference to audit procedures (CCI2)	• Lecture Notes - Chapters 10, 11 • Discussion- Kahoot ***Reading:*** *Chapters 7, 10 (Kaplan)*
36	**Non-current assets (continued)** 1. Explain the rationale for designing audit programmes by reference to audit procedures (CCI2)	• Drill and Practice • Quiz ***Reading:*** *Chapters 7, 10 (Kaplan)*
37	**Inventories** 1. Explain why the audit of inventory is often an area of high inherent risk (CK2) 2. Describe the audit procedures that should be undertaken before, during, and after attending an inventory count (CK4)	• Lecture Notes- Chapters 9,12 • Video • Concept mapping • Homework ***Reading:*** *Chapters 7, 11 (Kaplan)*
38	**Inventories (continued)** 1. Describe the extent to which an auditor may rely on a system of perpetual inventory (CK4)	• Lecture Notes- Chapters 9,12 • Discussion- Kahoot ***Reading:*** *Chapters 7, 11 (Kaplan)*
39	**Inventories (continued)** 1. Explain the substantive procedures to meet the specific objectives for the audit of inventory (CK4)	• Lecture Notes- Chapters 9,12 • Discussion- Kahoot ***Reading:*** *Chapters 7, 11 (Kaplan)*
40	**Inventories (continued)** 1. Explain the substantive procedures to meet the specific objectives for the audit of inventory (CK4)	• Lecture Notes- Chapters 9,12 • Drill & Practice • Quiz ***Reading:*** *Chapters 7, 11 (Kaplan)*
41	**Accounts receivable and cash** 1. Explain the substantive procedures used in auditing each of the following: 2. Trade receivable, prepayments and other receivables 3. Bank and Cash (CK4)	• Lecture Notes- Chapters 9,13 • Homework ***Reading:*** *Chapters 7, 12 (Kaplan)*

42	**Accounts receivable and cash (continued)** 1. Explain the substantive procedures used in auditing each of the following: a. Trade receivable, prepayments and other receivables b. Bank and Cash (CK4)	• Lecture Notes- Chapters 9,13 • Discussion- Kahoot ***Reading:*** *Chapters 7, 12 (Kaplan)*
43	**Accounts receivable and cash (continued)** 1. Explain the substantive procedures used in auditing each of the following: a. Trade receivable, prepayments and other receivables b. Bank and Cash (CK4)	• Lecture Notes- Chapters 9,13 • Drill & Practice • Quiz ***Reading:*** *Chapters 7, 12 (Kaplan)*
44	**Liabilities** 1. Explain the substantive procedures used in auditing each of the following: a. Trade payables, accruals and other payables (CK4)	• Lecture Notes- Chapter 9,14 • Discussion- Kahoot • Homework ***Reading:*** *Chapter 7, 13 (Kaplan)*
45	**Liabilities (continued)** 1. Explain the substantive procedures used in auditing each of the following: a. Non-current liabilities (CK4)	• Lecture Notes- Chapter 9,14 • Discussion- Kahoot ***Reading:*** *Chapter 7, 13 (Kaplan)*
46	**Liabilities (continued)** 1. Explain the substantive procedures used in auditing each of the following: a. Provision (CK4)	• Lecture Notes- Chapter 9,14 • Drill and practice • Quiz • Case Study no. 2 ***Reading:*** *Chapter 7, 13 (Kaplan)*
47	**Forming an audit judgement** 1. Define and discuss the significance of going concern and discuss indicators of going concern problems (CK2)	• Lecture Notes- Chapter 15 • Didactic questioning • Homework ***Reading:*** *Chapter 15 (Kaplan)*
48	**Forming an audit judgement (continued)** 1. Explain the procedures to be applied in performing going concern reviews (CK4) 2. Explain the purpose of written representation and describe the circumstances where they are necessary (CK4)	• Lecture Notes- Chapter 15 • Drill & Practice • Quiz ***Reading:*** *Chapter 15 (Kaplan)*
49	**The external audit opinion** 1. Describe the form and content of unmodified audit reports. (CK5)	• Lecture Notes- Chapter 16 • Discussion- Kahoot • Homework ***Reading:*** *Chapter 16,17 (Kaplan)* *Technical Paper*
50	**The external audit opinion (continued)** 1. State the circumstances where an auditor should issue a modified audit report (CK5).	• Lecture Notes- Chapter 16 • Drill & Practice • Quiz ***Reading:*** *Chapter 16,17 (Kaplan)*
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing, *FAU Foundation in Audit**
2. BPP Learning Media, *Practice & Revision Kit Paper FAU Foundation in Audit**.

References

1. BPP Learning Media, *Interactive Text on FAU Foundation in Audit**
2. Kaplan Publishing, *Practice & Revision Kit Paper FAU Foundation in Audit**
3. International Standards on Auditing

*latest applicable version.

CAMBODIAN TAXATION

ACCT 351 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course teaches knowledge and skills relating to the tax system as applicable to individuals and companies. The students will use the knowledge gained from the class to identify which taxes should be relevant applied to individuals or companies.

In this course, assessments include a quiz, tax simulation in which students will prepare monthly tax declarations for local companies and final exams.

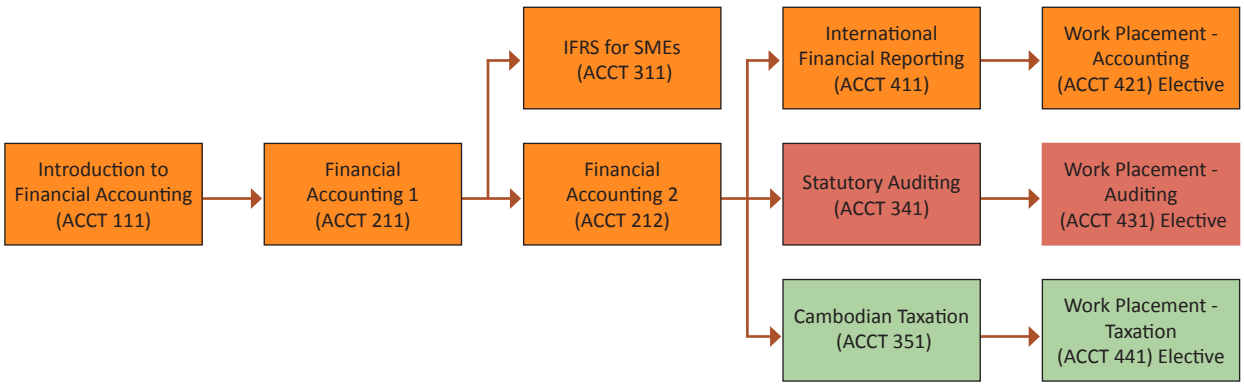
2. REASON FOR THE COURSE

Accountants and (or) tax consultants must be able to prepare monthly tax returns and tax on income for a company. In Cambodia, Tax laws have been updated from time to time. Therefore, program graduates will be preparing tax returns and solving tax issues following Cambodian tax law and regulation.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Simulation	
75	50	70	12	132

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully passed Financial Accounting 1 (ACCT 211) and Financial Accounting 2 (ACCT 212) before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe Cambodian Tax System (CK1) Describe the scope and operations of the Cambodian tax system.	Understand	PK3
Cognitive Skills	Level of Learning	Related PLO
Apply Tax Liabilities in Cambodia (CC1) Apply monthly tax returns and tax on income for business in Cambodia in compliance with Cambodian tax law and regulations.	Apply	PC3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
(None)		
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Discuss Tax Implications (CCIT1) Discuss with tax officers about Cambodian tax issues.	Characterize	PICT1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Quiz	Tax Simulation	Final Exam	
Describe Cambodian Tax System (CK1)	100%			10%
Apply Tax Liabilities in Cambodia (CC1)	20%	40%	40%	70%
Discuss Tax Implications (CCIT1)		50%	50%	20%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture, case study, activity and simulation based. Assigned readings will support learning and serve as a reference to materials covered in class. During class, approximately one hour of the total class will be devoted to lecture or case study discussion with another 30 minutes of the class will be for practice and other activities. During the course students will undergo a comprehensive tax simulation.

Tax Simulation 1 : **Group (Monthly Tax Declaration)**
Tax Simulation 2 : **Individual (E-filing, Monthly Tax Declaration)**

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Cambodian Tax System** 1. Describe the function and purpose of taxation. 2. Describe the GDT Structure. 3. Discuss the different types of taxes in Cambodia. (CK1)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (chapter 1)*
2	**Cambodian Tax System** 1. Explain the tax incentives for voluntary registration in 2017 and 2018 for small and medium taxpayers. 2. Explain the tax compliance status and benefits 3. Explain the difference between tax avoidance and tax evasion to be well prepared for tax planning & double taxation agreement (DTA). (CK1)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (chapter 1)*
3	**Tax on Salary 1** 1. Describe the scope of tax on salary (TOS). 2. Identify the income subject to tax on salary for tax calculation. 3. Calculate the basic salary tax for employees in accordance with tax rules. (CC1)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (chapter 2)*
4	**Tax on Salary 2** 1. Explain the comprehensive computation of tax on salary. 2. Identify the allowance, fringe benefits, reimbursements subject fringe benefit tax (FBT) for tax calculation. (CC1)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (chapter 2)*
5	**Tax on Salary 3** 1. Calculate tax for allowance, fringe benefits, reimbursements in accordance with tax rules. 2. Explain the conditions and computation of foreign tax credit to claim tax credit against tax on salary. (CC1)	• Lecture (T) • Discussion and question ***Reading:*** *Order (Prakas) on Tax on Salary, Order (Prakas) No. 1173*
6	**Tax on Salary 4** 1. Calculate the foreign tax credit. 2. Plan for tax on salary for saving tax for employer and employee. (CC1)	• Lecture (T) • Discussion and question • Quiz (A) ***Reading:*** *Order (Prakas) on Tax on Salary, Order (Prakas) No. 1173, all.*
7	**Withholding Tax 1** 1. Describe withholding tax collection and payments. 2. Identify types of relevant income/payments subject to withholding tax for calculation of tax. (CC2)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (Article 25-27, 33-35, 38-39, and 88)* *Order (Prakas) Tax on Profit (section 1.3-1.5, 8.2-8.7, 9.3)*
8	**Withholding Tax 2** 1. Compute withholding tax based on tax rules. 2. Explain WHT implications of Dividend Distributions. (CC2)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (Article 25-27, 33-35, 38-39, and 88)* *Order (Prakas) Tax on Profit (section 1.3-1.5, 8.2-8.7, 9.3)*

9	**Withholding Tax 3** 1. Identify 9common withholding tax issues to avoid troubles during practice. (CC2)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation (Article 25-27, 33-35, 38-39, and 88)* *Order (Prakas) Tax on Profit (section 1.3-1.5, 8.2-8.7, 9.3)*
10	**Withholding Tax 4** 1. Calculate withholding tax. 2. Explain WHT issues when the recipient receives a net amount for saving tax. 3. Explain the WHT tax rate reduction for DTA, 4. WHT rate reduction for micro-finance and permitted exemption for WHT in claiming for exemption	• Lecture (T) • Discussion and question • Quiz (A) ***Reading:*** *Law on Taxation (Article 25-27, 33-35, 38-39, and 88)* *Order (Prakas) Tax on Profit (section 1.3-1.5, 8.2-8.7, 9.3)*
11	**VAT 1** 1. Describe the scope of VAT. 2. Identify taxable supply and non-taxable supply to apply the applicable VAT rate. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Section 3,Art 55-84*
12	**VAT 2** 1. Identify taxable persons and explain their obligation to register for tax. 2. Describe the process of cancellation of VAT registration in accordance with tax rules. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Sub-decree on Value Added Tax No.114 ANKR.BK of Royal Government of Cambodia, dated 24 December 1999*
13	**VAT 3** 1. Describe the VAT registration process for investment enterprises. 2. Determine the time and place of supply rules to calculate the VAT to be paid. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Sub-decree on Value Added Tax No.114 ANKR.BK of Royal Government of Cambodia, dated 24 December 1999*
14	**VAT 4** 1. Explain the time of supply of goods and services to determine the time to issue an invoice. 2. Discuss applicable VAT rates and tax bases to calculate tax payable properly. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Sub-decree on Value Added Tax No.114 ANKR.BK of Royal Government of Cambodia, dated 24 December 1999*
15	**VAT 5** 1. Define input and output taxes. 2. Discuss creditable input tax and non-creditable input tax for calculation of VAT payable. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Sub-decree on Value Added Tax No.114 ANKR.BK of Royal Government of Cambodia, dated 24 December 1999*
16	**VAT 6** 1. Explain mixed taxable and non-taxable supply input tax to determine allowable VAT input credits. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Order (Prakas) No. 288 dated 31 Mar 2000 on Credit for Using Telephone in Business.* *Order (Prakas) No.605 dated 01 Sep 2000 Value Added Tax on Electricity Power.*

17	**VAT 7** 1. Discuss VAT refund procedures. 2. Explain the conditions of a tax invoice in order to claim VAT credits. 3. Explain the valuation of supplies and imports in order to calculate VAT on imports. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Order (Prakas) No.312 MEF.PK dated 19 March 2014 on the implementation VAT on import and supply of certain goods*
18	**VAT 8** 1. Discuss VAT for real estate, free goods and international transport to apply VAT on invoices. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *No.114 ANKR.BK of Royal Government of Cambodia, dated 24 December 1999 Sub-decree on Value Added Tax.* *Order (Prakas) No.1031 MEF VAT 24 Dec 1998 on Value Added Tax.*
19	**VAT 9** 1. Discuss zero-rating of export of goods and services, VAT state charge and special treatment of VAT on transfer of a business. (CC3)	• Lecture (T) • Discussion and question ***Reading:*** *Order (Prakas) No.312 MEF.PK dated 19 March 2014 on the implementation VAT on import and supply of certain goods*
20	**VAT 10** 1. Explain the adjustment of VAT and VAT carried forward or refunds for a company and investment enterprise. (CC3)	• Lecture (T) • Discussion and question • Quiz (A) ***Reading:*** *No.114 ANKR.BK of Royal Government of Cambodia, dated 24 December 1999 Sub-decree on Value Added Tax.*
21	**Tax on Income 1** 1. Discuss the scope of tax on income. 2. Explain residency, real regime, estimated regime to be taxed on income. 3. Explain QIP implications with regard to tax on income. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the tax on profit* *Order (Prakas) on Tax on Profit,* *Order (Prakas) No.1059 MEF. BK.TD,.*
22	**Tax on Income 2** 1. Explain tax rate, tax year, taxable profit/ incomes, deductible/non-deductible expense for basic calculation of tax on income. 2. Explain briefly on taxable income for petroleum and mineral resource operation. 3. Explain briefly on taxable income for NGOs and insurance companies. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
23	**Tax on Income 3** 1. Discuss deductible/non-deductible expenses. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*

24	**Tax on Income 4** 1. Calculate the allowable charitable contribution, limitation of interest expense for a company including interest limitations for petroleum and mineral resource operations. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
25	**Tax on Income 5** 1. Identify non-deductible expenses, deductible but subject to limitation. 2. Explain the treatment of loss on a claim, provisions, prepaid expense and preliminary expense for calculation of tax on income. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
26	**Tax on Income 6** 1. Describe tax depreciation rules. 2. Explain taxation for leases and tax on the transfer of buildings for tax calculations. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
27	**Tax on Income 7** 1. Explain special depreciation (SD), carry forward of losses and foreign tax credits. 2. Explain the tax loss rules including rules for petroleum and mineral resource operations. 3. Explain WHT credit for deductions against the tax on income at the end of tax year. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
28	**Tax on Income 8** 1. Explain capital vs. debt financing tax implications for companies and QIPs. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
29	**Tax on Income 9** 1. Carry out a comprehensive computation of tax on income. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*

30	**Tax on Income 10** 1. Carry out a comprehensive computation of tax on income. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
31	**Tax on Income 11** 1. Carry out a comprehensive computation of tax on income. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
32	**Tax on Income 12** 1. Carry out a comprehensive computation of tax on income. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
33	**Tax on Income 13** 1. Carry out a comprehensive computation of tax on income with regard to taxation of dividends and transfer of shares. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
34	**Tax on Income 14** 1. Explain rules of capital gains and capital loss and deductible and non-deductible taxes for tax on income calculation. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
35	**Tax on Income 15** 1. Explain rules of capital gains and capital loss and deductible and non-deductible taxes for tax on income calculation. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*

36	**Tax on Income 16** 1. Explain rules of capital gains and capital loss and deductible and non-deductible taxes for tax on income calculation. (CC4)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 1, Provision for the Tax on Profit* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, all.*
37	**Prepayment of Profit tax** 1. Explain and calculate the prepayment of income tax (PTOI) in accordance with cambodia tax rules. (CC5)	• Lecture (T) • Discussion and question • Quiz (A) ***Reading:*** *Article 28 (New) of Law on Taxation* *Order (Prakas) No.001 MEFTD dated 02 Jan 2001 on the payment of prepayment tax on profit.* *Order (Prakas) No.305 MEFPTD dated 23 April 2008 on the suspension of prepayment tax on profit for garments and shoes procedures for export* *Order (Prakas) No.988 MEFPK dated 23 Nov 2011 delayed the suspension of prepayment tax on profit for garment and shoes procedure for export* *Order (Prakas) No.483 MEFPK dated 29 May 2009*
38	**Public lighting tax** 1. Explain and calculate the public lighting tax (PLT) in accordance with cambodian tax rules. (CC5)	• Lecture (T) • Discussion and question ***Reading:*** *Inter-ministries Order (Prakas) on management and collection of Public Lighting Tax No.583 MEFTDPK dated 30 July 1999* *Notification Letter on management and collection of Public Lighting Tax No.004 MEF dated 09 January 2002*
39	**Specific tax on certain merchandise and services/excise tax** 1. Explain and calculate the specific tax (SPT) on certain merchandise and services/excise tax in accordance with cambodian tax rules. (CC5)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 4, Art 85* *Order (Prakas) No.341 dated 36 May 1997 on the specific tax (SPT) on certain merchandise and services* *Sub-decree No.24, 03/03/2006, the amendment SPT rate custom duty and SPT on telecom service* *Order (Prakas)*

		No.114,19/02/2010 on the revised SPT rate for local beer procedures *Order (Prakas) No.153, 15/02/2001, SPT On entertainment services* *Order (Prakas) No.1133 dated 25/12/2003, the guidance for implementation SPT*
40	**Accommodation tax** 1. Explain and calculate the Accommodation Tax in accordance with Cambodia tax rules. (CC5)	• Lecture (T) • Discussion and question ***Reading:*** *Order (Prakas) 380 MEFTD dated 14 July 2005 on implementation of Accommodation Tax* *Order (Prakas) 601 MEFPK dated 23 Sep 2005 on the postponement of the implementation of Accommodation Tax*
41	**Immovable Property tax** 1. Explain and calculate the tax on immovable property in accordance with cambodian tax rules. (CC5)	• Lecture (T) • Discussion and question ***Reading:*** *The Financial Act of 2010, Art 13-17* *Order (Prakas) No.493-MEF, dated 19/07/2010 on the collection of Property Tax* *Order (Prakas) No.494-MEF, dated 19/07/2010 on the creation of a property valuation committee for the Property Tax* *Order (Prakas) No.371-MEF, dated 5/2011 on the basis for tax calculation of the immovable property*
42	**Obligation of Taxpayers 1** 1. Explain the registration and monthly and annual tax filing in accordance with tax rules. (CK2)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 5, Provision on tax rules and procedures* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, Chapter 13*
43	**Obligation of Taxpayers 2** 1. Describe bookkeeping required by tax rules. (CK2)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 5, Provision on tax rules and procedures* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, Chapter 13*

44	**Obligation of Taxpayers 3** 1. Discuss the rights of taxpayers, powers of the tax authority and tax audit procedures for compliance with tax rules. (CK2, CIP1)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 5, provision on tax rules and procedures* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, Chapter 13*
45	**Obligation of Taxpayers 4** 1. Discuss penalties and the enforcement system of tax payments and dates and procedures for appeals and disputes with tax authority. (CK2, CIP1)	• Lecture (T) • Discussion and question ***Reading:*** *Law on Taxation, Chapter 5, provision on tax rules and procedures* *Order (Prakas) on Tax on Profit, Order (Prakas) No.1059 MEF. BK.TD, Chapter 13*
46	**Tax Avoidance, Common Tax Issues, Errors, Disputes and Resolutions (1)** 1. Discuss tax planning for commercial enterprises and QIPs. 2. Identify common issues, errors and disputes regarding tax on profit, tax on salary, withholding taxes, and documentation. (CK2, CIP1)	• Lecture (T) • Discussion and question ***Reading:*** *general discussions*
47	**Tax Avoidance, Common Tax Issues, Errors, Disputes and Resolutions (2)** 1. Discuss tax planning for commercial enterprises and for QIPs. 2. Identify common issues, errors and disputes regarding income tax, tax on salary, withholding taxes, and documentation. (CK2, CIP1)	• Lecture (T) • Discussion and question • Quiz (A) ***Reading:*** *general discussions*
48	**Review and Preparation for Final Exam. (All CLOs)**	• Lecture • Discussion and question
49	**Review and Preparation for Final Exam. (All CLOs)**	• Lecture • Discussion and question
50	**Review and Preparation for Final Exam. (All CLOs)**	• Lecture • Discussion and question
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Anderson Cambodia, Cambodian Tax Student Study Text, Up to December 2025

Examinable Document References

1. Law on Taxation (LOT) dated May 2023 as amended.
2. Ministerial Order 701 MEF. Prk on Tax Registration and Information Update of Taxpayers dated 14 August 2020 (Prakas 701).
3. Prakas 025 MEF.Prk on Reclassification of Taxpayers under Self-Declaration Regime dated 24 January 2018.
4. 2016 Financial Management Law dated 17 December 2015.

5. 2017 Financial Management Law, dated 15 December 2016
6. 2018 Financial Management Law dated 09 December 2017
7. 2019 Financial Management Law.dated 14 December 2018
8. 2020 Financial Management Law.dated 21 December 2019
9. Prakas on Tax on Salary dated 31 December 2003.
10. Sub Decree no. 09 SD.BK dated 13 February 2020 on annual income tax and monthly salary tax.
11. Circular 011 dated 6 October 2016 on the implementation of obligation to Withhold Tax on Fringe Benefits.
12. Prakas 098 MEF.Prk on Tax on Income dated 29 January 2020 (TOI Prakas), Articles 24 and 56.
13. Prakas No. 638 MEF. Prk on the criteria of improper accounting records and procedures for paying Minimum Tax dated 4 July 2017.
14. Sub-decree 114 ANKr.BK dated 24 December 1999 on VAT, decided by the RGC.
15. Instruction No. 1127 GDT dated 26 January 2016 on the use of invoices for taxpayers registered under the Self-Declaration Regime.
16. Instruction No. 21606 GDT dated 26 December 2016 on the use of invoices for taxpayers registered under the Self-Declaration Regime.
17. Prakas No. 270 MEF.PrK on Tax Audit dated 13 March 2019.
18. Prakas No. 098 MEF.PrK on Tax on Income dated 29 January 2020.

FINANCE 1

FINC 311 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Finance 1 introduces students to different ways of managing finance within an organization with the aim of enhancing business performance. This includes planning and controlling cash flow in both the short and long term, how to manage capital investment decisions and managing trade credit for an efficient flow of cash.

The course starts by introducing the principles of effective working capital management, and the impact working capital has on an organization's cash flow. It then looks at the techniques for forecasting cash to aid an organization in planning its cash needs.

The next area of the course looks at the different ways of managing cash in the short, medium and long term, including investing funds in capital projects. It finally looks at procedures for effective credit management to maximize flow of cash to the business.

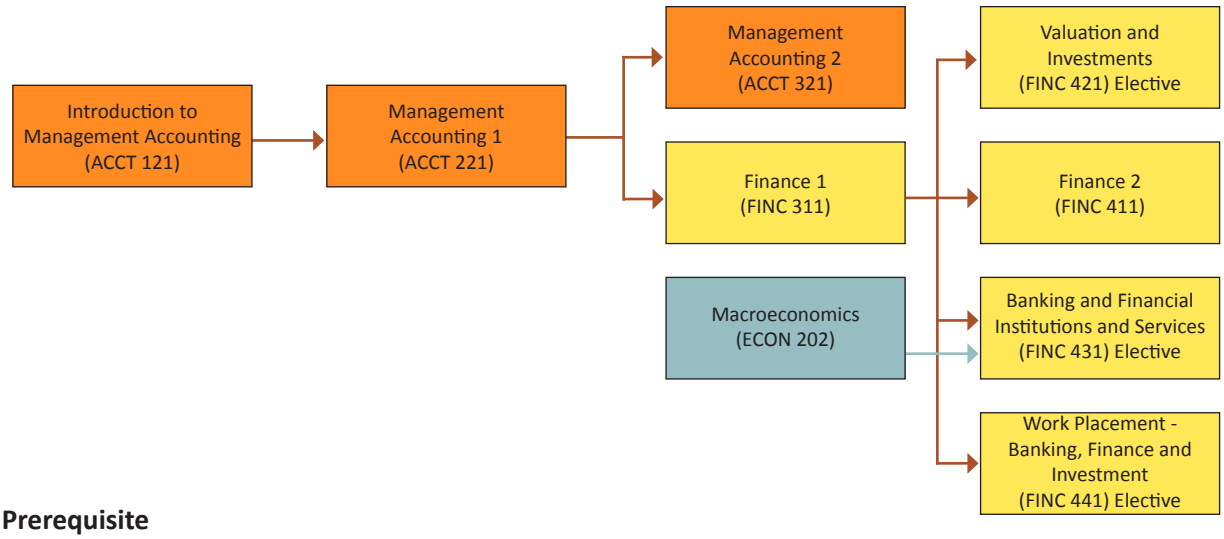
2. REASON FOR THE COURSE

This course aims to develop knowledge and understanding of ways organizations finance their operations, plan and control cash flows, optimize their use of working capital and allocate resources to long term investment projects.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	60	50	40	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have completed Management Accounting 1 before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the principles of Finance (CK1) Explain the principles of working capital management in making capital investment decisions.	Understand	PC1
Discuss methods and procedures of Finance (CK2) Discuss methods and procedures for managing cash balance.	Understand	PC1
Cognitive Skills	Level of Learning	Related PLO
Appraise General Business Problems (CC1) Appraise general business problems to identify assumptions and decision making constraints.	Evaluate	PC1
Administer Techniques to Forecast Cash Flow (CC2) Administer a range of techniques to forecast cash flow and solve quantitative problems with or without use of spreadsheets.	Apply	PC4
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Excel/Spreadsheet (CCIT1) Use Excel/Spreadsheet to conduct basic analysis of data for purposes of forecasting, simulation and scenario analysis and to model business.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Arrange Teamwork (CIP1) Arrange teamwork to do forecast presentation, spreadsheets and output thereof in a clear and professional format.	Organize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Partici-pation	In-class tests	Project	Midterm Exam	Final Exam	
Explain the principles of Finance (CK1)	40%	20%		40%		10%
Discuss methods and procedures of Finance (CK2)	40%	20%		40%		15%
Appraise General Business Problems (CC1)	15%	30%	35%		20%	20%
Administer Techniques to Forecast Cash Flow (CC2)		40%	30%		30%	20%
Use Excel/Spreadsheet (CCIT1)	20%	40%	40%			20%
Arrange Teamwork (CIP1)	20%	20%	60%			15%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture and assignment based; assigned readings will support learning and serve as a reference to material covered in class. During class, approximately half of the class will be devoted to lecture with another half of the class for working on case studies and problem sets and reviewing the solutions.

During the course, there is one assignment:

Assignment	:	**Financial Business Plan (CK1, CK2, CC1, CC2, CCIT1 & CIP1)**
Work Group	:	Group
Output Format	:	Professional Format, Presentation
Language	:	English
Description	:	In groups of 3-5, students are required to prepare a business plan, including the following: • Business description • Business market and competitors • Business strategy • Working capital requirement • Capital requirement and proceeds • Cash budget for the first twelve months • Pro-forma income statement and balance sheet for the first 5 years • Free cash flow for the first 5 years • Business valuation using NPV of free cash flows, IRR, PBP, DPBP, ARR • Valuation sensitivity analysis to changes in sales Assignment Rubric:

8. STUDY PLAN

The course targets the study plan below. Implementation may vary somewhat depending on the progress and needs of students. For example, some topics may be allocated more or less than 1.5 hours.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction, Working Capital** 1. Define working Capital 2. Explain why working capital management. (CK1) 3. Explain the relationship between cash flow and working capital cycle. (CK1, CC2)	• Lecture • Calculate over-trading and over-capitalization financial indicators • Practice ***Reading:*** *Chapter 1*
2	**Introduction, Working Capital (continued)** 4. Demonstrate the calculation of the working capital cycle. (CK2) 5. Outline the possible relationships between inventory levels and sales. (CK2) 6. Define and explain over-trading and over-capitalisation. (CK2)	• Lecture • Practice ***Reading:*** *Chapter 1*
3	**Exercises & Review** (CK1, CC1, CCIT1)	• Practice • Quiz

4	**Inventory Management and Control** 1. Discuss the key considerations. (CK1) 2. Define and explain work-in-progress. (CK1) 3. Define economic order quantity. (CK1)	• Lecture • Practice ***Reading:*** *Chapter 2*
5	**Inventory Management and Control (continued)** 4. Apply the EOQ model (CK1)	• Lecture • Practice • Discuss the effects of just-in-time on inventory control ***Reading:*** *Chapter 2*
6	**Exercises & Review** (CK1, CC1, CCIT1)	• Practice • Quiz
7	**Management of Accounts Payable, Cash and Cash Flows** 1. Explain the role of accounts payable and receivable in the working capital cycle. (CK1) 2. Explain the need to monitor accounts payables (CK1) 3. Explain accounts payables control operations and the importance of accounts payables management (CK1)	• Lecture • Practice ***Reading:*** *Chapter 3, 4*
8	**Management of Accounts Payable, Cash and Cash Flows (continued)** 4. Describe the various type and form of accounts payables (CK1) 5. Describe the various accounts payable payment method and procedures (CK1) 6. Evaluate and demonstrate the issues involved with early payment and settlement discounts (CK1) 7. Identify the risks of taking increased credit and buying under extended credit terms (CK1)	• Lecture • Identify the risks of taking increased credit and buying under extended credit terms • Practice ***Reading:*** *Chapter 3, 4*
9	**Exercises & Review** (CK1, CC1, CCIT1)	• Practice / Quiz
10	**Cash Budgeting and Forecasting** 1. Define cash, cash flow and funds (CK2, CC2) 2. Explain the importance of cash flow management and its impact on liquidity and company survival (CK2, CC2) 3. Outline the various sources and application of finance (CK2) 4. Distinguish between the cash flow patterns of different types of organisations (CK2, CC2)	• Lecture • Practice ***Reading:*** *Chapter 5*
11	**Cash Budgeting and Forecasting (continued)** 5. Explain the importance of cash flow for sustainable growth of such organisations (CK2, CC2) 6. Define cash accounting` and `accrual accounting`(CK2) 7. Reconcile cash flow to profit (CK2, CC2)	• Lecture • Discuss the difference between cash accounting and accruals accounting • Practice ***Reading:*** *Chapter 5*
12	**Exercises & Review** (CK1, CK2, CC1, CCIT1)	• Practice • Quiz
13	**Cash Forecasting Techniques** 1. Explain and illustrate statistical techniques used in forecasting cash flows (CK2, CC2) 2. Carry out simple sensitivity analysis on a cash budget or forecast. (CK2)	• Lecture • Practice ***Reading:*** *Chapter 6*
14	**Cash Forecasting Techniques (continued)** 3. Explain cleared funds forecasts (CK2)	Lecture Practice ***Reading:*** *Chapter 6*

15	**Exercises & Review**	• Practice • Quiz
16	**Treasury Function and Managing Surplus Cash** 1. Outline the main treasury functions (CK2) 2. Discuss the advantages and disadvantages of a centralised treasury function (CK2)	• Lecture • Practice ***Reading:*** *Chapter 7*
17	**Treasury Function and Managing Surplus Cash (continued)** 3. Describe cash handling procedure (CK2) 4. Describe the issues to be considered when attempting to hold optimal cash balances. (CK2) 5. Outline the statutory and the other regulations relating to the management of cash. (CK2)	• Lecture • Discuss the advantages and disadvantages of centralised cash control • Practice ***Reading:*** *Chapter 7*
18	**Treasury Function and Managing Surplus Cash (continued)** 6. Outline how the Baumol cash management model works (CK2) 7. Discuss the limitations of Baumol cash management model. (CK2) 8. Suggest the appropriate liquidity levels for a range of different organisations (CK2)	• Lecture • Practice ***Reading:*** *Chapter 7*
19	**Exercises & Review** (CK1, CK2, CC1, CCIT1)	• Practice • Quiz
20	**Overview of Financial Markets (1)** 1. Explain the role and functions of various types of banks (CK3) 2. Identity the major financial intermediaries (CK3) 3. Outline the general roles and key benefits of financial intermediaries. (CK3)	• Lecture • Practice ***Reading:*** *Chapters 7, 10*
21	**Overview of Financial Markets (1) (continued)** 4. Outline the relationships between financial institutions. (CK3) 5. Explain the basic nature of a money market. (CK3) 6. Describe the way in which a stock market. (CK3) 7. Discuss ways in which a company may obtain a stock market listing and the advantages and disadvantages of having a stock market listing. (CK3)	• Lecture • Outline the key benefits of financial intermediations • Practice ***Reading:*** *Chapter 8*
22	**Exercises & Review** (CK2, CK3, CC1, CCIT1)	***Reading:*** *Chapter 8*
23	**Overview of Financial Markets (2)** 1. Explain the purpose and main features of Bank deposits, Certificate of deposit, Government stocks, Local authority bonds, Bills of exchange. (CK3)	• Lecture • Practice ***Reading:*** *Chapter 9*
24	**Overview of Financial Markets (2) (continued)** 2. Explain the purpose and main features of Equity, Preference shares, Secured loan note, Unsecured loan stock, Convertible and redeemable debt, Warrants. (CK3)	• Lecture • Practice ***Reading:*** *Chapter 9*
25	**Exercises & Review** (CK3, CC1, CCIT1)	• Practice • Quiz
26	**Money in the Economy** 1. Define what is meant by "money supply" in an economic context. (CK3) 2. Outline how money supply may be controlled in an economy. (CK3) 3. Outline the basic relationship between the demand for money and interest rates. (CK3)	• Lecture • Practice ***Reading:*** *Chapter 11*

27	**Money in the Economy (continued)** 1. Explain briefly and illustrate the interaction between the inflation and interest rates. (CK3) 2. Discuss the possible consequences of inflation in an economy and its effect on organisations in general. (CK3) 3. Describe how the application of different monetary policies can affect the economy. (CK3)	• Lecture • Practice ***Reading:*** *Chapter 11*
28	**Exercises & Review** (CK3, CC1, CCIT1)	• Practice • Quiz
29	**Short-term Finance, Long-term Finance, Finance of SMEs** 1. Discuss situations where it maybe appropriate to raise short-term finance. (CK3) 2. Describe the different forms of bank loans and overdrafts, their terms and conditions. (CK3) 3. Explain the legal relationship between bank and customer. (CK3) 4. Explain the nature of trade credit and its use as a short-term source of finance. (CK3)	• Lecture • Compare and contrast the main feature of hire purchase and leases • Practice ***Reading:*** *Chapters 12, 13, 14*
30	**Short-term Finance, Long-term Finance, Finance of SMEs (continued)** 5. Evaluate the risks associated with increasing the amount of short-term finance in organisation. (CK3) 6. Discuss the relative merits and limitations of short-term finance. (CK3) 7. Discuss situations where it may be appropriate to raise medium-term finance. (CK3) 8. Describe the main features of of hire purchase, and lease. (CK3)	• Lecture • Discuss situations where it may be appropriate to raise long-term finance • Practice ***Reading:*** *Chapters 12, 13, 14*
31	**Exercises & Review** (CK3, CC1, CCIT1)	• Practice / Quiz
32	**Short-term Finance, Long-term Finance, Finance of SMEs (continued)** 9. Describe the key factors that should be considered in deciding the mix of short/medium/long term finance in an organisation. (CK3) 10. Calculate relative gearing and earning per share under different financial structure. (CK3) 11. Outline the requirements for finance of SMEs. (CK3) 12. Describe and discuss the response of government agencies and financial institutions to the SME financing problem. (CK3)	• Lecture • Discuss the nature and importance of internally generated funds • Practice ***Reading:*** *Chapters 12, 13, 14*
33	**Exercises & Review** (CK3, CC1, CCIT1)	• Practice • Quiz
34	**Relevant Costs, Capital Expenditure Budgeting, Investment Appraisal** 1. Explain the differences between simple and compound interest. (CK3) 2. Calculate future values (CK3) 3. Discuss the concept of the time value of money and concept of discounting. (CK3) 4. Calculate present values, making use of present value tables to establish discount factors. (CK3)	• Lecture • Practice ***Reading:*** *Chapters 15, 16, 17*

35	**Relevant Costs, Capital Expenditure Budgeting, Investment Appraisal (continued)** 5. Discuss the concept of relevant cash flows for decision-making. (CK4) 6. Identity and evaluate relevant cash flows for individual investment decisions (CK4) 7. Discuss the importance of capital investment planning and control. (CK4) 8. Outline the issues to consider and the steps involved in the preparation of capital expenditure budget (CK4)	• Lecture • Practice ***Reading:*** *Chapters 15, 16, 17*
36	**Exercises & Review** (CK4, CC1, CCIT1)	• Practice • Quiz
37	**Relevant Costs, Capital Expenditure Budgeting, Investment Appraisal (continued)** 9. Define and distinguish between capital and revenue expenditure. (CK4) 10. Compare and contrast investment in non-current assets and investment in working capital. (CK4) 11. Describe capital investment procedures. (CK4)	• Lecture • Practice ***Reading:*** *Chapters 15, 16, 17*
38	**Relevant Costs, Capital Expenditure Budgeting, Investment Appraisal (continued)** 12. Calculate the payback and discounted payback of a project and assess its usefulness as a method of investment appraisal. (CK4) 13. Calculate the accounting rate of return of a project and assess its usefulness as a method of investment appraisal (CK4) 14. Explain the concept of net present value and how it can be used for project appraisal. (CK4) 15. Calculate net present value and interpret the results. (CK4)	• Lecture • Practice ***Reading:*** *Chapters 15, 16, 17*
39	**Relevant Costs, Capital Expenditure Budgeting, Investment Appraisal (continued)** 16. Outline the concept of internal rate of return and how it can be used for project appraisal. (CK4) 17. Calculate internal rate of return and interpret the results. (CK4) 18. Discuss the relative merits of NPV and IRR, including mutually exclusive projects and multiple yields. (CK4) 19. Explain the superiority of DCF methods over payback and accounting rate of return. (CK4)	• Lecture • Practice ***Reading:*** *Chapters 15, 16, 17*
40	**Exercises & Review** (CK4, CC1, CCIT1)	• Practice • Quiz
41	**Managing Receivables, Assessing and Granting Credit** 1. Explain the role of accounts receivable in the working capital cycle. (CK4) 2. Explain the key elements of a basic contract. (CK4) 3. Briefly outline specific terms and conditions that may be included in the contracts with credit customers. (CK4) 4. Explain the importance of credit management, including the level of trade credit, the role of the credit control function and the activities of the credit control function. (CK4)	• Lecture • Practice ***Reading:*** *Chapters 18, 19*

42	**Managing Receivables, Assessing and Granting Credit (continued)** 5. Explain the need to establish a credit policy and outline the steps involved, including setting maximum credit amounts and period and total credit levels. (CK4) 6. Describe ways in which credit customers could be encouraged ,to pay promptly including effects of offering discounts. (CK4) 7. Identity the main data protection issues that should be considered when dealing with accounts receivable records.Credit scoring. (CK4)	• Lecture • Explain the key categories that should be considered when assessing the creditworthiness of a customer • Practice ***Reading:*** *Chapters 18, 19*
43	**Managing Receivables, Assessing and Granting Credit (continued)** 1. Outline the various internal / external sources of information that may be used in assessing the creditworthiness of a customer. (CK4) 2. Identity possible reasons for rejecting an application for credit or extending credit. (CK4)	• Lecture • Define and explain credit scoring • Practice ***Reading:*** *Chapters 18, 19*
44	**Exercises & Review** (CK4, CC1, CCIT1)	• Practice • Quiz
45	**Assessing and Granting Credit, Monitoring and Collecting Debts** 1. Describe how the financial statements of a customer can be used to assess the creditworthiness of a customer. (CK4) 2. Identity and apply the common benefit-cost ratios that may be used to analyse change of credit policy (CK4)	• Lecture • Evaluate the usefulness and limitations of ratio analysis in assessing credit-worthiness • Practice ***Reading:*** *Chapters 19, 20*
46	**Assessing and Granting Credit, Monitoring and Collecting Debts (continued)** 1. Describe the main external sources that may be used to monitor accounts receivables (CK4) 2. Explain the importance of credit management, including the level of trade credit, the role of the credit control (CK4)	• Lecture • Monitor accounts receivable (include credit rating agencies, industry sources, financial reports, press coverage, official publications, bank or supplier reference) • Practice ***Reading:*** *Chapters 19, 20*
47	**Exercises & Review** (CK1, CK2, CK4, CC1, CCIT1)	• Practice • Quiz
48	**Exam review 1 (All s)**	*Review practice test questions*
49	**Exam review 2 (All s)**	*Review practice test questions*
50	**Exam review 3 (All s)**	*Review practice test questions*
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. BPP Learning Media, FFM Foundations in Financial Management, 2019.
2. BPP Learning Media, Practice & Revision Kit Paper FFM Foundations in Financial Management, 2019.

References

1. Kaplan Publishing, *FFM Foundations in Financial Management*, 2019.
2. Kaplan Publishing, *Practice & Revision Kit Paper FFM Foundations in Financial Management*, 2019.

TEAM PSYCHOLOGY

PSYC 301 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course provides a comprehensive exploration of teamwork and team dynamics with a focus on real world scenarios and application. It is designed to equip students with the knowledge and skills necessary to effectively participate in, lead, and manage teams. The course includes regular review sessions and case studies, allowing students to consolidate their learning and apply their knowledge in real-world contexts.

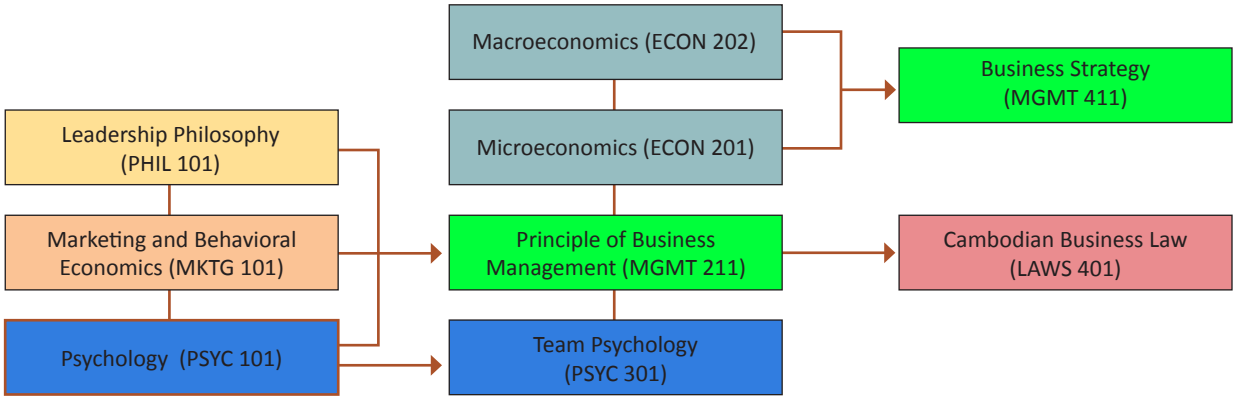
2. REASON FOR THE COURSE

Accountants must be able to work effectively in teams because the field of accountancy often involves collaborative efforts. Whether it's working with other accountants on a complex audit, collaborating with different departments within a company to gather necessary financial information, or partnering with clients to provide financial advice, teamwork is a crucial skill.

3. STUDY HOURS

Credits: 2				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Group practices and Case Studies	Assignment	
30	10	40	20	100

4. ROLE IN CURRICULUM



Prerequisite

Psychology (PSYC 101) is a prerequisite for this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Discuss Teamwork Theories and Dynamics (CK1) Discuss the main theories on teamwork	Understand	PIP1
Cognitive Skills	Level of Learning	Related PLO
Evaluate and Improve Team Performance (CC1) Evaluate Team Performance and techniques for effective decision making, communication and conflict resolution.	Evaluate	PIP1
Apply Strategies to Manage Diversity in Teams (CC2) Apply strategies to manage group processes influenced by (cultural) diversity in teams.	Apply	PIP1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Demonstrate Communication Skills (CCIT1) Demonstrate effective verbal and nonverbal communication skills in team settings.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Weigh in Own Influence on Team Process (CIP1) Weigh in your own interpersonal behavior in teams to prevent miscommunication and strengthen the team process.	Evaluate	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	Case Studies	Assignment	Final Project	
Discuss Teamwork Theories and Dynamics (CK1)	30%	70%			20%
Evaluate and Improve Team Performance (CC1)	20%	20%	60%		20%
Apply Strategies to Manage Diversity in Teams (CC2)	30%	30%		40%	20%
Demonstrate Communication Skills (CCIT1)	15%		45%	40%	20%
Weigh in Own Influence on Team Process (CIP1)	15%		45%	40%	20%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture based. Assigned readings will support topics covered in class. Lectures will have an emphasis on real world application of teamwork theories. Half of the lectures will be reserved for explaining and discussing theories and the other half will focus on group problems, case studies, group discussions and short kahoot reviews. Assessment of the learning outcomes will mainly be based on case studies, group problems as part of participation, assignment and final project.

During the term there will be one assignment.

Assignment (CK1, CC1, CC2, CCIT1, and CIP1)

For this assignment students have to reflect on their own interpersonal behavior and put this in context of group dynamics. The assignment will be an essay describing one's own team role preference according to the theory of Belbin and an analysis of the potential strengths and challenges this can give in teams when taking group dynamics into account.

Assignment Rubric:

8. STUDY PLAN

The course targets the 20 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 30 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction to Teamwork** 1. Explain teamwork in all its facets (CK1) 2. Discuss importance of teamwork in various fields (CK1)	• Kahoot • Lecture • Group Practice ***Reading:*** *Team Dynamics and Processes in the Workplace*
2	**Theories of Teamwork** 1. Describe the main theories of teamwork (CK1) 2. Apply main theories in real-world scenarios (CC1)	• Lecture • Kahoot • Group Practice ***Reading:*** *Making the Team: A Guide for Managers*
3	**Team Formation** 1. Explain the different stages of team formation (CK1) 2. Identify important team characteristics and their effect on the team process (CC1) 3. Analyze team characteristics in real-world scenarios (CC1, CC2)	• Kahoot • Lecture • Group Discussion ***Reading:*** *Making the Team: A Guide for Managers*
4	**Review and Controlled Case Study: Theories of Teamwork** 1. Review lectures 1- 3 2. Case study assessment (CK1, CC1, CC2)	• Kahoot • Group Discussion • Case Study
5	**Team Roles** 1. Describe team-roles according Belbin's team-roles theory. (CK1) 2. Identify own team-roles, their strengths and weaknesses (CCIT1, CIP1)	• Lecture • Self-Test • Group discussion ***Reading:*** *Making the Team: A Guide for Managers* *Introduction in Belbin's Team-roles*

6	**Communication in Teams** 1. Explain the importance of communication in the team process (CC1) 2. Create interventions in order to prevent miscommunication in teams (CC1, CC2)	• Kahoot • Lecture • Group Problems • Practice Case Study ***Reading:*** *Making the Team: A Guide for Managers*
7	**Conflict resolution in Teams** 1. Identify own conflict management styles. (CIP1) 2. Create Interventions that effectively solve conflicts. (CC1, CC2, CIP1)	• Kahoot • Lecture • Group Problems ***Reading:*** *Making the Team: A Guide for Managers*
8	**Decision Making in Teams** 1. Understand team decision making processes (CK1) 2. Apply decision making models in team context (CC1, CC2)	• Kahoot • Lecture • Group Problems • Practice Case Study ***Reading:*** *Makin*
9	**Review and Controlled Case Study: Roles and Communication Processes (CK1, CC1, CC2)**	• Kahoot • Group Discussion • Case Study
10	**Leadership in Teams** 1. Understand the role of a leader in a team (CK1) 2. Analyze the influence of leadership styles on the team process (CC1)	• Kahoot • Lecture • Group Problems ***Reading:*** *Making the Team: A Guide for Managers*
11	**Motivation in Teams** 1. Explain varies influences on motivation in team context (CK1) 2. Apply interventions that will lead to increase of motivation in teams (CC2)	• Kahoot • Lecture • Group Problems ***Reading:*** Making the Team: A Guide for Managers
12	**Trust and Collaboration** 1. Identify different facets of trust in team context (CK1) 2. Explain the relation of trust and collaboration on various team processes. (CK1) 3. Apply strategies that enhance trust and collaboration (CC1, CC2)	• Kahoot • Lecture • Group Problems ***Reading:*** *Making the Team: A Guide for Managers*
13	**Review and Controlled Case Study: Leadership, Motivation and Collaboration (CK1, CC1, CC2)**	• Kahoot • Group Discussion • Case Study
14	**Diversity in Teams** 1. Explain diversity and the influences of diversity on various team processes. (CK1) 2. Identify challenges from different levels of diversity. (CC1)	• Kahoot • Lecture • Group Discussion ***Reading:*** *Making the Team: A Guide for Managers*

15	**Teams and Culture** 1. Understand frameworks of culture (CK1) 2. Recognize cultural differences in teamwork (CC1) 3. Describe influence of own culture on the teamprocess (CC2, CIP1)	• Kahoot • Lecture • Group Problems ***Reading:*** *Making the Team: A Guide for Managers*
16	**Team Processes Across Cultures** 1. Contrast team processes in different cultures (CK1) 2. Identify challenges in international teams (CC1) 3. Apply interventions for cultural specific challenges in teams (CC2)	• Kahoot • Lecture • Practice Case Study ***Reading:*** *Making the Team: A Guide for Manager*
17	**Review and Controlled Case Study: Diversity and Culture (CK1, CC1, CC2)**	• Kahoot • Group Discussion • Case Study
18	**Ethical Considirations in Team Context** 1. Understand common ethical dilemma's in teams (CK1) 2. Apply ethical decision making strategies (CC1, CC2)	• Kahoot • Lecture • Group Problems • Group Discussion ***Reading:*** *Making the Team: A Guide for Managers*
19	**Casestudy Successful Team** 1. Review of all CLO's through real world case study (CK1, CC1, CC2, CCIT1, CIP1)	• Kahoot • Lecture • Case Study ***Reading:*** *Making the Team: A Guide for Managers*
20	**Casestudy Unsuccessful Team** 1. Review of all CLO's through real world case study (CK1, CC1, CC2, CCIT1, CIP1)	• Kahoot • Lecture • Case Study ***Reading:*** *Making the Team: A Guide for Managers*
Total Hours: 30		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Thompson, L. (2017). *Making the Team: A Guide for Managers* (6th Edition). Pearson Education.
2. An introduction to Belbin Team Roles.

References

1. Lencioni, P. M. (2010). *The five dysfunctions of a team: A Leadership Fable, 20th Anniversary Edition*. John Wiley & Sons.
2. Levi, D. (2015). *Group dynamics for teams*. SAGE Publications.
3. Lewis, R. (2018). *When cultures collide: Leading Across Cultures*. Hachette UK.

ETHICS FOR ACCOUNTING, AUDITING, AND FINANCE

ETHC 311 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course teaches the fundamental principles of the ACCA's Code of Ethics and Conduct that would be required to comply for ACCA registered students, affiliates, and members. This will include addressing ethical dilemmas arising from accounting, finance, and auditing in real-world situations. In this course, assessments include controlled case studies and a project in which students will need to resolve ethical issues in a simulated business environment.

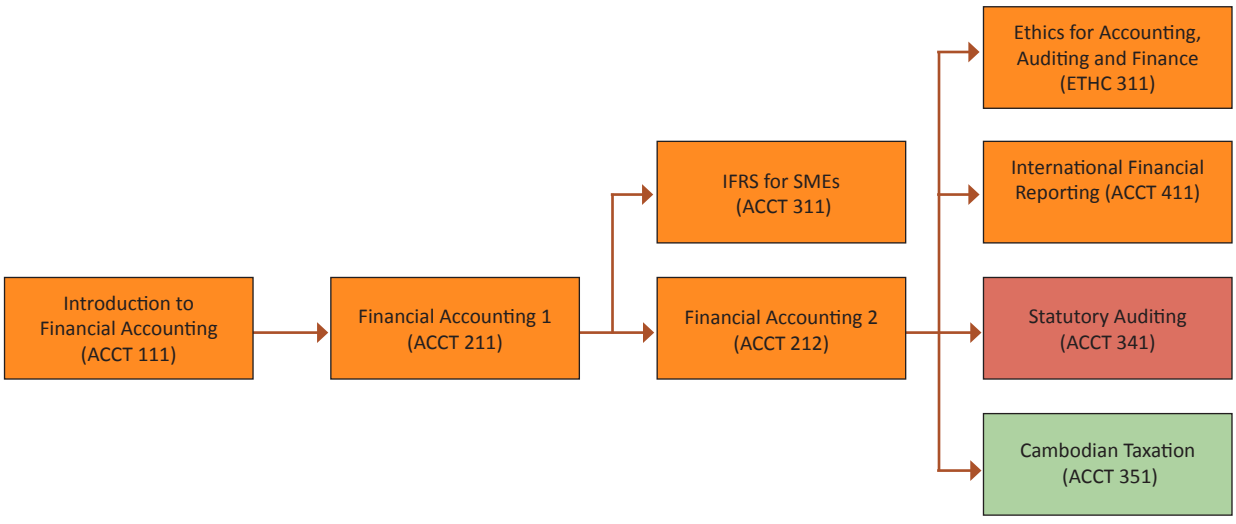
2. REASON FOR THE COURSE

Accounting and Finance professionals must uphold high ethical standards to build trust with stakeholders. They must demonstrate ethical behaviors in an organization to become a trusted professional with a skill set that includes problem-solving, digital skills, communication, and negotiation. Therefore, program graduates will work as ethical, resilient business professionals.

3. STUDY HOURS

Credits: 1				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
15	20	15	20	70

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully passed Financial Accounting 2 (ACCT 212) before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe the Code of Ethics (CK1) Describe the fundamental principles of the ACCA Code of Ethics and Conduct	Understand	PIP2
Cognitive Skills	Level of Learning	Related PLO
Apply the Code of Ethics (CC1) Apply the fundamental principles of the ACCA Code of Ethics and Conduct to resolve ethical dilemmas	Apply	PIP2
Discuss the Application of Financial Statements (CC2) Discuss the application of the qualitative characteristics of financial reporting	Analyze	PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Analyze the Data (CCIT1) Analyze the quantitative and qualitative data to support the business decisions.	Analyze	PCIT1
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Ethically (CIP1) Work in a team to address the ethical dilemmas in an organization	Characterize	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	Project	Controlled Case Studies	Final Controlled Case Study	
Describe the Code of Ethics (CK1)			50%	50%	10%
Apply the Code of Ethics (CC1)		30%	20%	50%	25%
Discuss the Application of Financial Statements (CC2)		50%		50%	25%
Analyze the Data (CCIT1)		100%			20%
Work Ethically (CIP1)	100%				20%

TEACHING AND LEARNING

7. TEACHING METHODS

This course uses demonstrations, lectures, case studies, and group problem-solving. Approximately 1/2 of the class time will be demonstrations, presentations, and questioning (often using Kahoot!) from the lecturer, with the other 1/2 of the class for working on case studies and problem sets. Case studies and problem sets are delivered via Google Classroom Quiz and Google Sheets.

During the course, there is one Project:

Assignment	:	**Addressing Ethical Dilemmas**
Work Group	:	Group of Three
Output Format	:	Presentation
Language	:	English
Description	:	Students are assigned different roles to work in an organization where they will face ethical dilemmas at work. They are required to prepare a presentation slide to show how they resolve ethical issues. Scoring will be according to the Assignment Rubric.

8. STUDY PLAN

The course targets the 10 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 15 class hours. The study plan below describes the skills to be learned in each lesson (learning outcome). Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents that students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction** 1. Describe the course requirements and learning outcomes 2. Explain the importance of ethics in the workplace (CIP1)	• Lecture (T) • Discussion (T, A) ***Reading:*** *Course Specification*
2	**ACCA Code of Ethics and Conduct** 1. Describe the fundamental principles of the ACCA Code of Ethics and Conduct (CK1)	• Lecture (T) • Group Case Study (T, A) • Kahoot (A) ***Reading:*** *ACCA Code of Ethics and Conduct, pp 18-23;* ***Reference:*** *ACCA Code of Ethics and Conduct pp 24-31*
3	**ACCA Code of Ethics and Conduct** 1. Apply the ACCA Code of Ethics and Conduct (CC1)	• Lecture (T) • Role Play (T, A) ***Reading:*** *ACCA Code of Ethics and Conduct, pp 18-23;* ***Reference:*** *ACCA Code of Ethics and Conduct pp 24-31*
4	**Threats to Independence and Objectivity** 1. Explain the threats affecting independence and objectivity (CC1)	• Lecture (T) • Group Case Study (T, A) • Kahoot (A)
5	**Threats to Independence and Objectivity** 1. Resolve the ethical issues affecting independence and objectivity (CC1)	• Lecture (T) • Group Case Study (T, A) • Kahoot (A)
6	**Application of Financial Reporting** 1. Describe the qualitative characteristics of financial reporting (CC2)	• Lecture (T) • Group Case Study (T, A) • Kahoot (A)
7	**Application of Financial Reporting** 1. Discuss the application of the qualitative characteristics of financial reporting (CC2)	• Lecture (T) • Group Case Study (T, A)
8	**Data Analysis** 1. Analyze the data to support business decisions ethically (CCIT1)	• Lecture (T) • Group Case Study (T, A)

9	**Data Analysis** 1. Analyze the data to support business decisions ethically (CCIT1)	• Lecture (T) • Group Case Study (T, A)
10	**Teamwork and Professionalism** 1. Work with a team to address ethical issues professionally in the workplace (CIP1)	• Lecture (T) • Role Play (T, A)
Total Hours: 15		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Association of Chartered Certified Accounts, Code of Ethics and Conduct, 2022.

Reference

1. The CFA Institute Code of Ethics and Standards of Professional Conduct, 2024.

INTERNATIONAL FINANCIAL REPORTING

ACCT 411 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course begins with a review of key IFRS principles, continuing to study each IFRS in detail, with continuous reference to the relevant IFRS standards. In the first week, the course covers the conceptual framework which describes the fundamental accounting concepts. We will then cover non-current assets, leases, inventory, biological assets and revenue. This is followed by provisions, foreign exchange, financial instruments and taxes. Then, we will look at applicable IFRS at the year end including retrospective treatment, events after reporting period and earnings per share. At this point of the course, students will have a good knowledge of various IFRS in order to prepare a full set of financial statements from a trial balance. After preparing financial statements on an accruals basis, the course will cover ratios and statement of cash flows. Towards the end of the course, the subject of study is consolidation of subsidiaries and accounting for associates.

2. REASON FOR THE COURSE

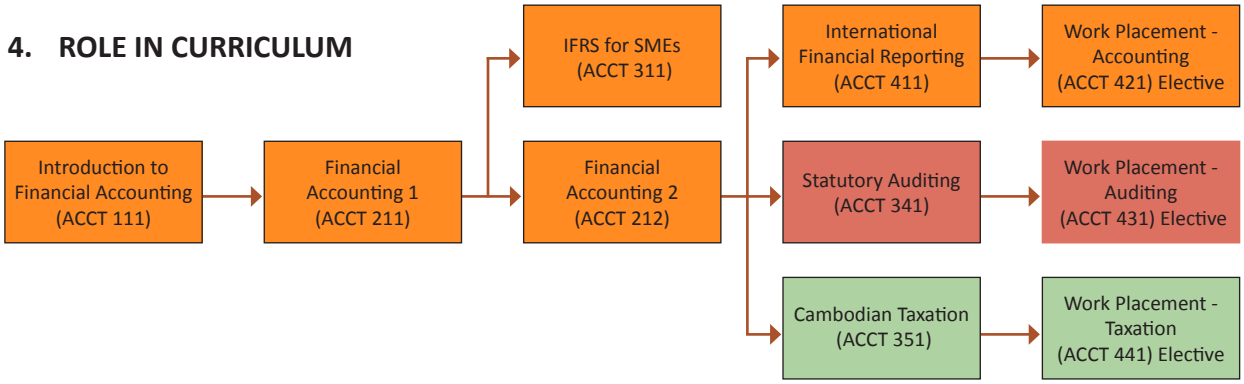
This course aims to develop knowledge and skills for understanding and applying accounting standards and the theoretical framework for the preparation of financial statements of entities, including groups, and for analyzing and interpreting those financial statements. The course focuses on the application of IFRS in financial reporting because in Cambodia, IFRS and IFRS for SMEs are required by law for all companies meeting certain size requirements. The regional and international trend is that IFRS is becoming increasingly common for financial reporting.

Accounting and finance graduates will face extensive interaction with financial statements. This may be in the role of a financial accountant, responsible for preparing the financial statements. It may also be in the role of a lender, or investment analyst utilizing data drawn from the financial statements. It could be in the role of an auditor whose responsibility includes assessing whether financial statements comply with the relevant accounting standards. Thus, it is essential to have a deep and firm knowledge of financial reporting and the standards used in financial reporting.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	54	42	54	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have finished Financial Accounting 1 and 2 before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe IFRS (CK1) Explain the objective and applicability of IFRS to various business transactions	Understand	PC5
Cognitive Skills	Level of Learning	Related PLO
Apply IFRS (CC1) Apply IFRS to a broad range of transactions and recognition and measurement of assets and liabilities common to large companies and multinationals.	Apply	PC5
Prepare a Financial Report (CC2) Construct the four main financial statements for a large company in compliance with IFRS.	Create	PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Prepare financial statements of a listed company in Cambodia (CCIT1) Utilize spreadsheets to facilitate financial statement analysis and financial reporting.	Apply	PCIT1
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Ethically (CIP1) Exercise professionalism and professional skepticism in financial reporting and analysis.	Characterize	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Participation	Project	Controlled Case Studies	Final Controlled Case Study	
Describe IFRS (CK1)			50%	50%	10%
Apply IFRS (CC1)		10%	40%	50%	10%
Prepare a Financial Report (CC2)		10%	40%	50%	40%
Prepare financial statements of a listed company in Cambodia (CCIT1)		100%			30%
Work Ethically (CIP1)	100%				10%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture based; assigned readings will support learning and serve as a reference to material covered in class. During class, approximately half of the class will be devoted to lectures with another half of the class for working on and reviewing the solutions to case studies and problem sets.

During the course, there is one Project:

Assignment	:	**Company's Performance Analysis (CC3)**
Work Group	:	Individual
Output Format	:	APA Format Report
Language	:	English
Description	:	At the end of the course, each student will choose a public company that follows IFRS (the company's last year's annual report has to be available in English). Companies will be chosen on the first-come, first-served basis and this process will be moderated by the instructor. Students will conduct an analysis of the company's strategic position, performance and conclude as to whether the business should be considered as a potential investment.

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the skills to be learned in each lesson (learning outcome). Readings should be completed before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students. References are supporting documents which students may optionally read for deeper understanding or clarification.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Introduction, Financial Statement Analysis** 1. Describe the objectives and elements of financial reporting in accordance with the IFRS Framework (CC1) 2. Explain the source and applicability of international financial reporting standards and Cambodian international financial reporting standards (CK1) 3. Define, calculate and interpret key financial ratios relevant for investors and managers (CC3, CCIT1, CIP1, CIP2)	• Lecture • Discussion • Kahoot! ***Reading:*** *References: BPP Text Chapter 1 pp 4-8, Chapter 2 pp 31-35, Chapter 19*
2	**Financial Statement Analysis** 1. Describe limitations of financial statement analysis (CC3, CIP2) 2. Define, calculate and interpret key financial ratios relevant for investors and managers (CC3)	• Lecture • Discussion • Case study ***Reading:*** *References: BPP Text Essential Reading 19 pp 704-706, Chapter 19*
3	**Cash Flow Statement** 1. Describe the sections of a cash flow statement (CC2) 2. Conduct basic interpretation of cash flows and changes in cash flows (CC3) 3. Prepare the operating cash flow section of a statement of cash flows (CC2)	• Lecture • Demonstration and discussion • Case Study ***Reading:*** *References: BPP Text Chapter 21 pp 525-546*

4	**Cash Flow Statement** 1. Prepare a full cash flow statement according to IFRS (CC2, CCIT2, CIP2)	• Case Study ***Reading:*** *References: BPP Text Chapter 21 pp 525-546*
5	**Foreign Currency Gains and Losses** 1. Identify the functional currency of an entity (CC1) 2. Calculate and account for gains and losses on exchange (CC1)	• Lecture • Discussion • Group Exercise ***Reading:*** *References: BPP Text Chapter 17 pp 421-442*
6	**Foreign Currency Translations** 1. Translate an income statement and statement of financial position from a functional currency to a presentation currency (CC1, CCIT2, CIP2) 2. Explain the role of translation gain or loss in other comprehensive income (CC1)	• Lecture • Discussion • Group Exercise ***Reading:*** *References: BPP Text Chapter 17 pp 421-442*
7	**EPS** 1. Calculate the EPS in accordance with relevant accounting standards (dealing with bonus issues, full market value issues and rights issues) (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 18 pp 455-476*
8	**Diluted EPS** 1. Describe diluted earnings per share (CC1) 2. Calculate diluted EPS involving convertible debt and share options (warrants) (CC1)	• Lecture • Demonstration and discussion • Case study discussion ***Reading:*** *References: BPP Text Chapter 18 pp 455-476*
9	**Business and Industry Analysis** 1. Perform a Porter's Five Forces analysis to analyze a business (CC3, CIP2) 2. Perform a SWOT analysis for a business (CC3, CIP2) 3. Construct a risk matrix for a business (CC3, CIP2)	• Lecture • Demonstration and discussion • Example and exercise ***Reading:*** *References: BPP Text Chapter 19 pp 477-510*
10	**Property, Plant and Equipment** 1. Define and compute the initial measurement of a non-current asset (CC1) 2. Identify subsequent expenditure that may be capitalized, distinguishing between capital and revenue items (CC1) 3. Compute depreciation based on cost for assets that have two or more significant parts (complex assets) (CCI, CIP1)	• Lecture • Demonstration • Example, exercise and group problem solving ***Reading:*** *References: BPP Text Chapter 3 pp 45-70*
11	**Revaluation of Property Plant and Equipment** 1. Account for the depreciation of property that has been revalued (CC1) 2. Account for revaluation and disposal gains and losses for non-current assets (CC1)	• Lecture • Demonstration • Example, exercise and group problem solving ***Reading:*** *References: BPP Text Chapter 3 pp 45-70*

12	**Investment Property** 1. Identify and distinguish PPE and investment property (CC1) 2. Prepare the accounting entries for investment property (CC1)	• Lecture • Demonstration and discussion • Example and exercise ***Reading:*** *References: BPP Text Chapter 3 pp 45-70*
13	**Borrowing Costs** 1. Determine and account for borrowing costs to be capitalized in PPE and investment property (CC1)	• Lecture • Case study discussion • Group problem solving ***Reading:*** *References: BPP Text Chapter 3 pp 45-70*
14	**Intangible Assets** 1. Define and identify intangible assets (CC1) 2. Determine and account for the amortization of an intangible asset (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 4 pp 71-90*
15	**Impairment of Assets** 1. Determine the recoverable amount of an asset (CC1) 2. Define and describe fair value (CC1) 3. Determine and account for impairment of PPE, Investment Property and Intangible Assets (CC1, CIP1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 5 pp 91-106*
16	**Provisions** 1. Explain why an accounting standard on provisions is necessary (CC1) 2. Explain how provisions should be measured (CC1) 3. Account for recognition of a provision and a change in a provision (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 13 pp 329-354*
17	**Inventory, Biological Assets** 1. Determine and account for a write-down of inventory (CC1) 2. Define: biological asset, agricultural activity, bearing plant (CC1) 3. Account for fair value changes of biological assets (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 14 pp 355-368*
18	**Financial Instruments** 1. Identify, define, and account for the main types of financial instruments as per IFRS 9 (CC1) 2. Determine the value of financial assets using the amortized cost method (CC1, CCIT1, CIP1)	• Lecture • Demonstration and discussion • Example and exercise ***Reading:*** *References: BPP Text Chapter 11 pp 277-298*
19	**Convertible Loans** 1. Calculate the equity portion of a convertible loan (CC1) 2. Account for the issuance of a convertible loan and the related accrued interest (CC1) 3. Account for conversion of a convertible loan (CC1)	• Lecture • Discussion • Group Exercise ***Reading:*** *References: BPP Text Chapter 11 pp 277-298*

20	1. Lessee Lease Accounting 2. Account for right of use assets and lease liabilities in the records of the lessee (CC1, CCIT1, CIP1) 3. Explain the exemption from the recognition criteria for leases in the records of the lessee (CC1)	• Lecture • Example and exercise • Group problem solving • Case study discussion. ***Reading:*** *References: BPP Text Chapter 12 pp 299-322*
21	**Lessor Lease Accounting** 1. Distinguish between lessor operating leases and finance leases (CC1) 2. Account for operating leases of a lessor (CC1) 3. Account for finance leases of a lessor (CC1)	• Lecture • Example and exercise • Group problem solving • Case study discussion. ***Reading:*** *References: BPP Text Chapter 12 pp 299-322*
22	**Sale and Leaseback Transactions** 1. Describe the nature and role of sale and leaseback transactions (CC1) 2. Account for sale and leaseback agreements (CCI, CCIT1. CIP1)	• Lecture • Example and exercise • Group problem solving • Case study discussion. ***Reading:*** *References: BPP Text Chapter 12 pp 299-322*
23	**Leases: Review and Practice** 1. Calculate and present the carrying amounts of lease assets and liabilities (CC1) 2. Calculate and present income and expense related to lease assets and liabilities (CC1, CCIT1, CIP1)	• Lecture • Case study discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 12 pp 299-322*
24	**Financial Statement Adjustments for Financial Statement Analysis** 1. Make appropriate adjustments to comparable companies' statement of financial position (CC3, CIP2) 2. Make appropriate adjustments to comparable companies' statement of comprehensive income (CC3, CIP2)	• Case study discussion ***Reading:*** *References: BPP Text Chapter 19 pp 477-510, Chapter 20 pp 511-524*
25	**Revenue** 1. Explain the principles of recognition of revenue (CC1) 2. Apply the principles of recognition of revenue (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 6 pp 117-142*
26	**Revenue from Construction Contracts** 1. Explain and apply the criteria for recognizing revenue from contracts (CC1) 2. Explain and apply the criteria for the recognition of contract costs (CC1) 3. Describe the acceptable methods for measuring progress towards complete satisfaction of a performance obligation (CC1) 4. Prepare financial statement extracts for contracts where performance obligations are satisfied over time (CC2, CIP1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 6 pp 117-142*

27	**Government Grants** 1. Describe the two main methods for recognizing benefits from government grants (CC1) 2. Account for government grants using the deferred grant income method (CC1) 3. Account for government grants using the reduction in cost method (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 6 pp 117-142*
28	**Income Tax - Deferred Tax** 1. Account for current tax in accordance with relevant accounting standards (CC1) 2. Distinguish between taxable differences and deductible difference (CC1) 3. Calculate and account for deferred tax (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 15 pp 369-392*
29	**Income Tax - Deferred Tax** 1. Account for changes in deferred tax liabilities and assets (CC1) 2. Account for deferred tax in OCI, including that arising from revaluation of property (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 15 pp 369-392*
30	**Income Tax - Disclosures** 1. Describe the required disclosures for income tax and deferred tax (CC1) 2. Prepare a disclosure note for changes in deferred tax assets and liabilities and temporary differences (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 15 pp 369-392*
31	**Consolidated Statement of Financial Position** 1. Prepare a consolidated statement of financial position for a simple group (parent and one subsidiary and associate) dealing with pre and post-acquisition profits, non-controlling interests and consolidated goodwill (CC2) 2. Describe the concept of a group as a single economic unit (CC1) 3. Account for the effects in the financial statements of intra-group trading (CC1) 4. Explain why it is necessary to eliminate intra group transactions (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 7 pp 153-176, Chapter 8 pp 177-218*
32	**Consolidated Statement of Financial Position - Unrealised Profit, Goodwill** 1. Calculate and adjust for unrealised profit on consolidation (CC1) 2. Identify and calculate deferred consideration and its impact to goodwill (CC1) 3. Consolidate the statement of financial position (CC2)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 8 pp 177-218*
33	**Consolidated Statement of Financial Position - Fair Value Adjustments** 1. Calculate goodwill, adjusting for fair value adjustments of acquisition target's assets and liabilities (CC1) 2. Consolidate the statement of financial position with required adjustments needed for fair value adjustments on acquisition (CC2, CIP1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 8 pp 177-218*

34	**Consolidated Statement of Profit and Loss and Other Comprehensive Income** 1. Consolidate revenue (CC1) 2. Consolidate cost of goods sold (CC1) 3. Prepare a consolidated statement of profit or loss, adjusting for inter-company transactions and NCI (CC2, CIP1)	• Lecture • Demonstration • Case study discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 9 pp 219-242*
35	**Group Disposals** 1. Determine the gain or loss on disposal of a subsidiary (CC1) 2. Account for the disposal and/or loss of control of a subsidiary (CC1)	• Lecture • Demonstration • Case study discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 9 pp 219-242*
36	**Financial Statement Analysis of Groups** 1. Adjust group financial statements for the purpose of comparison (CC3) 2. Analyze segment performance (CC3, CIP2) 3. Adjust risk based measures to reflect segment risk (CC3)	• Case study discussion ***Reading:*** *References: BPP Text Chapter 9 pp 219-242*
37	**Accounting for Associates** 1. Identify an associate (CC1) 2. Account for an associate in the statement of financial position (CC1) 3. Account for an associate in the statement of profit or loss (CC1) 4. Adjust for inter-company transactions with an associate (CC1)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 10 pp 243-266*
38	**Consolidation with Associates** 1. Prepare a consolidated statement of profit or loss for a group including a single subsidiary and an investment in an associate (CC2) 2. Prepare a consolidated statement of financial position for a group including a single subsidiary and an investment in an associate (CC2)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 10 pp 243-266*
39	**Changes in Policy and Estimates, Errors,** 1. Events After the Reporting Period 2. Define and designate the accounting treatment for accounting errors, changes in estimate, and changes in policy (CC1) 3. Describe and identify adjusting events and non-adjusting events, giving recommendations for their treatment (CC2, CIP2)	• Lecture • Discussion • Group exercise ***Reading:*** *References: BPP Text Chapter 13 pp 328-355, Chapter 17 pp 421-442*
40	**Non-Current Assets Held for Sale, Discontinued Operations** 1. Prepare a statement of profit or loss including a discontinued operation (CC2) 2. Identify and account for assets and disposal groups held for sale (CC1)	• Lecture • Case study discussion • Group problem solving ***Reading:*** *References: BPP Text Chapter 17 pp 421-442*
41	**Review**	
42	**Practice**	
43	**Practice**	
44	**Practice**	

45	**Practice**	
46	**Practice**	
47	**Practice**	
48	**Practice**	
49	**Practice**	
50	**Final Assignment Presentations**	
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. Kaplan Publishing, *Paper F7 Financial Reporting (FR)*, (For exams from September 2021 to June 2022).
2. Kaplan Publishing, Practice & Revision Kit Paper F7 Financial Reporting, (For exams from September 2021 to June 202).

References

1. IFRS Foundation, *IFRS Standards*, 2018.
2. BPP Learning Media, Paper F7 Financial Reporting, (For exams from September 2021 to June 2022).
3. BPP Learning Media, Practice & Revision Kit Paper F7 Financial Reporting, (For exams from September 2021 to June 2022)

FINANCE 2

FINC 411 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Finance 2 prepares students for business finance manager roles. The course begins by explaining the role and purpose of financial management in a business. The course covers investment, financing, and dividend policy, as well as the three fundamental financial management decisions. The next section examines working capital and long-term investments. The next section examines business funding sources like dividend policy and internally generated finance. The cost of capital and other factors influence the choice of capital by the business. In addition, the course covers the valuation of the business and financial assets and their impact on the cost of capital. At the end of the course, we examine the risk and the main techniques used to manage it.

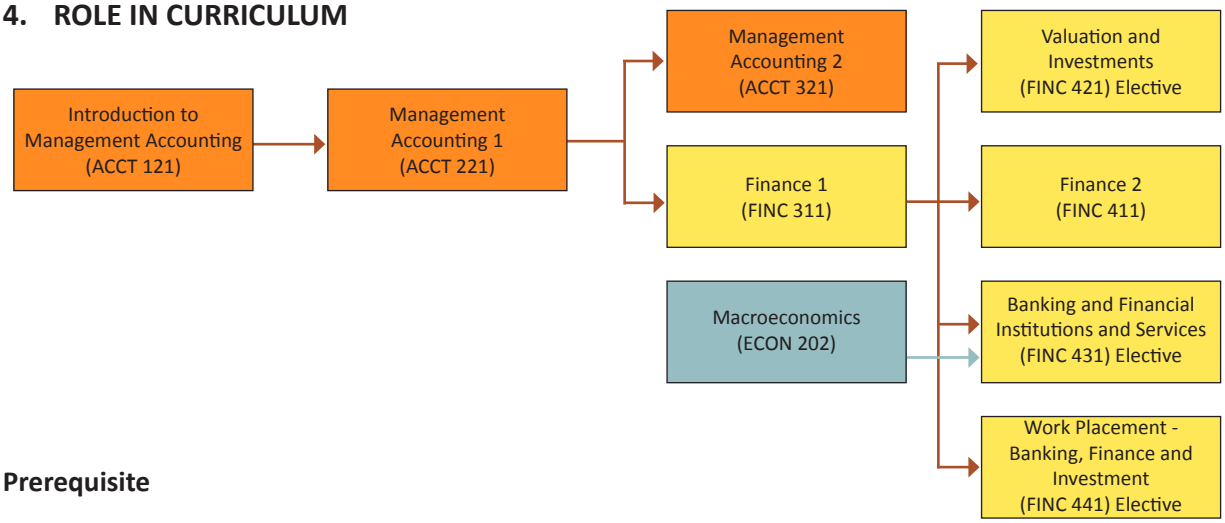
2. REASON FOR THE COURSE

Building on Finance 1 (FFM) and Management Accounting (F2), Finance 2 examines the theory and practice of corporate investment and financial decisions. It aims to explain some key corporate finance decision problems, such as working capital management, long-term capital investment to replace productive assets, financing of short-term and long-term assets, and dividend policy. Students will learn how financial principles and theories apply to real-world challenges organizations face, concentrating on the financial manager's position and the abilities needed to make good investment and financing decisions. Corporate financial decision-making theory and practice are covered in the course. Students will learn why firms **prioritize shareholder wealth**. Investment, finance, dividends, and risk management are also crucial to wealth creation, which students will learn.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	50	40	60	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have completed Finance 1 (FINC 311) before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

The learning outcomes for this course cover four main areas in corporate finance: investment decisions, financing decisions, dividend policy decisions, and working capital management. On successful completion of this course, students will be able to:

Knowledge	Level of Learning	Related PLO
Explain how economy affects finance (CK1) Explain how economic conditions affect financial management and corporate finance management theory, concepts, and practice.	Understand	PK1
Discuss how companies create value (CK2) Discuss how financial decisions in investment, finance, dividends, working capital, and risk management can maximize shareholder wealth.	Understand	PK2
Cognitive Skills	Level of Learning	Related PLO
Examine financial strategies and decisions (CC1) Carry out effective investment appraisal, working capital, and finance analysis to help businesses make informed decisions to maximize shareholder wealth.	Analyze	PC1
Evaluate corporate funding sources and costs (CC2) Assess different corporate finance sources and their costs to plan business expansion and maximize shareholder wealth.	Evaluate	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Microsoft Excel (CCIT1) Use Microsoft Excel software to prepare capital budgets using different investment appraisal techniques.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work ethically (CIP1) Apply ethical behavior as a finance manager in accordance with the ACCA Code of Ethics and Conduct.	Characterize	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment						Skill Weighting for Grade
	Participation	In-class Test	Case Study	Project	Midterm Exam	Final Exam	
Explain how economy affects finance (CK1)	20%	50%			30%		15%
Discuss how companies create value (CK2)		20%			40%	40%	15%
Examine financial strategies and decisions (CC1)			60%			40%	30%
Evaluate corporate funding sources and costs (CC2)				70%		30%	30%
Use Microsoft Excel (CCIT1)			20%	20%	30%	30%	5%
Work ethically (CIP1)				100%			5%

TEACHING AND LEARNING

7. TEACHING METHODS

The primary instructional approach of this course involves lectures, case study analysis, and problem application. The case studies used come from previous exams for the Financial Management paper (F9) released by the Association of Chartered Certified Accountants (ACCA), as well as case studies from the Harvard Business School. The readings that have been designated will facilitate the process of learning and function as a point of reference for the content that has been discussed during class. During the teaching period, there will be an equal amount of time for lectures and hands-on activities like case studies, problem-solving activities, and going over the answers.

During the course, there is one Project:

Assignment	:	**Corporate Finance Application (CC2, CCIT1 & CIP2)**
Work Group	:	Group of 5
Output Format	:	APA Format Report, Presentation
Language	:	English
Description	:	This assignment provides students with hands-on experience in applying corporate finance theory and models to real listed companies. Students will analyze firms' profitability, return, and efficiency; evaluate risk and return; assess capital structure and dividend policy; and measure investment performance. Corporate governance and ESG considerations are examined in relation to financial performance, risk management, and long-term value creation. Assignment Rubric:

8. STUDY PLAN

The course targets the study plan below. Implementation may vary somewhat depending on the progress and needs of students. For example, some topics may be allocated more or less than 1.5 hours.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**The financial management and objectives** 1. Describe the course learning outcomes and assessment 2. Explain the main objective of financial management (CK1).	• Lecture • Demonstration of financial management • Group exercise on the reason for disposing of surplus assets. ***Reading:*** *BPP Text Chapter 1 pp 1-23*
2	**The financial management and objectives** 1. Describe financial, strategic, business, and operational strategy (CK1). 2. Calculate and interpret investor and profitability ratios (CK2).	• Lecture • Demonstration measuring achievement of objective • Group exercise on investor and profitability ratios ***Reading:*** *BPP Text Chapter 1 pp 1-23*

3	**The financial management and objectives** 1. Calculate and interpret investor and profitability ratios (CK2). 2. Describe the 3-E's in evaluating performance (CK2).	• Lecture • Group case study of Taing Chan Lim Co • Group drill and practice on measures of Effectiveness/ KPIs ***Reading:*** *BPP Text Chapter 1 pp 1-23*
4	**The economic environment** 1. Define and identify external, internal and connected stakeholders (CK1). 2. Describe principles of good corporate governance (CK1).	• Lecture • Demonstration on stakeholder's theory ***Reading:*** *BPP Text Chapter 2 pp 25-44*
5	**The economic environment** 1. Define monetary policy and describe the tools of monetary policy and how they are used to manage interest rate, inflation and economic growth (CK1).	• Lecture • Demonstration on government economic objectives ***Reading:*** *BPP Text Chapter 2 pp 25-44*
6	**The economic environment** 1. Define and identify fiscal and exchange rate policy (CK1).	• Lecture • Discussion the effect of fiscal policy to economic ***Reading:*** *BPP Text Chapter 2 pp 25-44*
7	**Investment decisions using non-discounted cash flow methods** 1. Understand the concept of time value of money(CK2). 2. Calculate, interpret, and make investment decisions based on the basic and discounted payback period (CC2, CCIT1). 3. Calculate return on capital employed (accounting rate of return) and discuss its usefulness as an investment appraisal method (CC2, CCIT1).	• Lecture • Demonstration of concept time value of money and investment appraisal method with non-discounted cash flow • Solving exam question on determining the proposed investment based on ROCE and ARR ***Reading:*** *BPP Text Chapter 5 pp 106-134*
8	**Investment appraisal using discounted cash flow methods** 1. Calculate net present value of cash flows (CK1, CC2, CCIT1). 2. Decide whether to invest in a project based on the net present value (CC2).	• Lecture • Demonstration of discount cash flow • Group drill and practice on new project NPV ***Reading:*** *BPP Text Chapter 5 pp 106-134*
9	**Investment appraisal using discounted cash flow methods (continued)** 1. Identify relevant cash flows in evaluating net present value (CK2, CC2). 2. Calculate, interpret, and make decisions based on the internal rate of return (IRR) (CC2, CCIT1).	• Lecture • Discussion on concept of IRR • Group exercise on the proposed investment based on NPV and IRR ***Reading:*** *BPP Text Chapter 5 pp 106-134*

10	**Capital budgeting under inflation and taxation** 1. Describe the real terms and nominal terms approaches to investment appraisal (CK1).	• Lecture • Discussion on relevant and non-relevant cash flow and inflation ***Reading:*** *BPP Text Chapter 6 pp 135-156*
11	**Capital budgeting under inflation and taxation (continued)** 1. Calculate taxation effects the relevant cash flows (CC2, CCIT1).	• Lecture • Demonstration of capital allowances ***Reading:*** *BPP Text Chapter 6 pp 135-156*
12	**Capital budgeting under inflation and taxation (continued)** 1. Calculate taxation effects the relevant cash flows (CC2, CCIT1). 2. Calculate and apply before and after discount rates (CC2, CCIT1).	• Lecture • Solving exam question on the proposed investment with nominal cost of discount ***Reading:*** *BPP Text Chapter 6 pp 135-156*
13	**Project appraisal under risk** 1. Adjusting for risk and uncertainty in investment appraisal method (CC1). 2. Calculate the sensitivity of NPV to changes in inputs, with sensitivity being the change required to reduce NPV to zero (CC2, CCIT1).	• Lecture • Demonstration of risk and uncertainty analysis ***Reading:*** *BPP Text Chapter 7 pp 157-200*
14	**Project appraisal under risk (continued)** 1. Calculate the sensitivity of NPV to changes in inputs, with sensitivity being the change required to reduce NPV to zero (CC2, CCIT1).	• Lecture • Demonstration of sensitivity and probability analysis • Group exercise on measure sensitivity of project ***Reading:*** *BPP Text Chapter 7 pp 157-200*
15	**Specific investment decisions (continued)** 1. Describe soft and hard capital rationing (CK2). 2. Apply an appropriate capital rationing method to select among both divisible and indivisible investments (CC2).	• Lecture • Group problem on capital rationing and ostponability ***Reading:*** *BPP Text Chapter 8 pp 173-200*
16	**Sources of finance** 1. Discuss possible sources of finance for a project, and their advantages and disadvantages (CK2) 2. Value debt finance and loan schedule (CC2, CCIT1)	• Lecture • Discussion on different sources of finance • Group problem on debt valuation ***Reading:*** *BPP Text Chapter 9 & 10 pp 201-232*
17	**Sources of finance (continued)** 1. Calculate the theoretical ex-rights price of shares and evaluate the impact of a rights issue on existing shareholders (CC2, CCIT1). 2. Describe the advantages and disadvantages of a rights issue (CK1).	• Lecture • Discussion on right issues • Group exercise on the effect of right issues to shareholder's wealth ***Reading:*** *BPP Text Chapter 9 & 10 pp 201-232*

18	**Dividend policy** 1. Describe common dividend policies and determine dividend capacity (CK1).	• Lecture • Demonstrate and didactic questioning on dividend policies ***Reading:*** *BPP Text Chapter 9 & 10 pp 201-232*
19	**Dividend policy (continued)** 1. Describe common dividend policies and determine dividend capacity (CK1).	• Lecture • Demonstrate of dividend policies • Group case study analysis ***Reading:*** *BPP Text Chapter 9 & 10 pp 201-232*
20	**Cost of capital** 1. Calculate cost of equity using the capital asset pricing model (CC2, CCIT1). 2. Calculate the cost of equity using the dividend growth model (CC2, CCIT1).	• Lecture • Discussion and calculate cost of equity by CAPM and DVM • Group problem on cost of equity calculation ***Reading:*** *BPP Text Chapter 11 pp 233-261*
21	**Cost of capital (continued)** 1. Calculate the after tax cost of debt (CC2). 2. Calculate the cost of preference shares (CC2).	• Lecture • Calculate different cost of debt ***Reading:*** *BPP Text Chapter 11 pp 233-261*
22	**Cost of capital (continued)** 1. Calculate weighted average cost of capital (CC2, CCIT1). 2. De-gear and re-gear beta (CC2, CCIT1).	• Lecture • Demonstrate of WACC • Didactic questioning on project specific cost of capital • Group exercise on WACC calculation ***Reading:*** *BPP Text Chapter 11 pp 233-261*
23	**Gearing and capital structure** 1. Calculate and evaluate financial and operational gearing (CC2, CCIT1).	• Lecture • Calculate the different types of gearing • Group exercise on the effect of new investment to gearing ***Reading:*** *BPP Text Chapter 12 pp 263-292*
24	**Gearing and capital structure (continued)** 1. Describe the basic principles of capital structure theories (CK1, CC1). 2. Describe the basic principles and limitations of the Miller and Modigliani models of determining optimal gearing (CK1, CC1).	• Lecture • Demonstration of financial structure ***Reading:*** *BPP Text Chapter 12 pp 263-292*

25	**Gearing and capital structure (continued)** 1. Describe the basic principles and limitations of the Miller and Modigliani models of determining optimal gearing (CK1, CC2). 2. Describe the basic principles of pecking order theory (CK1, CC2).	• Lecture • Demonstration of M&M with and without tax • Group case study analysis on M&M PIZZA ***Reading:*** *BPP Text Chapter 12 pp 263-292*
26	**Introduction to working capital management** 1. Calculate and interpret key working capital ratios (CC2, CCIT1). 2. Identify signs and risks of over trading and over capitalization (CK2).	• Lecture • Demonstration of working capital component • Group case study on working capital ratios ***Reading:*** *BPP Text Chapter 3 pp 45-106*
27	**Introduction to working capital management** 1. Calculate and interpret key working capital ratios (CC2, CCIT1). 2. Identify signs and risks of over trading and over capitalization (CK2).	• Lecture • Demonstration of working capital component • Group case study on working capital ratios ***Reading:*** *BPP Text Chapter 3 pp 45-106*
28	**Managing working capital** 1. Calculate EOQ and determine the order quantity with a discount (CC1, CCIT1). 2. Determine inventory re-order levels, minimum inventory, maximum inventory (CC2).	• Lecture • Demonstration of managing inventory • Group problem on policy to minimize inventory cost ***Reading:*** *BPP Text Chapter 3 pp 45-106*
29	**Managing working capital (continued)** 1. Determine inventory re-order levels, minimuminventory, maximum inventory (CC1). 2. Describe the feature of JIT inventory management (CK2).	• Lecture • Demonstration of managing inventory • Solving exam question on inventory management ***Reading:*** *BPP Text Chapter 3 pp 45-106*
30	**Managing working capital (continued)** 1. Calculate the annualised cost of giving or receiving a settlement discount (CC2, CCIT1) 2. Decide whether to accept to give or receive a proposed discount (CK2).	• Lecture • Demonstration of receivable management • Group drill and practice on settlement discount decision ***Reading:*** *BPP Text Chapter 3 pp 45-106*
31	**Financing working capital** 1. Decide whether to accept to give or receive a proposed discount (CC2). 2. Describe factoring and its advantages and disadvantages (CK1). 3. List the motives of holding cash (CK1)	• Lecture • Solving exam question on proposed policy and factoring offer ***Reading:*** *BPP Text Chapter 3 pp 45-106*

32	**Financing working capital (continued)** 1. Use the Baumol and Miller-Orr models to determine optimum cash levels (CC2) 2. Distinguish between system risk and non-systemic risk (CK1)	• Lecture • Demonstration of cash management • Group drill and practice on cash flow forecast ***Reading:*** *BPP Text Chapter 4 pp 78-106*
33	**Financing working capital (continued)** 1. Distinguish between system risk and non-systemic risk (CC1) 2. Describe the role of treasury and the benefits of centralized treasury (CK2)	• Lecture • Discussion of diversification of risk and treasury management ***Reading:*** *BPP Text Chapter 4 pp 78-106*
34	**Business valuation** 1. Describe fundamental analysis, technical analysis and random walk theory(CK1, CC1). 2. Determine the value of a business using the following methods: Dividend valuation model, discounted cash flow, book value, net realisable value, P/E method, earnings yield method (CK1, CC1, CC2, CCIT1).	• Lecture • Discussion on methods to value business ***Reading:*** *BPP Text Chapter 13 293-327*
35	**Business valuation (continued)** 1. Determine the value of a business using the following methods: Dividend valuation model, discounted cash flow, book value, net realisable value, P/E method, earnings yield method (CK1, CC1, CC2, CCIT1).	• Lecture • Discussion on methods to value business • Solving exam question on method of business valuation that appropriate ***Reading:*** *BPP Text Chapter 13 293-327*
36	**Business valuation (continued)** 1. Determine the value of a business using the following methods: Dividend valuation model, discounted cash flow, book value, net realisable value, P/E method, earnings yield method (CK1, CC1, CC2, CCIT1).	• Lecture • Discussion on methods to value business • Solving exam question on method of business valuation that appropriate ***Reading:*** *BPP Text Chapter 13 293-327*
37	**Business valuation (continued)** 1. Determine the value of a business using the following methods: Dividend valuation model, discounted cash flow, book value, net realisable value, P/E method, earnings yield method (CK1, CC1, CC2, CCIT1).	• Lecture • Discussion on methods to value business • Solving exam question on method of business valuation that appropriate ***Reading:*** *BPP Text Chapter 13 293-327*
38	**Business valuation (continued)** 1. Determine the value of a business using the following methods: Dividend valuation model, discounted cash flow, book value, net realisable value, P/E method, earnings yield method (CK1, CC1, CC2, CCIT1).	• Lecture • Discussion on methods to value business • Solving exam question on method of business valuation that appropriate ***Reading:*** *BPP Text Chapter 13 293-327*

39	**Foreign currency** 1. Forecast exchange rates using interest rate parity and purchasing power parity(CK1, CC2).	• Lecture • Demonstration of exchange rate • Group exercise on conversion of foreign currency ***Reading:*** *BPP Text Chapter 14 329-361*
40	**Foreign currency risk (continued)** 1. Describe and calculate the outcome of both forward contract hedges and money market hedges for exchange rate risk (CK1, CC2, CCIT1).	• Lecture • Discussion of method to hedge foreign exchange rate risk *Reading:* *BPP Text Chapter 14 329-361*
41	**Foreign currency risk (continued)** 1. Describe and calculate the outcome of both forward contract hedges and money market hedges for exchange rate risk(CK1, CC2, CCIT1).	• Lecture • Discussion of international fisher effect and money market hedge • Group exercise on foreign exchange risk whether to use forward or money market hedge ***Reading:*** *BPP Text Chapter 14 329-361*
42	**Foreign currency risk (continued)** 1. Describe and calculate the outcome of both forward contract hedges and money market hedges for exchange rate risk (CK1, CC2, CCIT1).	• Lecture • Discussion of international fisher effect and money market hedge • Group exercise on foreign exchange risk whether to use forward or money market hedge ***Reading:*** *BPP Text Chapter 14 329-361*
43	**Foreign currency risk (continued)** 1. Describe and calculate the outcome of both forward contract hedges and money market hedges for exchange rate risk (CK1, CC2, CCIT1).	• Lecture • Discussion of international fisher effect and money market hedge • Group exercise on foreign exchange risk whether to use forward or money market hedge ***Reading:****Text Chapter 14 329-361*
44	**Foreign currency risk (continued)** 1. Describe and calculate the outcome of both forward contract hedges and money market hedges for exchange rate risk (CK1, CC2, CCIT1).	• Lecture • Discussion of international fisher effect and money market hedge • Group exercise on foreign exchange risk whether to use forward or money market hedge ***Reading:*** *BPP Text Chapter 14 329-361*

45	**Team Presentations – Complete Report (CK1, CC1, CCIT1, CIP1)**	*Team presentations and feedback*
46	**Team Presentations – Complete Report (CK1, CC1, CCIT1, CIP1)**	*Team presentations and feedback*
47	**Team Presentations – Complete Report (CK1, CC1, CCIT1, CIP1)**	*Team presentations and feedback*
48	**Team Presentations – Complete Report (CK1, CC1, CCIT1, CIP1)**	*Team presentations and feedback*
49	**Team Presentations – Complete Report (CK1, CC1, CCIT1, CIP1)**	*Team presentations and feedback*
50	**Exam Review**	
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. BPP Learning Media, Paper F9 Financial Management, Up to June 2021.
2. BPP Learning Media, Practice & Revision Kit Paper F9 Financial Management, Up to June 2021.

References

1. Kaplan Publishing, Paper F9 Financial Management, Up to December 2021.
2. Watson, D. and Head, A. (2019) Corporate Finance Principles and Practice, Pearson. 8th Edition, Pearson.
3. Arnold, G. (2009) The Financial Times Guide to Investing, Pearson.
4. Brealey, R. and Myers, S. (2010) Principles of Corporate Finance—Global Edition, McGraw-Hill.
5. Das, S. (2012) Extreme Money: The Masters of the Universe and the Cult of Risk, Pearson.
6. Perks, R. and Leiwy, D. (2010) Accounting: Understanding & Practice, McGraw-Hill.
7. Nofsinger, K., Kim, J.R. and Mohr, D.J. (2010) Corporate Governance, International Edition, Pearson.
8. ACCA Technical Articles: To be assigned in class under selected topics.

CAMBODIAN BUSINESS LAW

LAWS 401 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

Cambodian Business Law is divided into several crucial areas. The syllabus begins with a general overview of the Cambodian legal system, including political institutions and their powers, as well as the judicial system. It then covers a detailed analysis of laws and regulations specific to the formation, financing, management, and the lifecycle of companies. The commercial dispute resolution also forms a part. The syllabus then explains the characteristics of juristic persons and presents fundamental aspects of the contract law as they apply to transactions of both commercial and civil nature. Matters pertinent to labor law– different types of employment contracts, employee benefits, termination issues, and labor disputes–are treated in detail. Finally, the course covers the insolvency process and shows how property and security rights are created and protected, followed by a brief presentation of the IPO process.

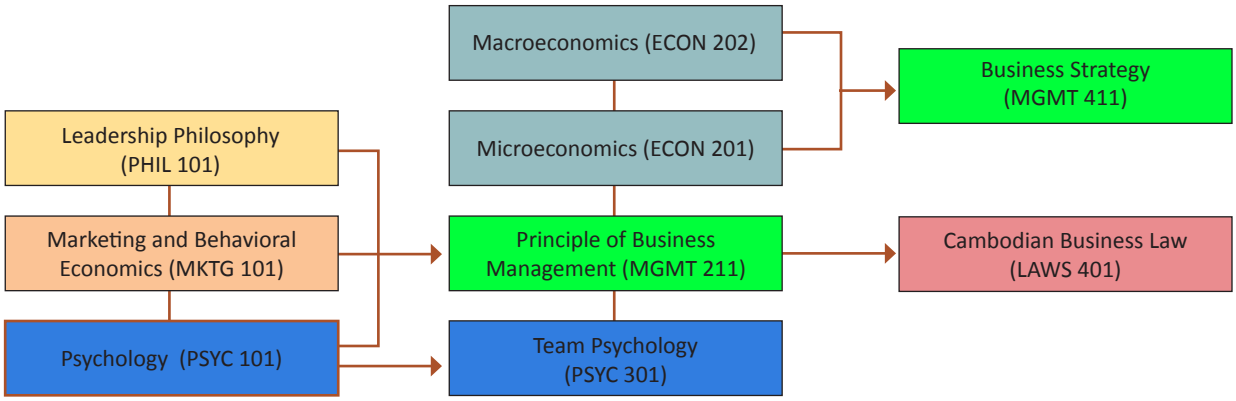
2. REASON FOR THE COURSE

This Law course provides students with a good understanding of the legal and judicial systems in Cambodia as well as relevant areas related to contracts, company formation, corporate governance and employment issues.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	50	45	50	220

4. ROLE IN CURRICULUM



Prerequisite

There are no prerequisites for this course, but students are encouraged to study in the sequence shown above.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain the Legal System and Various Rules (CK1) Explain the essential elements of the legal/judicial system and important rules pertaining to contract law, company law, and labor law.	Understand	PK3
Cognitive Skills	Level of Learning	Related PLO
Register a new company through simulation (CC1) Register a new company through simulation applying appropriate legal rules relating to different forms of commercial enterprises.	Apply	PK3
Prepare different types of Board Resolution (CC2) Prepare different types of Board Resolutions and the reasons thereof.	Create	PK3
Prepare contracts (CC3) Prepare contracts relating to business.	Create	PK3
Write a research paper on a chosen topic of law (CC4) Write a research paper on a topic relevant to company law, labor law, or insolvency law.	Create	PK3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Calculate wage (CCIT1) severance pay, seniority pay, and loans	Apply	PCIT1
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Apply Director's Duty of Care (CIP1) Use corporate governance theories to discharge director's duty in a team setting (Board of Directors)	Apply	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Quiz	Research paper	Midterm	Final Exam	
Explain the Legal System and Various Rules (CK1)	25%		25%	50%	10%
Register a new company through simulation (CC1)	25%		25%	50%	15%
Prepare different types of Board Resolution (CC2)			50%	50%	10%
Prepare contracts relating to business (CC3)	25%		25%	50%	15%
Write a research paper on a chosen topic of law (CC4)		100%			30%
Calculate wage, severance pay, seniority pay, and loans (CCIT1)	25%		25%	50%	10%
Apply Director's Duty of Care (CIP1)	25%		25%	50%	10%

TEACHING AND LEARNING

7. TEACHING METHODS

This Law course uses lectures, simulation, research, in-class group work and individual work. Approximately half of the class time will be presentations and questioning from the lecturer, with the other half of the class for in-class exercises, a research project and simulation work.

Simulation work

When the website has been set up for simulation, students will perform the following works:

1. Prepare mock Articles of Incorporation for an imagined company
2. Fill out the information online using the mock simulation website

Research paper

The following rules apply to the research project:

Group work	:	**Group (between 5 to 7 students per group)**
Final product	:	A written paper (APA format) and presentation
Language	:	English
Description	:	Student groups produce a research paper on any topics relevant to Cambodian Business Law, ***including but not limited to:*** 1. Any issues relating to Introduction to Law or 2. Any issues related to Labor Law, or 3. Any issues related to Company Law or Business Operations, or 4. Any Issues related to Insolvency Law in Cambodia, or 5. Any issues related to Listed Companies. The instructor may employ any methods s/he thinks fit and assign students to produce the final product accordingly. Assignment Rubric:

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Essential Elements of the Legal System** 1. General presentation of laws and their sources 2. Sources of laws and other regulations 3. Public powers and administrations of Cambodia (CK1)	• Students receive course guideline for the whole semester
2	**Essential Elements of the Legal System (1)** 1. The judicial system (courts) of Cambodia 2. Dispute resolutions or trial processing with particular focus on business dispute resolution (CK1)	• Lecture, discussion • Students do assignment in group outside class

3	**Labor Law and Contracts** 1. Explain the meaning of labor law and its source 2. Explain the labor contract (CC2)	• Lecture, discussion • Students do assignment in group outside class
4	**Labor Law and Contracts** 1. Identification of labor contract parties (CC2)	• Lecture, discussion • Students do assignment in group outside class
5	**Labor Law and Contracts** 1. The civil code as the primary source of contract law 2. Decree No. 38 on contracts for carriage 3. Juristic persons under the civil code (CK1)	• Lecture, discussion, Quiz • Students do assignment in group outside class
6	**Legal Personality of Company (1)** 1. Explain the meaning of legal personality. 2. Show the existence of legal personality with regard to fetus. 3. Explain the meaning of the company. 4. Explain the legal existence of the company. (CK1)	• Lecture, discussion, group work, and student presentation. • Students do assignment in group outside class
7	**Legal Personality of Company (2)** 1. Show the importance of the legal existence of the company. 2. Describe the types of juristic persons. 3. List necessary things for company registration criteria. (CC1)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
8	**Legal Personality of Company (3)** 1. Show the possibility of having Cambodian nationality of a company. 2. Explain the existence of rights and obligations of a company. 3. Develop a case study with regard to the increase of funds to develop a company. (CC1)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
9	**Formation and Constitution of Companies (1)** 1. Show the way to form and register limited and unlimited liability incorporated associations. 2. Modify the by-law of a limited and unlimited liability incorporated associations, 3. Demonstrate the possibility to expel a member of a company. (CC1)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
10	**Formation and Constitution of Companies (2)** 1. Show the way to form and register incorporated foundations. 2. Describe the supplementation of by-law, 3. Generate ideas for business debate, 4. Use reasoning and logical ideas to debate. (CC2)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
11	**Contract (1)** 1. Describe the formation of a contract. 2. Show the effect of the offer with the acceptance period. 3. Address the effect of the offer with no acceptance period. 4. Explain the consequence of delayed acceptance. (CK1)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
12	**Contract (2)** 1. Explain the acceptance with modification of the offer. 2. Show the effect of revocation of an offer made to an unspecified party. 3. Show the defective declaration of intention. 4. Develop examples of mistakes in making a contract. (CK1)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class

13	**Contract (3)** 1. Explain the meaning of agency. 2. Show the impact of agency without authorization. 3. Explain the effect of loans for consumption.(CK1)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
14	Logical Debate 1. Show the heart-felt contribution to society, 2. Generate ideas for business debate, 3. Use reasoning and logical ideas to debate. (CK1)	• Lecture, discussion, group work, student presentation, quiz • Students do assignment in group outside class
15	**Labor Law (1)** 1. Describe the scope of the 1997 Labor Law. 2. Describe the types of workers. 3. Demonstrate the relevant needs of enterprises or establishment. (CC2)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
16	**Labor Law (2)** 1. Demonstrate the importance of the employment regulation. 2. Compare the type of employment contracts. 3. Prepare an employment contract, 4. Explain the possibility of contract suspension and termination. (CC2)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
17	**Labor Law (3)** 1. Calculate the wage of workers, 2. Calculate the wage concerning employment contract. (CC2)	• Lecture, discussion, group work and student presentation. • Students do assignment in group outside class
18	**Labor Law (4)** 1. Describe Social Security Fund. 2. Show the way of labor dispute resolution, 3. Explain the rights to form a trade union. (CC2)	• Lecture, discussion, group work, student presentation, Quiz • Students do assignment in group outside class
19	**Property (1)** 1. Explain the concept of ownership. 2. Show the reason of land privatization. 3. Describe the institutional reform for land management. (CK1)	• Students do assignment in group out • Lecture, discussion, group work, student presentation side class
20	**Property (2)** 1. Explain the importance of mortgage. 2. Describe the process of putting immovable property in mortgage. (CK1)	• Lecture, discussion, group work, and student presentation. • Students do assignment in group outside class
21	**Property (3)** 1. Explain the meaning of antichresis. 2. Instruct how to put immovable property in antichresis. (CK6)	• Lecture, discussion, group work & student presentation.
22	**Property (4)** 1. Define the specific types of contracts with regard to transfer of immovable property. 2. Calculate the stamp duties with regard to transfer of immovable property. (CK1)	• Lecture, discussion, group work and student presentation. • Students prepare and rehearse presentation for mock conference by themselves outside class
23	**Property (5)** 1. Describe the application process of construction permits. 2. Explain the concept of co-ownership. 3. Demonstrate the management process of co-owned buildings. (CK1)	• Lecture, discussion, group work and student presentation. • Students prepare and rehearse presentation for mock conference

24	**Property (6)** 1. Describe the possible way of running housing development business. 2. Make a business plan with regard to housing development projects. (CK1)	• Lecture, discussion, group work and student presentation, Quiz • Students prepare and rehearse presentation for mock conference
	Midterm 1. Review all important points already learned.	• Students take a midterm exam
25	**Mock conference (1)** 1. Present the research paper. 2. Respond to the questions in appropriate way. (CC4)	• Students submit the draft of assignment for mock conference • Students present the draft of assignment for feedback
26	**Mock conference (2)** 1. Present the research paper. 2. Respond to the questions in appropriate way. (CC4)	• Students present the draft of assignment for feedback
27	**Common feedback on assignment** 1. Revise the writing in accordance with the feedback raised. 2. Resolve the problem when facing. (CC4)	• Students receive the common feedback to develop their assignment • Students discuss the case given by the lecturer in the whole class.
28	**Law on Commercial Enterprises (1)** 1. Prepare the registration for the partnership and company. 2. Identify the name of a company. (CC1)	• Lecture, discussion, group • work and student presentation. • Students revise assignments outside class. • Students' role play
29	**Law on Commercial Enterprises (2)** 1. Define the partnership. 2. Describe the relations between partners. (CK1)	• Lecture, discussion, group • work and student presentation. • Students revise assignment outside class.
30	Law on Commercial Enterprises (3) 1. Describe the characteristics of limited partnership. 2. Demonstrate the importance of a company. (CK1)	• Lecture, discussion, group work and student presentation. • Students revise assignment outside class.
31	**Law on Investment (1)** 1. Explain the role of the council for the development of Cambodia. (CK1)	• Lecture, discussion, group work and student presentation. • Students revise assignment outside class
32	**Law on Investment (2)** 1. Demonstrate the solutions when the investment involves disputes. 2. Describe the investment activities prohibited by law. 3. Analyze the impact of investment which does not comply with law. (CK1)	• Lecture, discussion, group work and student presentation. • Students revise assignment outside class
33	**Law on Investment (3)** 1. Describe the structure of CDC. 2. Develop a case for an investment project. (CC4)	• Lecture, discussion, group work, student role play, Quiz • Students revise assignment outside class
34	**Status of Companies (1)** 1. Illustrate the meaning of receiver and receiver manager. 2. Explain the possibility of calling a general meeting. 3. Analyze the impact of meetings held by shareholders. (CK1)	• Lecture, discussion, group work and student presentation. • Students revise assignment outside class

35	**Status of Companies (2)** 1. Describe the process of notice of meeting. 2. Explain the quorum of the meeting. 3. Analyze the impact of proxy. 4. Analyze the impact of merger of companies. (CK1)	• Lecture, discussion, group work, Quiz and student presentation. • Students revise assignment outside class
36	**Status of Companies (3)** 1. Explain the type of trading activities. 2. Demonstrate the process of legal compliance with regard to business start up. (CC1)	• Lecture, discussion, group work, student presentation, Quiz • Students revise assignment outside class
37	**Management, Capital & Financing of Companies (1)** 1. Explain the importance of shares and dividends. 2. Analyze the special rights and restrictions to the shares. (CK1)	• Lecture, discussion, group work and student presentation. • Students revise assignment outside class.
38	**Management, Capital & Financing of Companies (2)** 1. Demonstrate the possible ways of financing companies. (CC1)	• Lecture, discussion, group work and student presentation. • Students revise assignment outside class.
39	**Corporate Governance and Ethics (1)** 1. Describe the characteristics of corporate governance. 2. Demonstrate the effect of dissent of directors. (CC2)	• Lecture, discussion, group work and student presentation. • Students submit the final assignment and prepare assignment presentations outside class.
40	**Corporate Governance and Ethics (2)** 1. Describe the duties of directors. 2. Explain the importance of business ethics. 3. Analyze the impact of ethics on business. (C1P1)	• Lecture, discussion, group work and student presentation.
41	**Dispute Resolutions and Insolvency (1)** 1. Overview of commercial enterprises in Cambodia. 2. Explain the process of insolvency. (CK1)	• Lecture, discussion, group work and student presentation. • Students prepare assignment presentation outside class
42	**Dispute Resolutions and Insolvency (2)** 1. Show the possible dispute resolutions by various means other than court system. 2. Analyze the impact of court system on economy. (CC2)	• Lecture, discussion, group work and student presentation. • Students prepare assignment presentation outside class
43	**Other Relevant Laws** 1. Describe some laws relevant to Cambodian Business Law. (CK1)	• Lecture, discussion, group work, Quiz and student presentation. • Students submit the final assignment and prepare assignment presentations outside class.
44	**Assignment Presentation (1)** 1. Present the research result. (CC4)	• Students submit the final assignment and prepare assignment presentation outside class • Students present the assignment
45	**Assignment Presentation (2)** 1. Present the research result. (CC4)	• Students present the assignment
46	**Assignment Presentation (3)** 1. Present the research result. (CC4)	• Students present the assignment

47	**Review session (1)** 1. Recall important points (CK1)	• Students discuss what they have learned
48	**Review session (2)** 1. Recall important points (CK1)	• Students discuss what they have learned
49	**Display of Video Clips** 1. Produce the case study and perform the video. 2. Address the defect in video performance. (CC1)	• Submission of video clips • Students watch the videos and give constructive feedback
50	**Review session (3)** Recall important points (CK1)	• Students discuss what they have learned. • Students give comments on the course
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbook

1. CamEd Business School, Cambodian Business Law: Student Study Text for Exams up to December 2024.

Specific References (publications of Dr. Virak Prum)

1. Suspension of Employment Contract read more
2. Meaning of the British Rule of Law read more
3. Non-Competition Clause in the French Labor Law read more
4. Subordination in Employment Relationship read more
5. A Note on Constitutional Principle: Same Work, Same Wage? read more
6. A Note on Legal Methods: Recent Case Law in Cambodia read more
7. Expanding Cambodian Labor Law Through Jurisprudence read more
8. Decentralization within the Centripetal Expression of State Power: Re-Guiding Cambodian Statutory Devolution, Forum of International Development Studies, Vol.28 (March 2005, Nagoya University) read more
9. Reforming Cambodian Local Administration: Is Institutional History Unreceptive for Decentralization?, Forum of International Development Studies, Vol. 30 (September 2005, Nagoya University) read more
10. Reinforcing Labor Case Law: Recent Decisions Concerning Union, Strike, FDC read more
11. Constitution: A Glance at Fundamental Concepts read more
12. Competition Law Up For Love Published on Phnom Penh Post on 18 October 2021 read more
13. Competition Law: In search of purposes Published on Phnom Penh Post on 15 December 2021
14. Competition law and liberty: Who governs? Published on Phnom Penh Post on 10 January 2022
15. Competition law: Frying pan and sugar? Published on Phnom Penh Post, on 06 February 2022
16. Competition law: Market power at a glance Published on Phnom Penh Post on 24 February 2022.

BUSINESS STRATEGY

MGMT 421 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course teaches students the concepts, tools and processes involved in developing strategies aimed at building and sustaining competitive advantage for a firm. Concepts include setting direction, choosing business activities, building competitive advantage and defending a firm's position in competitive markets, whilst upholding ethical principles and developing a strong and positive business culture. Students are encouraged to examine and reflect on management processes from planning to execution, and to identify key success factors in strategy formulation and the building of sustainable competitive advantage. The course also provides a comprehensive overview of Creating Shared Value concepts, allowing students the opportunity to evaluate strategies which profitably address social needs. The course uses case studies to illustrate the strategy development and execution process in a variety of industries both locally and internationally. Students also complete a business consulting project where they build a strategy for a Cambodian firm for their final assessment.

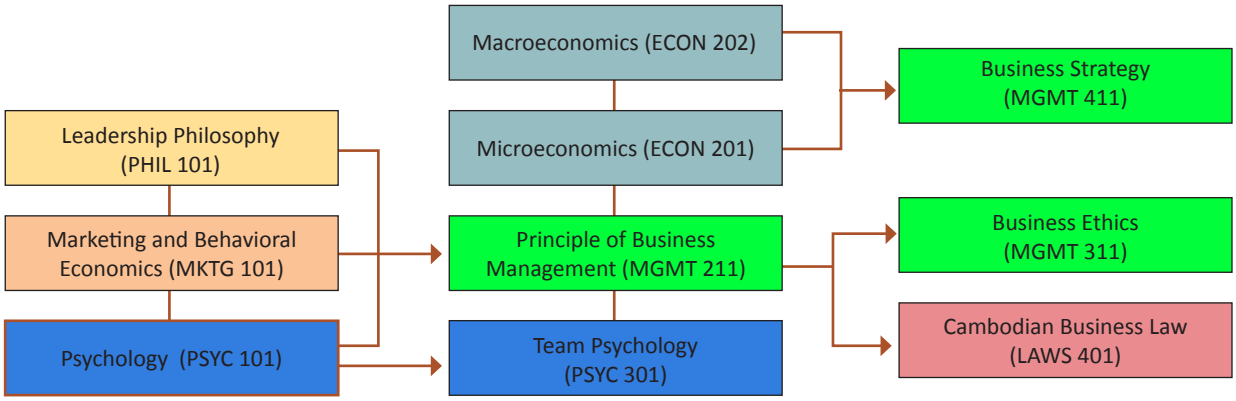
2. REASON FOR THE COURSE

All accountants and financial specialists will need to demonstrate that they understand strategic principles and can use and apply concepts and frameworks to understand the business of a firm and the markets in which it operates. This course provides students with the concepts and tools that will help them to develop an understanding of how strategies are formed and managed and how sustainable competitive advantage is achieved. The focus on case study analysis allows students to apply the frameworks to real life business cases and to critically reflect on the importance of strategy, ethical compliance and the creation of shared value in contemporary business. The business consulting project provides a comprehensive and practical application of the concepts and tools acquired during the course for an existing company or family business.

3. STUDY HOURS

Credits: 3				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
45	60	45	30	180

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully completed at least one of the following subjects: Microeconomics (ECON 201) or Macroeconomics (ECON 202).

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Describe Strategies that Build Competitive Advantage for a Firm (CK1) Describe how a firm builds competitive advantage by choosing its business activities, creating strategies & defending its position in a competitive market.	Apply	PK2
Cognitive Skills	PK2	Related PLO
Analyze a Strategy (CC1) Analyze a strategy using the appropriate tools and frameworks, and show how the use of these frameworks can impact on a firm's decision making.	Analyze	PK2
Evaluate Strategies Which Aim to Create Shared Value (CC2) Evaluate strategies aimed at addressing social needs, & their impact on both the social needs targeted & the firm's competitiveness & profitability.	Evaluate	PK2
Create a Company Strategy (CC3) Create a workable business strategy for an existing company.	Create	PK2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
None	-	-
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
None	-	-

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	**Assessment**			**Skill Weighting for Grade**
	Participation	**Case Study (3)**	**Business Consulting Project**	
Describe Strategies that Build Competitive Advantage for a Firm (CK1):	100%	-	-	25%
Analyze a Strategy (CC1)	-	100%	-	20%
Evaluate Strategies Which Aim to Create Shared Value (CC2)	-	100%	-	20%
Create a Company Strategy (CC3)	-	-	100%	35%
TOTAL (by Assessment Category)	25%	40%	35%	100%

TEACHING AND LEARNING

7. TEACHING METHODS

The teaching methodology will aim to promote critical thinking amongst the students and provide stimulating student participation during the classes. The student's knowledge will be assessed primarily through case study based examinations, and by class presentations and in-class tests.

Participation: CK1

Participation will assess the students' knowledge of the strategic process, concepts and frameworks, and will comprise attendance in class and completion of the in-class teaching exercises (mainly Kahoot exercises and class exercises done individually or in groups).

Case Studies (3): CC1, CC2

Assessment will comprise three case studies or simulations requiring students to apply the main strategy concepts, tools and frameworks to real life business-world issues.

Business Consulting Project: CC3

The business consulting project will be a group project (maximum five students per group) requiring the group to approach a business to create a strategy for the firm. It could be small or medium-sized businesses or a large enterprise. Teams are also welcome to work on their family business (if they have one). The output will be a report in English and presentation on the strategy developed for the firm.

Assignment Rubric:

8. STUDY PLAN

The course targets the 30 lessons in the study plan below. Each lesson is 1.5 class hours; there are a total of 45 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**What Is Strategy and Why Is It Important?** 1. Understand what is meant by a company's strategy and why it needs to differ from competitors' strategies (CK1) 2. Grasp the concept of a sustainable competitive advantage (CK1)	• Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 01):*** *What Is Strategy and Why Is It Important? (Chapter01)*
2	**What Is Strategy and Why Is It Important?** 1. Identify the five most basic strategic approaches for setting a company apart from its rivals.(CK1, CK2) 2. Understand why a company's strategy tends to evolve.(CC1) 3. Identify what constitutes a viable business model.(CK1) 4. Identify the three tests of a winning strategy. (CK1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 01):*** *What Is Strategy and Why Is It Important?* ***Case Study:*** *Pandora, SiriusXM, and Over-the-Air Broadcast Radio: Three Contrasting Business Models*

		Group in-class exercise or homework *on "what is strategy?"*
3	**Charting a Company's Direction: Its Vision, Mission, Objectives, and Strategy** 1. Understand why it is critical for managers to have a clear strategic vision of where the company needs to head. (CK2) 2. Explain the importance of setting both strategic and financial objectives. (CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 02):*** *Charting a Company's Direction: Its Vision, Mission, Objectives, and Strategy*
4	**Charting a Company's Direction: Its Vision, Mission, Objectives, and Strategy** 1. Explain why the strategic initiatives taken at various organizational levels must be tightly coordinated. (CK2) 2. Recognize what a company must do to execute its strategy proficiently. (CC1) 3. Comprehend the role and responsibility of a company's board of directors in overseeing the strategic management process. (CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 02):*** *Charting a Company's Direction: Its Vision, Mission, Objectives, and Strategy.* ***Case Study:*** *Corporate Governance Failures at Volkswagen* ***Group in-class exercise or homework*** *on Chapter 2: Charting Your Company's Success*
Ex-class	**Case Study (1 of 3) (CC1):** Analyze how a firm sets its direction, chooses its business activities, creates strategies, defends its position in a competitive market.	*Ex-class: one hour exam case study for all group simultaneously*
5	**Case Study (1 of 3) Review**	**Teaching Methods** • Lecture (feedback) • Class Discussion
6	**Evaluating a Company's External Environment** 1. Recognize the factors in a company's broad macro-environment that may have strategic significance. (CC2) 2. Use analytic tools to diagnose the competitive conditions in a company's industry. (CC2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 03):*** *Evaluating a Company's External Environment*
7	**Evaluating a Company's External Environment** 1. Map the market positions of key groups of industry rivals. (CC1) 2. Determine whether an industry's outlook presents a company with sufficiently attractive opportunities for growth and profitability. (CK2, CC1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 03):*** *Evaluating a Company's External Environment* ***Case Study:*** *The Differential Effects of the Coronavirus Pandemic of 2020* ***Group in-class exercise or homework*** *on evaluating the external environment*

8	**Evaluating a Company's Resources, Capabilities, and Competitiveness** 1. Evaluate how well a company's strategy is working. (CK1) 2. Assess the company's strengths and weaknesses in light of market opportunities and external threats. (CC2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 04):*** *Evaluating a Company's Resources, Capabilities, and Competitiveness*
9	**Evaluating a Company's Resources, Capabilities, and Competitiveness** 1. Explain why a company's resources and capabilities are critical for gaining a competitive edge over rivals. (CK2) 2. Understand how value chain activities affect a company's cost structure and customer value proposition. (CC1) 3. Explain how a comprehensive evaluation of a company's competitive situation can assist managers in making critical decisions about their next strategic moves. (CC1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 04):*** *Evaluating a Company's Resources, Capabilities, and Competitiveness* ***Case Study:*** *Benchmarking in the Solar Industry* ***Group in-class exercise or homework*** *on "How Well is Your Strategy Working?"*
10	**The Five Generic Competitive Strategies** 1. Understand what distinguishes each of the five generic strategies and explain why some of these strategies work better in certain kinds of competitive conditions than in others. (CK1, CK2) 2. Recognize the major avenues for achieving a competitive advantage based on lower costs. (CK1, CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 05):*** *The Five Generic Competitive Strategies* ***Case Study:*** *Vanguard's Path to Becoming the Low-Cost Leader in Investment Management* ***Case Study:*** *Canada Goose's Focused Differentiation Strategy*
11	**The Five Generic Competitive Strategies** 1. Identify the major avenues to a competitive advantage-based on differentiating a company's product or service offering from the offerings of rivals. (CC1) 2. Explain the attributes of a best-cost strategy—a hybrid of low-cost and differentiation strategies. (CK1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 05):*** *The Five Generic Competitive Strategies* ***Case Study:*** *Trader Joe's Focused Best-Cost Strategy.* ***Group in-class exercise or homework*** *on the five generic strategies*
Ex-class	**Case Study (2 of 3) (CC1):** Analyze a strategy using the appropriate tools and frameworks, and show how the use of these frameworks can impact on a firm's decision making.	***Ex-class:*** *one hour exam case study for all group simultaneously*
12	**Case Study (2 of 3) Review**	**Teaching Methods** • Lecture (feedback) • Class discussion

13	**Creating Shared Value Strategies: Concepts** 1. Existing paradigm of economic growth and social progress 2. The Creating Shared Value approach 3. Addressing social needs whilst making a profit	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises
14	**Creating Shared Value Strategies: Measurement** 1. The framework for measuring shared value 2. quantifying and assessing shared value created	**Teaching Methods** • Lecture • Class Discussion ***Group in-class exercise or homework*** *on Shared Value Concepts and Measurement*
Ex-class	**Case Study (3 of 3) (CC2):** Evaluate a strategy aimed at addressing social needs, & the impact on both the social needs targeted & the firm's competitiveness & profitability.	***Ex-class:*** *one hour exam case study for all group simultaneously*
15	**Case Study (3 of 3) Review**	**Teaching Methods** • Lecture (feedback) • Class Discussion
16	**Setting the Business Consulting Project**	**Teaching Methods** • Lecture • Class Discussion
17	**Strengthening a Company's Competitive Position: Strategic Moves, Timing, and Scope of Operations** 1. Understand whether, how, and when to deploy offensive or defensive strategic moves. (CK1, CK2) 2. Identifying when being a first mover, a fast follower, or a late mover is most advantageous. (CK1, CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 06):*** *Strengthening a Company's* ***Competitive Position:*** *Strategic Moves, Timing, and Scope of Operations* ***Case Study:*** *Etsy's Blue Ocean Strategy in Online Retailing of Handmade Crafts*
18	**Strengthening a Company's Competitive Position:** Strategic Moves, Timing, and Scope of Operations 1. Explain the strategic benefits and risks of expanding a company's horizontal scope through mergers and acquisitions. (CK2, CC1) 2. Explain the advantages and disadvantages of extending the company's scope of operations via vertical integration. (CK2) 3. Recognize the conditions that favor farming out certain value chain activities to outside parties. (CK2, CC2) 4. Understand how to capture the benefits and minimize the drawbacks of strategic alliances and partnerships. (CK2, CC2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 06):*** *Strengthening a Company's Competitive Position: Strategic Moves, Timing, and Scope of Operations* ***Case Study:*** *Tesla's Vertical Integration Strategy* ***Group in-class exercise or case study*** *on Chapter 6: Strengthening a Company's Competitive Position*

19	**Strategies for Competing in International Markets** 1. Identify the primary reasons companies choose to compete in international markets. (CK1, CK2) 2. Understand how and why differing market conditions across countries influence a company's strategy choices in international markets. (CK2, CC1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 07):*** *Strategies for Competing in International Markets*
20	**Strategies for Competing in International Markets** • Identify the differences among the five primary modes of entry into foreign markets. (CK1) • Identify the three main strategic approaches for competing internationally. (CK1) • Explain how companies can use international operations to improve overall competitiveness. (CK2, CC1) • Identify the unique characteristics of competing in developing-country markets. (CK1, CC1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 07):*** *Strategies for Competing in International Markets* ***Case Study:*** *Walgreens Boots Alliance, Inc.: Entering Foreign Markets via Alliance Followed by Merger* ***Case Study:*** *Four Seasons Hotels: Local Character, Global Service* ***Group in-class exercise on*** *strategies for competing with international markets*
21	**Corporate Strategy:** Diversification and the Multibusiness Company • Explain when and how business diversification can enhance shareholder value. (CK2) • Describe how related diversification strategies can produce cross-business strategic fit capable of delivering competitive advantage. (CK1, CK2) • Identify the merits and risks of unrelated diversification strategies. (CK1, CC1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 08)****: Corporate Strategy: Diversification and the Multibusiness Company* ***Case Study:*** *The Kraft–Heinz Merger: Pursuing the Benefits of Cross-Business Strategic Fit*
22	**Corporate Strategy:** Diversification and the Multibusiness Company • Use the analytic tools for evaluating a firm's diversification strategy. (CC2) • Understand the four main corporate strategy options a diversified firm can employ to improve its performance. (CK1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading Chapter (08):*** *Corporate Strategy: Diversification and the Multibusiness Company* ***Case Study:*** *Restructuring for Better Performance at Hewlett-Packard (HP)* ***Group in-class exercise or homework*** *on Corporate Strategy*

23	**Ethics, Corporate Social Responsibility, Environmental Sustainability, and Strategy** 1. Understand why the standards of ethical behavior in business are no different from ethical standards in general. (CC1) 2. Recognize the conditions that give rise to unethical business strategies and behavior. (CC2) 3. Identify the costs of business ethics failures. (CC2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading:*** *Chapter (09): Ethics, Corporate Social Responsibility, Environmental Sustainability, and Strategy*
24	**Ethics, Corporate Social Responsibility, Environmental Sustainability, and Strategy** 1. Understand the concepts of corporate social responsibility and environmental sustainability and how companies balance these duties with economic responsibilities to shareholders. (CC1, CC2)	• Lecture • Class Discussion • Kahoot Exercises ***Reading Chapter (09):*** *Ethics, Corporate Social Responsibility, Environmental Sustainability, and Strategy* ***Case Study:*** *How PepsiCo Put Its Ethical Principles into Practice* ***Group in-class exercise or homework*** *on ethics, CSR and Environmental Sustainability*
25	**Building an Organization Capable of Good Strategy Execution: People, Capabilities, and Structure** 1. Understand what managers must do to execute strategy successfully. (CK1) 2. Understand why hiring, training, and retaining the right people constitute a key component of the strategy execution process. (CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading Chapter (10):*** *Building an Organization Capable of Good Strategy Execution: People, Capabilities, and Structure*
26	**Building an Organization Capable of Good Strategy Execution:** People, Capabilities, and Structure 1. Recognize that good strategy execution requires continuously building and upgrading the organization's resources and capabilities. (CK2) 2. Identify and establish a strategy-supportive organizational structure and organize the work effort. (CK2) 3. Comprehend the pros and cons of centralized and decentralized decision-making in implementing the chosen strategy. (CK1)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading Chapter (10):*** *Building an Organization Capable of Good Strategy Execution: People, Capabilities, and Structure* ***Case Study:*** *Which Value Chain Activities Does Apple Outsource and Why?* ***Group in-class exercise or homework*** *on Building an Organization*
27	**Managing Internal Operations:** Actions That Promote Good Strategy Execution • Explain why resource allocation should always be based on strategic priorities. (CK2, CC1) • Comprehend how well-designed policies and procedures can facilitate good strategy execution. (CK1) • Understand how process management tools drive continuous improvement in the performance of value chain activities. (CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading Chapter (11):*** *Managing Internal Operations: Actions That Promote Good Strategy Execution*

28	**Managing Internal Operations:** Actions That Promote Good Strategy Execution • Recognize the role of information systems and operating systems in enabling company personnel to carry out their strategic roles proficiently. (CK1) • Explain how and why the use of well-designed incentives can be management's single most powerful tool for promoting adept strategy execution. (CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading Chapter (11):*** *Managing Internal Operations: Actions That Promote Good Strategy Execution* ***Case Study:*** *Nucor Corporation: Tying Incentives Directly to Strategy Execution* ***Group in-class exercise or homework*** *on managing internal operations*
29	**Corporate Culture and Leadership:** Keys to Good Strategy Execution 1. Understand the key features of a company's corporate culture and the role of a company's core values and ethical standards in building corporate culture. (CK1, CC1) 2. Explain how and why a company's culture can aid the drive for proficient strategy execution. (CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 12):*** *Corporate Culture and Leadership: Keys to Good Strategy Execution*
30	**Corporate Culture and Leadership:** Keys to Good Strategy Execution 1. Identify the kinds of actions management can take to change a problem corporate culture. (CK2) 2. Recognize what constitutes effective managerial leadership in achieving superior strategy execution. (CK1, CK2)	**Teaching Methods** • Lecture • Class Discussion • Kahoot Exercises ***Reading (Chapter 12):*** *Corporate Culture and Leadership: Keys to Good Strategy Execution* ***Case Study:*** *Driving Cultural Change at Goldman Sachs* ***Group in-class exercise or homework*** *on corporate culture and leadership*
Ex-class	**Business Consulting Project Presentations**	**Teaching Methods** • Lecture • Class Discussion
Ex-class	**Business Consulting Project Presentations**	**Teaching Methods** • Lecture • Class Discussion

9. TEXTBOOKS AND REFERENCES

Textbook

1. Thompson, A., Peteraf, M., Gamble, J., & Strickland, A. (2021). Crafting and executing strategy (23rd ed.). McGraw-Hill.

Reference

1. Michael E. Porter, Competitive Strategy, Free Press, New York, 1980.

VALUATION AND INVESTMENTS

FINC 421 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

The course teaches students to pull apart financial statements to find relevant information for valuation, identify "red flags" that indicate an impending liquidity crisis, see how industry fundamentals and competitive forces directly affect financial results and drive stock valuation, and value any public or private company for purchase, sale, minority investment, or going concern. learning to assess real estate investments; identify the main drivers of property market value and performance; analyze company valuation expert reports; and ask the "right" questions. Students will learn how to measure the value of a corporation and real estate assets to make reasonable business decisions.

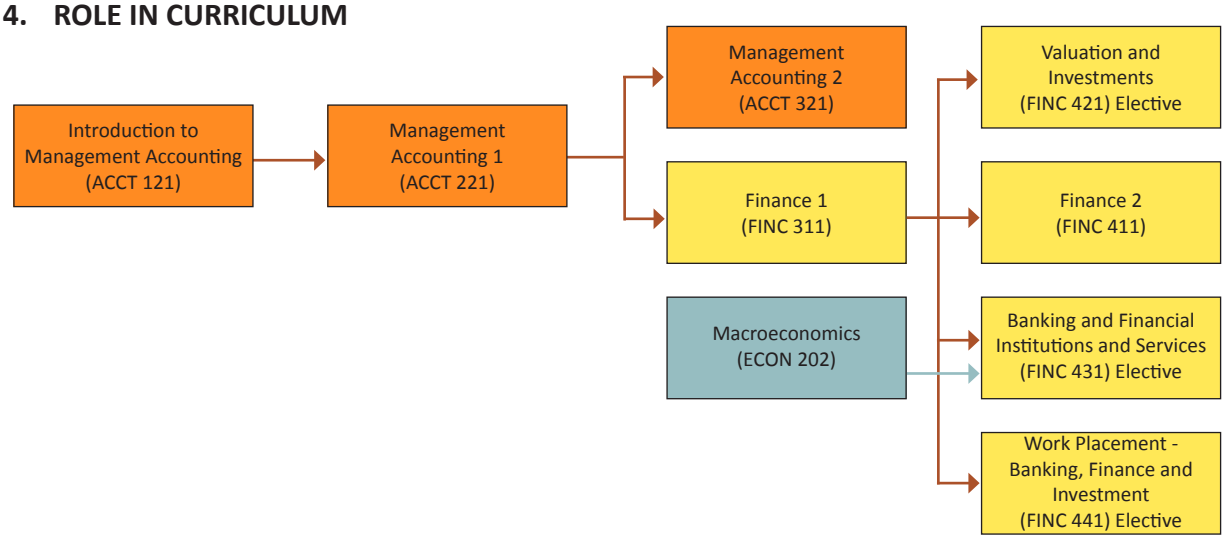
2. REASON FOR THE COURSE

Students will learn about different financial markets and their role in the economy, as well as current trends in financial markets and institutions, such as innovation and globalization, with a focus on financial institutions, investors, and financial instruments. The course also covers alternative investment methods in global financial markets, including their logic, strategy building, and administration. Students will learn discounted cash flow models, market multiple models, and private firm valuation in stock valuation and real estate valuation (commercial and residential property, Cambodian real estate market). The course is for corporate finance, investment banking, security analysis, consulting, and private equity students who want to apply valuation methods in real life. Students will also study the CFA Institute Code of Ethics and Standards of Professional Conduct, characterize the sustainability landscape, and examine sustainable technologies, strategies, and business models from managers, entrepreneurs, and investors' perspectives.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	54	42	54	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have completed Finance 1 (FINC 311) before attempting this course.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Explain investment fundamentals (CK1) Explain investment fundamentals, focusing on financial markets and institutions, global financial market alternatives, and investor strategies based on their goals.	Understand	PC1
Explain valuation method of equity and real estate (CK2) Explain how to appraise and manage equity and real estate investments and the factors affecting their value.	Understand	PC1
Cognitive Skills	Level of Learning	Related PLO
Evaluation of equity investment (CC1) Evaluate equity investment risk and return and equity valuation models for listed and private companies using real-world data	Evaluate	PC1
Evaluation of real estate investment (CC2) Evaluate different models for the real estate valuation of commercial and residential properties, considering issues that impact the valuation	Evaluate	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Produce an equity and real estate valuation (CCIT1) Produce equity and real estate valuation using Microsoft Excel software	Create	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work ethically (CIP2) Apply ethical behavior as an investment professional in accordance with the CFA Code of Ethics.	Apply	PIP2

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participation	In-class Test	Project	Midterm Exam	Final Exam	
Explain investment fundamentals (CK1)	20%	50%		30%		15%
Explain valuation methods of equity and real estate (CK2)		20%		40%	40%	30%
Evaluation of equity investment (CC1)			70%		30%	30%
Evaluation of real estate investment (CC2)		30%			70%	10%
Produce an equity and real estate valuation (CCIT1)			40%	30%	30%	5%
Work Ethically (CIP1)			100%			10%

TEACHING AND LEARNING

7. TEACHING METHODS

The course will be delivered as a mix of lectures, class discussion, practice assignments, and cases. Some of the questions on the midterm and final exams will be based on real-life financial statements of well-known companies.

Class participation grade will be based both on attendance and constructive participation. You are expected to participate in class discussions, and you will be graded on your contribution to the classroom learning environment. You should expect to be "cold called" to discuss assigned review problems and to offer views on the assigned material.

During the term, there is one project assignment:

Assignment	:	**Business Valuation (CC1, CCIT1 & CIP1)**
Work Group	:	Group of 3-5
Output Format	:	Professional Valuation Report Format, Presentation
Language	:	English
Phase 1		
Description	:	Each team must prepare a written research report on the subject company (the subject company can be ABC, PWSA, PPAP, PAS, GTI, PPSEZ, PEPC, or NagaCorp) chosen by the team, which involves an analysis of the ordinary shares of a publicly listed company. Each team will be required to value the equity of the chosen company. Each student will be tested on their analytical, valuation, report writing, and presentation skills.
Phase 2		
Description		This phase requires each team to value a property in Cambodia. A detailed analysis of the local real estate market condition is the starting point. In addition, you need to predict the future cash flow generated from the asset and use the discount cash flow model to value the property. The quality of the report, the quality of the analysis, and the logical reasoning in developing the analysis are the key factors for the assessment. Assignment Rubric:

8. STUDY PLAN

The course targets the study plan below, but its implementation may vary somewhat depending on the progress and needs of students. Some topics may be allocated more or less than 1.5 hours.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Introduction to the Investment Setting** 1. Define and explain what is investment and the reasons why invest (CK1) 2. Explain the different types and functions of financial market and financial intermediaries in an investment world (CK1) 3. Describe the choices and issues in index construction and management (CK1)	• Lecture • Discussion ***Reading:*** *CFA Material, Equity & Portfolio Management: Part I and Bodie, Kane & Marcus (2019) Investments (p. 6-143)*
2	**Introduction to the Investment Setting** 1. Define and explain what is investment and the reasons why invest (CK1) 2. Explain the different types and functions of financial market and financial intermediaries in an investment world (CK1) 3. Describe the choices and issues in index construction and management (CK1).	• Lecture • Discussion ***Reading:*** *CFA Material, Equity & Portfolio Management: Part I and Bodie, Kane & Marcus (2019) Investments (p. 6-143)*

3	**Introduction to the Investment Setting** 1. Describe the choices and issues in index construction and management (CK1); 2. Compare the different weighting methods used in index construction (CK1); 3. Calculate and analyze the value and return of an index given its weighting method (CK1);	• Lecture • Discussion ***Reading:*** *CFA Material, Equity & Portfolio Management: Part I and Bodie, Kane & Marcus (2019) Investments (p. 6-143)*
4	**Introduction to the Investment Setting** 1. Describe the choices and issues in index construction and management (CK1); 2. Compare the different weighting methods used in index construction (CK1); 3. Calculate and analyze the value and return of an index given its weighting method (CK1);	• Lecture • Discussion ***Reading:*** *CFA Material, Equity & Portfolio Management: Part I and Bodie, Kane & Marcus (2019) Investments (p. 6-143)*
5	**Introduction to Alternative Investments** 1. Compare alternative investments with traditional investments (CC1). 2. Describe categories of alternative investments (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Introduction to Alternative Investments (p. 5-74)*
6	**Introduction to Alternative Investments** 1. Describe categories of alternative investments (CC1, CIP1). 2. Summarize hedge funds, private equity, real estate, commodities, infrastructure, and other alternative investments (CC1).	• Lecture • Discussion ***Reading:*** *CFA Material, Introduction to Alternative Investments (p. 5-74)*
7	**Investment risk and return** 1. Explain the concept of risk and return and how investors measure risk and return (CC1, CIP1). 2. Calculate the holding period return of an investment (CC1, CIP1). 3. Calculate the arithmetic and geometric mean return of an investment (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Portfolio Risk and Return: Part II (p. 191-243)*
8	**Investment risk and return** 1. Explain the concept of risk and return and how investors measure risk and return (CC1, CIP1). 2. Calculate the holding period return of an investment (CC1, CIP1). 3. Calculate the arithmetic and geometric mean return of an investment (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Portfolio Risk and Return: Part II (p. 191-243)*
9	**Investment risk and return** 1. Calculate the arithmetic and geometric mean return of an investment (CK1, CC1). 2. Calculate the expected rate of return from an investment using CAPM (CK1, CC1). 3. Calculate the beta, variance, standard deviation and share ratio of an investment (CK1, CC1).	• Lecture • Discussion ***Reading:*** *CFA Material, Portfolio Risk and Return: Part II (p. 191-243)*
10	**Investment risk and return** 1. Calculate the arithmetic and geometric mean return of an investment (CK1, CC1). 2. Calculate the expected rate of return from an investment using CAPM (CK1, CC1). 3. Calculate the beta, variance, standard deviation and share ratio of an investment (CK1, CC1).	• Lecture • Discussion ***Reading:*** *CFA Material, Portfolio Risk and Return: Part II (p. 191-243)*

11	**Investment risk and return** 1. Calculate the arithmetic and geometric mean return of an investment (CK1, CC1). 2. Calculate the expected rate of return from an investment using CAPM (CK1, CC1). 3. Calculate the beta, variance, standard deviation and share ratio of an investment (CK1, CC1).	• Lecture • Discussion ***Reading:*** *CFA Material, Portfolio Risk and Return: Part II (p. 191-243)*
12	**Introduction to Valuation** 1. Illustrate definitions of value and justify which definition of value is most relevant to public company valuation (CC1, CIP1). 2. Explain broad criteria for choosing an appropriate approach for valuing a given company (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Intro to Valuation: S.2.1 (p.2-4); S.2.2 (p.5-6)* *Khan Academy: Interest & Debt (Videos 5-8)*
13	**Introduction to Valuation** 1. Illustrate definitions of value and justify which definition of value is most relevant to public company valuation (CK1, CC1, CIP1). 2. Explain broad criteria for choosing an appropriate approach for valuing a given company (CK2, CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Intro to Valuation: S.2.1 (p.2-4); S.2.2 (p.5-6)* *Khan Academy: Interest & Debt (Videos 5-8)*
14	**Discounted Dividend Valuation** 1. Compare dividends, free cash flow, and residual income as inputs to discounted cash flow models (CC1). 2. Identify investment situations for which each measure is suitable (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, DD Valuation: S.3 (p.10-13); S.4.1 (p.14-16); S.5.1-5.3 (p.29-35); S.6.1-6.2 (p.44-48)* *Khan Academy: Stocks and bonds (Videos 1-2, 7-12)*
15	**Discounted Dividend Valuation** 1. Calculate and interpret the value of a common stock using the dividend discount model (DDM) for single and multiple holding periods (CK2, CK3, CC1, CCIT1, CIP1). 2. Calculate and interpret the implied growth rate of dividends using the Gordon growth model and current stock price (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, DD Valuation: S.3 (p.10-13); S.4.1 (p.14-16); S.5.1-5.3 (p.29-35); S.6.1-6.2 (p.44-48)* *Khan Academy: Stocks and bonds (Videos 1-2, 7-12)*
16	**Discounted Dividend Valuation** 1. Calculate and interpret the justified leading and trailing P/Es using the Gordon growth model (CK2, CK3, CC1, CCIT1, CIP1). 2. Evaluate whether a stock is overvalued, fairly valued, or undervalued by the market based on a DDM estimate of value (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, DD Valuation: S.3 (p.10-13); S.4.1 (p.14-16); S.5.1-5.3 (p.29-35); S.6.1-6.2 (p.44-48)* *Khan Academy: Stocks and bonds (Videos 1-2, 7-12)*
17	**Free Cash Flow Valuation** 1. Compare the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation (CK2, CK3, CC1, CCIT1, CIP1). 2. Explain the ownership perspective implicit in the FCFE approach (CC1, CIP1).	• Lecture • Discussion

		Reading: *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
18	**Free Cash Flow Valuation** 1. Calculate FCFF and FCFE (CK2, CK3, CC1, CCIT1, CIP1). 2. Describe approaches for forecasting FCFF and FCFE (CC1, CIP1). 3. Compare the FCFE model and dividend discount models (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
19	**Free Cash Flow Valuation** 1. Explain the use of sensitivity analysis in FCFF and FCFE valuations (CC1). 2. Describe approaches for calculating the terminal value in a multistage valuation model (CC1, CIP1). 3. Evaluate whether a stock is overvalued, fairly valued, or undervalued based on a free cash flow valuation model (CK2, CK3, CC1, CCIT1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
20	**Multiples Valuation** 1. Distinguish between the method of comparables and the method based on forecasted fundamentals (CC1). 2. Describe rationales for and possible drawbacks to using alternative price multiples and dividend yield in valuation (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Multiples Valuation: S.2.1 (p.3-4); S.3.1 (p.6-7); S.3.2 (p.37-38); S.3.4 (p.52-53); S.4.1 (p.60-61); S.4.3 (p.67)*
21	**Multiples Valuation** 1. Describe fundamental factors that influence alternative price multiples and dividend yield (CC1). 2. Calculate and interpret the justified price-to-earnings ratio (P/E), price-to-book ratio (P/B), and price-to-sales ratio (P/S) for a stock, based on forecasted fundamentals (CK2, CK3, CC1, CCIT1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Multiples Valuation: S.2.1 (p.3-4); S.3.1 (p.6-7); S.3.2 (p.37-38); S.3.4 (p.52-53); S.4.1 (p.60-61); S.4.3 (p.67)*
22	**Multiples Valuation** 1. Explain alternative definitions of cash flow used in price and enterprise value (EV) multiples and describe limitations of each definition (CC1). 2. Explain sources of differences in cross-border valuation comparisons (CK2, CK3, CC1, CCIT1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Multiples Valuation: S.2.1 (p.3-4); S.3.1 (p.6-7); S.3.2 (p.37-38); S.3.4 (p.52-53); S.4.1 (p.60-61); S.4.3 (p.67)*

23	**Valuing private company** 1. Understanding the process of valuing private companies (CK2, CC2). 2. Describe the challenge analysts can face while valuing private companies (CK2, CC2). 3. Describe the motives behind private company valuation and the different parties that could be involved (CK2, CC2). 4. Describe the Common Methods for Valuing Private Companies (CK2, CC2).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
24	**Valuing private company** 1. Calculate the risk adjusted cost of capital for a private company (CK2, CC2). 2. Calculate the value of a private company using DCF and relative valuation approach (CK2, CC2). 3. Explain the rationale for "Key Person risk" and "illiquidity risk" and how it affects the value of private companies (CK2, CC2).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
25	**Valuing private company** 1. Calculate the risk adjusted cost of capital for a private company (CK2, CC2). 2. Calculate the value of a private company using DCF and relative valuation approach (CK2, CC2). 3. Explain the rationale for "Key Person risk" and "illiquidity risk" and how it affects the value of private companies (CK2, CC2).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
26	**IPO Valuation** 1. Explain the reasons why a private company might go public and the twist to IPO valuation (CK2, CC2). 2. Describe the challenges of going public as a private company (CK2, CC2). 3. Describe the steps in an Initial Public Offering (IPO) and the types of listing (CK2, CC2). 4. Describe the Common Methods for IPO valuation (CK2, CC2).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
27	**IPO Valuation** 1. Explain the reasons why a private company might go public and the twist to IPO valuation (CK2, CC2). 2. Describe the challenges of going public as a private company (CK2, CC2). 3. Describe the steps in an Initial Public Offering (IPO) and the types of listing (CK2, CC2). 4. Describe the Common Methods for IPO valuation (CK2, CC2).	• Lecture • Discussion ***Reading:*** *CFA Material, FCF Valuation: S.2.2.1-2.3.2 (p.4-6); S.3.1 (p.7); S.3.2 (p.10-11); S.3.4 (p.18-19); S.4.3 (p.39-40); S.5 (p.47)* *Khan Academy: Stocks and bonds (Videos 16-17)*
28	**Real Estate Valuation** 1. Classify and describe basic forms of real estate investments (CC1). 2. Describe the characteristics, the classification, and basic segments of real estate (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Private Real Estate Investments (p. 5-44)*

29	**Real Estate Valuation** 1. Explain the role in a portfolio, economic value determinants, investment characteristics, and principal risks of private real estate (CK1, CK2, CC1). 2. Compare the direct capitalization and discounted cash How valuation methods (CC1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Private Real Estate Investments (p. 5-44)*
30	**Real Estate Valuation** 1. Describe due diligence in private equity real estate (CC1). 2. Discuss private equity real estate investment indexes, including their construction and potential biases (CK2, CK3, CC1, CCIT1, CIP1).	• Lecture • Discussion ***Reading:*** *CFA Material, Private Real Estate Investments (p. 5-44)*
31	**Team Exercise: Multiples Valuation** 1. Calculate and interpret the justified price-to-earnings ratio (P/E), price-to-book ratio (P/B), and price-to-sales ratio (P/S) for a stock, based on forecasted (CK2, CK3, CC1, CCIT1, CIP1)	• Brief lecture • Examples of multiples valuation • Mini-presentation and discussion
32	**Team Exercise: Multiples Valuation** 1. Calculate and interpret a predicted P/E, given a cross-sectional regression on fundamentals, and explain limitations to the cross-sectional regression methodology (CK2, CK3, CC1, CCIT1, CIP1).	• Brief lecture • Examples of multiples valuation • Mini-presentation and discussion
33	**Team Exercise: Multiples Valuation** 1. Calculate and interpret the P/E-to-growth ratio (PEG) and explain its use in relative valuation (CK2, CK3, CC1, CCIT1, CIP1). 2. Calculate and explain the use of price multiples in determining terminal value in a multistage discounted cash flow (DCF) model (CK2, CK3, CC1, CCIT1, CIP1).	• Brief lecture • Examples of multiples valuation • Mini-presentation and discussion
34	1. Team Exercise: Forecasting Performance 2. Compare top-down, bottom-up, and hybrid approaches for developing inputs to equity valuation models (CC1). 3. Evaluate whether economics of scale are present in an industry by analyzing operating margins and sales levels. (CC1, CIP1).	• Brief lecture • Examples of performance forecasting • Mini-presentation and discussion
35	**Team Exercise: Forecasting Performance** 1. Forecast the following costs: cost of goods sold, selling general and administrative costs, financing costs, and income taxes (CK2, CK3, CC1, CCIT1, CIP1). 2. Describe the relationship between return on invested capital and competitive advantage (CC1, CIP1).	• Brief lecture • Examples of performance forecasting • Mini-presentation and discussion
36	**Team Exercise: Forecasting Performance** 1. Explain how competitive factors affect prices and costs (CC1, CC2, CC3). 2. Explain how to forecast industry and company sales and costs when they are subject to price inflation and deflation (CK2, CK3, CC1, CCIT1, CIP1).	• Brief lecture • Examples of multiples valuation • Mini-presentation and discussion
37	**Team Exercise: Estimating WACC** 1. Explain and calculate the weighted average cost of capital for a company (CK2, CK3, CC1, CCIT1, CIP1). 2. Understand the main objective of financial management (CK1, CK2, CC1, CIP1).	• Brief lecture • Examples of WACC estimation • Mini-presentation and discussion

38	**Team Exercise: Estimating WACC** 1. Describe the relationship between return on invested capital and competitive advantage (CC1, CIP1).	• Brief lecture • Examples of WACC estimation • Mini-presentation and discussion
39	**Team Exercise: Estimating WACC** 1. Estimate the required return on an equity investment using the capital asset pricing model (CK2, CK3, CC1, CCIT1, CIP1)	• Brief lecture • Examples of WACC estimation • Mini-presentation and discussion
40	**Team Exercise: Calculating FCFF and MVE** 1. Explain the appropriate adjustments to net income, earnings before interest and taxes (EBIT), earnings before interest, taxes, depreciation, and amortization (EBITDA), and cash flow from operations (CFO) to calculate FCFF and FCFE (CK2, CK3, CC1, CC2, CC3, CCIT1, CIP1).	• Brief lecture • Examples of FCFF and MVE calculation • Mini-presentation and discussion
41	**Team Exercise: Calculating FCFF and MVE** 1. Explain the single-stage (stable-growth), two-stage, and three-stage FCFF and FCFE models and select and justify the appropriate model given a company's characteristics (CK2, CK3, CC1, CC2, CC3, CCIT1, CIP1).	• Brief lecture • Examples of FCFF and MVE calculation • Mini-presentation and discussion
42	**Team Exercise: Calculating FCFF and MVE** 1. Estimate a company's value using the appropriate free cash flow model(s) (CK2, CK3, CC1, CC2, CC3, CCIT1, CIP1).. 2. Explain the use of sensitivity analysis in FCFF and FCFE valuations (CC1, CIP1).	• Brief lecture • Examples of FCFF and MVE calculation • Mini-presentation and discussion
43	**Team Exercise: Sensitivity Analysis** 1. Estimate a company's value using the appropriate free cash flow model(s) (CK2, CK3, CC1, CC2, CC3, CCIT1, CIP1). 2. Explain the use of sensitivity analysis in FCFF and FCFE valuations (CC1, CIP1).	• Brief lecture • Examples of sensitivity analysis • Mini-presentation and discussion
44	**Team Exercise: Sensitivity Analysis** 1. Calculate and interpret an equity risk premium historical and forward-looking estimation approaches (CK2, CK3, CC1, CC2, CC3, CCIT1, CIP1). 2. Describe strengths and weaknesses of methods used to estimate the required return on an equity investment (CC1, CIP1). 3. Evaluate the appropriateness of using a particular rate of return as discount rate, given a description of the cash flow to be discounted and other relevant facts (CK2, CK3, CC1, CC2, CC3, CCIT1, CIP1).	• Brief lecture • Examples of sensitivity analysis • Mini-presentation and discussion
45	**Team Presentations – Complete Report (CK2, CC2, CCIT1, CIP1)**	*Team presentations and feedback*
46	**Team Presentations – Complete Report (CK2, CC2, CCIT1, CIP1)**	*Team presentations and feedback*
47	**Team Presentations – Complete Report (CK2, CC2, CCIT1, CIP1)**	*Team presentations and feedback*
48	**Team Presentations – Complete Report (CK2, CC2, CCIT1, CIP1)**	*Team presentations and feedback*
49	**CFA Code of Ethics** 1. Describe a framework for ethical decision making, distinguishing between rules and ethics in regards to an investment professional (CK4, CIP2)	• Lecture • Discussion • Group exercise on applying the standards to cases

	2. Describe and apply the following standards and related substandards of the CFA Code of Ethics and Standards of Professional Conduct: Standard I Professionalism, Standard II Integrity of Capital Markets, and Standard VII Responsibilities as a CFA Institute Member or CFA Candidate (CK4, CIP2)	***Reading:*** *CFA Code of Ethics and Standards of Professional Conduct (p.6-226).*
50	**Global Investment Performance Standards (GIPS)** 1. Explain the purpose and applicability of GIPS (CK4, CIP2) 2. Explain the purpose and construction of composites in performance reporting (CK4, CIP2)	• Lecture • Discussion • Group exercise on applying the GIPS to cases ***Reading:*** *Introduction to GIPS, GIPS (p.227-292).*
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbooks

1. CFA Program Curriculum: Equity Investments and Portfolio Management – Level I Part I, CFA Institute, 2019/2020
2. Damodaran A. (2012). Damodaran on Valuation: Security Analysis for Investment and Corporate Finance, 2nd Edition, Wiley Finance.
3. Bodie, Kane & Marcus (2019) Investments, 11th Edition, McGraw Hill.
4. Reilly, F. & Brown, K. (2016) Analysis of Investments & Management of Portfolios, 10th Edition, South-Western, Cengage Learning.

Additional References

1. CFA Institute, Introduction to the Global Investment Performance Standards, 2018.
2. CFA Institute, Global Investment Performance Standards, 2018.
3. CFA Institute, Code of Ethics and Standards of Professional Conduct Standards of Practice Handbook, Eleventh Edition
4. CFA Institute, Guidance for Standards I–VII Standards of Practice Handbook, Eleventh Edition
5. Videos: https://www.khanacademy.org/economics-finance-domain/core-finance
6. Valuation: Measuring and Managing the Value of Companies, McKinsey & Company: T. Koller, M. Goehart, and D. Wessels, 5th edition, 2010
7. Investment Valuation: Tools and Techniques for Determining the Value of Any Asset, A. Damodaran, 3rd edition, 2012
8. The Dark Side of Valuation: Valuing Young, Distressed, and Complex Businesses, A. Damodaran, 2nd edition, 2009

Note: A financial calculator capable of performing operations with amortizing payments and uneven cash flows (e.g., Texas Instruments BA II Pus, Hewlett Packard 12C, etc.). You could use an app on your smartphone but it will not be allowed during exams. **Please bring your calculator to each class.**

BANKING AND FINANCIAL INSTITUTIONS AND SERVICES

FINC 431 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

The course will introduce a broad range of economic subjects including banking, financial intermediation, asset and liability management, financial decision making, financial markets and institutions, and accounting. This wide range of topics gives an in-depth understanding of the way that organizations and financial systems work.

2. REASON FOR THE COURSE

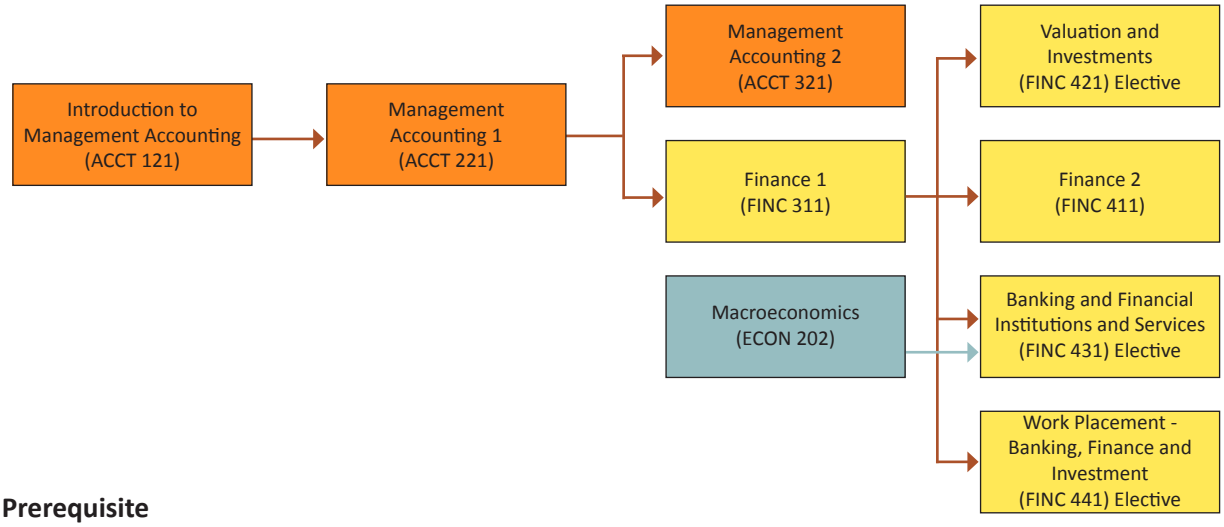
The course teaches the structure and function of financial institutions, the financial markets and institutions such as commercial banks and other financial institutions that play an important role in the development of the economy, and the main regulators of those institutions such as the Federal Reserve Bank, the European Central Bank, and the National Bank of Cambodia (NBC), and other regulators of the financial sectors.

In addition, this course also provides the students with the conceptual framework necessary to analyze and comprehend the current problems confronting managers in banking and other financial institutions. This course should be a step in developing students' ability to work within the financial sector, in addition to enabling them an increased appreciation on how the economy and the financial sector work.

3. STUDY HOURS

Credits: 5				
Lecture Hours	Self-Study Hours			Total Study Hours
	Reading	Practice and Review	Project	
75	50	50	50	225

4. ROLE IN CURRICULUM



Prerequisite

Students must have successfully completed at least one of the following two subjects: Macroeconomics (ECON 202) and Finance 1 (FINC 311).

SKILLS

5. COURSE LEARNING OUTCOMES

Upon the completion of the course, the students should be able:

Knowledge	Level of Learning	Related PLO
Describe Financial Institutions (CK1) Describe the different types and importance of the financial institutions, regulations and financial markets with focus on banking and other financial institutions' risk management.	Understand	PK1
Cognitive Skills	Level of Learning	Related PLO
Assess Regulatory Impacts (CC1) Assess the importance and possible detriment of the regulatory environment provided by domestic and global governments.	Evaluate	PC1
Examine Organizations in Banking and Financial Service Industries (CC2) Examine the different types of organizations used in the banking and financial service industries to manage financial risk.	Analyze	PC1
Apply Economics and Financial Principles (CC3) Apply the economic and financial principles to better understand the functioning of the financial sectors and the economy.	Apply	PC4
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Excel/Spreadsheet (CCIT1) Use excel/spreadsheet to conduct basic analysis of data for purposes of forecasting, simulation, scenario analysis and model business.	Apply	PCIT2
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Coordinate Teamwork (CIP1) Coordinate team activity in discussing qualitative and quantitative findings.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on a grading score, calculated using the following assessments and score allocations:

SKILL	Assessment					Skill Weighting for Grade
	Participation	In-class Test	Project	Midterm Exam	Final Exam	
Describe Financial Institutions (CK1)	40%	20%		40%		15%
Assess Regulatory Impacts (CC1)	40%	20%		40%		20%
Examine Organizations in Banking and Financial Service Industries (CC2)	15%	30%	35%		20%	20%
Apply Economics and Financial Principles (CC3)		40%	30%		30%	15%
Use Excel/Spreadsheet (CCIT1)	20%	40%	40%			15%
Coordinate Teamwork (CIP1)	20%	20%	60%			15%

TEACHING AND LEARNING

7. TEACHING METHODS

This course is primarily lecture-based; assigned readings will support learning and serve as a reference to material covered in class. During class, approximately half of the class will be devoted to lectures with another half of the class working on and reviewing the solutions to case studies and problem sets.

During the course, there is one assignment. The Equity Portfolio Game will be recorded as in-class tests:

Assignment	:	**Financial Market Research (CK1, CC3, CCIT1 & CIP1)**
Work Group	:	Group
Output Format	:	APA Format Final Report & Executive Take-Away Report
Language	:	English
Description	:	Students are required to act as professional liaisons to identify and partner with a Banking or Financial Institution to organize and conduct a Site Visit or Webinar. The project assesses students on Event Management (planning, logistics, moderation) and Industry Analysis. Post-event, groups must submit: 1. Final Report: Comprehensive documentation/minutes of the event. 2. Take-Away Report: An executive summary highlighting strategic insights and market trends." Assignment Rubric:

8. STUDY PLAN

The course targets the 50 lessons in the study plan below. Each lesson is 1.5 class hours each; there are a total of 75 class hours. The study plan below describes the learning outcome for each lesson, described in terms of what the student should be able to do at the end of the lesson. Readings should be done by students as preparation before the start of each class. Implementation of this study plan may vary somewhat depending on the progress and needs of students.

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Overview of the Financial Markets and Financial Institutions** 1. Discuss the role of financial system and the importance to individuals and the economy as a whole (CK1) 2. Identify the major financial institutions (CK1) 3. Discuss about the financial crises and the reasons why financial sector is so highly regulated (CK1) 4. Explain the role of the financial instruments (CK1)	• Lecture Note 1, 2 • Videos • Practices ***Reading:*** *Ch1*
2	**Overview of the Financial Markets and Financial Institutions** 5. Discuss the role of financial institutions in the financial system and the economy as a whole (CK1) 6. Identify the products and services of the institutions (CK1) 7. Discuss about the financial innovation (CK1)	• Lecture Note 1, 2 • Videos • Practices ***Reading:*** *Ch1*
3	**Project Assignment Overview** 1. Build team (CK4) 2. Use the financial themes to elaborate the concept notes (CK4) 3. Use technology platform at CamEd (CK4)	• Lecture • Assignment: Banking & Finance Research ***Reading:*** *Table of Contents*

4	**Central Banks** 1. Explain primary responsibilities of Central Banks (CK1) 2. Explain the use of economic indicators (CK1) 3. Explain Monetary Policy versus fiscal policy tools (CK1) 4. Discuss the role of the NBC in Cambodia (CK1)	• Lecture Note 3 ***Reading:*** *Ch2,3&4*
5	**Project Assignment 1 (MacroEconomics) (CIP1)**	• Team Assignment • Ex: Central Bank, Economists, Sosoro
6	**Interest Rates & TVM** 1. Explain the time value of money and is application in bond pricing (CK2) 2. Describe how yield variation and impact (CK2, CCIT1) 3. Calculate the various bond instruments pricing (CK4) 4. Explain the measures of the yield and analyse the bond performance (CCIT1) 5. Calculate risk & return, volatility (CK2,CCIT1)	• Lecture Note 4 • Exercises Practices ***Reading:*** *Ch5, Ch6*
7	**Bank Loans** 1. Explain the economic role of the loan versus bond (CK4) 2. Calculate different types of loans (CC1)	• Lecture Note 5 • Exercises Practices ***Reading:*** *Ch8*
8	**Bond Markets 1** 1. Calculate the macaulay and modified duration (CK4) 2. Calculate the convertible bond pricing (CK4,CCIT1) 3. Describe how investors manager interest rate risk (CK2) 4. Basic Bond Portfolios Strategies (CCIT1) 5. Calculate risk & return, volatility (CCIT1)	• Lecture Note 7, 8 • Exercises Practices ***Reading:*** *Ch8*
9	**Bond Market 2** 1. Identify the various bond market instruments (CK4) 2. Explain the measures of the credit risks (CK2) 3. Explain the meaning and measures of the default risks risk premium (CK2) 4. Identify the various bond market instruments (CK4) 5. Explain the measures of the yield and analyse the bond performance (CCIT1)	• Lecture Note 7, 8 • Exercises Practices ***Reading:*** *Ch8* *Team Quizz*
10	**Project Assignment 2 (Bank Loan) (CIP1)**	• Team Assignment • Ex: Loan in Cambodia
11	**Project Assignment 3 (Bank Loan) (CIP1)**	• Team Assignment • Ex: Bond Issue in Cambodia
12	**Money Markets** 1. Explain the economic role of the money market (CK4) 2. Identify the money markets instruments (CK4) 3. Calculate the interest rate of the money market instruments (CCIT1)	• Lecture Note 6 • Exercises Practices ***Reading:*** *Ch7*
13	**Project Assignment 4 (Money Market) (CIP1)**	• Team Assignment • Ex: CD, Liquidity, Treasury Management

14	**Equity Markets 1** 1. Explain the economic role of the equity market versus fixed income market in Cambodia (CK4) 2. Describe the basics of equity valuation (CK4, CCIT1) 3. Update and discuss the equity portfolio management & IPOs (CK4)	• Lecture Note 9 • Exercises Practices ***Reading:*** *Ch10*
15	**Equity Markets 2** 1. Explain and calculate the short selling (CK4) 2. Explain and calculate the margin call (CK4) 3. Equity Investments Practices (CK4)	• Lecture Note 9 • Exercises Practices ***Reading:*** *Ch10* *Quizz*
16	**Project Assignment 5 (Equity) (CIP1)**	• Team Assignment • Ex: IPO, Underwriting, CSX, SECC
17	**Project Assignment 6 (Equity) (CIP1)**	• Team Assignment • Ex: IPO, Underwriting, CSX, SECC
18	**Derivatives Markets 1** 1. Explain the fundamental characteristics of futures and options (CK4,) 2. Describe the advantages and the disadvantages of each markets (CK4)	• Lecture Note 10 • Exercises Practices ***Reading:*** *Ch11*
19	**Derivatives Markets 2** 1. Explain the basic difference of futures, options (CK4) 2. Calculate basic gain and losses of futures and options (CK4, CCIT1) 3. Design gain and losses diagrams (CK4, CCIT1)	• Lecture Note 10 • Exercises Practices ***Reading:*** *Ch11*
20	**Derivatives Markets 3** 1. Calculate gain and losses for each (CK4, CCIT1) 2. Case study: Disney (CK4, CCIT1) 3. Introduction to Option Strategies (CK4, CCIT1)	• Lecture Note 10 • Exercises Practices • Tean Quizz ***Reading:*** *Ch11*
21	**Project Assignment 7 (Derivatives) (CIP1)**	• Team Assignment • Ex: CDX Visit, SECC
22	**Reviews (MidTerm)**	• Lecture • Exercises Practices
23	**Commercial Banks** 1. Explain how banks work (CC1) 2. Discuss the development and recent trends (CC1) 3. Explain how banks make lending decisions and how they price their loans (CC1) 4. Discuss the regulation on consumer protection and responsibility of banks (CK4)	• Lecture Note 11 • Exercises Practices ***Reading:*** *Ch13,14,15*
24	**Banks in Cambodia** 1. Discuss on the regulation in the Cambodian market (CC2) 2. Explain the characteristics the Cambodia market (CC1) 3. Identify the different types of loans (CC1)	• Lecture Note 12 • Exercises Practices/ Quizz ***Reading:*** *Ch13,14* ***Reading:*** *Ch15*
25	**Project Assignment 8 (Bank 1)**	• Team Assignment • Ex: Banks
26	**Project Assignment 9 (Bank 2)**	• Team Assignment • Ex: Banks

27	**Fintech in Cambodia** 1. Discuss the development and recent trends in the banking industry (CC1) 2. Explain the characteristics of the payment system in Cambodia (CC1) 3. Fintech in Cambodia	• Lecture 12 • Exercises Practices ***Reading:*** *Ch13, 14,15*
28	**Project Assignment 10 (Fintech 1) (CIP1)**	• Team Assignment • Ex: Fintech
29	**Project Assignment 11 (Fintech 2) (CIP1)**	• Team Assignment • Ex: Fintech
30	**International Banking** 1. Discuss the reasons why banks are regulated (CC1) 2. Explain the international regulation of foreign banking activities (CC1) 3. Explain the risks involved in international lending (CC1)	• Lecture Note 13 • Exercises Practices ***Reading:*** *Ch14*
31	**Project Assignment 12 (International Bank)**	• Team Assignment • Ex: ADB, Basel, World Bank
32	**Financial Institutions:** 1. Micro-Finance Institutions in Cambodia 2. Explain the characteristics the savings institutions, the other finance companies such as microfinance (CC2) 3. Discuss on the roles of MFI in Cambodia (CC2)	• Lecture Note 12 • Exercises Practices ***Reading:*** *Ch13, 15,16*
33	**Project Assignment 13 (MFI) (CIP1)**	• Team Assignment • Ex: MFI
34	**Project Assignment 14 (MFI) (CIP1)**	• Team Assignment • Ex: MFI
35	**Financial Institutions: Insurance Companies and Pension Funds 1** 1. Explain the characteristics of life and non-life insurance (CC1) 2. Explain how does a life insurance company work (CC1) 3. Explain the role of insurance and pension funds (CC2)	• Lecture Note 14, 15 • Exercises Practices ***Reading:*** *Ch17*
36	**Financial Institutions: Insurance Companies and Pension Funds 2** 1. Discuss on major products marketed in the Cambodian market (CC1) 2. Discuss about NSSF and retirement scheme in Cambodia (CC1)	• Lecture Note 14, 15 • Exercises Practices ***Reading:*** *Ch17*
37	**Project Assignment 15 (Insurance 1) (CIP1)**	• Team Assignment • Ex: Insurance, Pension Fund
38	**Project Assignment 16 (Insurance 2) (CIP1)**	• Team Assignment • Ex: General Insurance
39	**Investment Banking** 1. Explain the core business activities of investment banks (CC2) 2. Discuss on the regulation in the industry (CC2) 3. Discuss on the roles of the underwriters in Cambodia (CC2)	• Lecture Note 16 • Exercises Practices ***Reading:*** *Ch18*
40	**Project Assignment 17 (Underwriter) (CIP1)**	• Team Assignment • Ex: Yuanta, SBI Royal, IPO
41	**Investment Companies** 1. Describe what traditional and alternative investments funds do, and specifically about the recent trends in Cambodia (CC2) 2. Discuss on private equity and venture capital in Cambodia (CC2)	• Lecture Note 17 • Exercises Practices ***Reading:*** *Ch19*

42	**Project Assignment 18 (Investment Fund) (CIP1)**	• Team Assignment • Ex:BRC, Obor, EMIA
43	**Asset Management 1** 1. Describe relationship between return and risk (CC3) 2. Explain portfolio diversification (CC3, CCIT1) 3. Calculate Specific and Systematic Risks (CC3, CCIT1)	• Lecture Note 18, 19 • Exercises Practices ***Reading:*** *Ch19*
44	**Asset management 2** 1. Describe types of investment portfolios (CC3) 2. Discuss optimal risk return portfolio (CC3, CCIT1) 3. Recommend Optimal Asset Allocation (CC3, CCIT1)	• Lecture Note 18, 19 • Exercises Practices ***Reading:*** *Ch19*
45	**Asset management 3** 1. Optimise Asset Allocation of Client (CC3) 2. Alternative Funds Use	• Team Quizz
46	**Project Assignment 19 (Leasing and other Financial Services) (CIP1)**	• Team Assignment • Ex: Leasing, HP, ...
47	**Risk Management in Financial Institutions** 1. Describe what types of risks the banks are involved (CC3) 2. Discuss on liquidity risk, financial risk, operational risk, credit risk (CC3) 3. Calculate Value at Risk (CC3, CCIT1)	• Lecture Note 20 • Exercises Practices ***Reading:*** *Ch20*
48	**Project Assignment 20 (Risk Management) (CIP1)**	• Team Assignment • Ex: Banks RM
49	**Reviews**	• Lecture • Exercises Practices • Review for Finals
50	**Reviews**	• Lecture • Exercises Practices • Review for Finals
Total Hours: 75		

9. TEXTBOOKS AND REFERENCES

Textbook

1. Kidwell, Blackwell, Whidbee, and Sias (2017), Financial Institutions, Markets, and Money, New York, Wiley Publisher.

References

1. National Bank of Cambodia: NBC annual and quarterly reports, Statistics, etc.
2. Financial Institutions in the ASEAN countries' publications.

WORK PLACEMENT - BANKING, INVESTMENT, AND FINANCE

FINC 441 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course covers a number of tasks that are divided into two parts. The first part is the professional orientation which focuses on understanding the work environment of prospective employers and the job markets in general. After this, the students will be placed at the selected employers where they will apply their acquired knowledge, skills, and attitude in a real work environment. It is essential for the students to comply with the hosting organization's requirements, to meet the Performance Objectives (POs), and to keep track of their training progression throughout the work placement period.

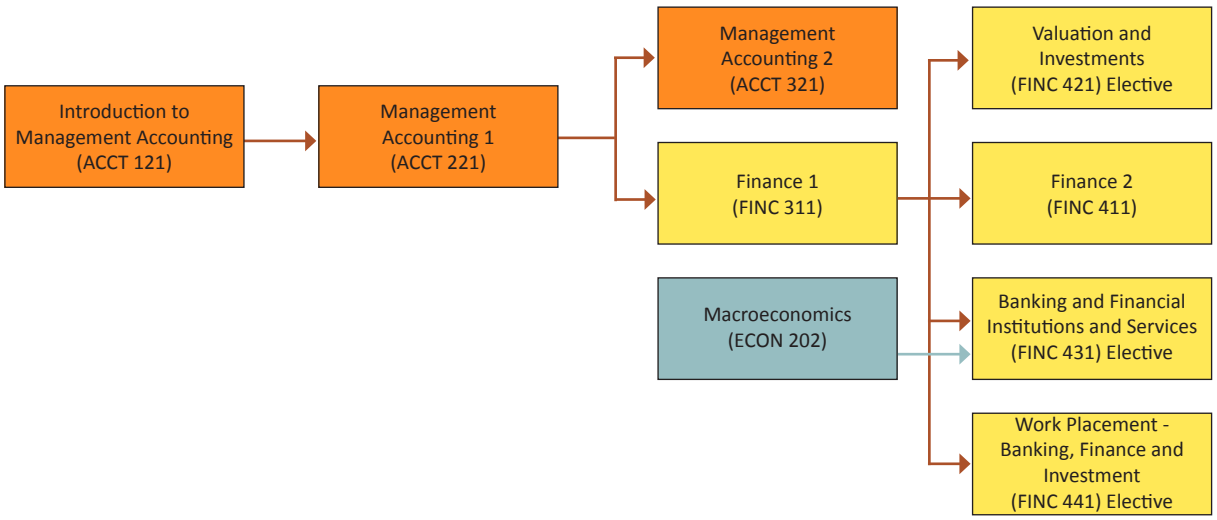
2. REASON FOR THE COURSE

Students must develop practical knowledge, skills, and attitudes in order to strengthen their positions in the market. They need an opportunity to apply the knowledge acquired in previous coursework in a real business setting. Therefore, program graduates will develop work-readiness skills and be familiar with the key factors for success in a banking, investment, and finance career.

3. STUDY HOURS

Credits: 6		
1 Credit of Fieldwork Hours	**Period**	**Total Credit Hours**
45	3- 6 months	270

4. ROLE IN CURRICULUM



Prerequisite

1. Students must have completed the 9-hour preparation activities provided by Career Services and Student Advising (CSSA) or employer-conducted orientation approved by CSSA.
2. Students must have completed Macroeconomics (ECON 202) and Finance 1 (FINC 311).

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Identify Ethics (CK1) Identify the ethical requirements of the work.	Understand	PIP2
Describe Principles (CK2) Describe the underlying principles of banking/investment/or finance.	Understand	PC1
Cognitive Skills	Level of Learning	Related PLO
Apply Financial Appraisal (CC1) Apply financial appraisal of business projects/investments or credit analysis.	Apply	PC1
Analyze Finance/Investment (CC2) Analyze working capital management, investments, sources of financing, or credit analysis for individuals or organizations.	Analyze	PC1
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Discuss Reports (CCIT1) Discuss reports with relevant stakeholders to meet the business objectives.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Effectively (CIP1) Work effectively with relevant stakeholders to achieve the intended outcomes.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Mentor	Supervisor	Peer	PE Report	
Identify Ethics (CK1)	25%	50%	25%		20%
Describe Principles (CK2)				100%	10%
Apply Financial Appraisal (CC1)		40%		60%	20%
Analyze Finance/Investment (CC2)		40%		60%	20%
Discuss Reports (CCIT1)		50%	50%		10%
Work Effectively (CIP1)	25%	50%	25%		20%

TEACHING AND LEARNING

7. TEACHING METHODS

Performance Objectives

Students are required to achieve a minimum of **four performance objectives** in total including **all three interpersonal qualities** and **the core skills of** performance objectives in banking, investment, and finance.

Students may achieve each performance objective by participating in the suggested activities or other similar activities related to the performance objectives by providing an explanation in the practical experience report.

The performance objectives are set out in interpersonal qualities and core skills as in **Appendix 1**.

To provide evidence of achieving performance objectives, students are required to request a confirmation letter from their supervisor with the attachment of the performance objectives that they have achieved during the job training.

Report	:	**Personal Experience Report**
Work Group	:	Individual
Output Format	:	Performance Objective Matrix
Language	:	English
Description	:	Students will be required to produce a summarized report reflecting the experience obtained from the job training that satisfies the required performance objectives. As their training progresses, students should keep track of their experiences. At the end of the training, students will be required to write a report summarizing the experience in their own words in a performance objective matrix. The report should be clear and truthfully reflect the experience with examples provided.

8. STUDY PLAN

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Orientation** 1. Introduce the course aims, descriptions, and criteria. 2. Explain the performance objectives to be achieved during the job training. 3. Explain the practical experience report 4. Guide the students in searching for relevant information about jobs and prospective organizations.	• Lecture • Question and Answer
2-18	**On-Job training (All CLOs)**	• Apply knowledge
Total Hours:		

9. TEXTBOOKS AND REFERENCES

ACCA Rule Book

1. https://www.accaglobal.com/gb/en/about-us/regulation/ethics/acca-rulebook.html

ACCA Performance Objectives

1. https://www.accaglobal.com/vn/en/student/practical-experience-per/performance-objectives.html.

Appendix 1 - Performance Objectives

Interpersonal Qualities

These are the important elements of interpersonal qualities that students must achieve. They are required to maintain a professional code of ethics, develop productive business relationships with stakeholders, and take initiative as a leader during work.

Performance Objectives	Elements
Maintain a professional code of ethics	• Act diligently and honestly, following codes of conduct, taking into account and keeping up-to-date with legislation. • Act with integrity, objectivity, professional competence, and due care and confidentiality. You should raise concerns about non-compliance. • Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflecting on your contribution and skills.
Develop productive business relationships	• Display sensitivity, empathy, and cultural awareness in all your communications. This allows you to establish trust and credibility with a range of stakeholders and gain their confidence. • Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely, and persuasively in formal and informal situations. • Develop and build effective and ethical professional relationships and networks using face-to-face and digital technology.
Apply leadership and self-development	• Show initiative with your team – working towards organizational goals, collaborating with and supporting others. • Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure. • Negotiate effectively and justify solutions logically and persuasively to colleagues and clients.

Core Skill

Banking, Investment, and Finance

Students are expected to identify alternative sources of finance and evaluate the financial viability of the investment decisions. In addition, they may also assist in managing cash and working capital effectively and advising an appropriate action to mitigate the risk and exploit the opportunities for investment.

Performance Objectives	Elements
Evaluate investment and financing decisions	• Advise on the appropriateness and cost of different sources of finance. • Identify and raise an appropriate source of finance for a specific business need. • Review the financial and strategic consequences of undertaking a particular investment decision. • Evaluate projects, financial securities, and instruments – and advise on their costs and benefits to the organization.
Manage and control working capital	• Analyse and plan appropriate levels of cash and working capital. • Prepare and monitor organizational cash flow, and credit facilities and advise on appropriate actions. • Contribute to the way current systems for managing cash, short-term liquidity, and working capital operate. • Operate and comply with controls and safeguards over working capital management.
Identify and manage financial risk	• Identify key sources of financial risk to the organization and how they might arise. • Assess the likelihood and impact of financial risks to specific business activities. • Assess whether to transfer, avoid, reduce, or accept financial risk. • Advise on using instruments or techniques to manage financial risk. • Monitor financial risks, reviewing their status and advising on how they should be managed.
Perform data analysis and advise the business	• Communicate the recommendations to relevant stakeholders in a way they can easily visualize and understand, to exploit business opportunities, manage risk, and evaluate performance. • Identify and use appropriate financial and non-financial information to build a comprehensive understanding of a client's business and the business environment in which they operate.

WORK PLACEMENT - ACCOUNTING

ACCT 421 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course covers a number of tasks that are divided into two parts. The first part is the professional orientation which focuses on understanding the work environment of prospective employers and the job markets in general. After this, the students will be placed at the selected employers where they will apply their acquired knowledge, skills, and attitude in a real work environment. It is essential for the students to comply with the hosting organization's requirements, to meet the Performance Objectives (POs), and to keep track of their training progression throughout the work placement period.

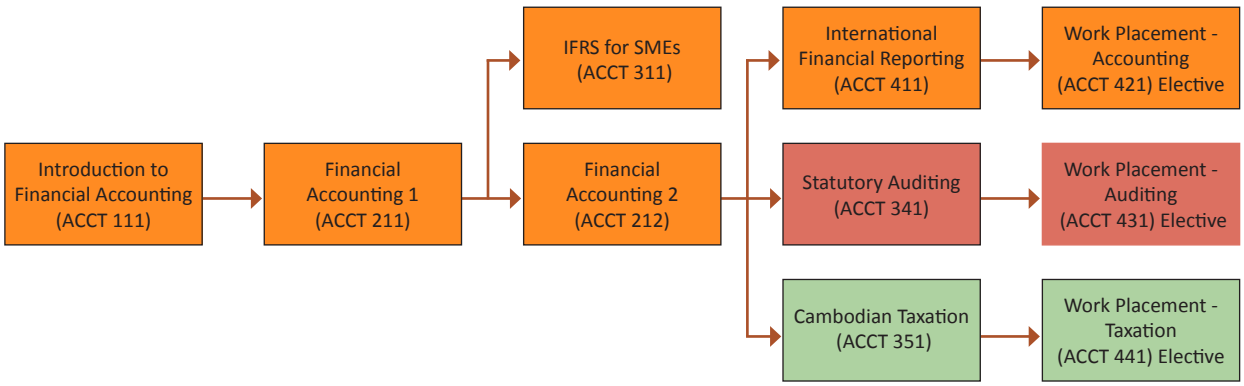
2. REASON FOR THE COURSE

Students must develop practical knowledge, skills, and attitudes in order to strengthen their positions in the market. They need an opportunity to apply the knowledge acquired in previous coursework in a real business setting. Therefore, program graduates will develop work-readiness skills and be familiar with the key factors for success in an accounting career.

3. STUDY HOURS

Credits: 6		
1 Credit of Fieldwork Hours	**Period**	**Total Credit Hours**
45	3- 6 months	270

4. ROLE IN CURRICULUM



Prerequisite

1. Students must have completed the 9-hour preparation activities provided by Career Services and Student Advising (CSSA) or employer-conducted orientation approved by CSSA.
2. Students must have completed Financial Accounting 1 (ACCT 211), Financial Accounting 2 (ACCT 212), and IFRS for SMEs (ACCT 311).

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Identify Ethics (CK1) Identify the ethical requirements of the work	Understand	PIP2
Describe Accounting Principles (CK2) Describe the accounting principles and concepts in accordance with the accounting standards.	Understand	PC5
Cognitive Skills	Level of Learning	Related PLO
Prepare Accounting Reports (CC1) Prepare accounting reports requested by management.	Create	PC5
Record Business Transactions (CC2) Record business transactions and events using appropriate software	Apply	PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Discuss with Management and Colleagues (CCIT1) Discuss with the management and colleagues how to improve business performance.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Effectively (CIP1) Work effectively with the team to achieve departmental and organizational objectives.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Mentor	Supervisor	Peer	PE Report	
Identify Ethics (CK1)	25%	50%	25%		20%
Describe Accounting Principles (CK2)				100%	10%
Prepare Accounting Reports (CC1)		30%		70%	20%
Record Business Transactions (CC2)		50%		50%	20%
Discuss with Management and Colleagues (CCIT1)		50%	50%		10%
Work Effectively (CIP1)	25%	50%	25%		20%

TEACHING AND LEARNING

7. TEACHING METHODS

Performance Objectives

Students are required to achieve a minimum of **four performance objectives** in total including **all three interpersonal qualities** and **the core skills of** performance objectives in accounting.

Students may achieve each performance objective by participating in the suggested activities or other similar activities related to the performance objectives by providing an explanation in the practical experience report.

The performance objectives are set out in interpersonal qualities and core skills as in **Appendix 1.**

To provide evidence of achieving performance objectives, students are required to request a confirmation letter from their supervisor with the attachment of the performance objectives that they have achieved during the job training.

Report	:	**Personal Experience Report**
Work Group	:	Individual
Output Format	:	Performance Objective Matrix
Language	:	English
Description	:	Students will be required to produce a summarized report reflecting the experience obtained from the job training that satisfies the required performance objectives. As their training progresses, students should keep track of their experiences. At the end of the training, students will be required to write a report summarizing the experience in their own words in a performance objective matrix. The report should be clear and truthfully reflect the experience with examples provided.

8. STUDY PLAN

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Orientation** 1. Introduce the course aims, descriptions, and criteria. 2. Explain the performance objectives to be achieved during the job training. 3. Explain the practical experience report 4. Guide the students in searching for relevant information about jobs and prospective organizations.	• Lecture • Question and Answer
2-18	**On-Job training (All CLOs)**	• Apply knowledge

9. TEXTBOOKS AND REFERENCES

ACCA Rule Book

1. https://www.accaglobal.com/gb/en/about-us/regulation/ethics/acca-rulebook.html

ACCA Performance Objectives

1. https://www.accaglobal.com/vn/en/student/practical-experience-per/performance-objectives.html .

Appendix 1 - Performance Objectives

Interpersonal Qualities

These are the important elements of interpersonal qualities that students must achieve. They are required to maintain a professional code of ethics, develop productive business relationships with stakeholders, and take initiative as a leader during work..

Performance Objectives	Elements
Maintain a professional code of ethics	• Act diligently and honestly, following codes of conduct, taking into account and keeping up-to-date with legislation. • Act with integrity, objectivity, professional competence, and due care and confidentiality. You should raise concerns about non-compliance. • Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflecting on your contribution and skills.
Develop productive business relationships	• Display sensitivity, empathy, and cultural awareness in all your communications. This allows you to establish trust and credibility with a range of stakeholders and gain their confidence. • Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely, and persuasively in formal and informal situations. • Develop and build effective and ethical professional relationships and networks using face-to-face and digital technology.
Apply leadership and self-development	• Show initiative with your team – working towards organizational goals, collaborating with and supporting others. • Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure. • Negotiate effectively and justify solutions logically and persuasively to colleagues and clients.

Core Skill

Accounting

This involves students in the process of recording and processing transactions and events using appropriate accounting systems, and reviewing and preparing financial statements in accordance with accounting standards and legislation. In addition, students are also able to take part in management accounting such as planning the business activities, controlling the performance, preparing and monitoring the budget, and making recommendations for improvement.

Performance Objectives	Elements
Record and process transactions and events	• Implement or operate systems to record and process accounting data using emerging technology where appropriate or feasible. • Verify, input, and process routine financial accounting data within the accounting system using emerging technology where appropriate or feasible. • Prepare and review reconciliations and other accounting controls. • Gather information for end-of-period accounting entries – and prepare estimates for adjustments to inter-company accounts. • Make sure you're using accounting standards and policies when you're processing transactions and events.
Prepare external financial report	• Contribute to drafting or reviewing primary financial statements according to accounting standards and legislation. • Review financial statements, correct for errors, and account for – or disclose – events after the reporting date. • Prepare or review narrative and quantitative information to include with financial statements.
Plan and control performance	• Contribute to setting objectives to plan and control business activities. • Coordinate, prepare, and use budgets, selecting suitable models. • Regularly review progress against plans. • Use appropriate techniques to assess and evaluate overall performance against plans. • Advise on business performance and recommend improvements.
Monitor and report performance	• Analyse and provide appropriate information to measure performance. • Identify and use performance measurement techniques. • Monitor and evaluate individual and departmental performance to identify areas for development. • Identify the key external factors, including financial factors, affecting organizational performance. • Prepare management reports as required by management. It can include performance measurement and analysis.

WORK PLACEMENT - AUDIT

ACCT 431 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course covers a number of tasks that are divided into two parts. The first part is the professional orientation which focuses on understanding the work environment of prospective employers and the job markets in general. After this, the students will be placed at the selected employers where they will apply their acquired knowledge, skills, and attitude in a real work environment. It is essential for the students to comply with the hosting organization's requirements, to meet the Performance Objectives (POs), and to keep track of their training progression throughout the work placement period.

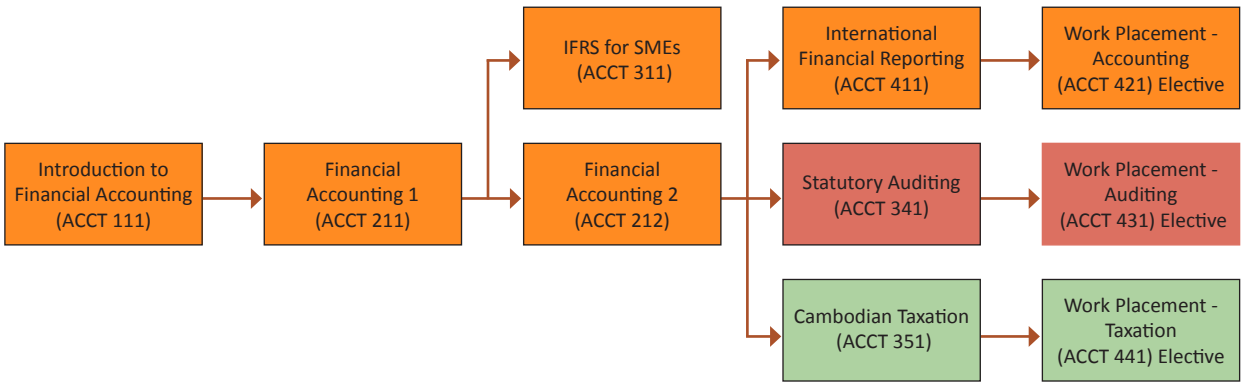
2. REASON FOR THE COURSE

Students must develop practical knowledge, skills, and attitudes in order to strengthen their positions in the market. They need an opportunity to apply the knowledge acquired in previous coursework in a real business setting. Therefore, program graduates will develop work-readiness skills and be familiar with the key factors for success in an audit career.

3. STUDY HOURS

Credits: 6		
1 Credit of Fieldwork Hours	**Period**	**Total Credit Hours**
45	3- 6 months	270

4. ROLE IN CURRICULUM



Prerequisite

1. Students must have completed the 9-hour preparation activities provided by Career Services and Student Advising (CSSA) or employer-conducted orientation approved by CSSA.
2. Students must have completed Financial Accounting 1, Financial Accounting 2, and Audit and Assurance.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Identify Ethics (CK1) Identify the ethical requirements of an audit engagement	Understand	PIP2
Cognitive Skills	Level of Learning	Related PLO
Perform Audit Procedures (CC1) Perform audit procedures to obtain sufficient appropriate audit evidence in accordance with International Standards on Auditing (ISAs).	Apply	PC2
Prepare Audit Documentation (CC2) Prepare audit documentation in accordance with International Standards on Auditing (ISAs).	Create	PC2
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Use Software (CCIT1) Use software applications to support audits.	Apply	PCIT2
Discuss Audit Findings (CCIT2) Discuss the primary audit findings with senior/supervisors.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Effectively (CIP1) Work effectively with engagement team members and client representatives to achieve the audit objectives.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Mentor	Supervisor	Peer	PE Report	
Identify Ethics (CK1)	25%	50%	25%		20%
Perform Audit Procedures (CC1)		30%		70%	20%
Prepare Audit Documentation (CC2)		30%		70%	20%
Use Software (CCIT1)		50%	50%		10%
Discuss Audit Findings (CCIT2)		40%		60%	10%
Work Effectively (CIP1)	25%	50%	25%		20%

TEACHING AND LEARNING

7. TEACHING METHODS

Performance Objectives

Students are required to achieve a minimum of **four performance objectives** in total including **all three interpersonal qualities** and **the core skills of** performance objectives in audit.

Students may achieve each performance objective by participating in the suggested activities or other similar activities related to the performance objectives by providing an explanation in the practical experience report.

The performance objectives are set out in interpersonal qualities and core skills as in **Appendix 1**.

To provide evidence of achieving performance objectives, students are required to request a confirmation letter from their supervisor with the attachment of the performance objectives that they have achieved during the job training.

Report	:	**Personal Experience Report**
Work Group	:	Individual
Output Format	:	Performance Objective Matrix
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8. STUDY PLAN

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Orientation** 1. Introduce the course aims, descriptions, and criteria. 2. Explain the performance objectives to be achieved during the job training. 3. Explain the practical experience report 4. Guide the students in searching for relevant information about jobs and prospective organizations.	• Lecture • Question and Answer
2-18	**On-Job training (All CLOs)**	• Apply knowledge

9. TEXTBOOKS AND REFERENCES

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1. https://www.accaglobal.com/gb/en/about-us/regulation/ethics/acca-rulebook.html

ACCA Performance Objectives

1. https://www.accaglobal.com/vn/en/student/practical-experience-per/performance-objectives.html.

Appendix 1 - Performance Objectives

Interpersonal Qualities

These are the important elements of interpersonal qualities that students must achieve. They are required to maintain a professional code of ethics, develop productive business relationships with stakeholders, and take initiative as a leader during work.

Performance Objectives	Elements
Maintain a professional code of ethics	• Act diligently and honestly, following codes of conduct, taking into account and keeping up-to-date with legislation. • Act with integrity, objectivity, professional competence, and due care and confidentiality. You should raise concerns about non-compliance. • Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflecting on your contribution and skills.
Develop productive business relationships	• Display sensitivity, empathy, and cultural awareness in all your communications. This allows you to establish trust and credibility with a range of stakeholders and gain their confidence. • Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely, and persuasively in formal and informal situations. • Develop and build effective and ethical professional relationships and networks using face-to-face and digital technology.
Apply leadership and self-development	• Show initiative with your team – working towards organizational goals, collaborating with and supporting others. • Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure. • Negotiate effectively and justify solutions logically and persuasively to colleagues and clients.

Core Skill

Audit

This involves students in the process of planning for the audit, assessing the level of audit risks and using the audit procedures to conduct the audit in accordance with international standards on auditing (ISA). Students will be also asked to assist in reviewing and evaluating the audit evidence to ensure it is sufficient and appropriate and assist in drafting the audit report and letter to management.

Performance Objectives	Elements
Prepare and plan for an audit and assurance process	• Become familiar with the scope and services to be provided. • Identify the ethical threats and requirements at the start of the audit engagement. • Use up-to-date auditing standards and legal and ethical frameworks. • Assist in evaluating the risk in an organization's internal control structure and make any necessary changes to the audit program/ plan of work. • Assist in designing the audit program to meet the objective of the audit engagement.
Collect and Evaluate the audit evidence	• Coordinate the engagement to make sure you get results. • Carry out and document compliance, substantive tests, and other audit or assurance work using appropriate technology to assist the audit and assurance procedures. • Evaluate evidence, demonstrate professional skepticism, investigate areas of concern, and make sure documentation is complete and all significant issues are highlighted. • Assess that the audit evidence is sufficient and appropriate. • Assist in identifying the main factors to be considered before forming an opinion and reaching judgments.
Review and report the findings of an audit	• Review the performance of an audit; making sure that the evidence is accurate, complete, and sufficient. • Contribute to identifying and resolving audit issues and make sure there are no outstanding queries. • Assist in the preparation of the findings and implications of an audit or assurance engagement for management and governance teams. • Assist in drafting written representations and report significant control deficiencies to management and governance teams. • Assist in preparing the audit reports in accordance with relevant standards, regulations, and legislation.

WORK PLACEMENT - TAXATION

ACCT 453 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course covers a number of tasks that are divided into two parts. The first part is the professional orientation which focuses on understanding the work environment of prospective employers and the job markets in general. After this, the students will be placed at the selected employers where they will apply their acquired knowledge, skills, and attitude in a real work environment. It is essential for the students to comply with the hosting organization's requirements, to meet the Performance Objectives (POs), and to keep track of their training progression throughout the work placement period.

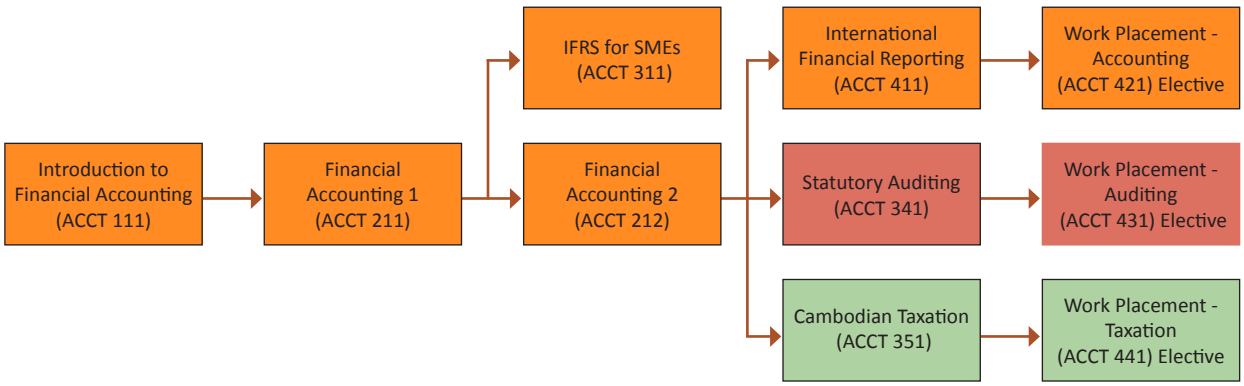
2. REASON FOR THE COURSE

Students must develop practical knowledge, skills, and attitudes in order to strengthen their positions in the market. They need an opportunity to apply the knowledge acquired in previous coursework in a real business setting. Therefore, program graduates will develop work-readiness skills and be familiar with the key factors for success in a tax career.

3. STUDY HOURS

Credits: 6		
1 Credit of Fieldwork Hours	**Period**	**Total Credit Hours**
45	3- 6 months	270

4. ROLE IN CURRICULUM



Prerequisite

1. Students must have completed the 9-hour preparation activities provided by Career Services and Student Advising (CSSA) or employer-conducted orientation approved by CSSA.
2. Students must have completed Financial Accounting 1, Financial Accounting 2, IFRS for SMEs, and Cambodian Taxation.

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Identify Tax Issues and Ethics (CK1) Identify the general tax issues and ethical requirements in relation to tax law and regulations.	Understand	PIP2
Cognitive Skills	Level of Learning	Related PLO
Compute Tax Liabilities (CC1) Compute the liabilities and tax payments in accordance with the tax law and regulations.	Apply	PC3
Assess the Implication of Non-Compliance (CC2) Assess the implication of non-compliance and tax planning in accordance with tax regulations.	Apply	PC3
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Discuss Tax Risks and Minimization Measures (CCIT1) Discuss the potential tax risks and/or tax minimization measures for individuals and organizations.	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Effectively (CIP1) Work effectively with the team to deal with relevant tax issues of individuals and organizations.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Mentor	Supervisor	Peer	PE Report	
Identify Tax Issues and Ethics (CK1)	25%	50%	25%		20%
Compute Tax Liabilities (CC1)		30%		70%	25%
Assess the Implication of Non-Compliance (CC2)		35%		65%	25%
Discuss Tax Risks and Minimization Measures (CCIT1)		50%	50%		10%
Work Effectively (CIP1)	25%	50%	25%		20%

TEACHING AND LEARNING

7. TEACHING METHODS

Performance Objectives

Students are required to achieve a minimum of **four performance objectives** in total including **all three interpersonal qualities** and **the core skills** of performance objectives in Tax.

Students may achieve each performance objective by participating in the suggested activities or other similar activities related to the performance objectives by providing an explanation in the practical experience report.

The performance objectives are set out in interpersonal qualities and core skills as in **Appendix 1.**

To provide evidence of achieving performance objectives, students are required to request a confirmation letter from their supervisor with the attachment of the performance objectives that they have achieved during the job training.

Report	:	**Personal Experience Report**
Work Group	:	Individual
Output Format	:	Performance Objective Matrix
Language	:	English
Description	:	Students will be required to produce a summarized report reflecting the experience obtained from the job training that satisfies the required performance objectives. As their training progresses, students should keep track of their experiences. At the end of the training, students will be required to write a report summarizing the experience in their own words in a performance objective matrix. The report should be clear and truthfully reflect the experience with examples provided.

8. STUDY PLAN

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Orientation** 1. Introduce the course aims, descriptions, and criteria. 2. Explain the performance objectives to be achieved during the job training. 3. Explain the practical experience report 4. Guide the students in searching for relevant information about jobs and prospective organizations.	• Lecture • Question and Answer
2-18	**On-Job training (All CLOs)**	• Apply knowledge

9. TEXTBOOKS AND REFERENCES

ACCA Rule Book

1. https://www.accaglobal.com/gb/en/about-us/regulation/ethics/acca-rulebook.html

ACCA Performance Objectives

1. https://www.accaglobal.com/vn/en/student/practical-experience-per/performance-objectives.html.

Appendix 1 - Performance Objectives

Interpersonal Qualities

These are the important elements of interpersonal qualities that students must achieve. They are required to maintain a professional code of ethics, develop productive business relationships with stakeholders, and take initiative as a leader during work.

Performance Objectives	Elements
Maintain a professional code of ethics	• Act diligently and honestly, following codes of conduct, taking into account and keeping up-to-date with legislation. • Act with integrity, objectivity, professional competence, and due care and confidentiality. You should raise concerns about non-compliance. • Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflecting on your contribution and skills.
Develop productive business relationships	• Display sensitivity, empathy, and cultural awareness in all your communications. This allows you to establish trust and credibility with a range of stakeholders and gain their confidence. • Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely, and persuasively in formal and informal situations. • Develop and build effective and ethical professional relationships and networks using face-to-face and digital technology.
Apply leadership and self-development	• Show initiative with your team – working towards organizational goals, collaborating with and supporting others. • Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure. • Negotiate effectively and justify solutions logically and persuasively to colleagues and clients.

Core Skill

Tax

Students will be involved in planning the tax assessments and computing the relevant tax liabilities in accordance with the laws and regulations. They could represent the business to prepare and file the tax return and advise the business on the tax planning.

Performance Objectives	Elements
Calculate and assess tax liabilities	• Extract and analyze data from financial records and filing information to prepare tax computations and related documents. • Use appropriate technology to prepare tax computations or assessments and related documents. • Prepare or contribute to computations or assessments of indirect tax liabilities. • Explain the basis of tax calculations and the interpretation of the effect of current legislation and case law and ethical frameworks.
Verify and assess tax compliance	• Sceptically verify client submissions – and submit on time to the tax authorities. • Determine the incidence (timing) of tax liabilities and their impact on cash flow/financing requirements. • Explain tax filing and payment – and the consequences of non-compliance to clients. • Identify allowable claims, or the need to object to/appeal an assessment, in a timely way. • Communicate professionally in both routine and specific inquiries.
Plan and advise on tax	• Explain the differences between tax planning, tax avoidance, and tax evasion. • Review and advise on the potential tax risks and/or tax minimization measures for individuals and organizations. • Assess the tax implications of proposed activities or plans, referring to up-to-date legislation. • Mitigate and/or defer tax liabilities through standard reliefs, exemptions, and incentives.

WORK PLACEMENT - BUSINESS AND PUBLIC ADMINISTRATION

MGMT 451 COURSE SPECIFICATION

OVERVIEW

1. COURSE DESCRIPTION

This course covers a number of tasks that are divided into two parts. The first part is the professional orientation which focuses on understanding the work environment of prospective employers and the job markets in general. After this, the students will be placed at the selected employers where they will apply their acquired knowledge, skills, and attitude in a real work environment. It is essential for the students to comply with the hosting organization's requirements, to meet the Performance Objectives (POs), and to keep track of their training progression throughout the work placement period.

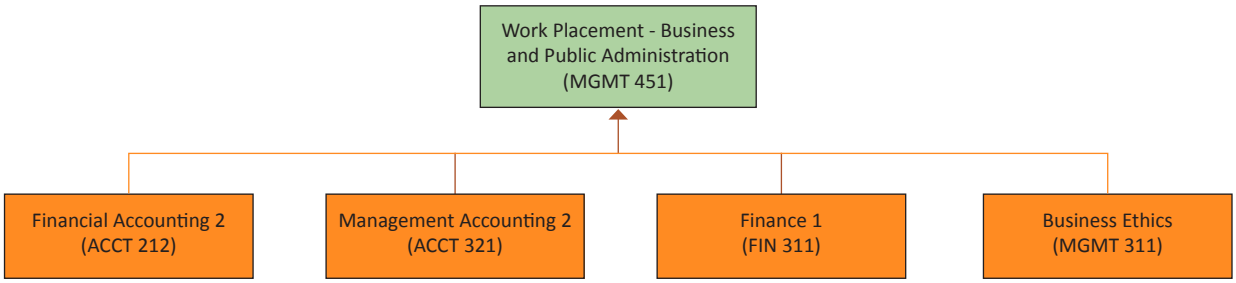
2. REASON FOR THE COURSE

Students must develop practical knowledge, skills, and attitudes in order to strengthen their positions in the market. They need an opportunity to apply the knowledge acquired in previous coursework in a real business setting. Therefore, program graduates will develop work-readiness skills and be familiar with the key factors for success in a business and public administration career.

3. STUDY HOURS

Credits: 6		
1 Credit of Fieldwork Hours	**Period**	**Total Credit Hours**
45	3- 6 months	270

4. ROLE IN CURRICULUM



Prerequisite

1. Students must have completed the 9-hour preparation activities provided by Career Services and Student Advising (CSSA) or employer-conducted orientation approved by CSSA.
2. Students must have completed Financial Accounting 2 (ACCT 212), Management Accounting 2 (ACCT 321), Finance 1 (FIN 311) and Business Ethics (MGMT 311).

SKILLS

5. COURSE LEARNING OUTCOMES (CLO)

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

Knowledge	Level of Learning	Related PLO
Identify Ethics (CK1) Identify the ethical requirements of the work	Understand	PIP2
Cognitive Skills	Level of Learning	Related PLO
Implement Action Plan (CC1) Implement the action plan to manage the daily operations to ensure the efficiency and effectiveness	Apply	PC4 PC5
Maintain records and documents (CC2) Maintain records and documents to ensure that they are properly organized and accessible	Apply	PC4 PC5
Communication, Information Technology, and Numerical Skills	Level of Learning	Related PLO
Communicate the results of the work (CCIT1) Communicate the results of the assigned work to management	Apply	PCIT3
Interpersonal Skills and Responsibilities	Level of Learning	Related PLO
Work Effectively (CIP1) Work effectively with the team to achieve departmental and organizational objectives.	Characterize	PIP1

6. ASSESSMENT AND GRADING

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment				Skill Weighting for Grade
	Mentor	Supervisor	Peer	PE Report	
Identify Ethics (CK1)	25%	50%	25%		20%
Implement the action plan (CC1)				100%	20%
Maintain records and documents (CC2)		50%		50%	20%
Communicate the results of the work (CCIT1)		50%	50%		20%
Work Effectively (CIP1)	25%	50%	25%		20%

TEACHING AND LEARNING

7. TEACHING METHODS

Performance Objectives

Students are required to achieve a minimum of **four performance objectives** in total including **all three interpersonal qualities** and **the core skills** of performance objectives in business and public administration.

Students may achieve each performance objective by participating in the suggested activities or other similar activities related to the performance objectives by providing an explanation in the practical experience report.

The performance objectives are set out in interpersonal qualities and core skills as in **Appendix 1**.

To provide evidence of achieving performance objectives, students are required to request a confirmation letter from their supervisor with the attachment of the performance objectives that they have achieved during the job training.

Report	:	**Personal Experience Report**
Work Group	:	Individual
Output Format	:	Performance Objective Matrix
Language	:	English
Description	:	Students will be required to produce a summarized report reflecting the experience obtained from the job training that satisfies the required performance objectives. As their training progresses, students should keep track of their experiences. At the end of the training, students will be required to write a report summarizing the experience in their own words in a performance objective matrix. The report should be clear and truthfully reflect the experience with examples provided.

8. STUDY PLAN

	Lesson Learning Outcomes	Teaching (T), and Assessment (A) Methods
1	**Course Orientation** 1. Introduce the course aims, descriptions, and criteria. 2. Explain the performance objectives to be achieved during the job training. 3. Explain the practical experience report 4. Guide the students in searching for relevant information about jobs and prospective organizations.	• Lecture • Question and Answer
2-18	**On-Job training (All CLOs)**	• Apply knowledge

9. TEXTBOOKS AND REFERENCES

Appendix 1 - Performance Objectives

Interpersonal Qualities

These are the important elements of interpersonal qualities that students must achieve. They are required to maintain a professional code of ethics, develop productive business relationships with stakeholders, and take initiative as a leader during work.

Performance Objectives	Elements
Maintain a professional code of ethics	• Act diligently and honestly, following codes of conduct, taking into account and keeping up-to-date with legislation. • Act with integrity, objectivity, professional competence, and due care and confidentiality. You should raise concerns about non-compliance. • Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflecting on your contribution and skills.

Develop productive business relationships	• Display sensitivity, empathy, and cultural awareness in all your communications. This allows you to establish trust and credibility with a range of stakeholders and gain their confidence. • Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely, and persuasively in formal and informal situations. • Develop and build effective and ethical professional relationships and networks using face-to-face and digital technology.
Apply leadership and self-development	• Show initiative with your team – working towards organizational goals, collaborating with and supporting others. • Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure. • Negotiate effectively and justify solutions logically and persuasively to colleagues and clients.

Core Skill

Business/Public Administration

This involves students in the process of doing administration work in a public or business sector, allowing students to improve their knowledge and skills in a public or business administration.

Performance Objectives	Elements
Manage day-to-day operations	• Creating schedules for staff, meetings, appointments, and other activities to ensure efficient use of time and resources • Coordinating the work of the team members, provide guidance and support to team members as needed, and delegate tasks appropriately • Managing various resources such as personnel, equipment, supplies, and budget allocations to meet operational needs. It involves monitoring resource usage, identifying areas for optimization or improvement, and making adjustments as necessary. • Ensuring that products, services, or processes meet established quality standards is crucial for maintaining customer satisfaction and organizational effectiveness.
Maintain records and documents	• Creating various types of documents such as reports, memos, contracts, and forms. Documents should be clear, accurate, and formatted consistently to facilitate understanding and retrieval. • Keeping records of transactions, activities, and events is essential for tracking organizational performance, compliance with regulations, and historical documentation. Records may include financial statements, personnel files, project plans, meeting minutes, and correspondence. • Creating file structures, assigning metadata tags, and implementing naming conventions for consistency • Records and documents need to be stored securely to prevent loss, damage, or unauthorized access.

Provide administrative support to supervisors or managers	• Performing any activities requested or assigned by managers or supervisors. Those activities may include but are not limited to project management, budget planning, financial appraisal, event management, coordinator, tax filing etc. • Communicating the results of the assigned work to management

***** Work Placement - Entrepreneurship (updated on 03 Jan 25)**

Entrepreneurship is a subcategory of Business and Public Administration and introduced to students who run business for the purpose of developing or using accounting systems that serve as tools for generating financial reports which are prepared in accordance with IFRS for SMEs when they finish the Bachelor Program.

Students are required to meet the mentor five times during the work placement period and they will be evaluated by the mentor at the end of the period.

Grades will be determined based on the following assessments and score allocations:

SKILL	Assessment			Skill Weighting for Grade
	Mentor Meeting (x5)	Mentor Evaluation	Financial Report	
Identify Ethics (CK1)		100%		5%
Implement the action plan (CC1)		100%		5%
Maintain records and documents (CC2)			100%	60%
Communicate the results of the work (CCIT1)		100%		10%
Work Effectively (CIP1)	100%			20%