

## Course Description

### *Course Title*

### **The Yin & Yang: Management Accounting using Excel & Ethical Decision-Making**

*Course Description:* Including but not restricted to course objectives and topics to be covered, teaching methods (lecture course or seminar course), and a brief description of assessment

**The Yin & Yang: Management Accounting using Excel and Ethical decision-making combines the two essential qualities globally required from Business School graduates to meet the needs of a multitude of different organisations. This short course aims to bring key management accounting theory to life with practical, real-life examples to aid decision making.**

**The course and other similar modules are firm fixtures in the majority of Accounting and Business Management programmes.**

**The course is flexible and can be designed for year one or two undergraduate students studying Business/Accounting based degrees. Indeed, final content and structure will be dependent on the cohort. The theoretical underpinnings will be illuminated with examples from a variety of organisation in America, Europe and China.**

**Two key pedagogical elements of quantitative and qualitative encapsulated in case study learning material will enhance the learning experience of students. Central to the course is Cost-Volume and Profit analysis, with each being explored individually and in tandem with the other areas of Management Accounting, using the global industry standard in management accounting, Microsoft Excel.**

**The numerical exercises will be dissected by intellectual discussion for the purpose and ramification in an organisational context and its impact on different stakeholder groups.**

**Moreover, and a unique feature of this course is the discussion and consideration covering Corporate Social Responsibility (CSR), in particular, Ethics. The key purpose of this course is to enlighten and encourage students via education!**

**Depending on the number of students, delivery of this course will require the use computing resources- computers/laptop with pre-installed with Microsoft Excel. Such use and application will enhance much needed IT skills required by today's organisations, such as VLookup and IF statements.**

**Delivering this course is a highly respected and enthusiastic member of staff with over nineteen years of experience in lecturing, including fourteen as Senior Lecturer. Chandres possess essential lecturing qualifications and recognition; he holds a PGCE and Senior Fellowship of the internationally recognised Higher Education Academy.**

**A structured bespoke programme will be designed to meet expectations of the University and the student cohort. to be constructed.**

*Course Language:* **English**

*Level of students:* Freshmen & Sophomore, or Junior & Above

- 1. Ideally for year 1, 2 undergraduate students studying Business or Accounting.**
- 2. Students must have laptop/computer with Microsoft Excel program, with basic knowledge of Excel.**

### **3. Course Syllabus** *Name of the instructor*

**Chandres Tejura**

*Type of Class Arrangement (Time of the course)*

**8.30-12.00pm, 23 July to 3<sup>rd</sup> Aug.**

*Course description including objectives*

**See above**

*Topic or topics for each session*

- 1. Introduction to Management Accounting**
  - 2. A range of Management Accounting techniques, delivered using Excel**
  - 3. What is CSR and Ethics and why are they important?**
  - 4. The importance of CSR and Ethics to China and World.**
- A detailed, bespoke syllabus will be produced as soon as indication of the cohort signing up is received.**

*Teaching methods*

**Teaching, case study analysis, discussion and debates on topics between groups of students.**

**Workshop style, with input from students promoted to enhance student experience, a mixture of numerical exercises and analytical discussions.**

*Assessment*

- 1. Attendance is important and weighted 20%**
- 2. An in-class excel based test with written component. Time allowed: 2 hour and 15 mins, weighted 80%**

*Required and/or recommended readings*

**Management and Cost Accounting, Colin Drury, 9<sup>th</sup> edition, Cengage Publication (non-essential)**

**Accounting and Finance: An Introduction, Eddie McLaney and Peter Atill, 8<sup>th</sup> edition, Pearson Education publication (non-essential)**

**Business Ethics : Managing Corporate Citizenship and Sustainability in the Age of Globalization, Andrew Crane and Dirk Matten, 4<sup>th</sup> edition, Oxford University press (non-essential)**