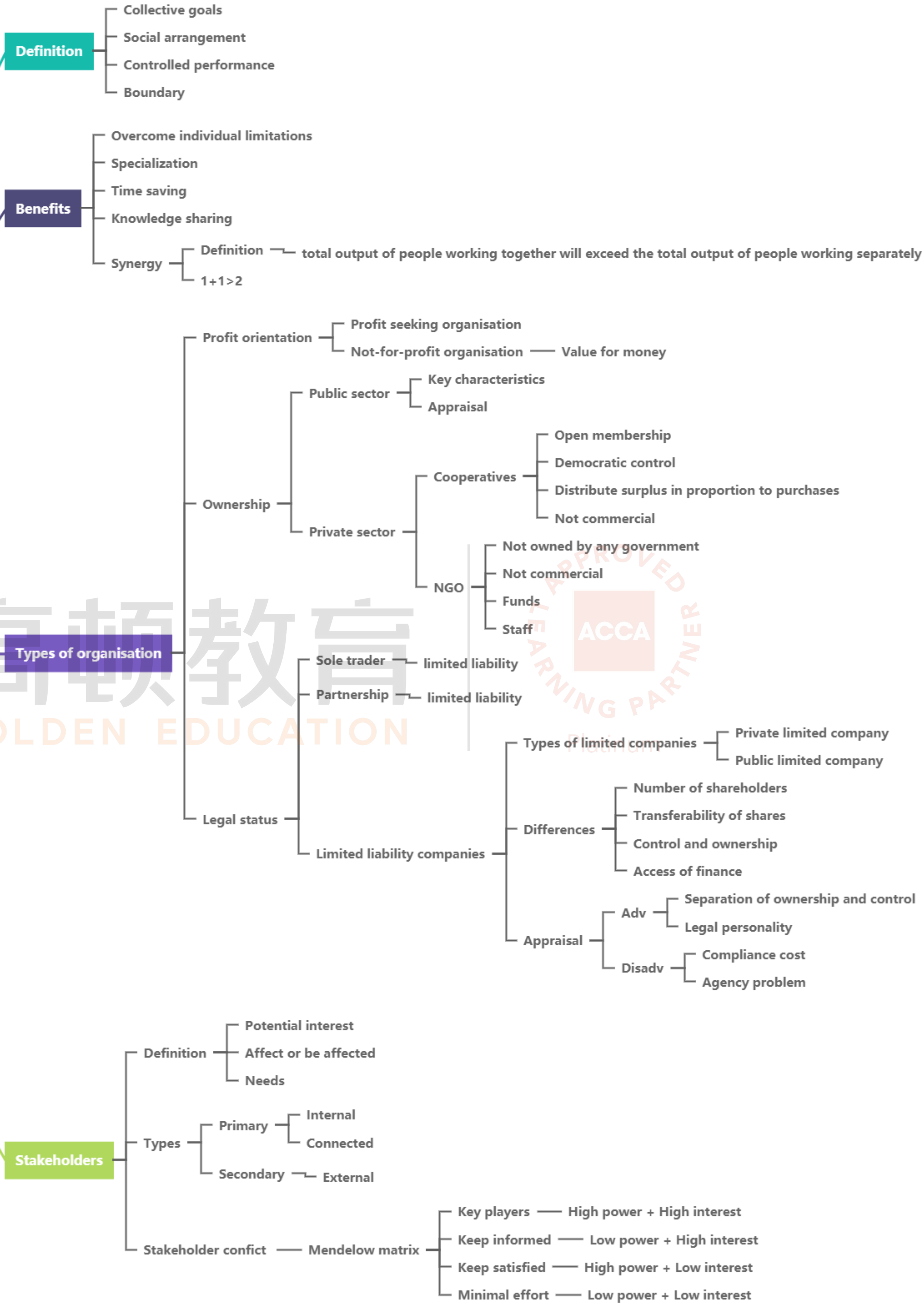


BT 思维导图

• Chapter 1 Organisation& Stakeholders



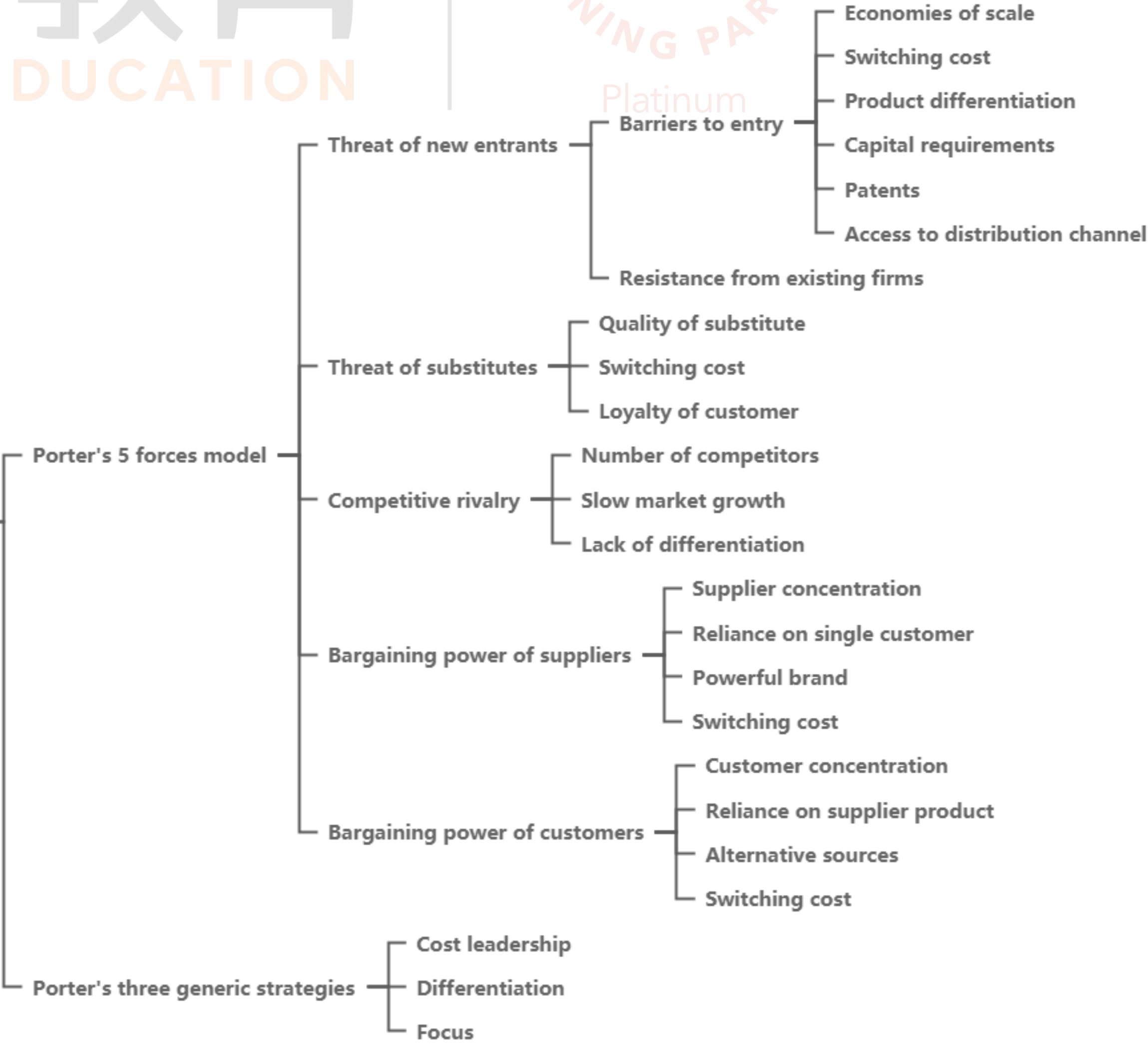
Chapter 2 Business Environment

Macro-environment

PESTEL



Micro-environment (industry)



Organisation

Porter's value chain



Internal & External environment

SWOT



Chapter 3 Micro-economic environment

Concept of microeconomic

- Market — Definition
- Utility
 - Marginal utility — added satisfaction
 - Total utility
- Assumptions about consumer rationality
- Price theory

Demand

- Definition
- Demand curve
 - Point movement — Price of goods
 - Shift
 - Size of income
 - Distributable income
 - Price of substitutes
 - Price of complements
 - Tastes
 - Expectation of future price
 - Populations
- Elasticity of demand
 - Price elasticity of demand
 - Formula
 - Range
 - Inelastic
 - Unit elastic
 - Elastic
 - Arc PED
 - Point PED
 - Income elasticity of demand
 - Cross elasticity of demand

Supply

- Definition
- Supply curve
 - Point movement — Price of goods
 - Shift
 - Cost of goods
 - Prices of other goods
 - Expectations of future price changes
 - Changes in technology

Supply & Demand

- Equilibrium price
- Price mechanism

Government policies

- Maximum prices (Price ceiling)
 - Demand increases
 - Supply decreases
 - Excess demand
 - Black market
- Minimum prices (Price floor)
 - Demand decreases
 - Supply increases
 - Excess supply

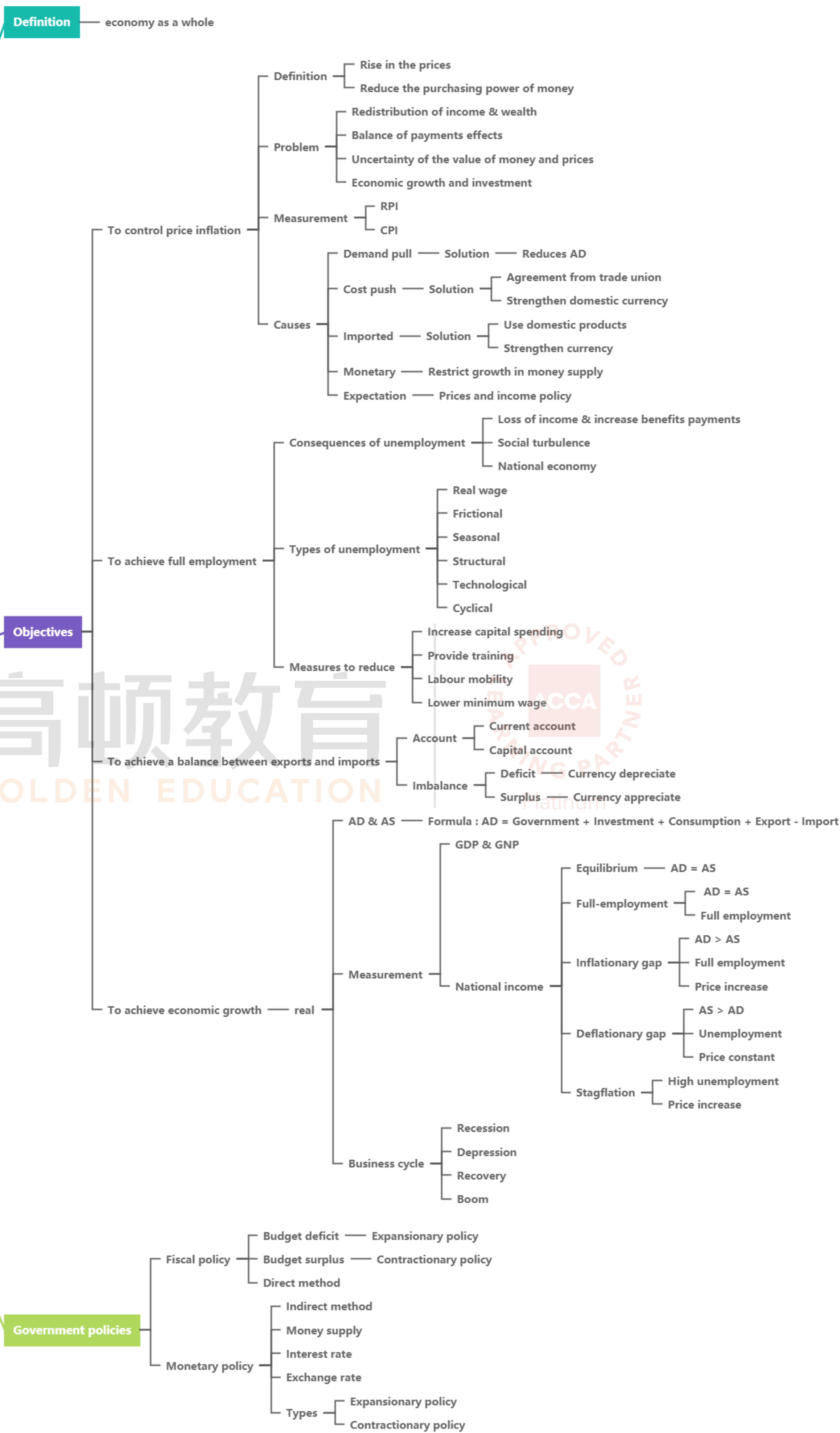
Economic behavior of costs

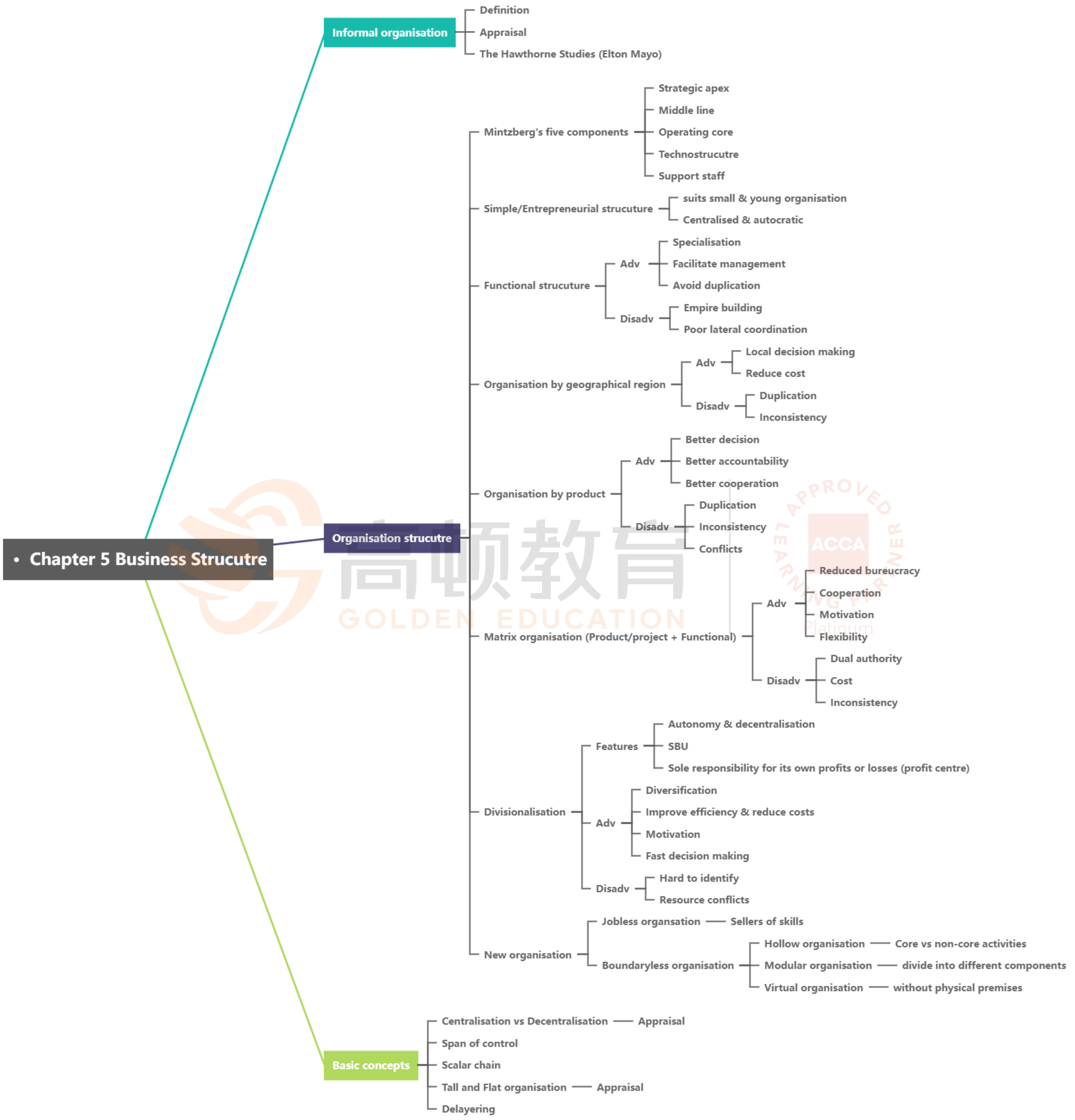
- Short-term cost behavior
- Long-term cost behavior

Types of markets

- Perfect market
 - Many buyers & sellers
 - Identical G&S
 - No barriers to entry or exit
- Imperfect market
 - Monopolistic competition
 - Similar product
 - Differentiation
 - Fewer barrier to entry and exit
 - Oligopolies
 - Few dominant producers
 - Significant barriers to entry
 - Monopoly
 - Only one major producer
 - No close substitutes
 - High power to determine prices

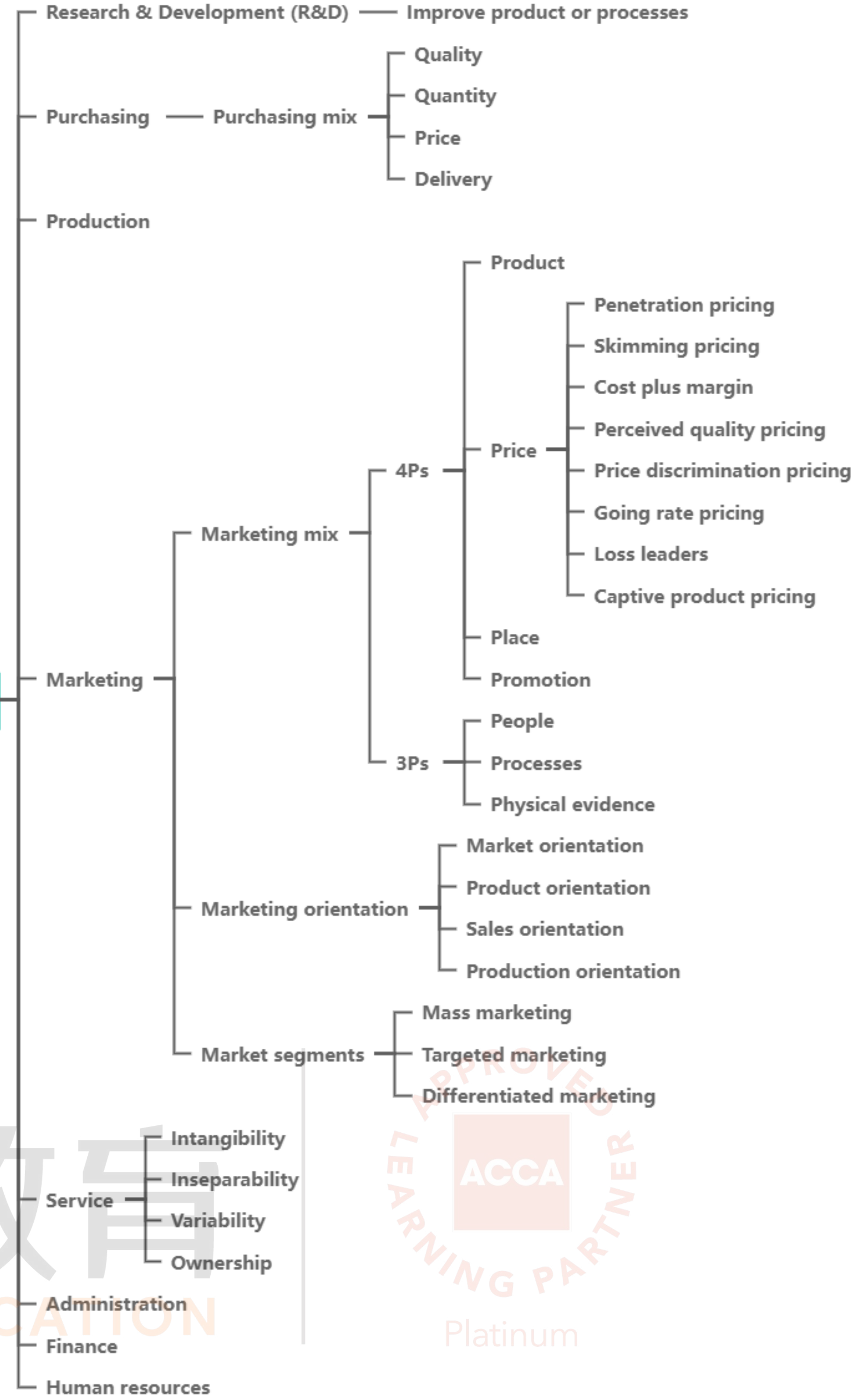
Chapter 4 Macro-economic environment





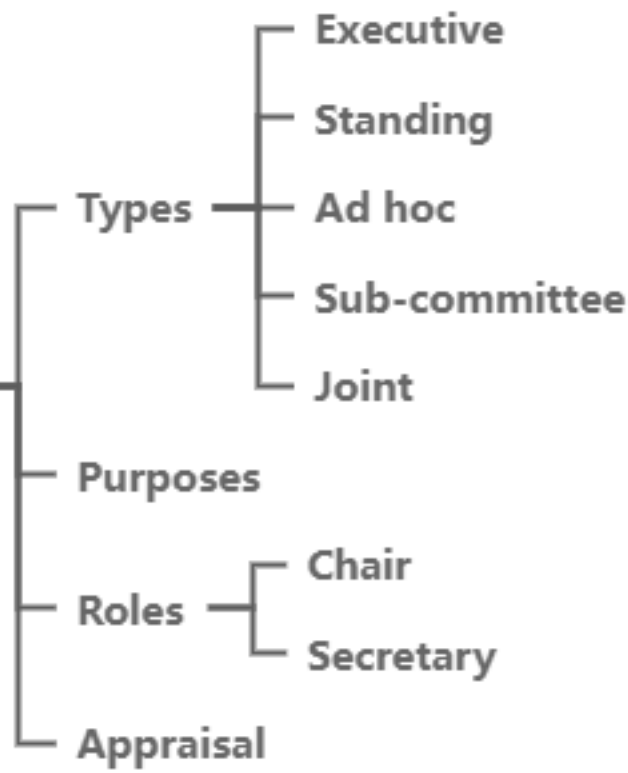
Chapter 6 Organisational departments & functions

Departments

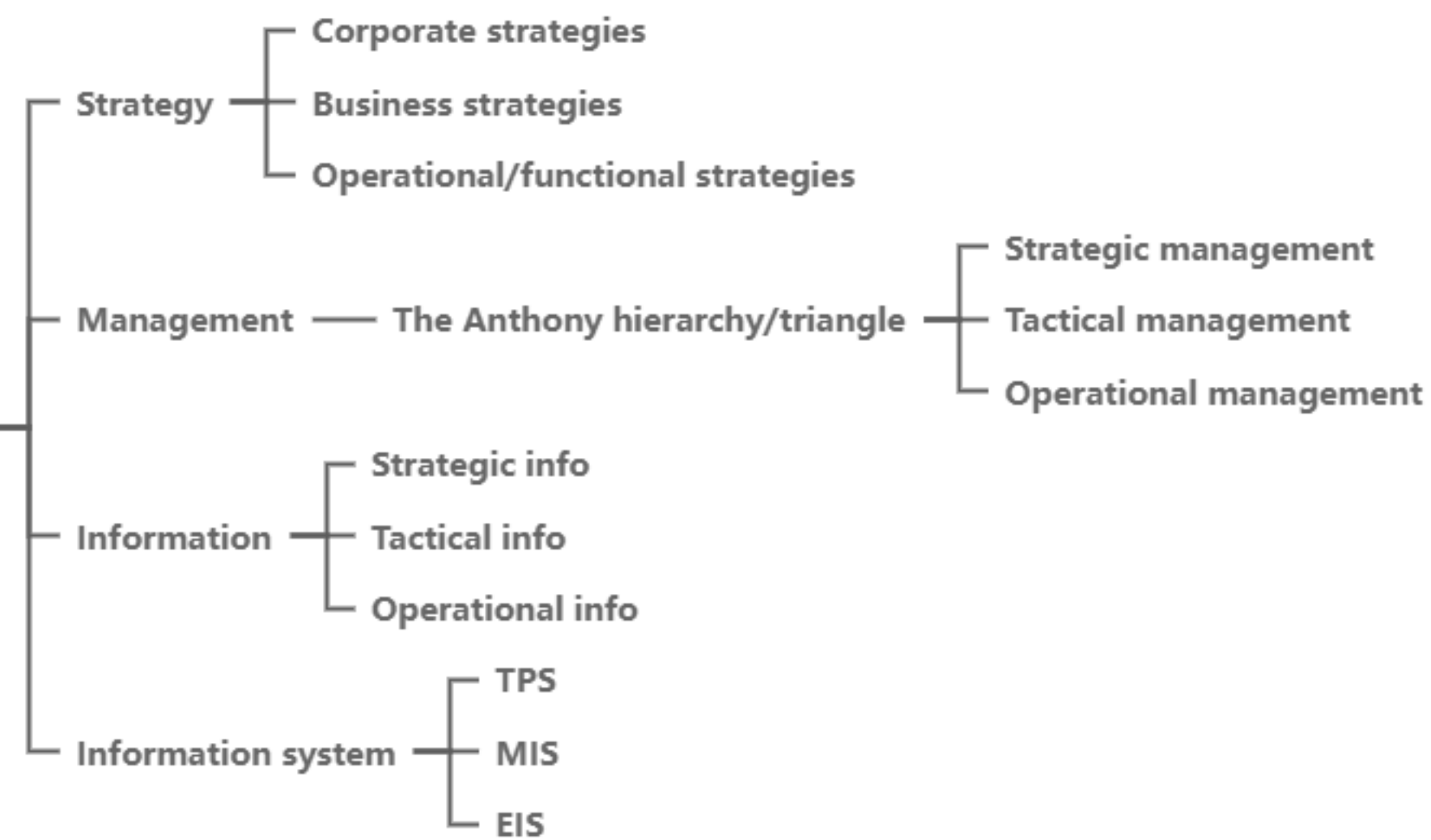


Shared services approach

Committees



Levels in the organisation



Chapter 7 The role of accounting

Definition

Recording, analysing, summarising

Users of accounting info

Managers — All information

Nature of accounting

Structure

- Financial accountant
 - Routine accounting
 - Providing reports
- Management accountant — Cost & Budgets
- Treasurer — Investment & financing decisions

Financial accounting vs Management accounting

Regulatory system

Company law

- Failing to keep records
- Failing to file

GAAP vs IFRS

Common software applications

Code & Module

Integrated software

- Features
- Appraisal

Database

- Objectives
- Appraisal

Spreadsheet

Fintech

- Artificial intelligence (AI)
- Blockchain
- Cyber security
- Big data

Chapter 8 Organisational culture

Definition

Hofstede

Edgar Schein

Artifacts

Espoused value

Basic underlying assumptions

Handy

Factors shape culture

Founder

History

Leadership and management style

External environment

Writers on culture

Harrison and Handy

Theory

Power culture (Zeus)

Role culture (Apollo)

Task culture (Athena)

Person culture (Dionysus)

with Anthony's hierarchy

Hofstede

Power distance

Uncertainty avoidance

Individualism

Masculinity

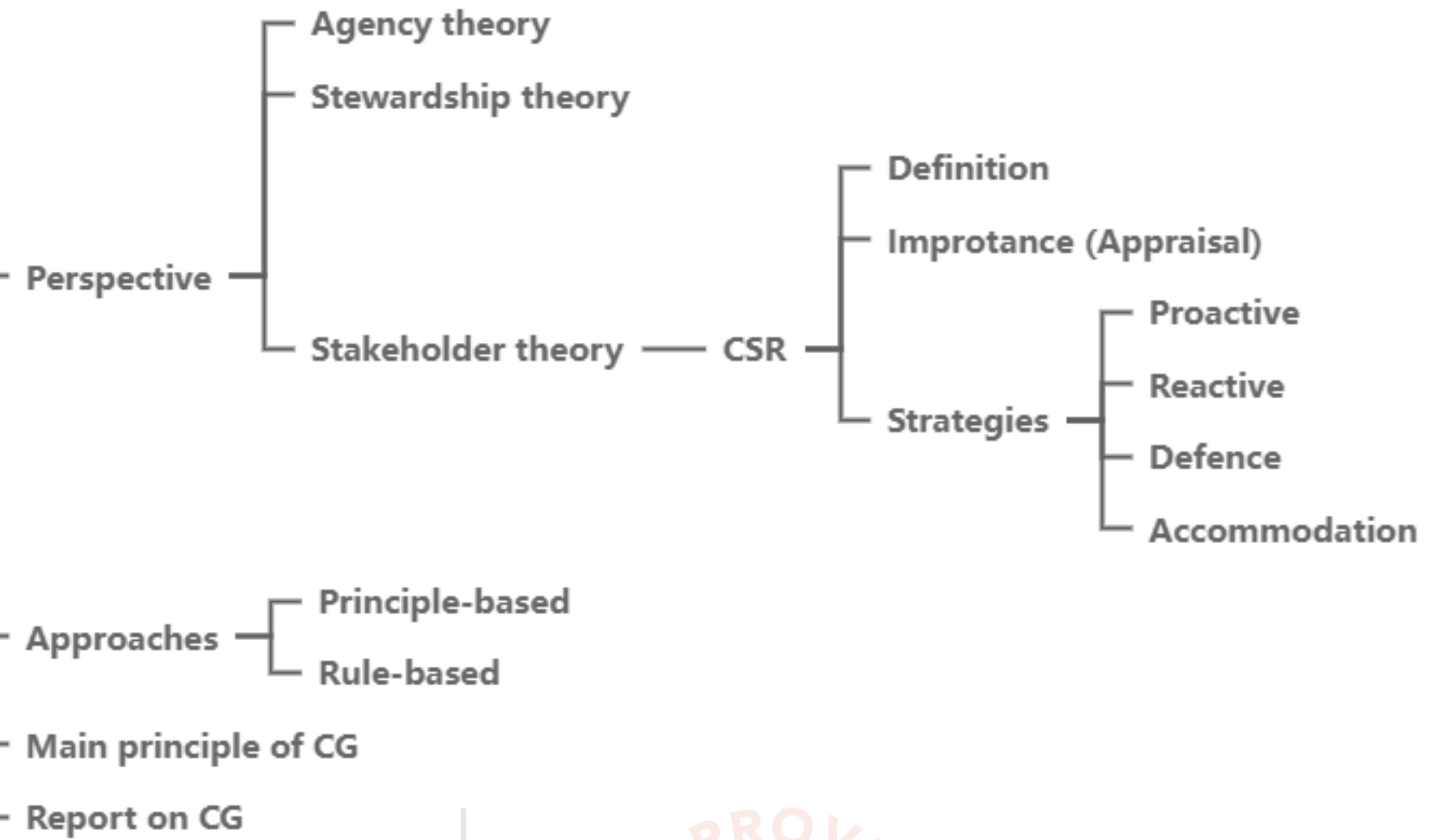
Long-term orientation

Indulgence

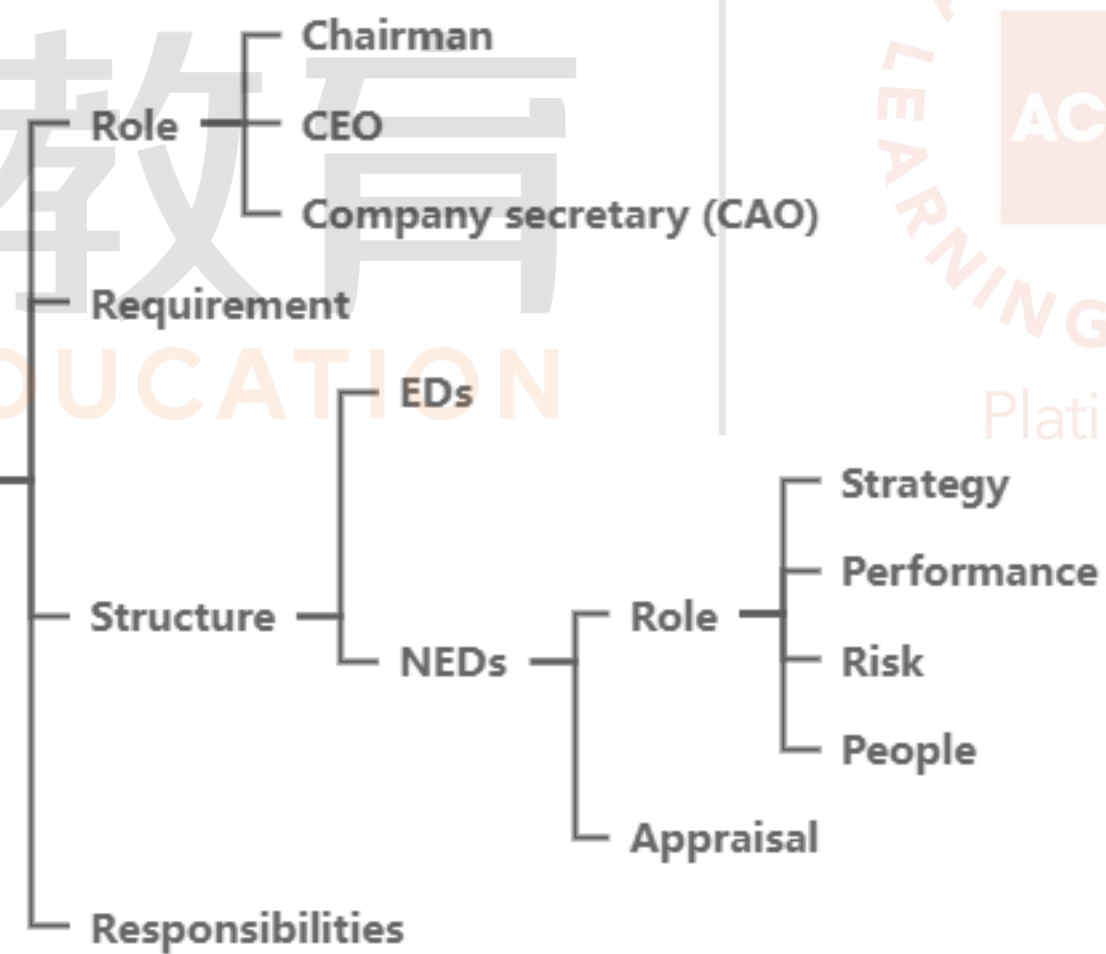
Chapter 9 Corporate governance

Definition

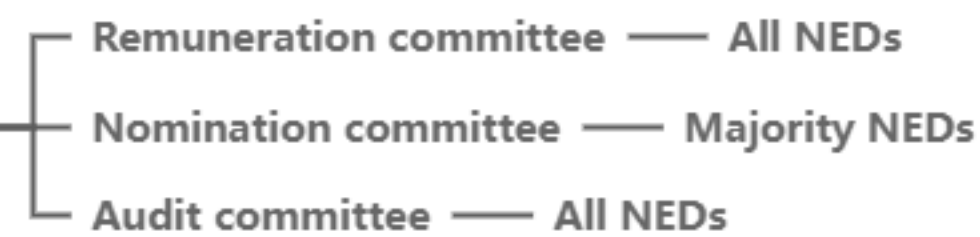
Corporate governance



Board of directors



Committees



Public oversight

External auditor



Chapter 10 Internal control

Internal check

- Definition
- Examples
 - Pre-list
 - Post-list
 - Control total
 - Bank reconciliation

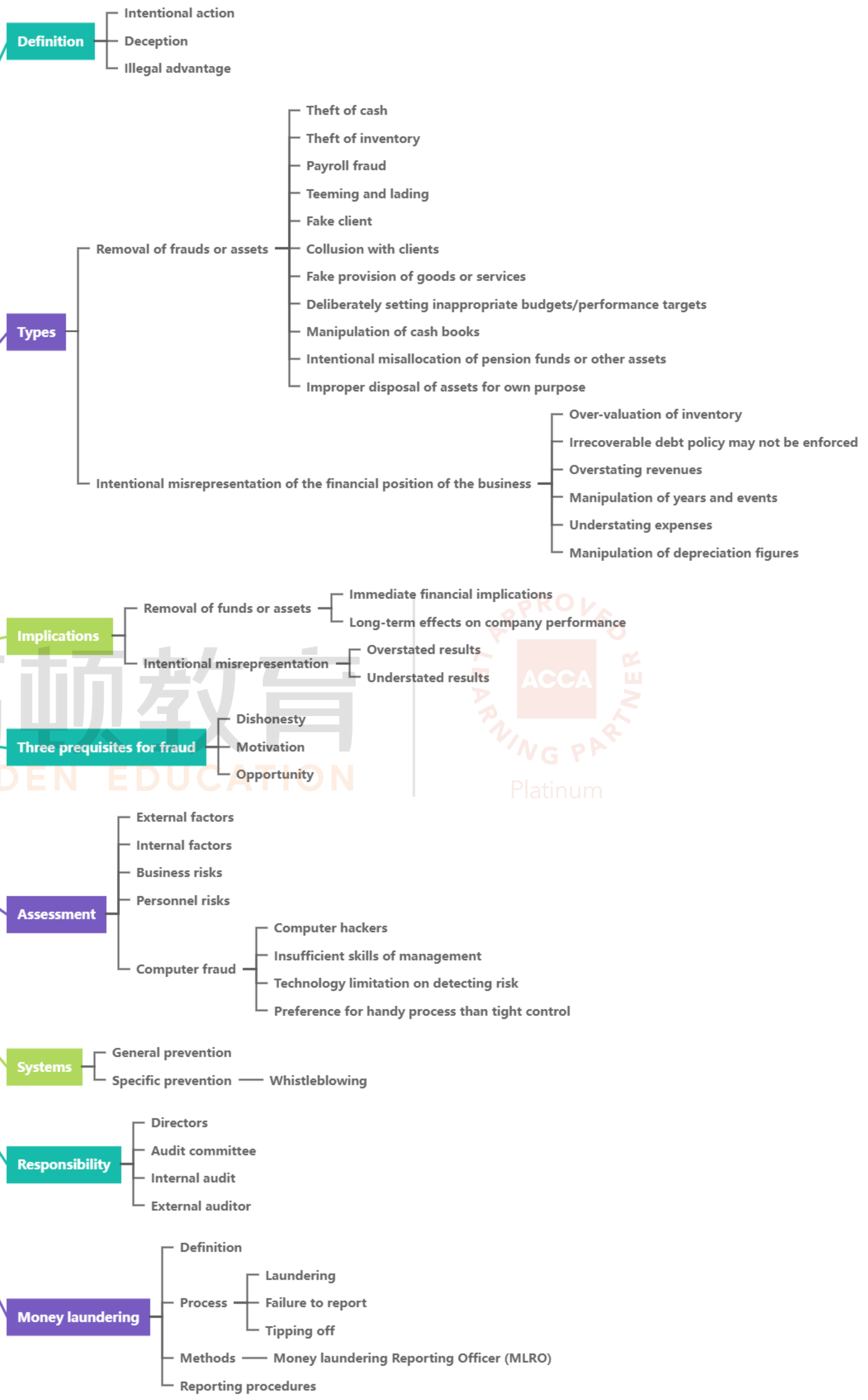
Internal control

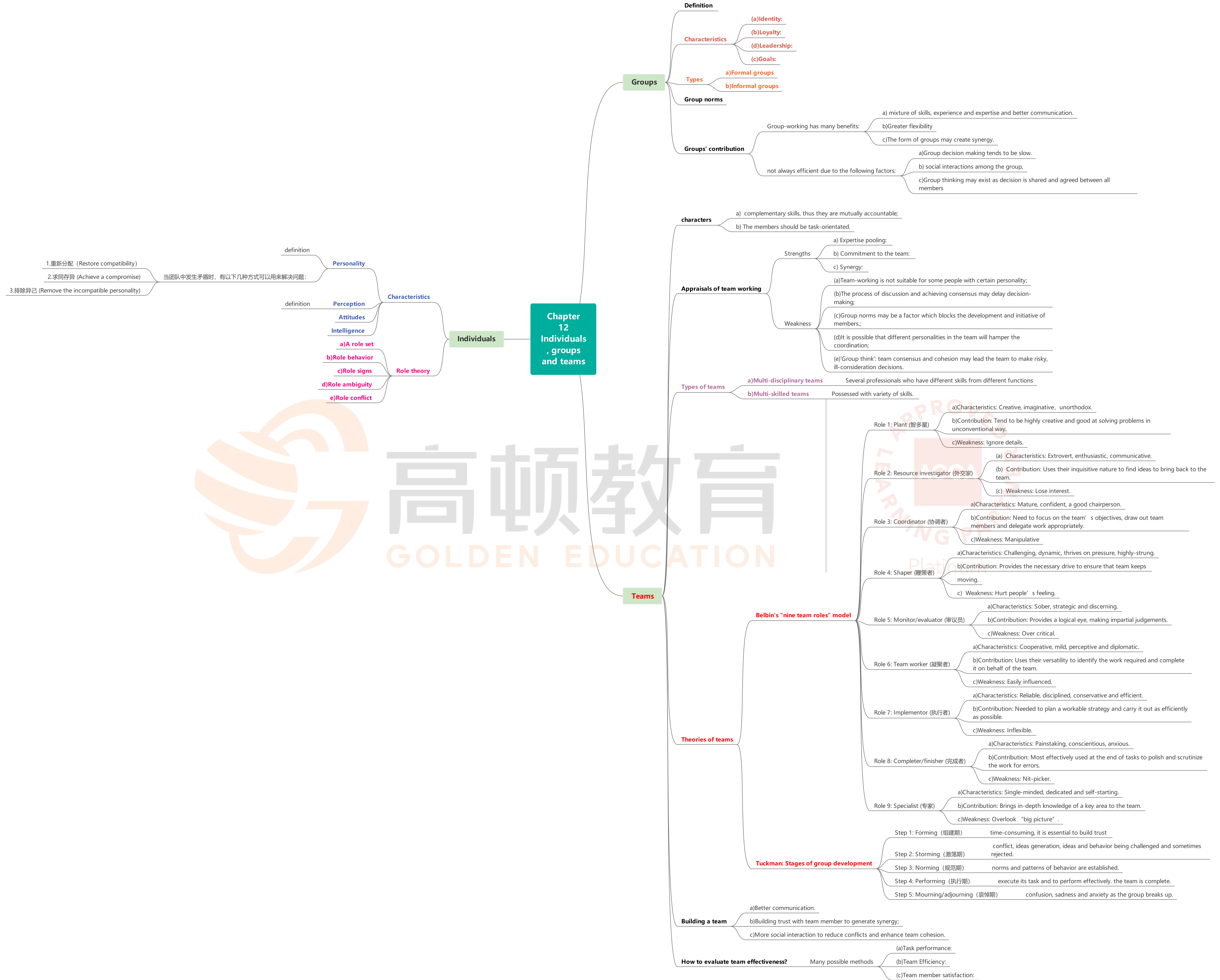
- Definition
- Purposes
 - Operation
 - Report
 - Compliance
- Components
 - Control environment
 - Risk assessment process
 - Information system
 - Control activity
 - Classification
 - Prevent
 - Detect
 - Correct
 - Discretionary
 - Non-discretionary
 - Voluntary
 - Mandated
 - Manual
 - Automated
 - General
 - Application
 - Monitoring of controls
 - Features of effective internal control procedures — SPAMSOAP
- Control over main transactions
 - Payroll system
 - Purchase system
 - Sales system
 - Cash
- Limitations
- Responsibilities
 - Board of directors
 - Managers
 - Internal auditors

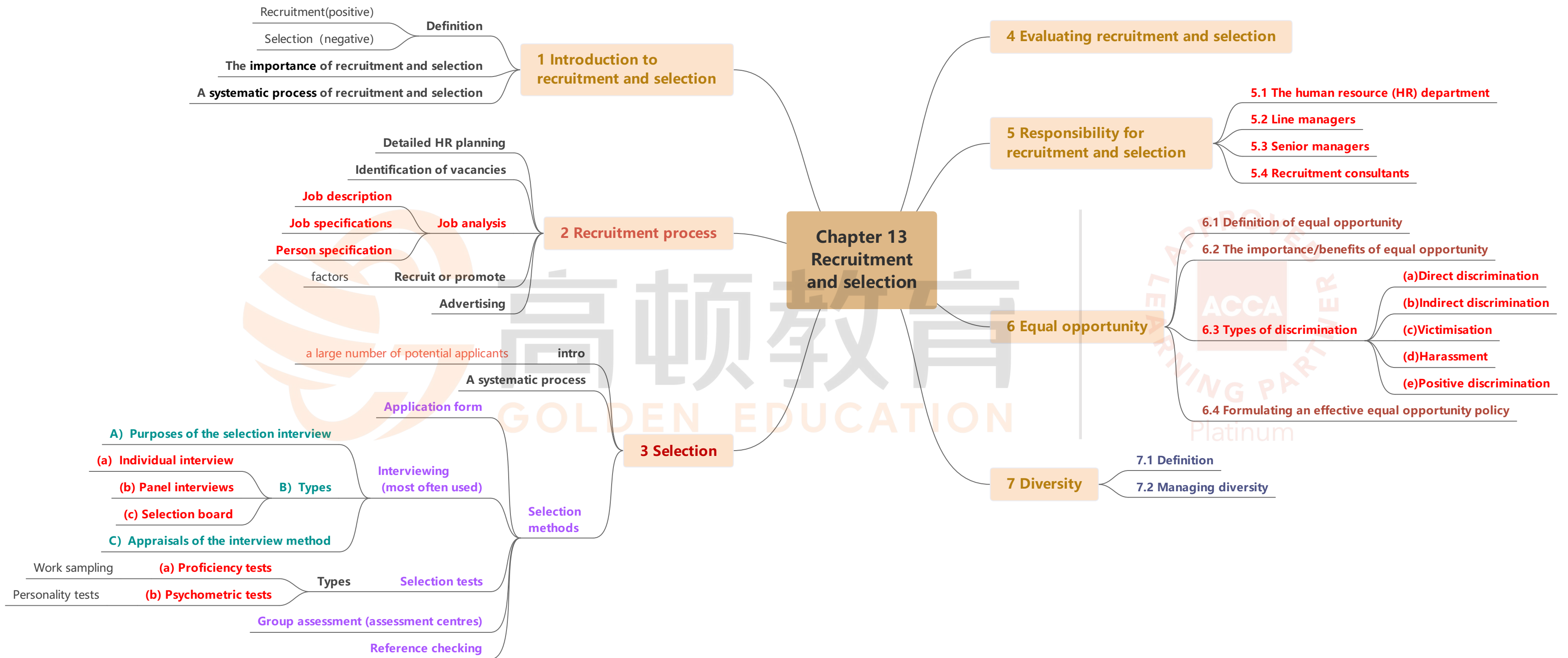
Internal audit

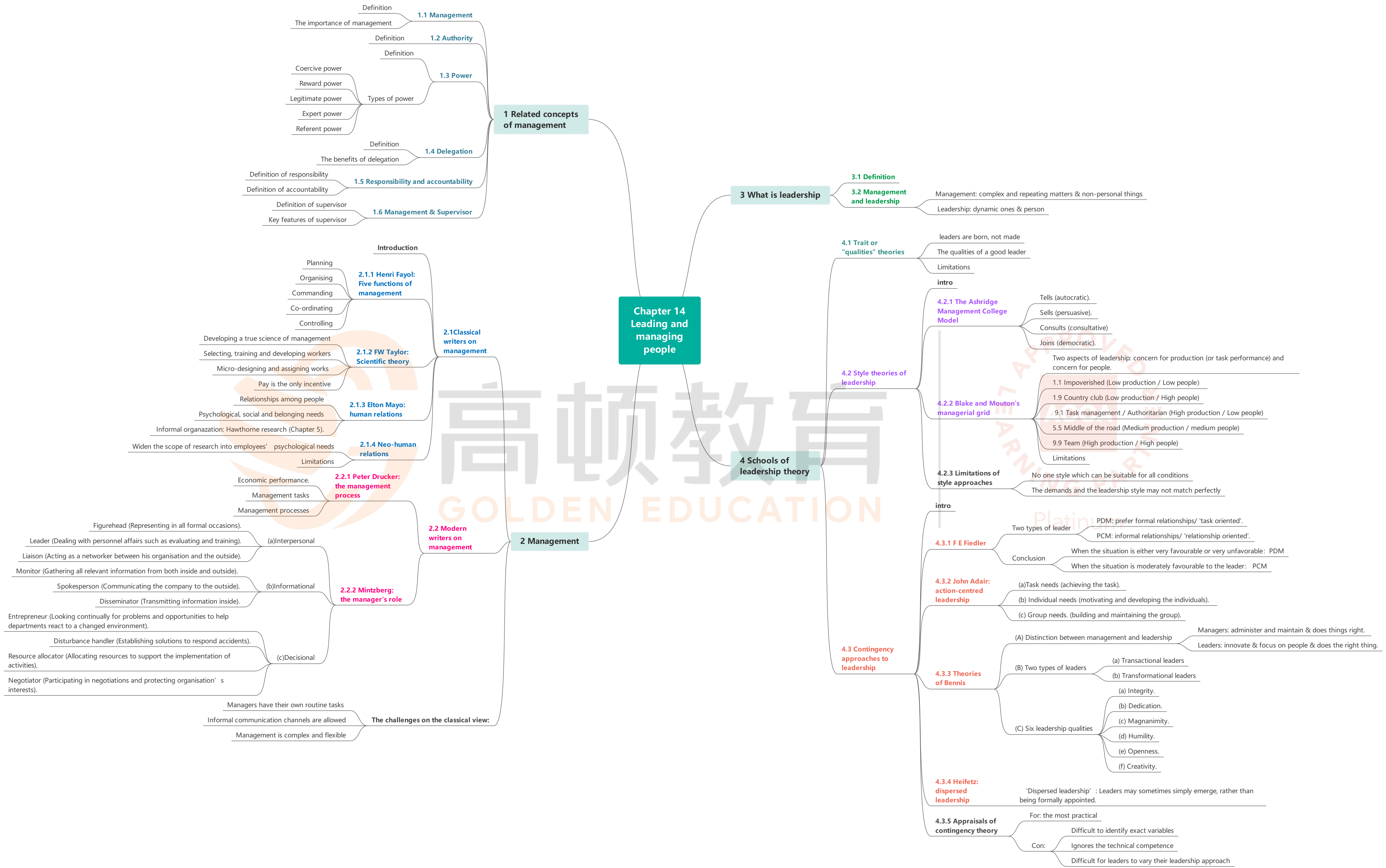
- Features
 - Independence
 - Appraisal
- Objectives
- Types
 - Operational audit
 - System audit
 - Compliance tests
 - Substantive tests
 - Transactions audit
 - Social audit
- Relationship with external audit
 - Differences
 - Assessment

Chapter 11 Identifying and preventing fraud

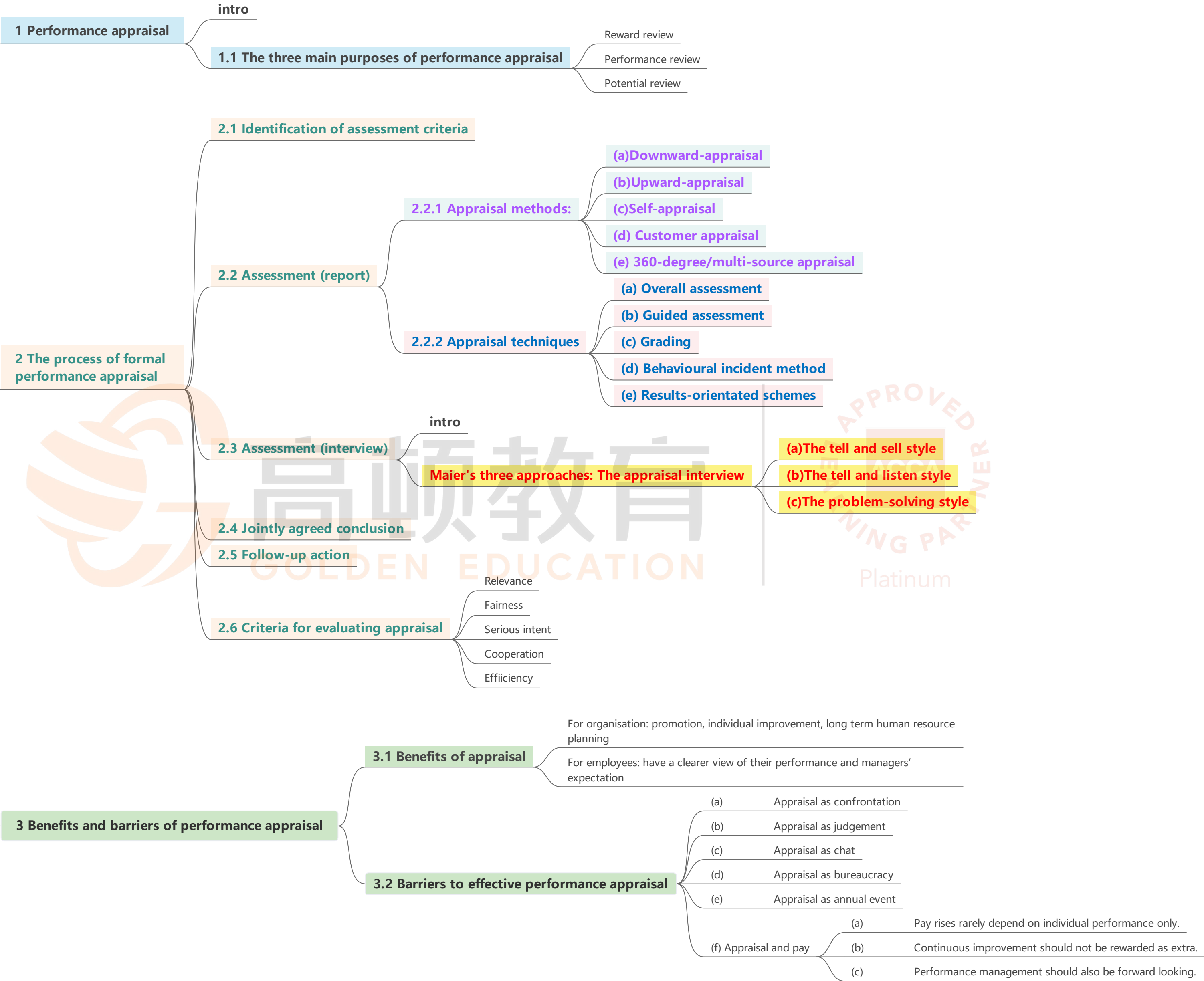






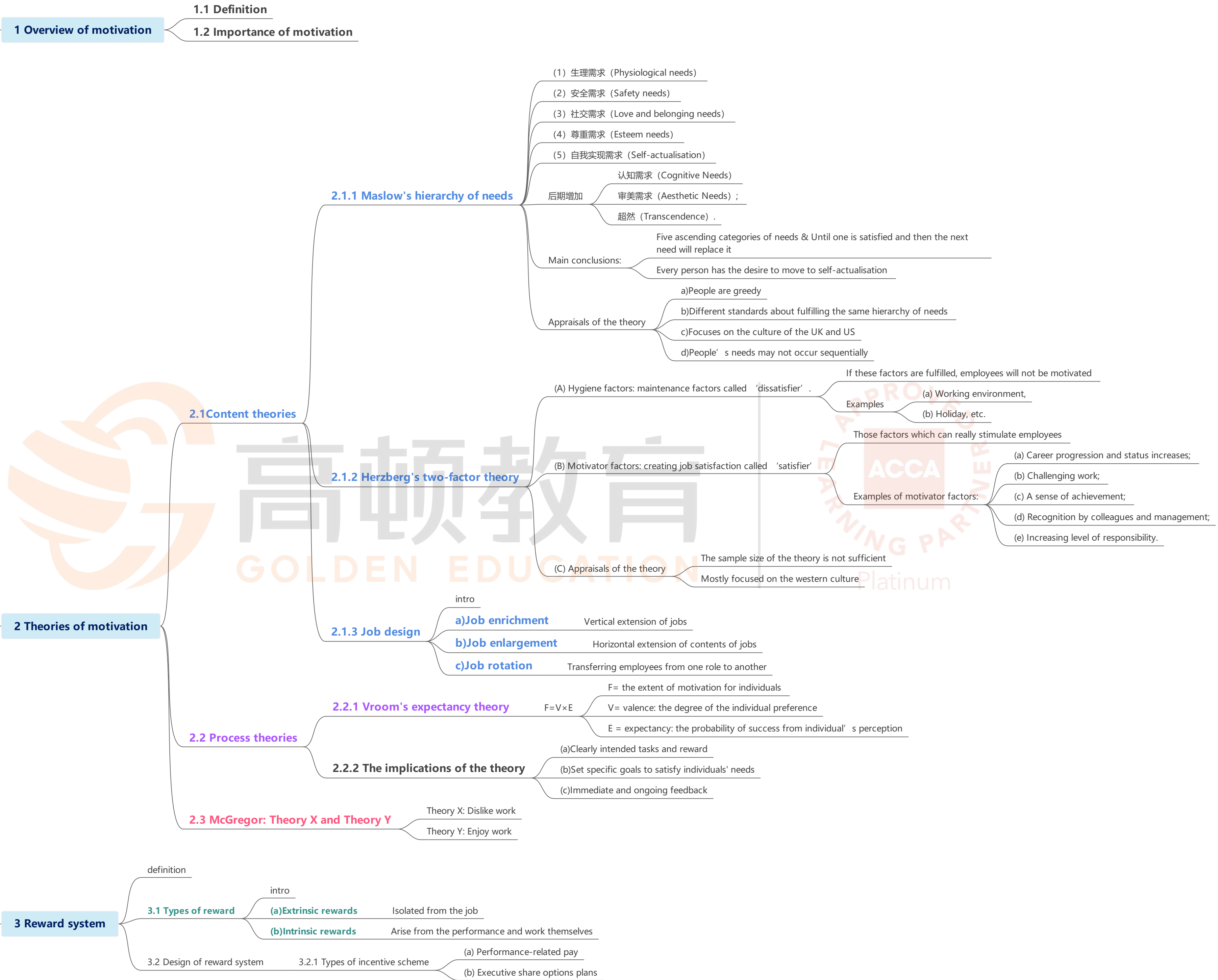


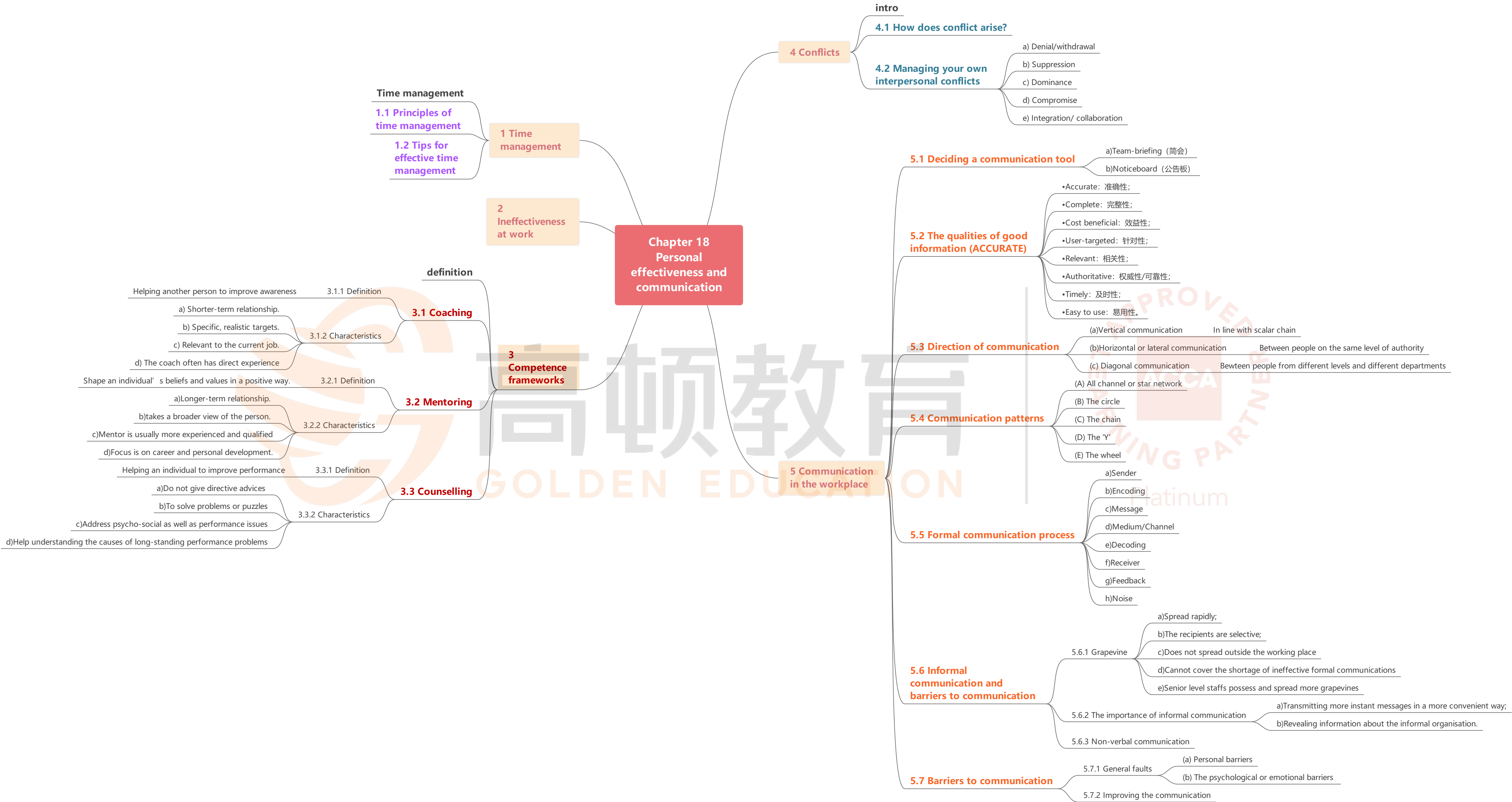
Chapter 15
Performance appraisal





Chapter 17
Motivating
individuals and group





Chapter 19 Ethics

