

BUSINESS
First Year Degree in Accounting and Finance

SCQF 7

Version	Current Version	1.1	September 2018
	Prior Version/s		

PATHWAY/s

Pathway Type	Undergraduate		
Pathway Areas	Accounting and Finance		
Pathways/s	Management	Accounting and Finance	-
University SITS Code/s			-
College MAZE Code/s	UGMA	UGAF	-
Pathway Provision	College: SCQF Level/s		7
	University: SCQF Level/s		8, 9 and 10
Awarding University	Robert Gordon University		
Awards by Pathway	Degree awards		SCQF Award Level
<i>Accounting and Finance Pathway</i>	BA (Hons) Accounting and Finance		10
Subject Benchmark Statements	QAA: Accounting 167 02/07 para. 4.1; Business Management 165 02/07 para. 3.1 ff.; Economics 145 01/07 para. 3.2		
College Status	Affiliate College		
College Location	Garthdee Campus, Aberdeen (part of University estates provision)		
University Location	Garthdee Road, Aberdeen, AB10 7QE		
University Faculty	Aberdeen Business School (ABS)		
University School/s	Accounting and Finance		

Rationale	<p>The partnership between the College and Robert Gordon University facilitates the acquisition of an undergraduate degree by international students who, because of their previous educational experience, are not normally able to gain direct access to the University's degree courses. The pathway has therefore been developed to satisfy important pedagogical issues:</p> <ol style="list-style-type: none"> 1. To ensure that international students have a dedicated period of time, in a familial and safe setting, to adjust to and acquire the skills to prepare for further studies within a western learning environment. 2. To satisfy the University's quality protocols, which in turn are directed by the QAA Subject Benchmark requirements, for articulation purposes. 3. Facilitate access to a pathway leading to a University degree award. 4. Protect the entry tariff of the University to its degree courses and ensure that the University does not need to lower its entry tariff in order to increase its international student population. 5. Widen access and participation in higher education in line with the University's internationalisation agenda. 6. Commit to the provision of best practice customer service and student experience for international students and thus add value to the University's award winning student lifestyle. 7. Support the integrity of the University's QAA commitment by adopting and adapting the University's quality regime to form the basis of a robust, quality driven academic provision and administrative systems and processes. 8. Facilitate effective and efficient, low risk public/private partnership in line with the University's strategic research mission. 9. Enhance the global reach of the University into previously untapped markets and market segments. 10. Add resource, human and financial, to the University's marketing process. 11. Facilitate access to a global recruitment process. 12. Assist in the diversification of the student body.
-----------	--

	13. Make available the benefits derived from access to Navitas' global reach and corporate marketing arm.	
Educational Aims	<p>The programme, First Year Degree in Accounting and Finance, has been devised in accordance with Navitas UK general educational aims along with those formulated for the College, see CPR 5, and the nominated outcomes desired by Robert Gordon University, Aberdeen Business School (ABS), to impart a high quality of education in the disciplines required.</p> <p>The educational aims of the programme are to:</p> <ol style="list-style-type: none"> 1. Prepare students, who would not normally be considered qualified, to an appropriate standard for entry into the Aberdeen Business School at SCQF Level 8 of the prescribed undergraduate degree schemes. 2. To endow each individual with an educational pathway that augments opportunities for professional employment and development in the business sector at both a national and international level. 3. Develop in students a fundamental knowledge and understanding that can demonstrate an understanding of the economic, political, legal and cultural factors in the global economy so as to support their transfer into SCQF Level 8 of the prescribed degree schemes. 4. Develop in students an appreciation and desire to learn based on competent intellectual and practical skills building to a set of transferable skills that will support them in all aspects of their onward academic studies/careers and assist informed decision making. 5. Ensure that students have attained the prescribed level of inter-disciplinary language competence described as Level B2 'Independent User' by the Council of Europe, see Common European Framework of Reference for languages: Learning, teaching assessment 2001, Council of Europe, CUP, Cambridge, p. 24, Table 1. Common Reference Levels: global scale. 6. Ensure that graduates have attained the prescribed level of inter-disciplinary language competence to a minimum pass mark of 65% in the ACL accredited module Interactive Learning Skills and Communication, and therein a minimum 6.5 IELTS equivalent. 	
PROGRAMME		
Title	First Year Degree in Accounting and Finance	
SCQF	7	
Credit Points	120	
Duration of Study	Two (2) semesters	
Weeks of Study	Twenty Six (26) weeks	
Mode of Study	Full-time	
Mode of Delivery	Face to Face	
Notional Hours	1,255	
	450	
	804	
Delivery Model	Standard Delivery Model (SDM)	
Language of Delivery	Delivery	English
	Assessment	English
	Council of Europe	Common language reference level B2 Independent User
	ACL Accreditation	Interactive Learning Skills and Communication
Intended Learning Outcomes	Generic: All modules have a set of Generic Learning Outcomes (LOs) attached to them, see relevant Definitive Module Documents (DMDs). These provide a basic set of core transferable skills that can be employed as a basis to further study and life-long learning. They are delivered using an interdisciplinary and progressive approach underpinned by the relevant Interactive Learning Skills and Communication (ILSC) module, to build these core skills within the context of subject-specific learning. Incorporated in these core skills are the key themes of relationship-management, time-management, professional communication, technological and numerical understanding and competency. The Generic LOs for the programme are tabled below:	
	Key knowledge will be demonstrated by demonstrated understanding of:	Key skills will be demonstrated by the ability to:
	Personal organisation and time-management skills to achieve research goals and maintain solid performance levels.	Meet converging assessment deadlines – based on punctuality and organisation with reference to class, group and individual sessions within a dynamic and flexible learning environment with variable contact hours and forms of delivery.
	Understanding of the importance of attaining in-depth	Communicate clearly using appropriate nomenclature to

	knowledge of terminology as used in a given topic area, as a basis to further study.	enhance meaning in all oral and written assessments with no recourse to collusion or plagiarism.	
	Understanding, knowledge and application of appropriate and effective methods of communication to meet formal assessment measures.	Present clearly, coherently and logically in a variety of oral and written formats using a variety of appropriate qualitative and quantitative tools and evidence bases.	
	Understanding and knowledge as to the development of the industry and/or scholarship in relation to a given topic under study.	Demonstrate an understanding of the current themes of a given topic, the academic and practical foundation on which they are based – demonstrated by a lack of plagiarism and need for collusion in both individual and group work.	
	Understanding of the rules applying to plagiarism and collusion.	Collate, summarise, reason and debate/argue effectively on a given topic without reference to another's work or ideas/concepts.	
	Ability to work as an individual, in a small team and in a larger group to effect data collation, discussion and presentation of evidence.	Meet and succeed in each of the varied assessments presented.	
<p>Specific: Module-based LOs are described as Specific LOs and combine to make up the Intended LOs of the programme/stage of study. Specific LOs for a module are fully expressed in the relevant DMD and Module Guide (MG). Specific LOs for the majority of modules are blended from the relevant and current University Module Outlines at SCQF Level 7 to ensure parity, see Appendix 4 of this document. Note that the ILSC module includes aspects of: b21280 Academic and Professional Communication for Accountants.</p> <p>Intended: Each programme/stage of study incorporates a set of Intended LOs to define the wider academic-based knowledge and skills acquisition. These key areas are described and tabled below:</p>			
A	Knowledge and Understanding		
	To obtain a knowledge and understanding of:	Teaching/learning methods and strategies:	Assessment methods and strategies are tested via...
1	Recall and define what a business is and its internal and external operating processes, inclusive of planning and strategy, growth, marketing, products/services, finance and accounting systems, information systems, and the management and development of human resource within organisations.	Acquisition of Intended LOs via a combination of small group lectures (listening, writing and reading); small group-based tutorial labs/coursework (oral, reading, listening and written presentation); and individual coursework (oral, and written presentation) and summative examination (reading and writing).	A.1 to A.13 – a combination of summative (closed-book) examinations and summative coursework along with written assignments, portfolios and in-course assessments/tests, computer-based coursework and tests, project reports, presentations and practicals.
2	Relate the world of business and commerce to the operation of markets and market economies.	Additional support is provided through the provision of small peer-led tutorial group work and of individual tutorial support; College module-specific subject specialists delivering modules; guest speakers (industry/topic specific); monitoring and appraisal by College academic management.	
3	Recall and define the structures, cultures and functions of business and marketing organisations and how they interact as part of core business function and process.		
4	Identify the basic facts and principles of management.		
5	Describe the scope of management.	Ensuring all students acquire grounding in Robert Gordon University and associated end-user IT platforms for academic study.	
6	Express the significance of central and peripheral areas of management and the opportunities to explore and extend its boundaries.	The opportunity to interface regularly with noted platforms in College, Robert Gordon University library and independent environments to develop an understanding of the implications of the use of different e-learning for research.	
7	Discuss marketing and its importance to business thinking.	The Programme Specification, DMDs, Module Guide, reading lists, lecturers and notes, and assessment regimes are available via the College e-learning portal for queries to be met.	
8	Recall and describe the central and peripheral areas of management and the range of methods and types of judgement employed in the business environment.		
9	Define and express the application of numerical techniques to: <ul style="list-style-type: none"> ▪ the business and decision making process with an emphasis on numerical and sampling methods, financial and 		

		<ul style="list-style-type: none"> accounting calculation; and the description of economic theories and models and in solving qualitative queries. 	<p><i>their individual knowledge and understanding of the subject.</i></p> <p><i>Feedback is given to all students on all work produced and, where appropriate, confirmed in individual appraisal events associated with modules and specifically ILSC. Additional interviews are made with the tutor and/or the College academic services to evaluate and discuss any emerging learning issues and therein students options.</i></p>	
	10	Define and describe the purpose and processes of basic recording of financial transactions and maintenance of accounting records in order to carry out performance monitoring within the business context and adherence to regulatory standards.		
	11	Express the application of ICT as a fundamental tool for extracting, sourcing, describing and presenting data and information in a variety of relevant forms, and distributing data and information via a range of channels and formats.		
	12	Apply techniques and forms of effective and clear communication in a variety of academic and professional settings in accordance with Level B2 'Independent User' as described by the Council of Europe, see benchmarking documentation for reference.		
	13	Understand the role and importance of the study of the history of scholarship as a basis to determining a full understanding, correct use of accurate nomenclature and an appreciation of fundamental concepts associated with a subject area.		
	B	Cognitive/Intellectual Skills		
		To obtain intellectual/cognitive skills with the ability to:	Teaching/learning methods and strategies	Assessment methods and strategies via...
	1	Make full use of library and College/University e-learning search (catalogue and bibliographic) resources.	Acquisition of B.1 and B.2 via topic specific small lab-based group lectures and the additional support and guidance provided via the provision of small peer-led tutorial group work in differing environments.	B.1 to B.5 – a combination of summative (closed-book) examinations and summative coursework along with written assignments, portfolios and in-course assessments/tests, computer-based coursework and tests, project reports, presentations and practicals.
	2	Apply basic research techniques to sourcing and selecting appropriate academic data and literature.	Ensuring all students acquire grounding in Robert Gordon University and associated end-user IT platforms for academic study.	
	3	Integrate oral, written, listening, reading, non-verbal and diagrammatic skills to effect clear communication.	The opportunity to interface regularly with noted platforms in College, Robert Gordon University library and independent environments to develop an understanding of the implications of the use of different e-learning for research.	
	4	Ability to analyse data and various modes of information using appropriate techniques.	Acquisition of B.2 to B.5 via a combination of small group lectures (listening, writing and reading); small group-based tutorial labs/coursework (oral, reading, listening and written presentation); and individual coursework (oral, and written presentation) and summative examination (reading and writing).	
	5	Ability to begin to evaluate and start to apply, reasoned thinking and supportive evidence collation to conflicting sets of information and academic opinion.	Additional support is provided through the provision of small peer-	

		led tutorial group work and of individual tutorial support; College module-specific subject specialists delivering modules; guest speakers (industry/topic specific); monitoring and appraisal by College academic management.		
C	Practical Skills			
	To obtain practical skills with the ability to:	Teaching/learning methods and strategies	Assessment methods and strategies via...	
	1	Employ key communication skills appropriate to undergraduate study, inclusive of written, oral, reading, speaking, numerical, graphical and diagrammatic manipulation and presentation of information.	Communication skills are central to all teaching, class/lab-based learning and self directed study; these are tested out throughout all assessment practices. Students are encouraged to explore and develop variety of communication skills, underpinned by the ILSC module.	Integrated themes used across the continuous assessment framework for the programme to test robust capability skills in a number of environments.
	2	Employ analytical skills and methodologies as a basis to further study.		A combination of summative (closed-book) examinations and summative coursework along with written assignments, portfolios and in-course assessments/tests, computer-based coursework and tests, project reports, presentations and practicals.
3	Ability to begin to engage critically with regard to the underlying challenges facing economies, sectors and businesses.	Application of the central economic, business management and business themes throughout all core modules of the programme via examples and topics for assessment regimes.	Integrated themes used across the continuous assessment framework for the programme to test robust capability skills in a number of environments.	
D	Transferable Skills			
	To obtain transferable skills with the ability to:	Teaching/learning methods and strategies	Assessment methods and strategies via...	
	1	Select, read, digest, summarise and synthesise information material in a variety of forms, both qualitative and quantitative (text, numerical data and diagrammatic) and in an appropriate manner to identify and determine key facts/themes and relevancy.	Embedded in all aspects of delivery and assessment structures is the need to disseminate information presented in a variety of forms and modalities. Using a combination of all delivery and assessment styles (oral and written, group and individual) used within the programme to demonstrate competence in presentation, reports, long and short essays (to enhance summarisation techniques and limit collusion and plagiarism), timed-assignments (indicating knowledge, organisation, time management and clear communication ability), of the following: design a persuasive message from the audience's perspective; demonstrate effective presentation delivery skills in a variety of situations; leave effective voice-mail messages; write persuasive E-mails, memos letters; and write factual essays and reports in plain English. These skills are reflective of in-context reading, writing, oral and speaking skills and enhanced language acquisition.	A combination of summative (closed-book) examinations and summative coursework along with written assignments and in-course assessments, computer-based coursework, project reports, portfolios and presentations. Indicating an ability to effectively manage a complex and flexible timetable, combining a variety of delivery and assessment modes, some of which are conflicting in submission and style (oral/written and individual/small group, to demonstrate effective organisation, self-reliance and time-management skills.
	2	Use and clearly communicate discursive, numerical, statistical and diagrammatic ideas, concepts, results and conclusions using appropriate technical and non-technical language and language style, structure and form.		
	3	Apply basic research and referencing techniques to all aspects of study, information collation, information presentation and formulation of academic opinion.		
	4	Embed the importance of self-study and reliance. This involves cultivating and developing a responsibility within each student to take cognizance for their own learning, initiative, effective time-management and self-discipline within the academic and professional environments.		
5	Begin to develop a very good conceptual understanding and evaluation of the main aspects of the cognate area and the wider commercial and economic context.			
Assessment Regulations	<p>Summary: The programme is compliant with both the generic assessment regulations of Navitas UK and those of the College, see CPR QS9.</p>			

Each module within the programme/stage of study has an associated Module Outline that may be broadened into a Definitive Module Document (DMD) either of which will be provided to students at the beginning of their studies. These documents offer generic information on the Aims and Specific LOs of the subject/s under study, basic references and the attendance and notional contact requirements. They also include topics/subject areas of study and outlines of the assessment events. Each module has an associated textbook, as prescribed by the University's Module Outlines, and a specifically developed Module Guide (MG) which includes the types of assessment activities employed, teaching methods, resources, assessment criteria and expectations, contact details of the tutor/s, referencing (if applicable) and submission/completion requirements. Contained is also a detailed lecture-by-lecture schedule of subjects students can be expected to cover over the teaching period. This acts as a useful reference for study and revision purposes. All assessment is designed to reflect and measure both an individual's and a cohort's achievement against the Specific LOs of the module and Intended LOs of the programme.

In-course written, reading, listening and oral assessment is built in to all modules through general interaction between tutors and students, student peer review and small group tutorials or individual tutorials/appraisals. Modes of assessment include essay/report writing, oral presentation (group or individual, and poster), portfolio, and e-based, in-class or take home exercises/tests.

All written assessments must follow certain criteria in style and submission as noted in the relevant Module Guides and Student Guide. This form of assessment is considered fundamental to a student's ability to communicate ideas and evidence with clarity, relevance and logic in a planned and organised manner. Plain writing style, syntax and grammar are core skills that can be enhanced to support the maturing of individual students' composition and thus academic and transferable proficiency.

Oral presentations, whether part of formal or informal assessment practice, are encouraged within all modules as they promote, among others, transferable skills and can identify those students who may be plagiarising material. It is advised, however, that they should not make up more than 60% of the final module mark unless as part of the learning rational. Oral group presentations should ideally contain no more than five (5) students, unless specific reasoning is applied. Each member, irrespective of their role, should be awarded the same mark unless where obvious differentiation arises, for management of this process see CPR QS9. This form of expression should not be allocated more than fifty (50) minutes per group, with less than a 30% weighting. Time limits must be upheld by tutors so as to ensure all students have the same opportunity to perform. Furthermore, tutors ought to notify students as to the materials available to them before preparation takes place.

Final summative examination normally adheres to closed-book, invigilated, timed conditions and takes place during allocated exam periods of a programme. It represents a more abstract measure of a student's achievement as a consequence of the Specific LOs associated with a module. It is utilised as a key measure of quality in teaching standards and provides a basis to aspects of delivery and environment which takes place at the conclusion of a semester by College academic services, see CPR QS9. Marks indicated in the relevant DMDs cannot be referred. Only in extenuating circumstances, sickness, personal tragedy or in the possibility of a clerical error, will deferral take place, see CPR QS9.

Formal assessment modalities (coursework and examination, respectively), combine to produce the following weightings applied to any given module:

Coursework	Examination
100%	0%
70%	30%
60%	40%
50%	50%
40%	60%
30%	70%
0%	100%

Successful completion of a module is based on attaining the required overall pass grade prescribed. All students must achieve a grade B* in the Interactive Learning Skills and Communication (see DMD ILS001). The assessment mode for a given module is based on the desired Specific LOs, their expressions can be found in the relevant DMD. Students must be briefed at the beginning of each module as to which weightings are in use. They should also be clearly advised as to the marking criteria and, hence, the achievement requirements for each grade cluster.

Where a student has a special need or disability, appropriate steps must be taken by the College, academic staff and/or internal/external invigilators to ensure that the need is recognised and a justified outcome identified, see CPR QS9.

Demonstration of achievement:

Students must pass all modules at the prescribed grade in order to progress to the next stage of their educational continuum, see Progression Criteria, below.

Categories of performance and grading levels:

	<p>A and A*(High Distinction) – Distinctive level of knowledge, skill and understanding which demonstrates an authoritative grasp of the concepts and principles and ability to communicate them in relation to the assessment event without plagiarism or collusion. Indications of originality in application of ideas, graphical representations, personal insights reflecting depth and confidence of understanding of issues raised in the assessment event.</p> <p>B and B* (Distinction) – Level of competence demonstrating a coherent grasp of knowledge, skill and understanding of the assessment and ability to communicate them effectively without plagiarism or collusion. Displays originality in interpreting concepts and principles. The work uses graphs and tables to illustrate answers where relevant. Ideas and conclusions are expressed clearly. Many aspects of the student’s application and result can be commended.</p> <p>C (Credit) – Level of competence shows an acceptable knowledge, skill and understanding sufficient to indicate that the student is able to make further progress. The outcome shows satisfactorily understanding and performance of the requirements of the assessment tasks without plagiarism or collusion. Demonstrates clear expression of ideas, draws recognisable and relevant conclusions.</p> <p>D (Pass) – Evidence of basic competence to meet requirements of the assessment task and event without plagiarism or collusion. Evidence of basic acquaintance with relevant source material. Limited attempt to organise and communicate the response. Some attempt to draw relevant conclusions.</p> <p>F (Fail) – The student’s application and result shows that the level of competence being sought has not yet been achieved. The assessed work shows a less than acceptable grasp of knowledge, skill and understanding of the requirements and communication of the assessment event and associated tasks.</p> <p><u>Generic marking criteria:</u></p> <p>Response – the response must address all parts of the question, that is not just a part or parts of the question. A response that is not specifically tailored to the needs of the question will not be accepted.</p> <p>Structure – the student has identified the main issues of the question and attached the appropriate emphasis to them; has stated their agreement accurately and in some detail; and has utilised the supporting data.</p> <p>Context – the student has displayed knowledge of the basic subject matter under assessment; has included only relevant material where required; has provided a written agreement or mathematical/numerical/diagrammatic/modelled statement and, in doing so, has addressed all aspects of it in reaching a conclusion; and has provided a clear understanding of a question in reaching a conclusion.</p> <p>Presentation – due credit, specified as a percentage of the marking criteria, will be given for a succinct and fluent writing style.</p> <p>Illegible material will not be given due credit, specified as a percentage of the marking criteria.</p> <p>Penalty – a student will be penalised if they have not tackled each issue of a question separately, stating their agreement and or rationalised progression, and then applying this to the facts; and will be penalised for not providing evidence of academically based reasoning in an answer.</p> <p>Sources – the student should provide accurate referencing; it is essential that a student does not plagiarise from any source, see CPR QS9.</p>
Moderation	See CPR QS9– Summary: moderation is normally applied to each main assessment point of a module; the main assessment of a module is that with the highest weighting; moderation is inclusive of the instruments of assessment and scripts; scripts are moderated from a 30% sample and includes those with the highest, lowest and borderline percentiles; moderation is undertaken by a subject specialist from ABS, with the exception of ILSC which is subject to moderation by a subject specialist from Navitas UK.
Progression Criteria	Summary: minimum overall pass mark of 40% to be achieved in each module with a minimum pass mark of 35% in assessments weighted over 30% of a module assessment regime; with the exception of ILSC which requires a minimum pass mark of 60% achieved in ass assessment events and a minimum achieved in all assessment events.
Failure to Progress	See CPR QS9 - Summary: where a student fails a module assessment, they have the opportunity to re-sit that assessment; if the student fails the re-sit assessment then they are deemed to have failed the module; on failure of a module a student may re-take the entire module, at full cost; failure of a student to meet the progression criteria on the re-take of a module will result in referral to the College Learning and Teaching Board for a student management decision. The University will not be incumbent to progress students who fail.
Associated Documentation	With the exception of ILSC, all University prescribed modules form the basis of the curriculum, see Appendix 3 for the conversion of nomenclature – for the purpose of clarity, the University modules

	<p>will be referred to under College module coding guidelines. See Appendix 4, for University Module Outlines.</p> <p>Definitive Module Documents (DMDs) as follows: DMD/BUS113; DMD/BUS102; DMD/BUS103; DMD/BUS104; DMD/BUS109; DMD/BUS110; DMD/BUS111; DMD/ILS001</p> <p>Module Guides (MGs) as follows: [BUS modules in process]; MG/ILS001</p> <p>Associated teaching aids for a module as required</p> <p>Associated Student Handbook</p> <p>College Policies and Regulations (CPRs)</p>																																																																																																									
Human Resource	<p>Sessional academics (tutors) – with appropriate qualifications, experience and abilities.</p> <p>Guest speakers – relevant industries as requested by the College.</p>																																																																																																									
Built Environment	<p>All lectures/classes/labs and small group tutorials are held in the designated ICRGU class rooms, seminar rooms and dedicated IT laboratories; students are encouraged to use Robert Gordon University’s library and e-learning facilities for self-directed study; students are encouraged to use their private IT facilities where possible; field-trips will be taken as required.</p>																																																																																																									
E-learning	<p>College Axis; College Moodle; Library</p>																																																																																																									
Library	<p>Garthdee Campus</p>																																																																																																									
Programme Framework	<table border="1"> <thead> <tr> <th colspan="7">First Year Degree in Accounting and Finance</th> </tr> <tr> <th colspan="7">Core Modules</th> </tr> <tr> <th>Contact Hrs/Week</th> <th>College Module Code</th> <th>Module Name</th> <th>Credit Points</th> <th>Pass Mark %</th> <th>Exam %</th> <th>Coursework %</th> </tr> </thead> <tbody> <tr> <td colspan="7">Semester 1</td> </tr> <tr> <td>3</td> <td>ILS001</td> <td>Interactive Learning Skills and Communication 1</td> <td>10</td> <td>60</td> <td>30</td> <td>70</td> </tr> <tr> <td>4</td> <td>BUS113</td> <td>Business Perspectives</td> <td>30</td> <td>40</td> <td>70</td> <td>30</td> </tr> <tr> <td>6</td> <td>BUS109</td> <td>Financial Accounting</td> <td>15</td> <td>40</td> <td>70</td> <td>30</td> </tr> <tr> <td>4</td> <td>BUS111</td> <td>Personal and Business Finance</td> <td>15</td> <td>40</td> <td>100</td> <td>-</td> </tr> <tr> <td colspan="7">Semester 2</td> </tr> <tr> <td>3</td> <td>ILS001</td> <td>Interactive Learning Skills and Communication 1</td> <td>5</td> <td>60</td> <td>30</td> <td>70</td> </tr> <tr> <td>4</td> <td>BUS104</td> <td>People Management</td> <td>15</td> <td>40</td> <td>70</td> <td>30</td> </tr> <tr> <td>4</td> <td>BUS112</td> <td>Management Accounting</td> <td>15</td> <td>40</td> <td>100</td> <td>-</td> </tr> <tr> <td>4</td> <td>BUS110</td> <td>Business Law</td> <td>15</td> <td>40</td> <td>100</td> <td>-</td> </tr> <tr> <td>4</td> <td>BUS103</td> <td>Introduction to Economics</td> <td>15</td> <td>40</td> <td>50</td> <td>50</td> </tr> <tr> <td colspan="3">Undergraduate Stage 2 : Accounting and Finance</td> <td colspan="4">135 credit points</td> </tr> </tbody> </table>	First Year Degree in Accounting and Finance							Core Modules							Contact Hrs/Week	College Module Code	Module Name	Credit Points	Pass Mark %	Exam %	Coursework %	Semester 1							3	ILS001	Interactive Learning Skills and Communication 1	10	60	30	70	4	BUS113	Business Perspectives	30	40	70	30	6	BUS109	Financial Accounting	15	40	70	30	4	BUS111	Personal and Business Finance	15	40	100	-	Semester 2							3	ILS001	Interactive Learning Skills and Communication 1	5	60	30	70	4	BUS104	People Management	15	40	70	30	4	BUS112	Management Accounting	15	40	100	-	4	BUS110	Business Law	15	40	100	-	4	BUS103	Introduction to Economics	15	40	50	50	Undergraduate Stage 2 : Accounting and Finance			135 credit points			
First Year Degree in Accounting and Finance																																																																																																										
Core Modules																																																																																																										
Contact Hrs/Week	College Module Code	Module Name	Credit Points	Pass Mark %	Exam %	Coursework %																																																																																																				
Semester 1																																																																																																										
3	ILS001	Interactive Learning Skills and Communication 1	10	60	30	70																																																																																																				
4	BUS113	Business Perspectives	30	40	70	30																																																																																																				
6	BUS109	Financial Accounting	15	40	70	30																																																																																																				
4	BUS111	Personal and Business Finance	15	40	100	-																																																																																																				
Semester 2																																																																																																										
3	ILS001	Interactive Learning Skills and Communication 1	5	60	30	70																																																																																																				
4	BUS104	People Management	15	40	70	30																																																																																																				
4	BUS112	Management Accounting	15	40	100	-																																																																																																				
4	BUS110	Business Law	15	40	100	-																																																																																																				
4	BUS103	Introduction to Economics	15	40	50	50																																																																																																				
Undergraduate Stage 2 : Accounting and Finance			135 credit points																																																																																																							
Management	<p>The First Year Degree in Accounting and Finance is delivered by ICRGU on the Garthdee Campus of Robert Gordon University. This scenario seeks to provide the necessary resources to ensure that all students enrolled with ICRGU are afforded an educational experience that not only provides assimilation into campus and student life but is aligned with the standards and protocols of the University experience.</p> <p>The programme operates under and according to the general compliance structures determined by the Quality and Standards Office Navitas UK. This Office has oversight of all Navitas programmes operating in the UK. Any changes to a programme must be submitted via the normal Navitas UK processes through the Quality and Standards Office.</p> <p>The general operational management of the programme lies with ICRGU’s academic services which assumes overall responsibility for the administrative and implementation functions.</p> <p>The ICRGU Director of Academic Services or nominee, is responsible for the day-to-day management of the programme inclusive of attendance monitoring.</p> <p>The various sessional academic module leaders/lecturers/tutors are responsible for the delivery and initial assessment of modules whilst appraisal of delivery and programme content is advised by the ICRGU Director of Academic Services or nominee in consultation with the Quality and Standards Office Navitas UK, the Head of the Aberdeen Business School and associated appropriate Programme Directors/Leaders and/or Link Tutor.</p> <p>The Learning and Teaching Board of the College, is identified as responsible for candidate selection to the ICRGU First Year Degree in Accounting and Finance.</p>																																																																																																									
Monitoring and Review	<p>Formal review of the First Year Degree in Accounting and Finance programme, takes place as an annual review in March/April between ICRGU, the Quality and Standards Office Navitas UK and representation from the Aberdeen Business School. Strategic, logistical and operational issues are developed within the remit of the Academic Advisory Committee (AAC) held on a trimester basis and chaired by the appropriate Vice Principal, Robert Gordon University. Progression is determined via the ICRGU Board of Examiners. For a details of this review and quality management of this and all</p>																																																																																																									

	ICRGU programmes, see, CPR QS9. Informal Review takes place on a regular basis via interface between students, academic services and the teaching staff using both student surveys (inclusive of i-graduate) and teaching observation and ARQUE.
Entry Requirements	Standard and approved requirements for academic international benchmark qualifications, see CPR 3. English language entry is at CEFR level B2 in line with UKBA requirements for NQF6/SCQF10.
Appendix 1	Intended Learning Outcomes in the constituent modules – table inserted indicating direct mapping of LOs per module.
Appendix 2	Delivery schedule incorporating notional, contact and self-directed hours of study applied to each module and therein the programme.
Appendix 3	Module conversion codes and descriptors and module mapping by pathway.
Appendix 4	University Module Outlines for cross-check and parity.
Appendix 5	College DMDs.

Appendix 1

Development of Programme Learning Outcomes (LOs) in the Constituent Modules:

The tables below map where the intended LOs of the programme are assessed in the core/constituent modules. It provides an aid to (i) academic staff in understanding how individual modules contribute to the programme aims, (ii) a checklist for quality control purposes, and (iii) a means to help students monitor their own learning, personal and professional development as the programme progresses. **Key:** LOs which are assessed as part of a given module ✓✓; LOs which are not explicitly assessed as part of a given module ✓.

(SCQF 7)		Intended LOs												
		Knowledge and Understanding												
Core Modules	Module Code	A.1	A.2	A.3	A.4	A.5	A.6	A.7	A.8	A.9	A.10	A.11	A.12	A.13
Interactive Learning Skills and Communication	ILS001	✓	✓	✓✓	✓	✓		✓	✓			✓	✓✓	✓✓
Business Perspectives	BUS113	✓✓	✓	✓✓	✓	✓✓	✓✓	✓✓	✓✓				✓	✓
Management Accounting	BUS112	✓✓	✓✓	✓	✓			✓	✓	✓✓	✓✓	✓✓	✓	✓
Introduction to Economics	BUS103	✓✓	✓✓	✓	✓		✓	✓✓		✓✓	✓✓	✓	✓	✓
People Management	BUS104	✓✓	✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓				✓	✓
Financial Accounting	BUS109	✓✓	✓✓	✓	✓					✓✓	✓✓	✓✓	✓	✓
Business Law	BUS110	✓✓	✓	✓	✓			✓	✓				✓	✓
Personal and Business Finance	BUS111	✓✓	✓✓	✓	✓					✓✓	✓✓	✓✓	✓	✓

Knowledge and understanding:

A.1	Recall and define what a business is and its internal and external operating processes, inclusive of planning and strategy, growth, marketing, products/services, finance and accounting systems, information systems, and the management and development of human resource within organisations.
A.2	Relate the world of business and commerce to the operation of markets and market economies.
A.3	Recall and define the structures, cultures and functions of business and marketing organisations and how they interact as part of core business function and process.
A.4	Identify the basic facts and principles of management.
A.5	Describe the scope of management.
A.6	Express the significance of central and peripheral areas of management and the opportunities to explore and extend its boundaries.
A.7	Discuss marketing and its importance to business thinking.
A.8	Recall and describe the central and peripheral areas of management and the range of methods and types of judgement employed in the business environment.
A.9	Define and express the application of numerical techniques to: <ul style="list-style-type: none"> ▪ the business and decision making process with an emphasis on numerical and sampling methods, financial and accounting calculation; ▪ and the description of economic theories and models and in solving qualitative queries.
A.10	Define and describe the purpose and processes of basic recording of financial transactions and maintenance of accounting records in order to carry out performance monitoring within the business context and adherence to regulatory standards.
A.11	Express the application of ICT as a fundamental tool for extracting, sourcing, describing and presenting data and information in a variety of relevant forms, and distributing data and information via a range of channels and formats.
A.12	Apply techniques and forms of effective and clear communication in a variety of academic and professional settings in accordance with Level B2 'Independent User' as described by the Council of Europe, see benchmarking documentation.
A.13	Understand the role and importance of the study of the history of scholarship as a basis to determining a full understanding, correct use of accurate nomenclature and an appreciation of fundamental concepts associated with a subject area.

(SCQF 7)		Intended LOs												
		Intellectual Skills					Practical Skills			Transferable Skills				
ICRGU Core Modules	Module Code	B.1	B.2	B.3	B.4	B.5	C.1	C.2	C.3	D.1	D.2	D.3	D.4	D.5
Interactive Learning Skills and Communication	ILS001	✓✓	✓✓	✓✓	✓	✓✓	✓	✓		✓✓		✓✓	✓✓	
Management Concepts	BUS101	✓	✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓	✓	✓
Management Accounting	BUS112	✓	✓	✓✓	✓	✓✓	✓✓	✓	✓✓	✓✓	✓	✓	✓	✓
Introduction to Economics	BUS103	✓	✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓✓	✓	✓	✓
People Management	BUS104	✓	✓	✓✓	✓	✓✓	✓✓	✓	✓✓	✓✓	✓	✓	✓	✓
Financial Accounting	BUS109	✓	✓	✓✓	✓	✓✓	✓✓	✓	✓✓	✓✓	✓	✓	✓	✓
Business Law	BUS110	✓	✓	✓✓	✓	✓✓	✓✓	✓	✓✓	✓✓	✓	✓	✓	✓
Personal and Business Finance	BUS111	✓	✓	✓✓	✓	✓✓	✓✓	✓	✓✓	✓✓	✓	✓	✓	✓

Intellectual skills:

B.1	Make full use of library and College/University e-learning search (catalogue and bibliographic) resources.
B.2	Apply basic research techniques to sourcing and selecting appropriate academic data and literature.
B.3	Integrate oral, written, listening, reading, non-verbal and diagrammatic skills to effect clear communication.
B.4	Ability to analyse data and various modes of information using appropriate techniques.
B.5	Ability to begin to evaluate and start to apply, reasoned thinking and supportive evidence collation to conflicting sets of information and academic opinion.

Practical skills:

C.1	Employ key communication skills appropriate to undergraduate study, inclusive of written, oral, reading, speaking, numerical, graphical and diagrammatic manipulation and presentation of information.
C.2	Employ analytical skills and methodologies as a basis to further study.
C.3	Ability to begin to engage critically with regard to the underlying challenges facing economies, sectors and businesses.

Transferable skills:

D.1	Select, read, digest, summarise and synthesise information material in a variety of forms, both qualitative and quantitative (text, numerical data and diagrammatic) and in an appropriate manner to identify and determine key facts/themes and relevancy.
D.2	Use and clearly communicate discursive, numerical, statistical and diagrammatic ideas, concepts, results and conclusions using appropriate technical and non-technical language and language style, structure and form.
D.3	Apply basic research and referencing techniques to all aspects of study, information collation, information presentation and formulation of academic opinion.
D.4	Embed the importance of self-study and reliance. This involves cultivating and developing a responsibility within each student to take cognisance for their own learning, initiative, effective time-management and self-discipline within the academic and professional environments.
D.5	Begin to develop a very good conceptual understanding and evaluation of the main aspects of the cognate area and the wider commercial and economic context.

Appendix 2

Teaching Rotations:

Semester 1 – Accounting and Finance

Week	Total Hours									
	ILS001		BUS113		BUS109		BUS103		Contact hours/week	Self-directed study hours/week
	Interactive Learning Skills and Communication		Business Perspectives		Financial Accounting		Introduction to Economics			
Contact hours	Self-dir Study	Contact hours	Self-dir Study	Contact hours	Self-dir Study	Contact hours	Self-dir Study			
1	3	3	4	7	8	6	4	7	19	23
2	3	3	4	7	8	6	4	7	19	23
3	3	3	4	7	8	6	4	7	19	23
4	3	3	4	7	8	6	4	7	19	23
5	3	3	4	8	8	8	4	8	19	27
6	3	3	4	8	8	8	4	8	19	27
7	3	3	4	8	8	8	4	9	19	28
8	3	3	4	8	8	8	4	9	19	28
9	3	3	4	8	8	9	4	9	19	29
10	3	3	4	8	8	9	4	9	19	29
11	3	3	4	8	8	9	4	9	19	29
12	3	3	4	8	8	9	4	9	19	29
13	2	3	2	8	2	10	2	2	8	23
Total hours / module	38	39	50	100	98	102	50	100	236	341
Notional hours / module	78		150		200		150		578	
Credit Points	5		15		20		15		55	

Semester 2 – UGAF – accounting and finance pathway

Week	Total Hours											Contact hours/week	Self-directed study hours/week
	ILS001		BUS104		BUS112		BUS110		BUS111				
	Interactive Learning and Communication	Skills and Study	People Management		Management Accounting		Business Law		Personal and Business Finance				
Contact hours	Self-dir Study	Contact hours	Self-dir Study	Contact hours	Self-directed study	Contact hours	Self-directed study	Contact hours	Self-directed study				
1	3	3	4	7	4	7	3	8	3	8	17	33	
2	3	3	4	7	4	7	3	8	3	8	17	33	
3	3	3	4	7	4	7	3	8	3	8	17	33	
4	3	3	4	7	4	7	3	8	3	8	17	33	
5	3	3	4	8	4	8	3	8	3	8	17	35	
6	3	3	4	8	4	8	3	9	3	9	17	37	
7	3	3	4	8	4	8	3	9	3	9	17	37	
8	3	3	4	8	4	8	3	9	3	10	17	38	
9	3	3	4	9	4	9	3	9	3	10	17	40	
10	3	3	4	9	4	9	3	9	3	10	17	40	
11	3	3	4	9	4	9	3	9	3	10	17	40	
12	3	3	4	9	4	9	3	9	3	10	17	40	
13	2	3	2	4	2	4	2	9	2	4	10	24	
Total hours / module	38	39	50	100	50	100	38	112	38	112	214	463	
Notional hours / module	77		150		150		150		150		677		
Credit Points	5		15		15		15		15		65		

Appendix 3

SCQF Level 7 – Accounting and Finance – Module Conversion				
Core Modules		Credit Points	% Examination	% Coursework
Robert Gordon University (RGU) Module Code / Module Name	College Module Code /Module Name			
<i>Blend of the following RGU module to ensure curriculum parity: BS1280 Academic And Professional Communication For Accountants</i>		10	30	70
BS2323 Business Perspectives	BUS113 Business Perspectives	30	70	30
BS1109 Introductory Economics	BUS103 Introductory Economics	15	50	50
BS1204 People Management	BUS104 People Management	15	70	30
BS1111 Financial Accounting	BUS109 Financial Accounting	15	70	30
BS2258 Business Law	BUS110 Business Law	15	100	-
BS2268 Personal and Business Finance	BUS111 Personal and Business Finance	15	100	-
BS1270 Management Accounting	BUS112 Introduction to Management Accounting	15	100	-
Stage 2: Business Pathway		130 Credit Points per pathway		

COLLEGE MODULE MAPPING FOR PATHWAYS		PATHWAY CODE	
Module Code	Module Title	UGMA	UGAF
ILS001	Interactive Learning Skills and Communication (1)	✓	✓
BUS113	Business Perspectives	✓	✓
BUS102	Introduction to Management Accounting	✓	
BUS103	Introduction to Economics	✓	✓
BUS112	Management Accounting		✓
BUS104	People Management	✓	✓
BUS105	The Finance Environment	✓	
BUS106	Marketing	✓	
BUS107	Business Ethics	✓	
BUS108	International Management	✓	
BUS109	Financial Accounting		✓
BUS110	Business Law		✓
BUS111	Personal and Business Finance		✓

Appendix 4

Robert Gordon University Module Outlines for cross check and parity:

BS2323

Module Title – Business Perspectives

Aims of Module

To enable students to understand the underpinning theories and contemporary practices relating to business and management within today's changing business environment.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Consider the nature and scope of business ethics.
- 2 Understand the moral and ethical responsibility of organisations in a global economy.
- 3 Recognise and explain the key interactions between organisations and their external environment.
- 4 Apply key management concepts, principles, theories and models to practical decision-making situations in appropriate organisational settings and contexts.

Indicative Module Content

An overview of the business and management process with reference to organisations in the public, private and third sectors. The ethical issues that face businesses in the ever more complex global environment. The commercial, political, economic, socio-cultural, technological and ecological factors influencing contemporary organisations.

Module Delivery

This is a semester 1 module and consists of lectures with supportive seminars/tutorials and student centred learning which takes the form of directed reading and independent research to support the tutorial work.

<i>Indicative Student Workload</i>	Full Time	Part Time
Contact Hours	48	N/A
Non-Contact Hours	252	N/A
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	300	N/A

Actual Placement hours for professional, statutory or regulatory body

Assessment Plan

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type: Coursework Weighting: 30% Outcomes Assessed: 1, 2
Description: Report

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 3, 4
Description: Closed book examination

Indicative Bibliography

- 1 BODDY, D., 2014. Management: an introduction. 6th ed. Harlow: Pearson Education FT Prentice Hall.
- 2 FERRELL, O., FRAEDRICH, J., FERRELL, L., 2012. Business ethics: ethical decision making and cases. 9th ed. Boston: Houghton Mifflin.
- 3 SMITH, M., 2011. Fundamentals of management. 2nd ed. Maidenhead: McGraw-Hill.
- 4 WORTHINGTON, I. and BRITTON, C., 2015. The business environment. 7th ed. Harlow: Financial Times Prentice Hal

BS1270**Module Title- Management Accounting****Aims of Module**

To develop knowledge and understanding of the nature and purpose of management accounting and an awareness of the theory and use of relevant techniques in decision making, planning and control.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1Apply and discuss relevant management accounting techniques and theory in basic budgeting, costing and decision-making contexts.
- 2Understand the need for cost classification.
- 3Explain cost behaviour and apply cost-volume-profit analysis.
- 4Understand the need for cost assignment and prepare basic overhead allocations and apportionment.

Indicative Module Content

Preparation of budgets and cash flow forecasts; cost-volume-profit analysis; cost assignment; approaches to costing.

Module Delivery

Topics are delivered in lectures and further developed in tutorials and workshops.

Indicative Student Workload	Full Time	Part Time
Contact Hours	34	34
Non-Contact Hours	116	116
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150

Actual Placement hours for professional, statutory or regulatory body

Assessment Plan

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type: Coursework Weighting: 30% Outcomes Assessed: 1, 2

Description: Component 1 is assessed by a group presentation and report

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 2, 3, 4

Description: Component 2 is assessed by an examination

Indicative Bibliography

- 1 DRURY, C., 2009. Management accounting for business. 4th ed. Andover: Cengage Learning EMEA.
- 2 DRURY, C., 2015. Cost and management accounting. 8th ed. Andover: Cengage Learning.
- 3 GOWTHORPE, C., 2008. Management accounting. Andover: Cengage Learning EMEA.
- 4 WEETMAN, P., 2010. Management accounting. 2nd ed. Harlow: Financial Times Prentice Hall.

BS1109**Module Title - Introductory Economics****Keywords**

Microeconomics, macroeconomics, international trade
Reference BS1109
SCQF Level SCQF 7/ SCQF Points 15 /ECTS Points 7.5
Created April 2003 /Approved June 2003 /Amended August 2005
Revision No. 2

Prerequisites for Module

None in addition to SCQF 7 entry requirements or equivalent.

Corequisite Modules

None.

Precluded Modules

None.

Aims of Module

To provide students with a basic understanding of economic principles and concepts, and to introduce them to economic analysis in the private, public, national and international sectors.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

1. Explain the basic terminology, principles, theories and models in both micro and macroeconomics.
2. Apply these principles, theories and models in order to understand the basic working of markets, national economies and international trade.
3. Evaluate these principles, theories and models in relation to business situations.

Indicative Module Content

The basic economic problems of scarcity and choice; opportunity cost. The market model in equilibrium and disequilibrium. Costs, revenue and profit maximisation. The theory of the firm under different market structures. The role of the government in the economy. Aggregate demand and economic management. Macroeconomic issues. An introduction to international trade theory and practice.

Indicative Student Workload

Contact Hours Full Time

Lectures 24

Tutorials 11

Surgery 11

Assessment 4

Directed Study

Directed Study 50

Private Study

Private Study 50

Mode of Delivery

This module is lecture-based with weekly tutorials. Course materials are delivered via the Virtual Campus.

Assessment Plan

Learning Outcomes Assessed

Component 1 1,2,3

Component 2 1,2,3

Component 1 provides an element of formative assessment, tests held during the tutorials.

Component 2 is a written examination covering all aspects of the module.

Indicative Bibliography

1. GRIFFITHS, A. and S. WALL, K., 2007. *Applied Economics*. 11th ed. Harlow : Addison Wesley Longman.
2. HORNBY, W. and B. GAMMIE, 2001. *Business Economics*. 2nd ed. Harlow: Pearson Education.
3. MANKIW, N.G. and M.P. TAYLOR, 2006. *Economics*. London: Thomson.
4. SLOMAN, J., 2009. *Economics*. 7th ed. Harlow: Financial Times/Prentice Hall.
(Course references are mainly based on this book).

BS1204

Module Title - People Management

Keywords

Contribution of HRM, Managing Human Resources, Employment Relationship, Employment Practices, Resourcing, Development, Reward
Reference BS1204
SCQF Level SCQF 7 / SCQF Points 15 / ECTS Points 7.5
Created April 2003 / Approved June 2003 / Amended July 2008
Revision No. 4

Prerequisites for Module

None in addition to SCQF 7 entry requirements or equivalent.

Corequisite Modules

None

Precluded Modules

None

Aims of Module

The aim of this module is to provide students with an understanding of the influences upon the employment relationship and knowledge of effective people management practices.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

1. Explain the impact of the psychological contract and the concept of commitment on the employment relationship.
2. Explain the role and contribution of the HR function at national/international levels.
3. Analyse the contribution of specific HR tools to organisational effectiveness.
4. Communicate knowledge and understanding of HRM practices utilised in specific industries and organisations.

Indicative Module Content

The nature of work and the employment relationship; the impact of the psychological contract on the employment relationship; employment practices; the role of the HR function; how HR can contribute to organisational effectiveness; how globalisation has affected HR policies and practices; effective change management techniques; the range of HR interventions and how they can add value.

Indicative Student Workload

Contact Hours Full Time

Lectures 24

Tutorials 11

Surgery 10

Assessment 5

Directed Study

Directed Self-Study 24

Coursework Preparation 40

Private Study

Private Study 36

Mode of Delivery

This module is a lecture based module supported by tutorials, directed self-study and private study.

Assessment Plan

Learning Outcomes Assessed

Component 1 2

Component 2 1,3,4

Component 1 is an essay worth 30% of the overall module grade.

Component 2 is a closed-book exam work 70% of the overall module grade.

Indicative Bibliography

1. ARMSTRONG, M. 2006 *A Handbook of Human Resource Management Practice*. 10th Edition, Kogan Page: London.
2. *FOOT, M. & HOOK, C. 2008 *Introducing Human Resource Management*. 5th Edition, Financial Times Prentice Hall: Harlow.
3. MCKENNA, E. & BEECH, N. 2002. *Human Resource Management: A Concise Analysis*. FT Prentice Hall, Harlow.
4. STREDWICK, J., 2005. *Introduction to Human Resource Management 2nd Edition*. Elsevier, Oxford.

Additional Notes

*All students are required to have access to the prescribed Text

BS2268

Module Title - Personal and Business Finance

Keywords

Personal and business finance, taxation

Reference BS2268

SCQF Level SCQF 8 / SCQF Points 15 / ECTS Points 7.5

Created December 2006 / Approved May 2007 / Amended May 2009

Revision No. 2

Prerequisites for Module

None in addition to SCQF 8 entry requirements.

Corequisite Modules

None.

Precluded Modules

None.

Aims of Module

To develop an introductory knowledge and understanding of personal and business finance.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

1. Explain the main areas of finance for individuals.
2. Explain the main types of taxation and prepare basic tax calculations.
3. Explain sources of finance for business.

Indicative Module Content

Personal finance; interest rates; taxation; sources of finance for business, insurance, pensions, banking, foreign currency, Stock Exchange, business mathematics.

Indicative Student Workload

Contact Hours Full Time

Lectures 24

Tutorials 12

Assessment 5

Directed Study

Coursework preparation 26

Tutorial preparation 24

Private Study

Private Study 59

Mode of Delivery

This module will be delivered in Semester 1 via lectures and tutorials.

Assessment Plan

Learning Outcomes Assessed

Component 1 1

Component 2 1,2,3

Component 1 is a Report.

Component 2 is an Exam.

Indicative Bibliography

1. CALLAGHAN,G. and HIGGINSON,M., 2006. *Personal Finance*. Wiley

BS1111**Module Title - Financial Accounting****Keywords**

Financial accounting, Accounting theory, Accounts preparation, Book keeping

Reference BS1111

SCQF Level SCQF 7 / SCQF Points 15 / ECTS Points 7.5

Created November 2003 / Approved March 2004 / Amended August 2005

Revision No. 3

This Module Revision is not Validated

Prerequisites for Module

None, other than SCQF7 entry requirements or equivalent.

Corequisite Modules

None.

Precluded Modules

None.

Aims of Module

To develop knowledge of, and basic skills in, financial accounting and to introduce the theoretical principles of accounting.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

1. prepare basic financial statements for sole traders, partnerships and limited companies.
2. record financial transactions from source documents.
3. discuss theoretical accounting concepts and apply this knowledge to specific accounting problems.
4. apply appropriate accounting software to prepare accounting information.

Indicative Module Content

The module provides an introduction to financial accounting by identifying the basic principles of accounting theory and practice.

This is done using the outline of the conceptual framework and the basics of double entry book keeping. The student learns how to prepare an extended trial balance, an income statement and balance sheet of corporated and unincorporated organisations including trading, manufacturing and not for profit organisations. This includes accounting for non-current assets, depreciation and inventory. The student also applies accrual accounting in accounting for accounts receivable, accounts payable, accruals, prepayments and bad/doubtful debts.

Indicative Student Workload

Contact Hours Full Time

Lectures 24

Tutorials 12

Case study 12

Directed Study

Tutorial and case study preparation 50

Private Study

Private study 52

Mode of Delivery

Topics are delivered in lectures, developed in tutorials and a book keeping case study is prepared in workshops and computer labs.

Assessment Plan

Learning Outcomes Assessed

Component 1 1,2,3,4

Component 2 1,2,3

Component 1 is coursework, comprising submission and presentation of work at classes.

Component 2 is a closed book examination.

Indicative Bibliography

1. WOOD, F. and SANGSTER, A. *Business Accounting 1*. Latest IFRS edition. London: Financial Times Prentice Hall.
2. MELVILLE, A., *Financial Accounting*. Latest edition. London: Pitman Publishing.
3. BLACK, G., *Introduction to Accounting*. 1st ed. London: Financial Times Prentice Hall

BS2258

Module Title - Business Law

Keywords

Sources of Law, The Courts System, Law of Contract, Partnership and Company Law, Delict, Employment Law
Reference BS2258
SCQF Level SCQF 8 / SCQF Points 15 / ECTS Points 7.5
Created May 2002 / Approved June 2003 / Amended June 2008
Revision No. 4

Prerequisites for Module

None in addition to course entry requirements or equivalent.

Corequisite Modules

None.

Precluded Modules

None.

Aims of Module

Students will study the interaction between various principles of business law, current issues in the business world, cases studies & learn how to apply legal rules to hypothetical problems

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

1. Discuss the basic principles of the law that relates to business and the constraints they place on businesses.
2. Describe the various sources of law and the Scottish Legal System.
3. Identify and explain the key issues of law and fact arising from legal problems relating to business.
4. Evaluate and apply the principles of law to problems associated with businesses and business transactions.

Indicative Module Content

*Sources of law: (Legislation, judicial precedent, institutional writers, customs and equity)

*Courts: (civil and criminal, personnel and jurisdiction);

*An overview of the law relating to business organisations:- sole traders, partnerships and companies;

*Law of contract:- establishing contractual obligations, performing the contract, contractual breakdown.

*Delict: duty and standard of care, proof of negligence, liability.

*Employment law:- employees and independent contractors, express and implied terms of a contract of employment, unfair and wrongful dismissal, health and safety legislation and consequences of non-compliance.

Indicative Student Workload

Contact Hours Full Time

Lectures 36

Tutorials/Seminars 12

Assessment 8

Directed Study

Directed Study 24

Coursework Preparation 20

Private Study

Private Study 50

Mode of Delivery

To provide students with an introductory understanding of the domestic legal framework within which media organisations must operate

Assessment Plan

Learning Outcomes Assessed

Component 1 1,2,3,4

Closed book examination contributes 100% to the overall Assessment

Indicative Bibliography

1. ASHTON, C. et al, 2007. *Understanding Scots Law*, W. Green and Sons, Edinburgh.
2. BISACRE, J. et al, 2008. *Business Law in Scotland*, W. Green and Sons, Edinburgh
3. BUSBY et al, 2006. *Scots Law – A Students Guide*, 3rd Edition, Tottel Publishing.
4. MACFADZEAN (ed), 2006. *Introduction to Law and Legal Obligations*, Dundee Uni Press