Programme Specification Pro-forma (PSP)



1. GENERAL INFORMATION

Programme Title: BA (Hons) Accountancy
 Final Award: BA (Hons) Accountancy

3. Exit Awards: Certificate of Higher Education

Diploma of Higher Education

BA Accountancy

4. Awarding Body: Glasgow Caledonian University

5. Approval Date: 3 December 2018

6. School: Glasgow School *for* Business & Society (GSBS)

7. Host Department: Law, Economics, Accountancy & Risk

8. UCAS Code: N400

9. PSB Involvement: Association of Chartered Certified Accountants

Association of International Accountants

Chartered Institute of Management Accountants

Chartered Institute of Public Finance and Accountancy Institute of Chartered Accountants in England and Wales

Institute of Chartered Accountants of Scotland

10. Place of Delivery: Any GCU Campus

11. Subject Benchmark Statement: QAA Accounting Benchmark Statement 2016

12. Dates of PSP Preparation/Revision: March 2020

2. EDUCATIONAL AIMS OF THE PROGRAMME

Introduction: An accountancy degree should give graduates a thorough grounding in accounting and related subjects. There thus needs to be a significant technical element to a programme of this nature – particularly if, as is the case here, the programme is professionally accredited. However, being a good graduate (and a successful accountant) requires more than mastery of a number of accounting functions – especially in a world of rapid change. Graduates should be equipped with enduring knowledge and skills. For example, they should be equipped with critical thinking and analytical capacities that can be applied to any (accounting) situation. Equally, they should have developed personal transferable skills – for example, skills in self-management, communication, teamwork, information retrieval, analysis, and information technology.

The programme seeks to marry vocational relevance and academic rigour. The QAA's Accounting Benchmark Statement 2016 recognises the need to view accountancy in more than merely technical terms. It states (section 2, p7):

• 2.1 Accounting as a degree subject requires students to study how the design, operation and validation of accounting systems affect, and are affected by, the development of accounting theory, individuals, organisations, information technologies, markets, society and the environment. This study is informed by perspectives from the social sciences. Such perspectives may be derived from, but are not restricted to, disciplines such as economics, information systems, politics, psychology and sociology. Accounting is often studied in combination with a significant amount of finance. Under such circumstances, degree structures also require the

study of the operation and design of financial systems, risk, financial structures, and financial instruments.

 2.2 Accounting is concerned with the provision and analysis of information for a variety of decision making, accountability, managerial, regulatory and resource allocation purposes.

Consequently, the BA/BA (Hons) Accountancy programme emphasises the gaining of technical competence while at the same time giving equal prominence to the development of generic knowledge and skills that will prepare graduates for the (accounting) world of the future.

Aim of the Programme: The overall aim of the programme is to provide a vocationally relevant programme which is academically challenging, developing in students a broad and comparative understanding of the practices of accounting and an ability to evaluate critically theories and empirical evidence concerning the effects of accounting on organisations and on society.

In pursuance of these aims, the programme seeks to:

- Provide students with knowledge and skills relevant to the practice of accounting within the economic, legal and social environment;
- Develop competence in applying the concepts, principles and regulations in the main areas of accountancy and related disciplines to practical problems;
- Promote students' ability to research and critically evaluate issues of contention and debate within the main areas of accountancy and related disciplines;
- Develop the capacity to analyse complex unstructured problems and present reasoned conclusions based on evidence, including the use of C⁢
- Students will be able to identify enterprising and responsible leadership behaviours and apply
 this knowledge to a programme specific business/societal issue or challenge in an ethical and
 entrepreneurial way.
- Cultivate the ability to organise and plan work both autonomously and as part of a team;
- Cultivate the ability to communicate both quantitative and qualitative information effectively;
- Provide education that is recognised for accreditation by the principal professional accountancy bodies in the UK.

To help ensure that progressive development of knowledge, skills and competencies takes place, the following objectives have been identified for each level of the programme:

The focus at **Level 1** is mainly on **knowledge and comprehension**. The objective is to provide students with:

- Outline knowledge of the scope and main areas of accounting and its links with related subjects;
- A more extensive knowledge of some of the key areas of accounting;
- An understanding of accounting's major theories, principles and concepts.

The focus at **Level 2** is mainly on *application and analysis*. The objective is to provide students with:

- A knowledge and understanding of the scope and main areas of accounting and its interactions with related subjects;
- Detailed knowledge of some key areas which may include some knowledge of current issues in limited specialised areas;
- Familiarity and understanding of a range of the essential theories, principles and concepts and an awareness of major issues at the forefront of accounting.

The focus at **Level 3** is mainly on **synthesis and evaluation**. The objective is to provide students with:

- A broad and comparative knowledge of the general scope of accounting, its different areas and applications, and its interactions with related subjects;
- A detailed knowledge of defined subjects, or a more limited coverage of a specialist area balanced by a wider range of study. In each case, specialised study will be informed by current developments in the subject;
- A critical understanding of the essential theories, principles and concepts of accounting and of the ways in which these are developed through the main methods of enquiry in the discipline;
- An awareness of the provisional nature of knowledge.

The focus at **Level 4** is mainly on *critical analysis and advanced application*. The objective is to provide students with:

- A systematic, extensive and comparative knowledge and understanding of accounting as a whole and its links to related subjects;
- A detailed knowledge of a few specialisms and developments, some of which are at, or informed by, the forefront of accounting;
- A critical understanding of the established theories, principles and concepts, and of a number of advanced and emerging issues at the forefront of accounting;
- A critical understanding of the uncertainty and limits of knowledge and how it is developed, and an ability to deploy established techniques of analysis and enquiry within accounting.

The above objectives are intended to help academic staff in the preparation and delivery of modules – most particularly where a subject is progressively developed over two or more level of the programme. They are also intended to help students monitor their own learning as they progress through the programme. The level objectives also helped shape the development of the programme intended learning outcomes, as defined in the Section 3.

Financial Accounting: The general aim of the financial accounting modules is to examine critically the principal areas of financial accounting theory and practice. Students attain technical knowledge which helps prepare them for careers in the accountancy profession. They develop their ability to think analytically, creatively and critically in dealing with complex problems and issues. They enhance their communication and interpersonal skills and their ability to work in teams. The various modules are informed by academic-, educational-, and practitioner-focused research.

The Accounting Benchmark Statement also argues that a programme without a substantive study of at least some of the theoretical considerations underlying accountancy cannot be considered to meet the minimum requirements of an undergraduate degree programme. The financial accounting modules aim to strike an appropriate balance of applied and conceptual elements of the subject area. Earlier modules incorporate a greater (although not exclusive) element of applied aspects while later modules tend more towards the theoretical aspects of accounting.

Lastly, the financial accounting modules are required to study the design, operation and validation of accounting systems. Professional accreditation requires that students understand the issues relating to the acquisition and management of information systems, and the information and communication technology to support them. The modules are designed to enable students to contribute to the development of systems for accounting information and to recognise the place of such systems in the wider corporate environment. They reinforce the accounting knowledge gained in Level 1 by considering transaction processing from a systems viewpoint, including control and management information

requirements, and provides a basis for future studies in auditing. The hands-on element of the module reinforces understanding of the theoretical concepts considered in the module and further develops transferable C&IT skills in analysing and presenting information.

Management Accounting: The management accounting modules aim to strike a balance between applied and conceptual elements of the subject area, with the subject matter becoming more challenging in the later years of the stream and also providing increased opportunities for critical evaluation.

Information technology skills are developed through the use of spreadsheets, financial modelling exercises and tailored packages for linear programming and forecasting. The modules make abundant use of C&IT based materials. There is a gradual development of IT skills – from a basic grounding in spreadsheet and database applications to an ability to construct business models and apply IT applications to support strategic and operational decision scenarios. All modules incorporate numeracy skills, with an increasing focus on analysis and interpretation as students move through the subject stream. Students are exposed to theoretical and empirical research through study of the academic literature. Critical evaluation of arguments and evidence and the ability to locate, extract and analyse data from multiple sources is developed throughout the subject stream. An ability to solve structured and unstructured problems is developed. Students are provided with opportunities to develop oral communication and group-working skills.

Finance: The *Accounting Benchmark Statement* states that a study of accounting should be informed by perspectives from the social sciences, including, among other things, economics. The early economics module focuses on the major factors shaping the economic environment within which businesses function. The module enables students to develop skills in analysis, research, team working, communication and presentation.

Inclusion of finance in the programme broadens the career options for students. The additional concepts introduced through a study of finance are relevant to a career in many areas of accountancy, finance or financial management. Professional accountants work within the financial environment in its broadest sense and therefore require knowledge of finance. More generally, knowledge and understanding of finance is useful in encouraging an inter-disciplinary perspective and providing an appropriate underpinning for all business careers.

All the professional accountancy bodies require knowledge of finance and the key transferable skills provided by these modules. Students are exposed to finance theories and to empirical research through study of the academic literature. Critical evaluation is encouraged throughout. Numeracy skills, including the ability to interpret financial data, are developed, as are C&IT and self-management skills. Communication and inter-personal skills are enhanced.

Professional Studies: The modules under this theme aim to develop both theoretical and practical aspects of the subject in line with the emphasis on the need to consider both the conceptual and applied aspects of accounting.

<u>Law</u> - Professional accreditation of the programme requires that students study law. The module's primary focus is company law and is a law module tailored specifically for BA Accountancy students. It introduces students to the legal system in Scotland and to the legal concepts underpinning the regulation of business. The module enables students to develop skills in analysis, problem solving, team working, communication and presentation.

<u>Taxation</u> - The taxation modules aim to develop both the theoretical and practical aspects of the subject in line with the emphasis in the *Accounting Benchmark Statement* on the need to consider both the

conceptual and applied aspects of accounting. The module gives students an understanding of the way in which taxation operates in the context of the accounting profession. In so doing, it introduces them to the technical language of taxation. The technical knowledge they acquire prepares them for careers in professional accountancy, as taxation is a core discipline for most of the professional bodies.

<u>Audit</u> - These modules enable students to enhance their communication and interpersonal skills and their ability to work in teams. They develop students' ability to think analytically and creatively, in dealing with complex, in some cases unstructured, problems and issues. The technical knowledge gained prepares students for careers in professional accountancy, as auditing and corporate governance are core disciplines for most of the professional bodies. The subject area also provides strong links to practitioner-focused research.

Business: The collection of modules around the 'business' aim to broaden students' knowledge of the socio-economic environment. They contribute to the development of a range of skills, most particularly problem solving, critical thinking and reflection on business and society, that encourage independent initiative and learning.

Management Issues and Concepts

This module examines foundational management issues and concepts, including diverse conceptions of what management is and the functions and roles of managers. The research base and contemporary business relevance of alternative models of management are explored.

Students will analyse the activities of planning, organising, leading, and controlling. Examine decision-making skills and the theoretical models devised to support them

<u>Ethics</u>, and <u>responsible leadership</u> - The module seeks to explore the ethical dilemmas arising in business both in the public, private and professional sectors and of the particular ethical responsibilities of individuals working in industry or the profession. In addition, students will gain insight into the internal and external accountability structures of an organisation aimed at producing an ethical organisation. The aim of this module is to equip students with a set of analytical tools and concepts to drive ethical decision-making and which encompass the outcomes that may result in behaving ethically whilst highlighting the difference between compliance and ethically driven behaviours.

<u>Accounting for the Public sector</u> - This module aims to give students an understanding of the way in which accountancy operates in the context of the public services. Students are encouraged to apply to the public services the theoretical and conceptual knowledge of accountancy gained in the first two levels of the programme, and to reflect on the relationship between theory and practice.

Students enhance their communication and interpersonal skills and their ability to work in teams. They develop their ability to think analytically and creatively. The technical knowledge they acquire prepares them for careers as financial managers within the public services. The Level 4 module helps meet the principles of the *Accounting Benchmark Statement* by studying topics from a variety of perspectives, including accounting, legal, economic, political, social, historical and international. The analytical, evaluative and critical skills developed equip students for exercising judgemental skills in work and provide a basis for lifelong learning. Both modules link to practitioner-focused research.

Professional Skills:

<u>Introduction to quantitative data analysis -</u> The fundamental emphasis of these modules is quantitative methods and statistical analysis, while the objective of the modules is to enhance students' numeracy and problem solving skills for organisational and academic application, particularly considering the uncertainty that pervades all decisions. The modules also develop students' intellect via a programmed sequence of logical 'puzzles' with the aim of considering and proposing solutions to a variety of relevant problem scenarios

The <u>Business Research Methods: Theory and Practice module</u> and the <u>Dissertation</u> module aim to provide a valuable opportunity to a student for researching and developing more in-depth knowledge in an area of particular interest to him/her.

The dissertation aims to enhance the intellectual ability of the student and to allow him/her to demonstrate a rigorous standard of analytical, research and writing skills. The module provides an opportunity for the student to demonstrate the cumulative development of a range of independent learning skills. The student-centred learning approach, supported by one-to-one supervision, allows academically able and self-motivated students to improve their capacity for independent working, critical thinking, and flexibility in taking initiative – skills which are an essential component of the University's 'Strategy for Learning' and which improve students' employability.

PROGRAMME STRUCTURES AND REQUIREMENTS, LEVELS, MODULES, CREDITS AND

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SCQF Level 7		
Module Code	Module Title	Credi
M1N125756	Financial and Management Accounting A	20
M1N125751	Financial and Management Accounting B	20
M1N625556	Enterprising Behaviours for the Business Professional	20
M2N225534	Management issues and concepts	20
M1L125739	Fundamentals of Economics	20
M1M225695	Law in Business for Accountants	20
Exit Award – C	Certificate of Higher Education	120
SCQF Level 8		
Module Code	Module Title	Credi
M2N425748	Financial Accounting 2	20
M2N425752	Management Accounting 2	20
M2N322735	Fundamentals of Corporate Finance	20
M2N425744	Accounting for the public sector	20
M1L125512	Introduction to Quantitative Data Analysis	20
M2N225595	Ethics and Responsible Leadership	20
Exit Award – D	Diploma of Higher Education	240
SCQF Level 9		
Module Code	Module Title	Credi
M3N425749	Financial Accounting 3	20
M3N325753	Management Accounting 3	20
M3N425673	Audit	20
M3N425773	Taxation	20
M3N225492	Business Research Methods: Theory and Practice	20
M3N325646	Option Corporate Finance and Financial Strategies: OR	20
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Exit Award – E	BA Accountancy	360
SCQF Level 10	0	
Module Code	Module Title	Credit
MHN225481	Dissertation	40
	Option	20
	Options (four from the following):	
MHN425775	Critical perspectives on accounting (A)	20
MHN425744	Strategic financial analysis (A)	20
MHN425762	Advanced ethics and responsible leadership (A)	20
MHN425747	Advanced Financial Accounting (A)	20
MHN325741	International Finance, Institutions and Trade (A)	20
MHN325643	Managing Public Sector Risk (A)	20
MHN425637	Advanced Taxation (B)	20
MHN325754	Public Sector Finance: Policy and issues (B)	20
MHN425674	Advanced Audit (B)	20
MHN425755	Advanced Management Accounting (B)	20
MHN425709	Corporate Governance (B)	20
MHN325742	Investment Management Theory (B)	20
Exit Award -: E	BA (Hons) Accountancy	480

8. ASSESSMENT REGULATIONS

Students should expect to complete their programme of study under the Regulations that were in place at the commencement of their studies on that programme, unless proposed changes to University Regulations are advantageous to students.

The Glasgow Caledonian University Assessment Regulations which apply to this programme, dependent on year of entry can be found at: <u>GCU Assessment Regulations</u>

CURRICULUM MAP for BA (Hons) Accountancy

PSMAP

The curriculum map links the modules (Section 4) to the Outcomes listed in Section 3

This map provides both a design aid to help academic staff identify where the programme outcomes are being developed and assessed within the course. It also provides a checklist for quality assurance purposes and could be used in approval, accreditation and external examining processes. This also helps students monitor their own learning, and their personal and professional development as the course progresses. The map shows only the main measurable learning outcomes which are assessed. There are additional learning outcomes (e.g. attitudes and behaviour) detailed in the module specifications which are developed but do not lend themselves to direct measurement.

Modules		Pro	gram	me C	Outco	mes													
Code	Title	A1	A2	А3	A4	A5	A6	B1	B2	В3	В4	B5	В6	C1	C2	C3	C4	C5	C6
M1N125756	Financial and Management Accounting A	X	Χ	Χ				Χ						Χ					
M1N125751	Financial and Management Accounting B	X	Χ	Χ				Χ						Χ					
M1N625556	Enterprising Behaviours for the Business Professional	Х			Χ	Χ	Χ								Χ	Χ			
M2N225534	Management issues and concepts				Χ	Χ	Χ	Χ						Χ		Χ			Χ
M1l125739	Fundamentals of Economics				Χ	Χ	Χ								Χ	Χ			Χ
M1M225695	Law in Business (for Accountants)	X			Χ		Χ	Χ	Χ					Χ	Χ				
M2N425748	Financial Accounting 2	Х	Χ	Χ	Χ			Χ	Χ					Χ	Χ		Χ		Χ
M2N425752	Management Accounting 2	X	Χ	Χ				Χ	Х					Χ			Χ		
M2N322735	Fundamentals of Corporate Finance				Χ		Χ	Χ											
M2N425744	Accounting for the public sector	Х	Χ	Χ	Χ	Χ			Χ					Χ			Χ	Χ	
M1L125512	Introduction to Quantitative Data Analysis						Χ	Χ								Χ	Χ		
M2N225595	Ethics and Responsible Leadership				Χ	Χ	Χ									Χ		Χ	Χ
M3N425749	Financial Accounting 3	X	Χ	Χ	Χ					Χ	Χ						Χ	Χ	Χ
M3N325753	Management Accounting 3	Х	Х	Χ	Χ					Χ	Χ				Χ		Χ	Χ	
M3N425673	Audit	Х	Χ	Χ	Χ	Χ				Χ					Χ		Χ	Χ	
M3N425773	Taxation	Х	Х	Х	Х					Χ					Χ			Χ	Χ
M3N225492	Business Research Methods: Theory and Practice			Х		Χ	Χ			Χ	Χ	Χ			Χ	Χ			
M3N325646	Corporate Finance and Financial Strategies				Χ		Χ			Χ	Χ				Χ	Χ			
MHN225481	Dissertation					Χ	Χ				Χ	Χ	Χ						
	Critical perspectives in accounting (A)	Х	Х	Χ		Χ					Χ	Χ							
MHN425744	Strategic financial analysis (A)	Х	Х	Χ	Χ						Χ		Х		Χ	Χ	Χ	Χ	
MHN425762	Advanced ethics and responsible leadership (A)	Х	Χ		Χ	Χ					Χ	Χ	Χ						Χ
MHN425747	Advanced Financial Accounting (A)	Х	Χ	Χ	Χ						Χ		Χ		Χ	Χ	Χ	Χ	Х
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MHN325741	International Finance, Institutions and Trade (A)				Χ		Χ		X	Χ		Χ				Χ
MHN325643	Managing Public Sector Risk (A)					Χ	Χ		X							
MHN425637	Advanced Taxation (B)	X	Χ	Χ	Χ				X		Х	Χ		Χ	Χ	
MHN325754	Public Sector Finance: Policy and issues (B)	Х	Χ	Χ	Χ				X	Χ	Χ			Χ	Χ	
MHN425674	Advanced Audit (B)	X	Χ	Χ	Χ	Χ			X	Χ	Χ			Χ	Χ	Χ
MHN425755	Advanced Management Accounting (B)	Х	Χ	Χ	Χ				Х	Χ	Χ	Χ	Χ	Χ	Χ	
MHN425709	Corporate Governance (B)	Х	Χ	Χ	Χ	Χ			X	Χ	Χ				Χ	Χ
MHN325742	Investment Management Theory (B)				Χ		Χ		X	Х		Χ				

	Modules		Pro	gram	me C	utco	mes							
	Code	Title	D1	D2	D3	D4	D5	D6	E1	E2	E3	E4	E5	E6
7	M1N125756	Financial and Management Accounting A	X								Χ			
П	M1N125751	Financial and Management Accounting B	X								Χ			
EVEL	M1N625556	Enterprising Behaviours for the Business Professional		Χ		Χ	Χ		Χ	Χ		Χ	Χ	
	M2N225534	Management issues and concepts		Χ		Χ		Χ	Х	Χ	Χ			
SCQF	M1I125739	Fundamentals of Economics	X			Χ		Χ	Χ		Χ			
Š	M1M225695	Law in Business (for Accountants)		Χ					Χ			Χ	Χ	
ω	M2N425748	Financial Accounting 2	X		Χ	Χ	Χ				Χ			Χ
П	M2N425752	Management Accounting 2	X		Х	Χ	Χ				Χ			Χ
LEVEL	M2N322735	Fundamentals of Corporate Finance	X				Χ		Χ		Χ			
<u>Ц</u>	M2N425744	Accounting for the public sector	X		Х			Χ	Χ	Χ		Χ		
SCQF	M1L125512	Introduction to Quantitative Data Analysis	X			Χ	Χ	Χ	Χ		Χ			
S	M2N225595	Ethics and Responsible Leadership		Χ		Χ	Χ	Χ	Χ	Χ		Χ	Χ	
	M3N425749	Financial Accounting 3	X		Χ	Χ	Χ		Χ		Χ			Χ
6	M3N325753	Management Accounting 3	X	Χ	Χ	Χ	Χ				Χ			Χ
LEVEL	M3N425673	Audit		Χ	Χ		Χ				Χ			Χ
Ή	M3N425773	Taxation	X		Χ		Χ		Χ		Χ			Χ
1 J	M3N225492	Business Research Methods: Theory and Practice				Χ	Χ	Χ	Χ	Χ	Χ	Χ		
SCQF	M3N325646	Corporate Finance and Financial Strategies	X	Χ		Χ	Χ					Χ	Χ	
S	M2N425744	Accounting for the Public Sector (for L3 entrants)	Х	Χ				Χ	Χ	Χ		Χ		
	MHN225481	Dissertation		Χ		Χ	Χ	Χ	Χ	Χ	Χ	Χ		
QF	MHN425775	Critical perspectives on accounting (A)		Χ		Χ		Χ	Х	Χ		Χ	Χ	Χ
SC	MHN425744	Strategic financial analysis (A)	X		Χ	Χ		Χ			Χ			Χ
	MHN425762	Advanced ethics and responsible leadership (A)		Χ		Χ	Х	Χ	Х	Χ			Χ	Χ

MHN425747	Advanced Financial Accounting (A)	X		Χ	Χ	Χ		Χ	Χ			X
MHN325741	International Finance, Institutions and Trade (A)	X				Χ	Χ		Χ			Х
MHN325643	Managing Public Sector Risk (A)		Χ			Χ	Χ			Χ		
MHN425637	Advanced Taxation (B)	X			Χ	Χ		Х				Х
MHN325754	Public Sector Finance: Policy and issues (B)		Х			Χ	Χ			Χ	Χ	
MHN425674	Advanced Audit (B)		Х	Χ	Χ	Χ				Χ	Χ	Х
MHN425755	Advanced Management Accounting (B)	X				Χ	Χ		Χ		Χ	Х
MHN425709	Corporate Governance (B)		Х		Χ	Χ		Χ		Χ	Χ	X
MHN325742	Investment Management Theory (B)		Х			Χ	Χ		Χ			

ASSESSMENT LOADING MATRIX for BA (Hons) Accountancy

Module	Module Title	Trimester	Credits	Submission		A	Assess	ment Weig	ghting	
Code				Week(s)	Cw1	Cw2	Cw3	Exam1 (Exams Office)	Ex2 (Exams Office)	Ex3 (Class Test)
M1N125756	Financial and Management Accounting A	A	20	CW1 12 :exam diet	30			70		
M1N625556	Enterprising Behaviours for the Business Professional	A	20	CW1 week 5 CW2 week 14	20	80				
M2N225534	Management issues and concepts	А	20	Week 7:exam diet	50			50		
M1l125739	Fundamentals of Economics	В	20	Week 9:exam diet	50					50
M1M225695	Law in Business (for Accountants)	В	20	Week 14:exam diet	40			60		
M1N125751	Financial and Management Accounting B	В	20	Week 12:exam diet	30			70		

SCQF Level	8									
Module	Module Title	Trimester	Credits	Submission		A	ssess	ment Weig	ghting	
Code				Week(s)	Cw1	Cw2	Cw3	Exam1	Ex2	Ex3
								(Exams	(Exams	(Class
								Office)	Office)	Test)
M2N425744	Accounting for the public sector	Α	20	CW1	30			70		
				10:exam						
				diet						
M1L125512	Introduction to Quantitative Data Analysis	Α	20	CW1 weeks	60	40				
				3,5,7,9.						

				CW2 week					
				12.					
M2N322735	Fundamentals of Corporate Finance	Α	20	Week	25		75		
				?:exam diet					
M2N425752	Management Accounting 2	В	20	CW1 week	30		70		
				10:exam					
				diet					
M2N425748	Financial Accounting 2	В	20	CW1 week	30		70		
				12:exam					
				diet					
M2N225595	Ethics and Responsible Leadership	В	20	CW1	40	60			
				week10/11					
				CW2 week					
				14					
EXIT AWARI	D: Diploma of Higher Education		•	•	•	•	•	•	

SCQF Level	9									
Module	Module Title	Trimester	Credits	Submission		A	Assess	ment Wei	ghting	
Code				Week(s)	Cw1	Cw2	Cw3	Exam1 (Exams Office)	Ex2 (Exams Office)	Ex3 (Class Test)
M3N425773	Taxation	А	20	Week 8:exam diet	30			70		
M3N425673	Audit	A	20	Week 10:exam diet	30			70		
M3N325646	Corporate Finance and Financial Strategies	A	20	CW1 week 12:exam diet	40			60		
M3N325753	Management Accounting 3	В	20	Week 12:exam diet	30			70		

M3N425749	Financial Accounting 3	В	20	Week	30		70		
				10:exam					
				diet					
M3N225492	Business Research Methods: Theory and Practice	В	20	CW1 week 6	30	70			
				CW2 week					
				12					
EXIT AWARD	D: Bachelor Degree		•				•	•	

Module	Module Title	Trimester	Credits	Submission			Assess	ment Wei	ahtina	
Code				Week(s)	Cw1			Exam1 (Exams Office)	Ex2	Ex3 (Class Test)
MHN225481	Dissertation	AB	40	Week 12	100					
MHN425775	Critical perspectives in accounting (A)	A	20	CW1 – continuous CW2 - week 11 Essay	50	50				
MHN425744	Strategic financial analysis (A)	A	20	CW1 week 10 exam diet	30					70
MHN425762	Advanced ethics and responsible leadership (A)	A	20	CW1 -Class facilitation and contribution - continuous CW2 Case study	40	60				
MHN425747	Advanced Financial Accounting (A)	А	20	Week 9:exam diet	30			70		

MHN325741	International Finance, Institutions and Trade (A)	А	20	Week	40		60		
				?:exam diet					
MHN325643	Managing Public Sector Risk (A)	A	20	CW1 week 6	50	50			
				CW2 week					
				12					
MHN425637	Advanced Taxation (B)	В	20	CW1 week 8	50		50		
				exam diet					
MHN325754	Public Sector Finance: Policy and issues (B)	В	20	CW1 week	50	50			
				7/8/9/10					
				CW2 week					
				14					
MHN425674	Advanced Audit (B)	В	20	CW1 -	50	50			
				continuous					
				CW2 -					
				week 11					
MHN425755	Advanced Management Accounting (B)	В	20	CW1 week	40		60		
				9: exam diet					
MHN425709	Corporate Governance (B)	В	20	CW1 -	40	60			
				continuous					
				CW2 -					
				week 12					
MHN325742	Investment Management Theory (B)	В	20	CW1 week	30		70		
	, , ,			10: exam					
				diet					
EXIT AWARD	: Bachelor Degree with Honours			L		1		1	1