

# NCUK

THE UNIVERSITY CONSORTIUM

# International Year One (IYOne)

Business – Accounting &  
Finance

Programme and Module Overview



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# PROGRAMME OVERVIEW

## INTRODUCTION

The NCUK International Year One in Business (IYOne Business) programme is a first-year undergraduate equivalent programme that builds students' knowledge and skills in the Business field. It prepares and qualifies international students for entry to the second year (FHEQ Level 5<sup>1</sup>) of appropriate undergraduate degree courses offered by NCUK Universities. The IYOne Business has three 'routes': Accounting and Finance, Business Management, and Events Management.

NCUK Universities recognise the programme as meeting their entry requirements for international students, with progression contingent on students satisfying the performance criteria published in the NCUK Course Finder. The list of accepting universities can be seen on the university pages of the [NCUK website](#).

NCUK guarantees students a place on a programme of study at one of the NCUK Universities provided that the student performs to the level specified by the [NCUK Guarantee](#).

## AIMS

The aims of the NCUK IYOne Business programme are to:

- ⇒ To provide students with a knowledge of business concepts and applications at first year undergraduate level (FHEQ Level 4).
- ⇒ To prepare students for progression to second year (FHEQ Level 5) undergraduate study in business or related disciplines in NCUK partner universities.
- ⇒ To enhance the subject knowledge, learning skills and English language proficiency of students to enable them to communicate and study business and related subjects effectively and confidently at undergraduate level in a UK or other university where English is the medium of instruction.
- ⇒ To cultivate a commitment to good practice in academic work, and in particular an awareness of the serious adverse implications of plagiarism and other areas of academic malpractice.
- ⇒ To provide students with the necessary personal and key skills to enable them to develop as independent autonomous learners.
- ⇒ To give students experience of different approaches to teaching and learning and to the methods that are used to assess learning.

<sup>1</sup> Framework for Higher Education Qualifications. The FHEQ is published by the Quality Assurance Agency (QAA), which is the organisation responsible for assuring the quality of university degree provision in England, Wales and Northern Ireland.

## LEARNING OUTCOMES

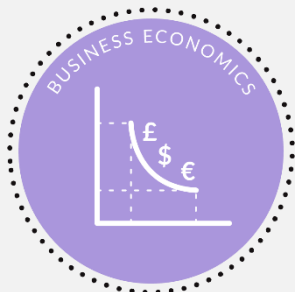
On successful completion of this programme, students should be able to:

- ⇒ Learn effectively, conform to accepted academic practice and integrate rapidly into undergraduate business courses in NCUK partner universities.
- ⇒ Demonstrate specific subject knowledge appropriate to their chosen routes including the ability to make sound judgements in accordance with the basic concepts and theories of business, at a level comparable to that of 'home' students at the time of entry to the second year of an appropriate degree courses.
- ⇒ Employ a wide range of generic and specialised skills including the ability to present, evaluate and interpret both quantitative and qualitative data.
- ⇒ Make effective use of a range of generic and subject specific study skills and information and communication technologies.
- ⇒ Produce innovative and original work.
- ⇒ Demonstrate their learning through a range of learning assessment methods.
- ⇒ Use general, academic and business-related technical English confidently in a Western academic environment and demonstrate a proficiency in English language to a standard of at least NCUK EAP grade 'C'.

## PROGRAMME STRUCTURE

The NCUK IYOne Business consists of 1200 hours of study in total (600 guided learning hours, 600 independent study) and is generally delivered over one academic year (other teaching patterns are also possible). Students will study 8 compulsory modules which will differ depending on the 'route' they are studying:

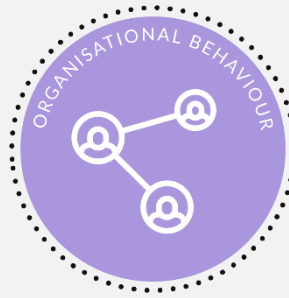
### Accounting & Finance - Semester 1



### Accounting & Finance - Semester 2



**Business Management - Semester 1**



**Business Management - Semester 2**



**Events Management - Semester 1**



**Events Management - Semester 2**



**PROGRAMME GRADING**

- ⇒ Assessment for each module will be via a combination of coursework and examination
- ⇒ Each subject module is awarded a percentage grade calculated according to the student's performance in the summative assessments. The table below presents a simplified marking criteria
- ⇒ Students will be awarded 15 credits for each passed module i.e. an overall module mark above 40%

<b>Mark (%)</b>	<b>Criteria</b>
<b>70 +</b>	Excellent – demonstrated learning of a high standard with clear evidence of application and synthesis.
<b>60 – 69</b>	Good – demonstrated competence, well-developed approach to the subject. Ability to apply concepts and synthesise material.
<b>50 - 59</b>	Satisfactory – competent performance, demonstrated strengths and weaknesses. Reasonable knowledge and understanding of the subject.
<b>40 – 49</b>	Adequate – acceptable performance. Work characterised by errors and omissions. Some misunderstandings of basic concepts and principles. <b>40% is the module pass mark</b>
<b>Less than 40 marks</b>	Inadequate performance. Weak understanding of conceptual frameworks. Many errors and omissions, confused exposition of issues. Insufficient understanding of class notes and/or little evidence of independent study.

⇒ A classification is awarded for the programme on completion as shown below:

<b>Distinction</b>	Overall programme mean mark is <b>70%</b> or above with 120 credits being awarded.
<b>Pass</b>	Overall programme mean mark is <b>40%</b> or above with a minimum of 90 credits being awarded.
<b>Unclassified</b>	Failure to meet the pass criteria, which may be due to either or both of: <ul style="list-style-type: none"> <li>⇒ An overall mean mark of less than 40%</li> <li>⇒ Fewer than 90 credits awarded</li> </ul>

# BENCHMARK STATEMENTS

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The International Year One in Business is at FHEQ Level 4<sup>2</sup>. Students at this level, upon successful completion should be able to demonstrate:

- ⇒ Knowledge of the underlying concepts and principles associated with their area(s) of study, and an ability to evaluate and interpret these within the context of that area of study
- ⇒ An ability to present, evaluate and interpret qualitative and quantitative data, in order to develop lines of argument and make sound judgements in accordance with basic theories and concepts of their subject(s) of study

Typically, holders of the qualification will be able to:

- ⇒ Evaluate the appropriateness of different approaches to solving problems related to their area(s) of study and/or work
- ⇒ Communicate the results of their study/work accurately and reliably, and with structured and coherent arguments
- ⇒ Undertake further training and develop new skills within a structured and managed environment.

The qualification contributes to the achievement of the Benchmark Statements for Business and Management honours degrees as referenced by the UK Quality Assurance Agency (QAA)<sup>3</sup>. These statements are given below at both 'threshold' and 'typical' standard, where 'threshold' describes the minimum to be achieved by all honours graduates and 'typical' is set at the standard which is currently achieved by the majority of graduates.

## Threshold standard

On graduating with an honours degree in business and management, students will have:

- ⇒ Knowledge and understanding of the key areas of business and management, the relationships between these and their application
- ⇒ Demonstrated competence within the range of subject-specific and generic skills and attributes
- ⇒ A view of business and management which is predominantly influenced by guided learning with a limited critical perspective.

## Typical standard

On graduating with an honours degree in business and management, students will typically:

- ⇒ Have a wide knowledge and understanding of the broad range of areas of business and management and the detailed relationships between these and their application to practice
- ⇒ Consistently demonstrate a command of subject-specific skills as well as proficiency in generic skills and attributes
- ⇒ Have a view of business and management which is influenced by a wide range of learning sources, based on a proactive and independent approach to learning
- ⇒ Be distinguished from the threshold category by their enhanced capacity to develop and apply their own perspectives to their studies, to deal with uncertainty and complexity, to explore alternative solutions, to demonstrate

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<sup>2</sup> Level 5 benchmark statements taken from 'QAA UK Quality Code for Higher Education, Part A: Setting and Maintaining Academic Standards' October 2014, page 23, accessed at <https://www.qaa.ac.uk/docs/qaa/quality-code/qualifications-frameworks.pdf>

<sup>3</sup> Subject specific benchmark statements taken from 'QAA Subject Benchmark Statement: Business and Management' November 2019, page 10, accessed at [https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-business-and-management.pdf?sfvrsn=db39c881\\_5](https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-business-and-management.pdf?sfvrsn=db39c881_5)

# ENTRY TO THE PROGRAMME

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To register the International Year One Business applicants must meet all of the following entry conditions; these conditions constitute *standard* entry:

- ⇒ Have achieved at least an NCUK EAP 'D' grade or hold an acceptable equivalent alternative English language qualification (see [www.ncuk.ac.uk](http://www.ncuk.ac.uk)).
- ⇒ Have achieved Grade 'B' in (I)GCSE Mathematics or equivalent. NCUK IFY Mathematics or NCUK IFY Half Mathematics Grade 'D' may also be used. For the Accounting and Finance route, (I)GCSE Grade C is sufficient.

Have:

- ⇒ obtained a minimum of 48 NCUK foundation points with a D in at least 2 subjects following study of the NCUK IFY programme.
- OR**
- ⇒ completed NCUK University Access Programme (UAP) with a pass grade (minimum 50%) in all subject modules.
- OR**
- ⇒ obtained a minimum of grade 'D' in two relevant UK recognised 'A' level's.
- OR**
- ⇒ met one of NCUK's country-specific entry requirements, which can be found on the [NCUK website](#)
- ⇒ Have completed a satisfactory entry interview designed to assess motivation, post diploma study plans and preparedness for the programme.

The centre is responsible for assessing and verifying standard entry qualifications, which are subject to audit as part of NCUK's quality assurance processes.

**Non-standard entry:** applicants with qualifications other than NCUK's published entry requirements may be admitted to the International Year One programme. The centre must report any non-standard entry qualifications to NCUK's Non-Standard Entry Team ([nse@ncuk.ac.uk](mailto:nse@ncuk.ac.uk)). NCUK will consider the application and decide whether the student can be admitted to the International Year One Business programme.

NCUK reserves the right to require applicants with non-standard qualifications to take one or more entrance tests before admission to the International Year One Business programme.

**Note:** Non-standard academic qualifications might include successful completion of a first or second year of a four-year undergraduate degree course in an NCUK approved university, successful completion of an NCUK approved international foundation programme or the completion of other country-specific qualifications that are not published on NCUK's website.



# PROGRAMME DELIVERY

The IYOne Business programme is specified to be delivered over a single academic year. The programme is divided into two semesters of 15 weeks' duration, comprising 14 teaching weeks and a final assessment week. Normally teaching weeks will have a timetabled class contact time of at least 20 hours per week.

The programme may be delivered over shorter or longer periods of time. Additional guidance for Study Centres on how to appropriately timetable the programme is given in Appendix B.

NCUK specifies minimum timetabled contact hours for its programmes but does not set a maximum class contact or total study time; it is recognised that many Study Centres will apply higher than minimum contact times to meet the learning needs of their students.

<b>Total Number of modules</b>	8 subject modules (4 per semester)
<b>Total number of weeks</b>	28 weeks of directed study over 2 semesters plus 2 weeks dedicated to examinations
<b>Directed Study Hours per module per week</b>	5 hours per module
<b>Directed Study Hours per week</b>	4 modules x 5 hours = 20 hours
<b>Total Directed Study Hours</b>	20 hours per week x 30 weeks = 600 hours
<b>Independent Study Hours</b>	Approximately 20 hours per week (Assuming 5 hours per module) Total = 20 hours x 30 = 600 hours
<b>Total Learning Activity</b>	600 directed study hours + 600 independent study hours = 1200 hours

The duration of each semester may vary according to the timing of local public holidays. Semesters may be interrupted by periods of holiday where necessary.

The programme may be delivered face-to-face or in blended/online modes as agreed with the Study Centre at the time of accreditation.

## CLASS SIZES

Subject class sizes may be varied according to the activity e.g. lecture, seminar and tutorial. The principle to be applied to timetabling and class size should be to give students the opportunity to experience different forms of learning and to maximise opportunities for small-group work and for the development of independent learning skills. In general, NCUK would not expect tutorial or seminar groups to exceed 16 students but class sizes for lectures may be larger.

Staffing of the programme should allow for some one-to-one contact for each student.

# MODULE OVERVIEWS

IDBEC001

# BUSINESS ECONOMICS

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBEC001
<b>Module Name</b>	Business Economics
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Semester(s)</b>	1
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)


### AIMS


This module aims to provide business students on a Level 4 programme with the essential economic knowledge and understanding which will enable them to be able to place business related issues and problems in the wider economic context, as well as being able to recognise the contributions that economics can make in analysing and resolving business issues and problems.

### TOPICS OF STUDY

- ⇒ Business and Economics
- ⇒ Supply Decisions: Costs of Production
- ⇒ Alternative Theories of Business Behaviour and Strategy
- ⇒ Government Regulation of Business
- ⇒ The Macroeconomic Environment of Business
- ⇒ Banking, Money and Interest Rates
- ⇒ Macroeconomic Policy and its Impact on Business Performance
- ⇒ Business and Markets in Action
- ⇒ Market Structures and Implications for Business Behaviour
- ⇒ Business and Resource Markets
- ⇒ Business in the International Environment
- ⇒ Balance of Payments and Exchange Rates
- ⇒ Controlling Inflation and Unemployment

## ASSESSMENT

 <p><b>Coursework</b></p>	<b>What is Assessed?</b>	Topics A-G
	<b>Duration/Word Count</b>	1250-1500 words
	<b>Total Marks</b>	100
	<b>Rubric</b>	A business case study which will enable students to apply relevant economic concepts and theories to business strategy and behaviour.
	<b>Contribution to Overall Grade</b>	25%

 <p><b>Examination</b></p>	<b>What is Assessed?</b>	Topics A-M
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	<p>Section A:</p> <ul style="list-style-type: none"> <li>⇒ 20 multiple choice questions (20 marks each)</li> <li>⇒ 1 data response question (15 marks)</li> </ul> <p>Section B:</p> <ul style="list-style-type: none"> <li>⇒ 2 essay questions from a choice of 3 (20 marks each)</li> </ul>
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<p><b>Knowledge and understanding</b></p>	<ul style="list-style-type: none"> <li>⇒ Demonstrate an understanding of the role and function of economics in the specific context of business related issues and problems.</li> <li>⇒ Identify and analyse the economic dimensions of the impact of business in terms of resolving the basic economic problem of scarcity and its constituent problems of allocation, production and distribution.</li> <li>⇒ Apply economic concepts to enhance understanding of business behaviour, strategy and corporate performance.</li> <li>⇒ Demonstrate an understanding of the shifting debates about the relative roles of the market and state in enabling business to deliver economic efficiency.</li> <li>⇒ Identify and explain how the macroeconomic objectives of economic policy and the key policy debates at both the national and global levels shape and are shaped by the business environment.</li> </ul>
<p><b>Intellectual skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Abstract and simplify in order to identify and model the essence of economic and business-related problems.</li> <li>⇒ Analyse and reason both deductively and inductively.</li> <li>⇒ Think critically about the limits of analysis in a broader political and socio-economic context.</li> <li>⇒ Recognise and frame the relevance and changing nature of constraints in terms of analysing problems and possible policy solutions</li> </ul>
<p><b>Transferable skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Gather evidence and assimilate, structure, analyse and evaluate qualitative and quantitative data.</li> <li>⇒ Communicate results concisely to a generalist business audience.</li> <li>⇒ Apply mathematical and statistical analysis methods to this data.</li> <li>⇒ Extract relevant information, drawing conclusions and making logical recommendations.</li> <li>⇒ Complete specific tasks within designated timeframes.</li> </ul>
<p><b>Practical Skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Consider the ever-present existence of trade-offs when making business decisions.</li> <li>⇒ Recognise the wider economic context in which business strategy is developed.</li> <li>⇒ Recognise that business and economic decisions are always contested.</li> </ul>

# BUSINESS FINANCE

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBBEF001
<b>Module Name</b>	Business Finance
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Semester(s)</b>	2
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)


### AIMS


This module aims to provide a solid introduction of role of finance in business and how it helps business achieve its objectives. Students will be introduced to a range of fundamental business finance concepts including sources of finance; investment appraisal; capital structures and share valuation; risk and the operation of the stock market.

### TOPICS OF STUDY

- ⇒ Introduction to Finance
- ⇒ Raising Finance, Capital Structure & Gearing
- ⇒ Share Prices, Markets & Investor Ratios
- ⇒ Investment Appraisal
- ⇒ Working Capital Management

## ASSESSMENT

 <p><b>Coursework: In-class Test</b></p>	<b>What is Assessed?</b>	Topics A-C
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	25
	<b>Rubric</b>	A series of questions based on a case study.
	<b>Contribution to Overall Grade</b>	25%

 <p><b>Examination</b></p>	<b>What is Assessed?</b>	Topics A-F
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	Section A: ⇒ Short answer questions (35 marks) Section B: ⇒ 2 questions from a choice of 3 (20 marks each)
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<b>Knowledge and understanding</b>	<ul style="list-style-type: none"> <li>⇒ Understand the role of a financial manager within a modern organisation</li> <li>⇒ Identify and evaluate sources of finance for short and long term uses</li> <li>⇒ Explain the importance of capital structure within an organisation</li> </ul>
<b>Intellectual skills</b>	<ul style="list-style-type: none"> <li>⇒ Manage time and other available resources and self-direct behaviour</li> </ul>
<b>Practical skills</b>	<ul style="list-style-type: none"> <li>⇒ Explain and apply methods of share and debt valuation</li> <li>⇒ Calculate investor ratios associated to shares</li> <li>⇒ Appraise working capital management</li> <li>⇒ Use a range of methods to appraise investment opportunities</li> </ul>
<b>Transferable skills</b>	<ul style="list-style-type: none"> <li>⇒ Use numeracy and quantitative skills</li> </ul>



IDBBSK001

# BUSINESS SKILLS

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBSK001
<b>Module Name</b>	Business Skills
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	100%
<b>Percentage breakdown of Exam/Test</b>	N/A
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Semester(s)</b>	1
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)


### AIMS


This module aims to provide students with a range of skills that will prepare them for study of the International Year One programme as well as future undergraduate studies in business and management related programmes in UK universities. The knowledge and skills gained throughout the module will provide students with transferable skills that will also be beneficial in the world of work.


### TOPICS OF STUDY

- ⇒ Effective Learning
- ⇒ Planning Techniques
- ⇒ Research Skills
- ⇒ Numerical Analysis
- ⇒ Presentation Skills
- ⇒ Personal Development Planning
- ⇒ Academic and Business Writing and an Introduction to Research Skills
- ⇒ Plagiarism and Harvard Referencing
- ⇒ Teamwork

## ASSESSMENT

 <p><b>Formal Report</b></p>	<b>What is Assessed?</b>	Topics D-H
	<b>Duration/Word Count</b>	1500 words
	<b>Total Marks</b>	50
	<b>Rubric</b>	⇒ An individual report on a set topic
	<b>Contribution to Overall Grade</b>	50%

 <p><b>Group Presentation</b></p>	<b>What is Assessed?</b>	Topics D-J
	<b>Duration/Word Count</b>	Maximum 30 minutes
	<b>Total Marks</b>	40
	<b>Rubric</b>	⇒ A group presentation on a given business problem
	<b>Contribution to Overall Grade</b>	40%

 <p><b>Reflective Exercise</b></p>	<b>What is Assessed?</b>	Topic L
	<b>Duration/Word Count</b>	250 words
	<b>Total Marks</b>	10
	<b>Rubric</b>	⇒ A reflective piece on the student's personal development throughout the module
	<b>Contribution to Overall Grade</b>	10%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<b>Knowledge and understanding</b>	<ul style="list-style-type: none"> <li>⇒ Explain theories that pertain to effective learning and apply these to facilitating their own learning</li> <li>⇒ Explain and demonstrate positive and negative body language</li> <li>⇒ Describe theories of team-working and relate these to experience</li> </ul>
<b>Intellectual skills</b>	<ul style="list-style-type: none"> <li>⇒ Develop and maintain personal development plans and portfolios</li> <li>⇒ Employ a range of strategies to plan work and manage time</li> <li>⇒ Write a range of documents suitable for both academic and professional audiences</li> <li>⇒ Reference and cite appropriately using an accepted standard referencing scheme</li> <li>⇒ Employ a number of strategies for examination revision</li> </ul>
<b>Practical skills</b>	<ul style="list-style-type: none"> <li>⇒ Employ a range of research skills to devise and implement a research plan</li> <li>⇒ Present and interpret common forms of numerical data</li> <li>⇒ Reflect on their progress and document this reflection</li> </ul>
<b>Transferable skills</b>	<ul style="list-style-type: none"> <li>⇒ Work in a team</li> </ul>

# FINANCIAL ACCOUNTING 1

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBBFN001
<b>Module Name</b>	Financial Accounting 1
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Semester(s)</b>	1
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)

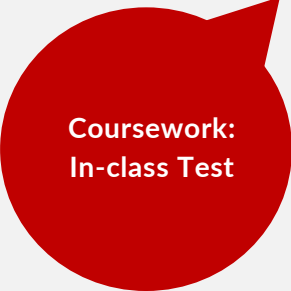
### AIMS


This module aims to provide students with a fundamental understanding of basic financial accounting principles. The module will develop students' knowledge and understanding of financial accounting from the key principles of ledger entry bookkeeping, to single entity final accounts, all within the context of most recent Generally Accepted Accounting Practice. The module will aim to provide a rigorous introduction to the subject area for students progressing to further related study, in particular the module Financial Accounting 2. This module offers a valuable and coherent introduction to the topic for students who will not progress further with accountancy study.

### TOPICS OF STUDY

- ⇒ Introduction to Accounting
- ⇒ Introduction to Final Accounts
- ⇒ Introduction to Single Entry and Incomplete Records
- ⇒ Double Entry and Accounting Systems
- ⇒ Accounting for Control

## ASSESSMENT

 <p>Coursework: In-class Test</p>	<b>What is Assessed?</b>	Topics A-D
	<b>Duration/Word Count</b>	2 hours
	<b>Total Marks</b>	25
	<b>Rubric</b>	A series of compulsory questions (25 marks in total)
	<b>Contribution to Overall Grade</b>	25%

 <p>Examination</p>	<b>What is Assessed?</b>	Topics A-M
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	Section A: ⇒ 35 marks of compulsory questions Section B: ⇒ 2 questions from a choice of 3 (20 marks each)
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<p><b>Knowledge and understanding</b></p>	<ul style="list-style-type: none"> <li>⇒ Explain and demonstrate the 'duality' principle of double entry</li> <li>⇒ Explain the conceptual framework that underpins accountancy</li> <li>⇒ Understand the basics of the UK accounting regulatory framework</li> <li>⇒ Explain the basic conceptual and regulatory framework that underpins accounting systems</li> </ul>
<p><b>Intellectual skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Analyse and review financial information within the context of other academic disciplines</li> </ul>
<p><b>Practical skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Appreciate that the accounting system described represents a model of reality</li> <li>⇒ Comprehend that even with a coherent conceptual framework, accounting results are rarely wholly objective and may be dependent on (equally valid) assumptions made</li> <li>⇒ Appreciate the nature of the accounting systems that enable financial transactions to be recorded accurately, and the importance of control mechanisms within such systems</li> </ul>
<p><b>Transferable skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Enter relevant financial transactions accurately to accounts in the relevant ledgers</li> <li>⇒ Draft a set of final accounts taking cognisance of adjustments such as accrued and prepaid expenses; depreciation and depreciation provision; bad debts and bad debt provision</li> <li>⇒ Prepare final year accounts, with relevant adjustments for a single entity business</li> <li>⇒ Enter a wide range of financial transactions accurately in the appropriate ledgers</li> </ul>



IDBBFC001

# FINANCIAL ACCOUNTING 2

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBBFC001
<b>Module Name</b>	Financial Accounting 2
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Seemster(s)</b>	2
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)

### AIMS

This module aims, by supplementing Financial Accounting 1, to provide students with an introductory but rigorous framework for understanding financial accounting and reporting issues both within the UK and internationally.


The module will seek to develop the students' understanding of both the practical and theoretical framework that underpins company financial reporting, as well as some of the complexities therein.


The module will be sufficiently rigorous to help prepare students for second year undergraduate specialist finance/accountancy studies at a UK university.

### TOPICS OF STUDY

- ⇒ Company Financial Statements
  - Review & Introduction
  - Statements of Profit & Loss
  - Additional Reporting Requirements
- ⇒ Preparing Statements of Cashflow
- ⇒ Interpretation of Financial Statements
- ⇒ Contemporary Issues in Financial Accounting
  - Ethics & Corporate Governance
  - Sustainability and Environmental & Social Reporting
- ⇒ Single Entry and incomplete Records

## ASSESSMENT

 <p><b>Coursework: In-class Test</b></p>	<b>What is Assessed?</b>	Topics A-E
	<b>Duration/Word Count</b>	2 hours
	<b>Total Marks</b>	25
	<b>Rubric</b>	A series of compulsory questions (25 marks in total)
	<b>Contribution to Overall Grade</b>	25%

 <p><b>Examination</b></p>	<b>What is Assessed?</b>	Topics A-M
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	Section A: ⇒ 35 marks of compulsory questions Section B: ⇒ 2 questions from a choice of 3 (20 marks each)
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<p><b>Knowledge and understanding</b></p>	<ul style="list-style-type: none"> <li>⇒ Explain the structure and content of published financial accounting statements</li> <li>⇒ Understand the need for consolidation statements to supplement the accounting statements of many businesses</li> <li>⇒ Understand and outline the key elements that inform the theoretical underpinning of financial accounting statements</li> <li>⇒ Understand in detail, basic accounting principles, as applicable to any business entity</li> </ul>
<p><b>Transferable skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Appreciate the importance of accounting and finance information in wider business decision making</li> <li>⇒ Apply accounting information to wider business issues and problems in the context of further studies</li> </ul>
<p><b>Intellectual skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Appreciate the importance of financial reporting to various user/stakeholder groups and understand that at times the expectations and requirements of the stakeholders will differ</li> <li>⇒ Prepare the main financial statement requirements of published accounts from given information</li> <li>⇒ Develop trend and comparative analysis of financial accounting statements using relevant information, including ratios</li> </ul>
<p><b>Practical skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Prepare and present final accounting statements in a manner aligned to latest financial reporting statements</li> <li>⇒ Calculate a range of ratios relevant to the analysis and interpretation of financial statements</li> <li>⇒ Apply ratios and combine with logical and coherent qualitative analysis in the interpretation of financial statements</li> </ul>

# MANAGEMENT ACCOUNTING

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBMA001
<b>Module Name</b>	Management Accounting
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15-week semester
<b>Semester(s)</b>	2
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)

### AIMS

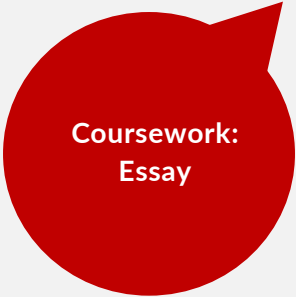
This module aims to provide students with a broad understanding of the function and the importance of management accounting in supporting management decision making. It is recognised that students studying this module may not progress to further, specialist accountancy studies and it is therefore important to give a broad, introductory module rather than technically detailed coverage of the subject.


The module will cover key areas such as 'decision making'; 'cost assignment'; 'planning and control' to give specialist accounting students the foundation they will require for more advanced coverage of the subject area.

### TOPICS OF STUDY

- ⇒ Introduction to Management Accounting
- ⇒ Cost Volume Profit Analysis
- ⇒ Relevant Costs and Revenues
- ⇒ Pricing and Profitability
- ⇒ Cost Assignment
- ⇒ Introduction to Activity Based Costing
- ⇒ Budgeting Process
- ⇒ Introduction to Standard Costing and Variance Analysis
- ⇒ Performance Management

## ASSESSMENT

 <p>Coursework: Essay</p>	<b>What is Assessed?</b>	Topics A-K
	<b>Duration/Word Count</b>	1250-1500 words
	<b>Total Marks</b>	100
	<b>Rubric</b>	A discursive essay which will enable students explore relevant concepts and theories in management accounting. Numerical analysis is not required.
	<b>Contribution to Overall Grade</b>	25%

 <p>Examination</p>	<b>What is Assessed?</b>	Topics A-M
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	<p>Section A:</p> <ul style="list-style-type: none"> <li>⇒ 1 compulsory question worth 35 marks divided into 4/5 distinct sections.</li> <li>⇒ Calculations from across the syllabus are required.</li> </ul> <p>Section B:</p> <ul style="list-style-type: none"> <li>⇒ Answer 2 questions from a choice of 3 (20 marks each).</li> <li>⇒ Questions will require extended, written answers in addition to calculations.</li> </ul>
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<p><b>Knowledge and understanding</b></p>	<ul style="list-style-type: none"> <li>⇒ Understand the role of the management accountant in business and distinguish between the functions of management and financial accounting.</li> <li>⇒ Appreciate the importance of budgeting as a planning and control tool within the business environment.</li> <li>⇒ Appreciate the importance of planning and control within the business environment and explain, build and use budgeting information within this context.</li> <li>⇒ Describe developments in management accounting techniques.</li> </ul>
<p><b>Intellectual skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Appreciate how the changing business environment has changed management accounting's approach to identifying and assigning costs.</li> <li>⇒ Consider any dysfunctionality that might arise in applying the key concepts of planning and control within a business environment.</li> <li>⇒ Apply costing terminology and costing concepts in an appropriate manner and understand their usage within a wider business context.</li> <li>⇒ Explain and carry out the process of assigning costs to cost centres and cost units within a range of business environments.</li> <li>⇒ Explain the operation of a basic standard costing system and how standard costs are set.</li> <li>⇒ Assign costs to individual products using budgeted overhead absorption rates.</li> <li>⇒ Distinguish between fixed and variable costs to identify (among other things) break-even levels of production and sales.</li> </ul>
<p><b>Practical skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Use cost and revenue information to reach informed conclusions to support wider business decision making.</li> <li>⇒ Calculate a range of variances covering labour, material and overhead (fixed and variable) costs.</li> <li>⇒ Describe and calculate key performance measures in a system of responsibility accounting.</li> </ul>
<p><b>Transferable skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Understand and use costing terminology and simple concepts within the context of business decision making.</li> <li>⇒ Understand the similarities and differences of approach in cost analysis between economics and management accounting.</li> </ul>



IDBOB002

# ORGANISATIONAL BEHAVIOUR

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBOB002
<b>Module Name</b>	Organisational Behaviour
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Semester(s)</b>	1
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)

### AIMS

This module aims to give students an appreciation of what organisations are, the purpose of establishing formal organisations, and the many inter-related aspects of collective and individual behaviour that can impact on the success or otherwise of organisations.

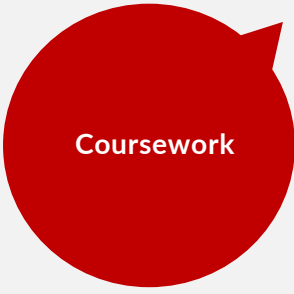
There are different approaches to analysing organisational behaviour and these will be considered during the course of this module. The module also addresses a number of the inter-relating facets of organisational behaviour including:


- ⇒ organisational structure
- ⇒ approaches to leadership and management
- ⇒ culture within organisations
- ⇒ motivation
- ⇒ organisational change

### TOPICS OF STUDY

- ⇒ The Purpose of Organisations
- ⇒ Theoretical Approaches to the Study of Organisational Behaviour
- ⇒ Management
- ⇒ Culture
- ⇒ Motivation
  - Power and Control in the Workplace
  - Performance Management
  - Effective Communication
- ⇒ Organisational Structure
- ⇒ Inter-disciplinary Nature of the Study of Organisational Behaviour
- ⇒ Leadership
- ⇒ Organisational Change

## ASSESSMENT

 <p>Coursework</p>	<b>What is Assessed?</b>	Topics A-H
	<b>Duration/Word Count</b>	1250-1500 words
	<b>Total Marks</b>	100
	<b>Rubric</b>	Essay
	<b>Contribution to Overall Grade</b>	25%

 <p>Examination</p>	<b>What is Assessed?</b>	Topics A-M
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	<p>Section A:</p> <ul style="list-style-type: none"> <li>⇒ 2 compulsory questions, A1 and A2 worth 15 marks and 20 marks respectively</li> <li>⇒ A1 will test knowledge, understanding and analysis only. A2 will additionally test evaluation.</li> </ul> <p>Section B:</p> <ul style="list-style-type: none"> <li>⇒ 2 essay questions from a choice of 3 (20 marks each)</li> </ul>
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<p><b>Knowledge and understanding</b></p>	<ul style="list-style-type: none"> <li>⇒ Describe the purpose of organisations</li> <li>⇒ Discuss the theoretical concepts, models and tools related to organisational behaviour</li> <li>⇒ Describe and analyse how organisations can be structured to best serve their purpose</li> <li>⇒ Discuss different approaches to management and leadership within an organisational context</li> <li>⇒ Explain theories of motivation and describe how these can best be used within an organisation</li> <li>⇒ Explain the factors that bring about organisational change</li> <li>⇒ Discuss how the change process can be managed in order to support its implementation</li> </ul>
<p><b>Intellectual skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Critically appraise the impact of culture within the organisational setting</li> <li>⇒ Critically appraise the structure within the organisational setting</li> <li>⇒ Critically appraise leadership and management styles within the organisational setting</li> <li>⇒ Critically appraise approaches to organisational change</li> </ul>
<p><b>Transferable skills</b></p>	<ul style="list-style-type: none"> <li>⇒ Plan and write an academic essay</li> <li>⇒ Independently, or in groups, carry out research on topics, recognising the importance of using reliable, up-to-date sources.</li> <li>⇒ Present and communicate ideas effectively</li> </ul>

IDBQM001

# QUANTITATIVE METHODS FOR BUSINESS

## MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)



## SYLLABUS OVERVIEW

<b>Module Code</b>	IDBQM001
<b>Module Name</b>	Quantitative Methods for Business
<b>Programme Name</b>	International Year One Business
<b>Credits</b>	15
<b>Percentage breakdown of Coursework</b>	25%
<b>Percentage breakdown of Exam/Test</b>	75%
<b>Delivery period</b>	The syllabus will usually be delivered over a single 15 week semester
<b>Semester(s)</b>	2
<b>Recommended minimum teaching hours</b>	5 hours per week (over 15 weeks)
<b>Recommended minimum independent study hours</b>	5 hours per week (over 15 weeks)

### AIMS


This module aims to:


- ⇒ Develop mathematical and statistical literacy in students, including the ability to make numbers meaningful, focussing on conceptual understanding and recognising the demands for dealing with “big data” in an information age
- ⇒ Enable students to use mathematical and statistical methods to investigate business-related data, emphasising application and interpretation rather than fundamental theorems and proofs
- ⇒ Develop in students the concept of mathematical and statistical modelling in business and economics, and an appreciation that applied mathematics and statistics can be more subjective than commonly assumed
- ⇒ Prepare students for entry to more advanced modules dealing with quantitative analysis in business
- ⇒ Develop students’ skills in the use of spreadsheet software and calculators

### TOPICS OF STUDY

- ⇒ Data and Variability in Business
- ⇒ Summarising Data:
  - Measures of Location and Dispersion
  - Graphical Presentation and Frequency Distributions
- ⇒ Index Numbers
- ⇒ Correlation Techniques
- ⇒ Regression Techniques
- ⇒ Time Series Analysis
- ⇒ Differentiation and Applications
- ⇒ Integration and Applications

## ASSESSMENT

 <p>Coursework: Assignment/ Project</p>	<b>What is Assessed?</b>	Topics A-F
	<b>Duration/Word Count</b>	1000 words
	<b>Total Marks</b>	25
	<b>Rubric</b>	A short research paper based on a given data set
	<b>Contribution to Overall Grade</b>	25%

 <p>Examination</p>	<b>What is Assessed?</b>	Topics A-I
	<b>Duration/Word Count</b>	2 hours 30 mins
	<b>Total Marks</b>	75
	<b>Rubric</b>	Section A (35 marks): ⇒ A selection of compulsory short questions. Section B (40 marks): ⇒ 2 questions for a choice of 4 (20 marks each)
	<b>Contribution to Overall Grade</b>	75%

## GENERAL LEARNING OUTCOMES

On successful completion of this module, a student will be able to:

<b>Knowledge and understanding</b>	<ul style="list-style-type: none"> <li>⇒ Recognise, recall and apply specific mathematical and statistical facts and techniques/tools</li> <li>⇒ Select an appropriate mathematical or statistical technique for a business or economics problem</li> </ul>
<b>Intellectual skills</b>	<ul style="list-style-type: none"> <li>⇒ Recognise common sources of bias and limits to accuracy in statistical results</li> <li>⇒ Introduce academic reading and writing in the context of mathematical modelling and data analysis</li> <li>⇒ Critique articles and news stories that include statistical and quantitative information, recognising that variability is natural, predictable and quantifiable, and that association is not the same as causation</li> </ul>
<b>Practical skills</b>	<ul style="list-style-type: none"> <li>⇒ Use computer software to carry out quantitative analysis and present results</li> <li>⇒ Select or collect data for use in quantitative problem-solving or descriptive analysis</li> </ul>
<b>Transferable skills</b>	<ul style="list-style-type: none"> <li>⇒ Select, organize, and present relevant information clearly and logically</li> <li>⇒ Discuss and interpret results and present a well-structured report (written and verbal) in support of findings</li> <li>⇒ Present data in a variety of formats</li> <li>⇒ Formulate, derive and assess quantitative modelling approaches to solving problems</li> </ul>



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