

# International Year One (IYOne)

### Business

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 5¹) 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 <a href="NCUK website">NCUK website</a>.

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 <u>NCUK Guarantee</u>.

#### **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.

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<sup>&</sup>lt;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













#### **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%



Mark (%)	Criteria
70 +	Excellent – demonstrated learning of a high standard with clear evidence of application and synthesis.
60 – 69	Good – demonstrated competence, well-developed approach to the subject. Ability to apply concepts and synthesise material.
50 - 59	Satisfactory – competent performance, demonstrated strengths and weaknesses. Reasonable knowledge and understanding of the subject.
40 – 49	Adequate – acceptable performance. Work characterised by errors and omissions. Some misunderstandings of basic concepts and principles. 40% is the module pass mark
Less than 40 marks	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.

#### $\Rightarrow$ A classification is awarded for the programme on completion as shown below:

Distinction	Overall programme mean mark is <b>70%</b> or above with <b>120</b> credits being awarded.
Pass	Overall programme mean mark is <b>40</b> % or above with a minimum of 90 credits being awarded.
Unclassified	Failure to meet the pass criteria, which may be due to either or both of:  ⇒ An overall mean mark of less than 40%  ⇒ Fewer than 90 credits awarded



#### **BENCHMARK STATEMENTS**

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

<sup>&</sup>lt;sup>2</sup> Level 5 benchmark statements taken from 'QAA The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies, 2<sup>nd</sup> edition' February 2024, page 18,, accessed at <a href="https://www.qaa.ac.uk/docs/qaa/quality-code/the-frameworks-for-higher-education-qualifications-of-uk-degree-awarding-bodies-2024.pdf?sfvrsn=3562b281\_11">https://www.qaa.ac.uk/docs/qaa/quality-code/the-frameworks-for-higher-education-qualifications-of-uk-degree-awarding-bodies-2024.pdf?sfvrsn=3562b281\_11</a>

<sup>&</sup>lt;sup>3</sup> Subject specific benchmark statements taken from 'QAA Subject Benchmark Statement: Business and Management' November 2019, page 10, accessed at <a href="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</a>



⇒ 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

#### ENTRY TO THE PROGRAMME

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).
- ⇒ 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 (<a href="mailto:nse@ncuk.ac.uk">nse@ncuk.ac.uk</a>). 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)	
Total number of weeks	28 weeks of directed study over 2 semesters plus 2 weeks dedicated to examinations	
Directed Study Hours per module per week	5 hours per module	
Directed Study Hours per week	4 modules x 5 hours = 20 hours	
<b>Total Directed Study Hours</b>	20 hours per week x 30 weeks = 600 hours	
Independent Study Hours	Approximately 20 hours per week (Assuming 5 hours per module)  Total = 20 hours x 30 = 600 hours	
Total Learning Activity	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**

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

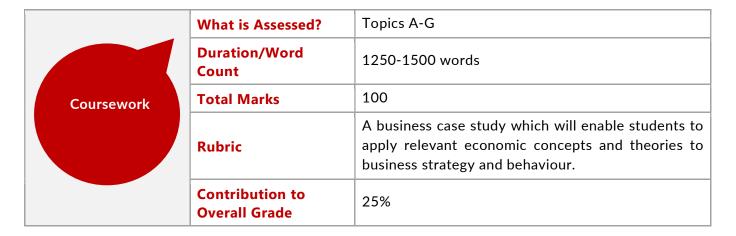
#### **TOPICS OF STUDY**

- ⇒ 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**



	What is Assessed?	Topics A-M
	Duration/Word Count	2 hours 30 mins
	<b>Total Marks</b>	75
Examination	Rubric	Section A:  ⇒ 20 multiple choice questions (20 marks each)  ⇒ 1 data response question (15 marks)  Section B:  ⇒ 2 essay questions from a choice of 3 (20 marks each)
	Contribution to Overall Grade	75%



#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	<ul> <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>
Intellectual skills	<ul> <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>
Transferable skills	<ul> <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>
Practical Skills	<ul> <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 SKILLS MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

Module Code	IDBSK001
Module Name	Business Skills
Programme Name	International Year One Business
Credits	15
Percentage breakdown of Coursework	100%
Percentage breakdown of Exam/Test	N/A
Delivery period	The syllabus will usually be delivered over a single 15 week semester
Semester(s)	1
Recommended minimum teaching hours	5 hours per week (over 15 weeks)
Recommended minimum independent study hours	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	⇒ Personal Development Planning
⇒ Planning Techniques	⇒ Academic and Business Writing and an Introduction to Research Skills
⇒ Research Skills	⇒ Plagiarism and Harvard Referencing
⇒ Numerical Analysis	⇒ Teamwork
⇒ Presentation Skills	



#### **ASSESSMENT**

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

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

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

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#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	<ul> <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>
Intellectual skills	<ul> <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>
Practical skills	<ul> <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>
Transferable skills	⇒ Work in a team

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# FINANCIAL ACCOUNTING 1 MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

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

⇒ Double Entry and Accounting Systems

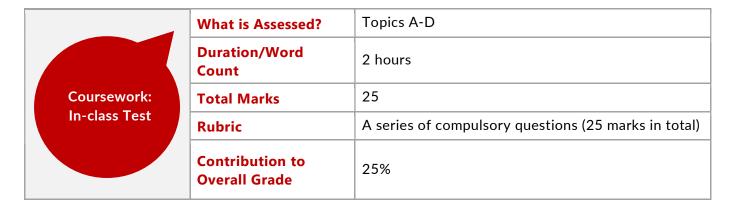
⇒ Introduction to Final Accounts

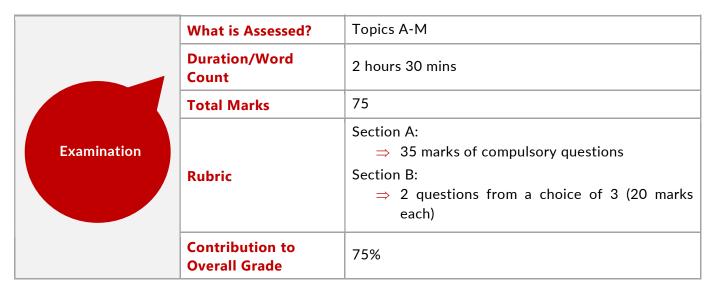
⇒ Accounting for Control

→ Introduction to Single Entry and Incomplete Records



#### **ASSESSMENT**







#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	<ul> <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>	
Intellectual skills	⇒ Analyse and review financial information within the context of other academic disciplines	
Practical skills	<ul> <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>	
Transferable skills	<ul> <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>	



## MARKETING MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

Module Code	IDBMK001
Module Name	Marketing
Programme Name	International Year One Business
Credits	15
Percentage breakdown of Coursework	25%
Percentage breakdown of Exam/Test	75%
Delivery period	The syllabus will usually be delivered over a single 15 week semester
Semester(s)	2
Recommended minimum teaching hours	5 hours per week (over 15 weeks)
Recommended minimum independent study hours	5 hours per week (over 15 weeks)

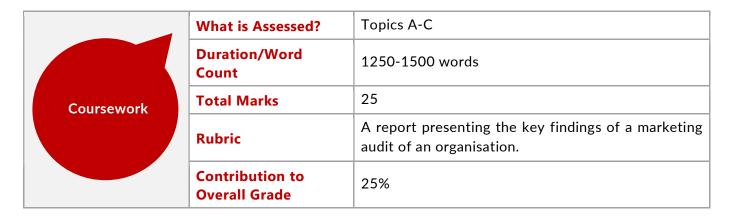
#### **AIMS**

The aims of this module are to provide students with an introduction to a range of theories and concepts underpinning key elements of marketing planning with a focus on the application of those theories and concepts to a range of different organisations.

#### **TOPICS OF STUDY**

TOPICS OF STUDY	
⇒ An Introduction to Marketing	⇒ An Overview of Marketing Planning
⇒ The Marketing Environment	⇒ Consumer Behaviour
⇒ Marketing Research	<ul> <li>⇒ The Marketing Mix</li> <li>○ Product</li> <li>○ Price</li> <li>○ Place</li> <li>○ Promotions</li> </ul>
⇒ Digital Marketing and Social Media	⇒ Services Marketing
⇒ New Product Development	⇒ Corporate Social Responsibility and Marketing Ethics

#### **ASSESSMENT**



Examination	What is Assessed?	Topics A-M
	Duration/Word Count	2 hours 30 mins
	Total Marks	75
	Rubric	Section A:  ⇒ 15 multiple choice questions (1 mark each)  ⇒ 1 compulsory question (20 marks)  Section B:  ⇒ 2 questions from a choice of 3 (20 marks each)
	Contribution to Overall Grade	75%

#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	<ul> <li>⇒ Understand the marketing planning process</li> <li>⇒ Understand primary and secondary marketing research requirements for marketing planning</li> <li>⇒ Understand the differences between product and services marketing</li> <li>⇒ Understand the key aspects of corporate social responsibility and ethics</li> <li>Understand the influence of and key developments in digital marketing and social media</li> </ul>	
Intellectual skills	Identify and apply appropriate theories / concepts to a range of situations	
Practical skills	⇒ Undertake a basic marketing audit utilising basic primary and secondary research and make relevant marketing mix recommendations	
Transferable skills	Analyse a range of situations and present findings clearly and concisely in a report format	



## MANAGEMENT ACCOUNTING MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

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

⇒ Cost Assignment

⇒ Introduction to Management Accounting ⇒ Introduction to Activity Based Costing

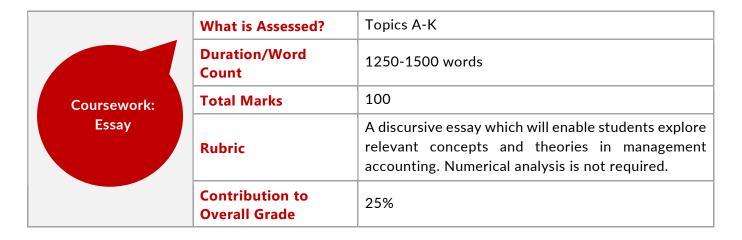
⇒ Cost Volume Profit Analysis
 ⇒ Budgeting Process

⇒ Relevant Costs and Revenues ⇒ Introduction to Standard Costing and Variance Analysis

⇒ Pricing and Profitability
⇒ Performance Management



#### **ASSESSMENT**



	What is Assessed?	Topics A-M
	Duration/Word Count	2 hours 30 mins
	Total Marks	75
Examination	Rubric	<ul> <li>Section A:</li> <li>⇒ 1 compulsory question worth 35 marks divided into 4/5 distinct sections.</li> <li>⇒ Calculations from across the syllabus are required.</li> <li>Section B:</li> <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>
	Contribution to Overall Grade	75%



#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	⇒ Understand the role of the management accountant in business and distinguish between the functions of management and financial accounting.
	⇒ Appreciate the importance of budgeting as a planning and control tool within the business environment.
	⇒ Appreciate the importance of planning and control within the business environment and explain, build and use budgeting information within this context.
	⇒ Describe developments in management accounting techniques.
	⇒ Appreciate how the changing business environment has changed management accounting's approach to identifying and assigning costs.
	⇒ Consider any dysfunctionality that might arise in applying the key concepts of planning and control within a business environment.
	⇒ Apply costing terminology and costing concepts in an appropriate manner and understand their usage within a wider business context.
Intellectual skills	⇒ Explain and carry out the process of assigning costs to cost centres and cost units within a range of business environments.
	⇒ Explain the operation of a basic standard costing system and how standard costs are set.
	⇒ Assign costs to individual products using budgeted overhead absorption rates.
	⇒ Distinguish between fixed and variable costs to identify (among other things) break-even levels of production and sales.
	⇒ Use cost and revenue information to reach informed conclusions to support wider business decision making.
Practical skills	⇒ Calculate a range of variances covering labour, material and overhead (fixed and variable) costs.
	⇒ Describe and calculate key performance measures in a system of responsibility accounting.
Transferable skills	⇒ Understand and use costing terminology and simple concepts within the context of business decision making.
	⇒ Understand the similarities and differences of approach in cost analysis between economics and management accounting.





# MANAGEMENT THEMES & CASE STUDIES MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

Module Code	IDBMT001
Module Name	Management Themes & Case Studies
Programme Name	International Year One Business
Credits	15
Percentage breakdown of Coursework	25%
Percentage breakdown of Exam/Test	75%
Semester(s)	2
Delivery period	The syllabus will usually be delivered over a single 15-week semester
Recommended minimum teaching hours	5 hours per week (over 15 weeks)
Recommended minimum independent study hours	5 hours per week (over 15 weeks)

#### **AIMS**

The aim of this module is to provide students with the theory, practice and structure of the fundamental elements of business management. The module focuses on the application of the strategic, operational and ethical streams of business management in a range of different organisations. The module also addresses a range of inter-related topics which further develop students' understanding of the core themes of management.

#### **TOPICS OF STUDY**

- ⇒ An Introduction to Management Themes ⇒ Operations Management and Quality
- ⇒ The Historical Development of Management ⇒ Operations Management and the Supply Thinking, Theory and Practice Chain
- ⇒ Practical Strategic Management Issues
  ⇒ Operations Management and R&D
- ⇒ Strategy and Planning ⇒ Ethics: Current Issues and Future Positions
- ⇒ Strategy and Implementation ⇒ Stakeholder Theory and Implications for Ethics
- ⇒ An Introduction to Operations Management
  ⇒ Corporate Social Responsibility



#### **ASSESSMENT**

Coursework: Case Study	What is Assessed?	Topics A-E
	Duration/Word Count	15 minutes / 1000 words
	<b>Total Marks</b>	25
	Rubric	A business case study divided into two tasks.  Presentation:  ⇒ A group presentation worth 10 marks (15 minutes / 5 students maximum).  Report:  ⇒ An individual report worth 15 marks (1,000 words maximum).
	Contribution to Overall Grade	25%

Examination	What is Assessed?	Topics A-L
	Duration/Word Count	1 hours 40 mins
	<b>Total Marks</b>	75
	Rubric	<ul> <li>3 compulsory essay questions (25 marks each) on a case study provided to students 1 week prior to the examination.</li> <li>Students are permitted to bring notes typed in English into the exam (no more than 250 words).</li> </ul>
	Contribution to Overall Grade	75%



#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	<ul> <li>⇒ Demonstrate knowledge of fundamental management theory in relation to strategy, operations and ethics, how these developed over time and in response to progress.</li> <li>⇒ Understand how the development of management theory contributed to present day practice and business theory.</li> </ul>	
Intellectual skills	⇒ Recognise and apply fundamental management theories and concepts relating to a given scenario or issue.	
Practical skills	<ul> <li>⇒ Work individually or in a group to approach, analyse and evaluate a given scenario or issue.</li> <li>⇒ Use analytical tools and critical thinking in the working of the case material.</li> </ul>	
Transferable skills	<ul> <li>⇒ Propose and defend a position arrived at by reading case studies, published research sources and theoretical texts.</li> <li>⇒ Use analytical tools and critical thinking in the working of the case material.</li> </ul>	



## QUANTITATIVE METHODS FOR BUSINESS MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

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

 o Measures of Location and Dispersion
 o Graphical Presentation and Frequency Distributions

 ⇒ Index Numbers
 ⇒ Correlation Techniques
 ⇒ Regression Techniques
 ⇒ Time Series Analysis
 ⇒ Differentiation and Applications
 ⇒ Integration and Applications



#### **ASSESSMENT**



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



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



#### **GENERAL LEARNING OUTCOMES**

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

Knowledge and understanding	<ul> <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>
Intellectual skills	<ul> <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>
Practical skills	<ul> <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>
Transferable skills	<ul> <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>



# ORGANISATIONAL BEHAVIOUR MODULE OVERVIEW

INTERNATIONAL YEAR ONE BUSINESS (IYOne Business)





#### **SYLLABUS OVERVIEW**

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

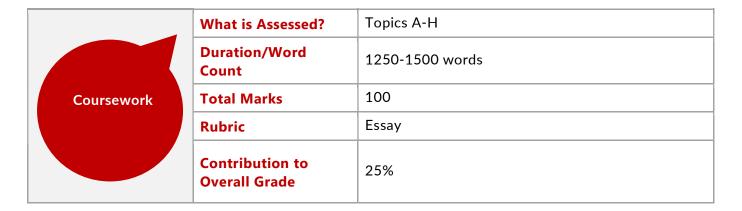
#### **TOPICS OF STUDY**

- ⇒ The Purpose of Organisations
- ⇒ Theoretical Approaches to the Study of Organisational Behaviour
- ⇒ Management
- ⇒ Culture
- ⇒ Motivation
  - Power and Control in the Workplace
  - Performance Management
  - o Effective Communication

- ⇒ Organisational Structure
- ⇒ Inter-disciplinary Nature of the Study of Organisational Behaviour
- ⇒ Leadership
- ⇒ Organisational Change



#### **ASSESSMENT**



	What is Assessed?	Topics A-M
	Duration/Word Count	2 hours 30 mins
	Total Marks	75
Examination	Rubric	Section A:  ⇒ 2 compulsory questions, A1 and A2 worth 15 marks and 20 marks respectively  ⇒ A1 will test knowledge, understanding and analysis only. A2 will additionally test evaluation.  Section B:  ⇒ 2 essay questions from a choice of 3 (20 marks each)
	Contribution to Overall Grade	75%



#### **GENERAL LEARNING OUTCOMES**

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

	⇒ Describe the purpose of organisations	
	⇒ Discuss the theoretical concepts, models and tools related to organisational behaviour	
	⇒ Describe and analyse how organisations can be structured to best serve their purpose	
Knowledge and understanding	⇒ Discuss different approaches to management and leadership within an organisational context	
	⇒ Explain theories of motivation and describe how these can best be used within an organisation	
	⇒ Explain the factors that bring about organisational change	
	⇒ Discuss how the change process can be managed in order to support its implementation	
Intellectual skills	⇒ Critically appraise the impact of culture within the organisational setting	
	⇒ Critically appraise the structure within the organisational setting	
	⇒ Critically appraise leadership and management styles within the organisational setting	
	⇒ Critically appraise approaches to organisational change	
	⇒ Plan and write an academic essay	
Transferable skills	⇒ Independently, or in groups, carry out research on topics, recognising the importance of using reliable, up-to-date sources.	
	⇒ Present and communicate ideas effectively	

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