

## **Accountancy-Finance-and-Economics (Bachelor)**

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Accounting for Managers (foundation)	
MODULE CODE	BFA0002
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 24 hours Tutorials: 24 hours Guided independent study: 152 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to how financial information for businesses is prepared, presented and interpreted by internal and external users. As well as delivering theory and technical information, practical application is presented through worked examples, group working and discussions. The objective is to enable you to use financial information for planning, decision making and control, calculate business costings by applying the theory of cost behaviour to different situations and analyse the performance of a business using ratio analysis.
OUTLINE SYLLABUS	Management Accounting <ul style="list-style-type: none"> <li>• Cost classification, and behaviour of costs</li> <li>• Information for budgeting and management control</li> <li>• Techniques for the appraisal of investment decisions</li> <li>• Break-even analysis</li> <li>• Costing information for pricing</li> </ul> Financial Accounting <ul style="list-style-type: none"> <li>• Accounting concepts underlying the preparation of accounts</li> <li>• The users, uses and needs of internal and external financial statements</li> <li>• The main financial statements and the measurement of profit and valuation of assets</li> <li>• The use and interpretation of accounting ratios</li> </ul>
ASSESSMENT TYPE	Two x 1-hour exams

Quantitative Analysis	
MODULE CODE	BFA0034
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 11 hours Tutorials: 22 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module introduces quantitative techniques that are widely used in the formulation and solution of business models. The module aims to help develop your skills in representing financial and business data and in problem

	solving and understand the basic concepts and applications of probability along with the role of sample statistics in statistical inference.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. Frequency and cumulative frequency distributions.</li> <li>2. Cumulative bar charts/% bar charts</li> <li>3. Basic probability theory and expected values</li> <li>4. Decision Making Techniques</li> <li>5. Correlation and regression analysis for bivariate data.</li> <li>6. Moving average time series models.</li> <li>7. Normal distribution.</li> <li>8. Estimation of population parameters.</li> <li>9. Contingency tables and <math>\chi^2</math> test.</li> <li>10. Network Analysis</li> <li>11. Graphs, coordinates, functions and Linear programming.</li> <li>12. Differentiation, optimisation problems.</li> <li>13. Costs, revenue, profit, marginal quantities.</li> <li>14. Inventory control, quantity discounts.</li> </ol>
ASSESSMENT TYPE	<p>1 x 45minutes exam</p> <p>1 x 1h15minutes exam</p>

Financial Accounting	
MODULE CODE	BFA0040
CREDIT RATING	30 credits / 15 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	<p>Lectures: 48 hours</p> <p>Tutorials: 24 hours</p> <p>Guided independent study: 228 hours</p>
SYNOPSIS	To provide students with an introduction to the concepts, principles and practices of accounting and financial reporting. This will include the ability to maintain accounting records, prepare and present financial reports. A range of types of ownership of business organisations will be covered. The students will be introduced to the limitations in financial reporting and to the audit requirements for limited companies. The sources of authority for financial reporting, the Companies Acts and accounting standards, will be considered for their impact on the form and content of financial reports.
OUTLINE SYLLABUS	<p>The module develops an understanding of various financial statements, needs of users of those statements and how the accounting profession and government influence the form and content of financial reports. Contrasts and commonalities with management accounting will be highlighted.</p> <p>Double entry book-keeping is dealt with in detail for manual and computerised accounting systems, covering production</p>

	<p>of ledger accounts, control accounts, reconciliations, trial balances, adjustments to trial balances and the preparation of statements of profit or loss and statements of financial position. The accounting requirements of sole traders, partnerships, and limited companies are covered.</p> <p>Students are encouraged to view financial reporting in terms of how useful the information is.</p> <p>The impact of legislation on limited companies is considered in terms of the form of reporting and the audit requirements of the Companies Acts.</p>
ASSESSMENT TYPE	<ol style="list-style-type: none"> <li>1. In-class test 1 45 minutes Assessment weighting 25% (Learning Outcome 5) Not marked anonymously. Not Eligible for tutor reassessment. Exam regulations apply.</li> <li>2. In-class test 2 45 minutes Assessment weighting 25% (Learning Outcomes 1,2,3 and 4) Not marked anonymously. Not Eligible for tutor reassessment. Exam regulations apply.</li> <li>3. A three-hour closed book examination at the end of the academic year. Assessment weighting 50%. (Learning Outcomes 1,2,3,4 and 5) Marked anonymously. This is the final piece of assessment.</li> </ol>

<b>Accountants in Organisations</b>	
MODULE CODE	BFA0042
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	<p>1 hour lecture 24 Hours</p> <p>1 hour tutorial 24 Hours</p> <p>Guided Independent Study: 152 hours</p>
SYNOPSIS	<p>This module introduces students to some of the macro and micro economic contexts in which accounting operates. The module also develops students' transferable skills for employment. It aims to help students to identify and evaluate their current skills and develop these further through the completion of relevant exercises.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Economics</li> <li>• 1. Macroeconomics: GDP and its components, inflation and unemployment, short run fluctuations and stabilisation policy, long run growth and supply side policy, balance of payments, exchange rates, trade, investment and globalisation.</li> <li>• 2. Microeconomics: Demand and supply, profit maximisation, theories of the firm, inequality, poverty and</li> </ul>

	<p>redistribution, environmental policy and sustainability, global business environment.</p> <ul style="list-style-type: none"> <li>• Transferable skills</li> <li>• Communication skills, excel, skills for gaining employment including Personal Development Planning, diagnostic processes, and reflection.</li> </ul>
ASSESSMENT TYPE	<p>1. A group presentation of 15 minutes.</p> <p>40% of the module covering learning outcomes. 2,5,6</p> <p>The presentation is eligible for tutor re-assessment. The presentation is not marked anonymously.</p> <p>2. An individually produced portfolio of evidence demonstrating the student's current ability in a number of skills areas, together with a reflective statement (1200 words) on preparation for employment as an accountant in an organisation of the student's choosing.</p> <p>60% of the module covering learning outcomes 1,3,4,5 The portfolio is eligible for tutor re-assessment. The portfolio is not marked anonymously. The portfolio is the final piece of assessment.</p>

Management & Cost Accounting	
MODULE CODE	BFA0055
CREDIT RATING	30 credits / 15 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	<p>Lectures: 48 hours</p> <p>Tutorials: 24 hours</p> <p>Guided Independent Study: 228 hours</p>
SYNOPSIS	<p>This module will introduce the basic concepts, principles and practices of management and cost accounting. This will include cost classification and behaviour and the accounting treatment of various types of cost for management purposes. Basic principles of financial control will be explored in terms of standard costing, variance analysis and budgeting. The area of decision-making will be explored in terms of the types of costs that should be considered for decisions together with techniques such as cost-volume-profit analysis, limiting factor analysis and pricing.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Basic cost concepts and costing methods of cost accumulation, allocation and apportionment.</li> <li>• The use of budgets and standard costing systems (including their implications for human and behaviour) for planning and control.</li> </ul>

	<ul style="list-style-type: none"> <li>• Managerial accounting and finance techniques involved in the provision of information for short-term decision making</li> </ul>
ASSESSMENT TYPE	<p>1. Time-constrained in-class test    Weighting 25%. Individual 45 minutes All learning outcomes Not eligible for tutor reassessment Exam regulations apply.</p> <p>2. Time-constrained in-class test    Weighting 25%. Individual 45 minutes All learning outcomes Not eligible for tutor reassessment Exam regulations apply.</p> <p>3. 3-hour examination - final piece of assessment Weighting 50% Unseen All learning outcomes Not eligible for tutor referral Anonymously marked</p>

<b>Professional Aspects of Business</b>	
MODULE CODE	BFA0077
CREDIT RATING	30 credits / 15 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	<p>Lectures (Accounting)                    24 hours</p> <p>Seminars (Accounting)                    24 hours</p> <p>Lectures (Law)                                12 hours</p> <p>Seminars (Law)                                12 hours</p> <p>Guided Independent Study                228 hours</p>
SYNOPSIS	<p>This module introduces you to key areas in both legal and financial aspects of business You will look at how financial information is prepared, presented and interpreted by internal and external users and consider aspects of employment and contract law relevant to non-specialists. As well as delivering theory and technical information, practical application is presented through worked examples, group working and discussions.</p>
OUTLINE SYLLABUS	<p><b>Employment and Contract Law</b> Law of commercial obligations in contract and the relationship of employer &amp; employee. The framework of business and employment law. The chief division of law, civil and criminal.</p>

	<p>The creation of rights, obligations and facilities for commercial employment and contractual transactions by the legislature and judiciary and under the European Union. Tribunals, their jurisdiction and proceedings. The employment relationship and the legislative and regulated environment in which it operates. A review of the impact of employment protection and anti-discrimination protection legislation, its relationship with rights accorded by the European Convention on Human Rights, and termination of the employment contact.</p> <p><u>Financial and Management Accounting</u> Accounting concepts underlying the preparation of accounts. The users, uses and needs of internal and external financial statements. The main financial statements and the measurement of profit. The use and interpretation of accounting ratios. Cost classification and behaviour of costs. Break-even analysis. Costing information for pricing. Information for budgeting and management control. Techniques for the appraisal of investment decisions.</p>
ASSESSMENT TYPE	<p><u>In class tests</u></p> <p>1) In class test 1 will last 1.5 hours and be weighted at 30%. This will specifically address learning outcomes 3 – 4 and 8. This will not be marked anonymously. Exam regulations apply. Tutor reassessment is not available.</p> <p>2) In class test 2 will last 1.5 hours and be weighted at 30%. This will specifically address learning outcomes 5 and 9-10. This will not be marked anonymously. Exam regulations apply. Tutor reassessment is not available.</p> <p><u>Coursework</u></p> <p>40% of the mark will be a 2,500-word coursework. This will specifically address learning outcomes 1 – 2 and 6 - 7. Tutor re-assessment is available for this element of assessment. This element will not be marked anonymously. Final piece of assessment.</p>

Financial Fluency and Legal Environment	
MODULE CODE	BFA0080
CREDIT RATING	20 credits / 10 ECTS



LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures (Accounting): 5 hours Asynchronous Lectures (Accounting) 5 hours Lectures (Law): 5 hours Seminars (Accounting): 10 hours Seminars (Law): 10 hours Guided independent study: 165 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to key areas in both legal and financial aspects of business. You will look at how financial information is prepared, presented and interpreted by internal and external users and consider aspects of employment and contract law relevant to non-specialists. As well as delivering theory and technical information, practical application is presented through real world examples, group work and discussions.
OUTLINE SYLLABUS	<u>Financial fluency:</u> 1. The principles of management accounting from the perspective of the non-accountant, to look at the information required for decision making, and how it is used. In particular the module examines the principles of cost behaviour and budgeting. 2. The financial accounting information available to the external user; the way in which it is put together; and methods of analysing that information. The module looks particularly at the key elements of a set of financial statements and the use of ratio analysis.  <u>Legal Environment:</u> 3. Introduction to the English Legal System 4. Principles of company law 5. Principles of the law obligations (contract law, tort law)
ASSESSMENT TYPE	1 x 1h in class test 1 x Individual coursework 1,000 words

Foundations of Financial Accounting	
MODULE CODE	BFA0081
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Guided independent study: 156 hours Total hours: 200 hours
SYNOPSIS	This module provides you with an introduction to the context and purpose of financial reporting and how to define qualitative characteristics of financial reporting. It helps you to understand how to maintain accounting records, prepare

	and present financial reports. You'll have the opportunity to learn about different types of ownership of business organisations, and the sources of authority for financial reporting will be considered.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. The module develops an understanding of various financial statements, needs of users of those statements and how the accounting profession and government influence the form and content of financial reports.</li> <li>2. Double entry book-keeping is dealt with for manual and computerised accounting systems, covering production of ledger accounts, control accounts, reconciliations, trial balances, adjustments to trial balances and the preparation of statements of profit or loss and statements of financial position. The accounting requirements of sole traders and limited companies are covered.</li> <li>3. Students are encouraged to view financial reporting in terms of how useful the information is.</li> </ol>
ASSESSMENT TYPE	<p>1 x 45minutes exam</p> <p>1 x 2h exam</p>

Foundations of Management Accounting	
MODULE CODE	BFA0082
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	<p>Lectures: 22 hours</p> <p>Tutorials: 22 hours</p> <p>Guided independent study: 156 hours</p> <p>Total hours: 200 hours</p>
SYNOPSIS	This module will introduce you to the basic concepts, principles and practices of management accounting. It covers cost classification and behaviour, and the various types of cost and costing systems used for products and services. You'll explore the basic principles of planning and control in terms of budgeting and variance analysis and also learn the types of decision-making techniques such as cost-volume-profit analysis and pricing.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Introduction to management accounting concepts and principles</li> <li>• Cost classification and behaviour and types of cost including labour and material</li> <li>• Budgeting as a planning tool and for control purposes</li> <li>• Preparation of functional budgets including cash budgets</li> <li>• Basic principles of cost, volume, profit analysis and pricing</li> <li>• Introduction to overhead allocation and apportionment methods</li> </ul>

	<ul style="list-style-type: none"> <li>• Costing systems for products and services</li> <li>• Basic principles of variance analysis for control purposes</li> </ul>
ASSESSMENT TYPE	1 x 45minutes exam 1 x 2h exam

Foundations of Finance	
MODULE CODE	BFA0083
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 11 hours Tutorials: 22 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to the main characteristics of finance and financial management and aims to introduce the key concepts of finance by building comprehensive perceptions and equipping you with different skills related to finance. You'll explore the foundations of finance to enable you to learn more advanced topics in finance and give you the opportunity to develop clear understandings of the key financial concepts.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. Introduction to Finance and financial management</li> <li>2. Firms and stakeholders</li> <li>3. Introduction to Risk and Return</li> <li>4. Firms and the Financial Markets</li> <li>5. Basic Financial Analysis</li> <li>6. Time value of Money</li> <li>7. Transferable skills such as time management, analytical thinking, creativity, goal setting and attention to detail.</li> <li>8. Communication skills, excel skills for gaining employment including diagnostic process, and reflection.</li> <li>9. Current issues in finance</li> </ol>
ASSESSMENT TYPE	e-portfolio Individual 2000 words

Introduction to Financial Services	
MODULE CODE	BFE0012
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 11 hours Tutorials: 22 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to the key areas in the financial services industry. You'll have the opportunity to learn about

	different financial products and evaluate the needs of different clients and the relative benefits of those diverse financial products.
OUTLINE SYLLABUS	Introduction to Bond Market; Introduction to Stock Market; Introduction to Foreign Exchange Market; Determinants of Asset Demand; Risk Structure of Interest rate; Term structure of interest rate; Present value; Function of Financial Markets.
ASSESSMENT TYPE	10 minutes group presentation Individual assignment – coursework 1000 words

Introduction to Macroeconomics	
MODULE CODE	BFE0014
CREDIT RATING	30 credits / 15 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 48 hours Tutorials: 24 hours Guided independent study: 228 hours
SYNOPSIS	The purpose of the module is to develop an understanding of basic concepts in macroeconomics and also provide students with the foundations of macroeconomics to develop in year 2. The main objective of this module is to develop and apply analytical skills based on macroeconomic theories to understand and explain various macroeconomic phenomena. Students will develop their skills in mathematical calculation through learning that relates macroeconomic topics.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Measuring a nation's income</li> <li>• Production and growth</li> <li>• Saving, investment and financial system</li> <li>• Unemployment</li> <li>• The monetary system</li> <li>• Money growth and inflation</li> <li>• A macroeconomic theory of the open economy</li> <li>• Aggregate demand and aggregate supply</li> <li>• The influence of monetary and fiscal policy on aggregate demand</li> </ul>
ASSESSMENT TYPE	25% 90 minute in-class coursework test (covering learning outcomes 1 to 6). Not anonymously marked, tutor referral applies. 25% 90 minute in-class coursework test (covering learning outcomes 1 to 6). Not anonymously marked, tutor referral applies. 50% Two hour closed book examination (covering learning outcomes 1 to 6). Anonymously marked, tutor referral does not apply, final piece of assessment.

Introduction to Microeconomics	
MODULE CODE	BFE0015
CREDIT RATING	30 credits / 15 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 48 hours Tutorials: 24 hours Guided independent study: 228 hours
SYNOPSIS	This module enables you to develop an understanding of microeconomic concepts and theories through a critical consideration of current economic issues, problems and institutions that affect everyday life. The module applies microeconomic concepts and theories in a range of contexts and to appreciate their value and limitations in explaining real world phenomena. The module incorporates and develops the appropriate study skills to ascertain the stated aims.
OUTLINE SYLLABUS	Introductory Concepts; Demand and Supply; Elasticities; Consumption Decisions using Indifference Curve Analysis; Firm Production Decisions in the Short Run and Long Run, Production Decisions using Isoquant Analysis, Costs and Revenues; The Market for Factors of Production; Perfect Competition; Monopoly; Monopolistic Competition and Oligopoly; Introduction to Market Failures: Market Power, Externalities and Public Goods; Introduction to General Equilibrium Analysis and Edgeworth Boxes.
ASSESSMENT TYPE	45% Three hour in-class coursework test 55% Three hour closed book examination

Economics of Business	
MODULE CODE	BFE0016
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to economics of business and explains economic activity in markets and business. You'll learn to identify and explain the key economic principles and the analytical frameworks used to analyse activity and policy within the macro-economy and the international economy and apply economic analysis to business problems and labour market issues.
OUTLINE SYLLABUS	- Introduction to Economics: <ul style="list-style-type: none"> <li>o Economic agents</li> <li>o Scarcity, choice and opportunity cost.</li> </ul>

	<ul style="list-style-type: none"> <li>○ Introduction to Demand and Supply, and the Production Function</li> <li>○ Economic Systems</li> <li>- Demand and Supply: <ul style="list-style-type: none"> <li>○ Determinants and movements</li> <li>○ Equilibrium price and output</li> <li>○ The concept of price elasticity and cross-price elasticity. Classification of goods.</li> <li>○ The incidence of taxation</li> </ul> </li> <li>- Background to Demand: <ul style="list-style-type: none"> <li>○ Total and marginal utility</li> <li>○ The optimum level of consumption. Consumer surplus</li> <li>○ Indifference curves and the budget line.</li> <li>○ The income and substitution effects</li> </ul> </li> <li>- Background to Supply: <ul style="list-style-type: none"> <li>○ The short run theory of production. Costs</li> <li>○ The long run theory of production. Costs</li> <li>○ Market Structures: <ul style="list-style-type: none"> <li>▪ Revenue and profit maximization</li> <li>▪ Perfect competition, monopoly and oligopoly.</li> </ul> </li> </ul> </li> <li>- Introduction to the labour market: <ul style="list-style-type: none"> <li>○ Perfect labour markets</li> <li>○ The supply and demand of labour</li> <li>○ Wages and profits under perfect competition</li> </ul> </li> <li>- Introduction to Macroeconomics: <ul style="list-style-type: none"> <li>○ The circular flow of income. Equilibrium</li> <li>○ Measuring national income and output</li> <li>○ Short term economic growth and the business cycle</li> <li>○ Long term economic growth. The role of investment and policies.</li> </ul> </li> </ul>
ASSESSMENT TYPE	In-class test 60 minutes Group presentation 10 minutes

Introductory Quantitative Economics	
MODULE CODE	BFE0017
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures 24 hours Tutorials 24 hours Guided Independent Study 152 hours
SYNOPSIS	This module will introduce students to mathematical and statistical methods necessary for the study of applied economics. The main techniques applicable to the study of modern economic theory will be introduced and where

	appropriate linked to applied content. Mathematical techniques will be used to allow students to develop their understanding of economic theory. Statistical techniques will be used to allow greater understanding of economic data and applied economics. The module objective is for students to use quantitative techniques and gain an understanding of how these might be useful in theoretical and applied economics, as well as learning something about their limitations.
OUTLINE SYLLABUS	<p>The course is split into two areas: Statistics and Mathematics for Economists</p> <p><u>Statistics</u>  Descriptive statistics (e.g. sample means, median &amp; modes, standard deviations, index numbers);  Random variables (e.g. basic univariate distributions (Normal, Binomial, Poisson), skew &amp; kurtosis);  Probability (e.g. introduction to probability, mutual exclusivity of events);  Sampling (e.g. definitions of sampling frame, unit, population etc., sampling techniques, sample bias &amp; error);  Measuring relationships between variables (e.g. bivariate correlation coefficient, estimate of univariate least squares relationship);</p> <p><u>Mathematics</u>  Mathematical functions – indices, rules of positive and negative numbers, algebraic representations of functions;  Linear equations – manipulating equations and mathematical statements;  Nonlinear equations – quadratic equations, logarithms, geometric progressions;  Introduction to differentiation – rules of differentiation, minimum and maximisation of functions, partial differentiation;</p>
ASSESSMENT TYPE	20% 1,500-word individual assignment 80% Two hour closed book in-class test

Introduction to Macroeconomics	
MODULE CODE	BFE0019
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module helps to develop an understanding of the basic concepts in macroeconomics and provides you with the foundations to develop macroeconomic theory in year two.



	You'll have the opportunity to develop and apply analytical skills to understand and explain various macroeconomic events such as such as unemployment, recessions and inflation.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• National income, aggregate demand, and aggregate supply</li> <li>• The business cycle and stabilisation policy</li> <li>• Inflation and unemployment</li> <li>• Fiscal policy and the government's finances</li> <li>• Monetary policy, the money supply and interest rates</li> <li>• The financial system and its links with the macroeconomy</li> <li>• Open economy macroeconomics</li> <li>• Economic growth and development</li> </ul>
ASSESSMENT TYPE	ICT 60 minutes Exam 60 minutes

Introduction to Microeconomics	
MODULE CODE	BFE0020
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module enables you to develop an understanding of microeconomic concepts and theories through a critical consideration of current economic issues, problems and institutions that affect everyday life. You'll have the opportunity to apply microeconomic concepts and theories in a range of contexts and to appreciate their value and limitations in explaining real world events.
OUTLINE SYLLABUS	Introductory Concepts; Demand and Supply; Elasticities; Consumption Decisions using Indifference Curve Analysis; Firm Production Decisions in the Short Run and Long Run, Production Decisions using Isoquant Analysis, Costs and Revenues; The Market for Factors of Production; Perfect Competition; Monopoly; Monopolistic Competition and Oligopoly; Introduction to Market Failures: Market Power, Externalities and Public Goods;
ASSESSMENT TYPE	ICT 60 minutes Closed book exam 60 minutes

Mathematics for Social Sciences	
MODULE CODE	BFE0021
CREDIT RATING	20 credits / 10 ECTS



LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to the mathematical methods necessary for the study of applied economics and social science. The main techniques applicable to the study of modern economic theory will be introduced and where appropriate linked to applied content and will be used to develop your understanding of economic theory. This module provides you with the opportunity to use quantitative techniques and gain an understanding of how these might be useful in theoretical and applied economics, as well as learning something about their limitations.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Mathematical functions – indices, rules of positive and negative numbers, algebraic representations of functions;</li> <li>• Linear equations – manipulating equations and mathematical statements;</li> <li>• Non-linear equations – quadratic equations, logarithms, geometric progressions;</li> <li>• Differentiation – rules of differentiation, partial differentiation;</li> <li>• Unconstrained and constrained optimisation – minimisation and maximisation of functions, Lagrange multiplier method;</li> <li>• Indefinite and definite Integration;</li> <li>• Introduction to matrices.</li> </ul>
ASSESSMENT TYPE	Exam 120 minutes

Statistics for Social Sciences	
MODULE CODE	BFE0022
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Foundation (FHEQ Level 4)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module will introduce you to statistical methods necessary for the study of applied economics and social sciences. You'll be introduced to modern economic theory and this will be linked to applied content. Statistical and quantitative techniques will be used to gain a greater understanding of economic data and applied economics and help you develop an understanding of how these might be applied to real world data, as well as giving you the skills and

	experience to carry out data analyses that are often required in the economics profession.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Descriptive statistics (sample means, median and modes, standard deviations, index numbers)</li> <li>• Random variables (basic univariate distributions, skew, and kurtosis)</li> <li>• Probability (introduction to probability, mutual exclusivity of events)</li> <li>• Sampling (definitions of sampling frame, population, sampling techniques, sample bias and error)</li> <li>• Measuring relationships between variables (bivariate correlation coefficient, estimate of univariate least squares relationship).</li> </ul>
ASSESSMENT TYPE	Individual Assignment 2000 words

<b>Accounting Information Systems</b>	
MODULE CODE	BIA0001
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 11 hours Tutorials: 22 hours Guided independent learning: 167 hours
SYNOPSIS	Knowledge of information systems and internal controls are fundamental to the modern accountant and organisations. This module looks at how information systems can be structured, how they can be enhanced, changed and interacts with internal control systems. The theory will be support by practical knowledge of various types of accounting and associated applications. The wider legal, strategic, ethical and economic implications of using I.T. is introduced and the effects that this has on the business and on the individual.
OUTLINE SYLLABUS	The accountant as information manager Understanding accounting ledger packages and their application Documentation, control, audit and security of an AIS and related systems Theory and practice of designing, implementation and operating and AIS The strategic underpinning of information technology and the understanding of internal controls
ASSESSMENT TYPE	3 Hour Exam

<b>Management Science Applications</b>	
MODULE CODE	BIA0037
CREDIT RATING	20 credits / 10 ECTS

LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 11 hours Tutorials: 22 hours Guided independent learning: 167 hours Total hours: 200 hours
SYNOPSIS	Management Science encompasses all aspects of managerial decision making. This module covers quantitative aspects of decision making that are of particular value to accountants. You will be introduced to methods for problem structuring, model building and problem solving. Widely used quantitative techniques are practised using up-to-date computer software. The robustness, validity, applicability and limitation of solutions are assessed.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• The role of management science/operational research in decision making.</li> <li>• The process of MS/OR</li> <li>• Forecasting Methods : causal, time series, exponential smoothing models.</li> <li>• Decision making under uncertainty.</li> <li>• Why these models are useful in a financial environment.</li> <li>• Mathematical programming models : linear programming, transportation</li> <li>• Project management methods, critical path analysis, Gantt charts.</li> <li>• Simulation models, including queuing models.</li> <li>• Inventory control models.</li> <li>• Operations management : product life cycle, Pareto analysis, quality control, Shewhart charts, cosum charts.</li> </ul>
ASSESSMENT TYPE	ICT 60 minutes Exam 90 minutes

<b>Personal Financial Planning</b>	
MODULE CODE	BIA0044
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 20 hours Tutorials: 11 hours Guided independent learning: 167 hours
SYNOPSIS	The purpose of the module is to introduce students to key areas in financial services. The module looks at the regulatory framework of the financial services sector. It also introduces students to the various financial services products available to the consumer. The student will be introduced to areas of personal tax which are relevant to financial services advisors. The students should also develop an awareness of current financial issues.
OUTLINE SYLLABUS	<u>Financial Services Regulation</u>

	<p>Background to the introduction of financial services regulation</p> <p>Role of key institutions</p> <p>Key elements of financial regulation</p> <p>Awareness of current issues in financial sector.</p> <p>Collecting and evaluating client information</p> <p><u>Products and Services</u></p> <p>The identification of key financial products and services</p> <p>The advantages and disadvantages of each type of product or service</p> <p>Consideration of the suitability of different products and services for particular types of consumer</p> <p><u>Personal tax</u> issues affecting financial planning</p>
ASSESSMENT TYPE	<p>80% of the summative assessment will be derived from a GROUP report of 3,000 words, and based on the needs and financial circumstances of a particular client.</p> <p>20% of the summative assessment will derive from a 5-minute in-class INDIVIDUAL presentation on current issues in the UK or global financial markets.</p>

Financial Management	
MODULE CODE	BIA0074
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	<p>Lectures: 11 hours</p> <p>Tutorials: 22 hours</p> <p>Guided independent learning: 167 hours</p>
SYNOPSIS	<p>This module will introduce the student to the subject area of financial management. They will develop an understanding of how theory can be applied to the problems faced in a practical business situation. Students will also develop their knowledge of some of the underlying economic theories on which financial management is based. In addition, several key employability skills will be developed with the aim of improving the skills students require during their placement year and in subsequent employment.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Capital investment appraisal including payback period, net present value and internal rate of return</li> <li>• Sources of finance and the costs of finance</li> <li>• Financial strategy and risk</li> <li>• Financial Analysis</li> <li>• Working capital management</li> <li>• Valuation of companies</li> <li>• Economic theory relating to financial decision making</li> <li>• Ethical considerations in financial management</li> </ul>
ASSESSMENT TYPE	30% - 5-minute individual video presentation. following employability skills exercises

	70% - Three-hour unseen exam
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<b>Management Accounting</b>	
<b>MODULE CODE</b>	BIA0075
<b>CREDIT RATING</b>	30 credits / 15 ECTS
<b>LEVEL</b>	Intermediate (FHEQ Level 5)
<b>LEARNING METHODS</b>	Lectures: 44 hours Tutorials: 22 hours Guided independent learning: 234 hours
<b>SYNOPSIS</b>	The module will further develop managerial accounting and techniques. The module will further develop techniques for planning, control and decision making together with the need for these techniques. Further consideration will be given to the behavioural consequences and limitations of such techniques.
<b>OUTLINE SYLLABUS</b>	<ol style="list-style-type: none"> <li>1. The role of management accounting in the strategy formulation process.</li> <li>2. The ways that businesses use budgets for planning and control.</li> <li>3. Costing systems and techniques for business decisions</li> <li>4. Consideration of the behavioural and ethical dimensions of performance appraisal.</li> </ol>
<b>ASSESSMENT TYPE</b>	In class test 45 minutes Exam 3 hours

<b>Corporate Reporting and Governance</b>	
<b>MODULE CODE</b>	BIA0076
<b>CREDIT RATING</b>	30 credits / 15 ECTS
<b>LEVEL</b>	Intermediate (FHEQ Level 5)
<b>LEARNING METHODS</b>	Lectures: 44 hours Tutorials: 22 hours Guided independent learning: 234 hours
<b>SYNOPSIS</b>	<p>To develop the students understanding of Financial Accounting in relation to companies by examining the sources of authority for accounting practice and considering applications of accounting standards in preparing published financial statements. To develop skills in analysis and interpretation of financial statements.</p> <p>To introduce the theory and practice of preparing consolidated financial statements, including partly owned subsidiaries and associated companies.</p> <p>To introduce corporate governance and internal control in a corporate reporting context.</p>

OUTLINE SYLLABUS	<p>The concept of users' needs from the accounting process will be re-examined in more detail, building on knowledge gained from the Foundation Financial Accounting modules, developing the idea of a need for a conceptual framework for Corporate Reporting. This will lead to a review of sources of authority for accounting practice both in the UK and abroad, covering the professional and legal framework.</p> <p>Preparation of published corporate reports (or extracts thereof).</p> <p>Certain accounting standards will be examined in some depth to develop the students' understanding in practical and theoretical terms.</p> <p>Preparation of consolidated accounts including wholly and partly owned subsidiaries and associated companies. Consolidation adjustments for goodwill, fair values of net assets acquired, intra-group trading. Equity accounting. An introduction to the concepts of corporate governance and internal control, including key players and their roles in corporate governance and internal control.</p>
ASSESSMENT TYPE	<ol style="list-style-type: none"> <li>1. 45 minute In-class test</li> <li>2. A three-hour end of module written examination</li> </ol>

<b>Financial Reporting</b>	
MODULE CODE	BIA0081
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	<p>Lectures: 22 hours</p> <p>Tutorials: 22 hours</p> <p>Guided independent study: 156 hours</p> <p>Total hours: 200 hours</p>
SYNOPSIS	<p>This module helps you to develop your understanding of the conceptual and regulatory frameworks for financial reporting and will help grow your skills in analysis and interpretation of financial statements and practice of preparing consolidated financial statements, including partly-owned subsidiaries and associated companies and then applying these International Accounting Standards in preparing published financial statements.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>- Developing the idea of a need for a conceptual and regulatory framework for financial Reporting.</li> <li>- Certain International Accounting Standards will be examined in some depth to develop the students' understanding in practical and theoretical terms.</li> <li>- Financial statement analysis and interpretation.</li> </ul>

	- Preparation and presentation of financial statements for single entities and business combinations in accordance with international accounting standards.
ASSESSMENT TYPE	ICT 45 minutes Examination 3 hours

Applied Management Accounting	
MODULE CODE	BIA0082
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Guided independent study: 156 hours Total hours: 200 hours
SYNOPSIS	This module will give you the opportunity to develop your knowledge and skills in the application of operational management accounting techniques and tools to provide information and analysis for planning, decision making, and control. It will build on the knowledge you have already gained in Foundations of Management Accounting and seeks to enhance your understanding of how management accounting departments contribute to the financial and operational success of an organisation.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Budgets and Budgetary Control: budget preparation using different budgeting systems, the rationale for each and resulting variance analysis.</li> <li>• Budget and decision making in challenging environments: resource constraints and short-term decision-making techniques.</li> <li>• Costing and pricing techniques and the market implications of these.</li> <li>• The strategic role of the Management Accountant in an ever-changing global marketplace.</li> <li>• Consideration of the behavioural and ethical dimensions of performance appraisal and control.</li> </ul>
ASSESSMENT TYPE	In class test 45 minutes Exam 3 hours

Financial Technology and Control Environment	
MODULE CODE	BIA0083
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 11 hours Tutorials: 22 hours Guided independent study: 167 hours



	Total hours: 200 hours
SYNOPSIS	This module introduces you to the wider legal, ethical and economic implications of using Fintech, financial such as cloud services, blockchain, data analytics (big data), and artificial intelligence (AI), combined with web-based business modules, such as platforms and the impact on accounting and finance professionals. You'll be introduced accounting software, data analysis, and data visualization via MS excel.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Excel</li> <li>• Introduction of Accounting software</li> <li>• Fintech and Accounting</li> <li>• Cloud Accounting</li> <li>• Block Chain Accounting and Auditing</li> <li>• Artificial intelligence</li> <li>• Big data analytics</li> <li>• Social Media for Accountants</li> <li>• Data Visualisation</li> </ul>
ASSESSMENT TYPE	ICT 60 minutes Examination 2 hours

Finance for Managers - CMDA	
MODULE CODE	BIA0254
CREDIT RATING	30 credits / 15 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Student contact: Seminars 32 hrs Guided independent study: 268 hrs
SYNOPSIS	In a customer focussed environment a holistic approach to business operations is important. The role of purchasing and supply has become a key driver to enabling the smooth flow of goods at optimum cost whilst meeting the specific requirements of the end user. The module also develops a student's understanding of commercial awareness and introduces them to financial and non-financial aspects of business operations. Practical skills will be developed to enable students to apply their knowledge and provides practical knowledge and skills development using various software packages.
OUTLINE SYLLABUS	Students will be introduced to the strategic function of finance, sourcing, procurement and purchasing and examines their importance within the context of a modern-day business. Students will begin to understand how businesses make money with particular reference to stakeholder impact, accountability and corporate social responsibility. Specific aspects of the finance function will be covered such as profitability, pricing and the generation of cash for business survival; an introduction to published accounts, including the



	main primary financial reports for management; cash budget preparation and associated issues. Decisions relating to whether to outsource operations will be considered in relation to the trade-offs in price and the benefits of retaining ownership. Procedures involved in establishing a sourcing partner including negotiation, contract management and supplier auditing will be discussed. E-procurement and its role in sourcing activities will also be considered together with sustainable sourcing.
ASSESSMENT TYPE	Individual Coursework 3000 words

<b>Developments in Banking and Finance</b>	
MODULE CODE	BIE0006
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module examines contemporary issues in Banking and Financial Markets. It will help you acquire a clear perspective of banking, financial and monetary systems and help you understand the functions of financial institutions and markets, alongside the regulatory framework in which banks and financial institutions operate and the implications for the size and structure of financial markets.
OUTLINE SYLLABUS	Money and Finance; Banking Institutions: Depository Institutions, Capital, Profitability and Risk; Financial Markets: Intermediation, Regulation and Structure; Monetary Economics: Central Banking, Monetary Policy, Financial Stability, Money Growth and Demand, Output and Inflation; and Bloomberg Market Concepts (BMC): Economic Indicators, Currencies, Fixed Income and Equities.
ASSESSMENT TYPE	Closed-book Examination 150 minutes

<b>Intermediate Microeconomics</b>	
MODULE CODE	BIE0008
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module provides you with an understanding of the fundamental concepts and techniques of intermediate

	microeconomic analysis. This module looks at the application of microeconomic theory and how it is relative to real issues and problems, such as the decisions that individuals and households make and organisations and their strategic behaviours and market failures.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Budgets and preferences.</li> <li>• Utility functions and choice.</li> <li>• Demand, Lancaster’s characteristics approach.</li> <li>• Substitutions and income effects; Hicks and Slutsky approaches; revealed preference.</li> <li>• Inter-temporal choice.</li> <li>• Consumer’s surplus.</li> <li>• Market demand.</li> <li>• Equilibrium.</li> <li>• Technology</li> <li>• Profit maximisation.</li> <li>• Cost minimisation.</li> <li>• Cost curves.</li> <li>• Firm supply.</li> <li>• Industry supply.</li> <li>• Monopoly; monopoly behaviour.</li> <li>• Oligopoly; game theory.</li> <li>• Behavioural economics; asymmetric information.</li> <li>• Externalities.</li> <li>• Public goods.</li> <li>• The ethical foundations of microeconomics analysis</li> </ul>
ASSESSMENT TYPE	1x In-class test under exam conditions 60 minutes 1x In-class test under exam conditions 90 minutes

International Economics	
MODULE CODE	BIE0009
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	The purpose of this module will be to familiarise you with different perspectives on international trade and international finance. We will cover both “old” and “new” trade theories as well as selected trade policy issues. Our goal is to enable you to analyse those economic issues that result from a country’s interaction with the outside world i.e. trade with other countries, international factor movements, trade and balance of payments imbalances, exchange rate vitality, debts and currency crisis.
OUTLINE SYLLABUS	1. International trade theories

	2. Resources and trade 3. International factors movements 4. International trade policies 5. Exchange rates and balance of payments 6. Open-economy macroeconomics
ASSESSMENT TYPE	Closed-book Examination 150 minutes

International Economics	
MODULE CODE	BIE0010
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Workshops: 44 hours Guided Independent Study: 156 hours
SYNOPSIS	This module will help students to gain an understanding of important statistical and mathematical concepts used in the analysis of applied economics and the construction of economic models. It will encompass techniques and materials which will build on those introduced in the pre-requisite modules and apply the techniques to real world economic problems. Students will gain an understanding of the possibilities and limitations of such techniques in order to understand the usefulness and limitations of quantitative methods in economics.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Mathematical functions, operations and properties, integration, differentiation.</li> <li>• Maximisation and minimisation of functions, constrained optimisation in economics.</li> <li>• Cost-benefit analysis in economics.</li> <li>• Simultaneous equations; methods for solving and applications in economics</li> <li>• Dynamic economic models and impulse response functions.</li> <li>• Further measurement of economic variables; index numbers, cost of living vs. cost of goods, input output tables</li> <li>• Mathematics of financial markets; measurement of risk and return, net present value and diversification of risk, the efficient market hypothesis.</li> <li>• Least squares regression; introduction to simple linear regressions and multivariate regressions, single and joint hypothesis testing procedures; diagnostic tests</li> <li>• Time series economics; decomposing a time series into a trend, seasonal and cyclical component.</li> <li>• Economic forecasting techniques; random walks, exponential smoothing models</li> <li>• Introduction to statistical computing; using statistical packages (such as R and Stata) to perform analysis.</li> <li>• Issues with economic data; statistical disclosure control, interpolation of missing data.</li> </ul>

ASSESSMENT TYPE	50% 90 minutes in class test 50% Econometrics project (project portfolio) requiring data collection, data analysis (using Stata), and interpretation of results
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Intermediate Macroeconomics	
MODULE CODE	BIE0011
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	The main purpose of this module is to develop a deeper understanding of modern macroeconomics. It will develop your analytical and policymaking skills and enhance your ability to analyse the implications of macroeconomic issues for government, business, and financial decision-making.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• GDP: measurement, implications, limitations, and potential alternatives.</li> <li>• The causes and consequences of business cycles and the role of stabilisation policy.</li> <li>• The output-inflation trade-off and the role of expectations.</li> <li>• The key issues surrounding fiscal policy, including budget deficits, government debt, and their relationship with the macroeconomy over time.</li> <li>• The key issues surrounding monetary policy, including the money supply, interest rates, and their relationship with the macroeconomy over time.</li> <li>• The main linkages between financial markets, the business environment and the macroeconomy.</li> <li>• The main issues in open economy macroeconomics, including international trade, capital flows, exchange rates and the balance of payments.</li> <li>• The causes and consequences of long run economic growth, as well as the importance and challenges of ensuring growth is both sustainable and inclusive.</li> <li>• Ethical aspects of macroeconomic policies.</li> </ul>
ASSESSMENT TYPE	1x In-class test 60 minutes 1x In-class test 90 minutes

Economic History	
MODULE CODE	BIE0012
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours

	<p>Tutorials: 11 hours  Guided independent study: 167 hours  Total hours: 200 hours</p>
SYNOPSIS	<p>In this module you'll learn about the British economic history from the Post-World War and the structure and performance of the British economy, the role of the state in economic development and Britain's changing position in the global economy. You'll also have the opportunity to learn about economic and social problems faced by developing countries, especially between the UK and its former colonies and discuss possible policy recommendations.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>- British economic history in the post-war period;</li> <li>- Modern economic growth and the causes of wealth and poverty;</li> <li>- Industrial Revolution, technical innovation and its origins;</li> <li>- Debates about development and developmental policy;</li> <li>- The evolution of agriculture, commerce and industries in British India in early 20th century;</li> <li>- The last century's trade, investment and globalisation pattern;</li> <li>- The industrialisation and policy in newly industrialising countries;</li> <li>- Protectionism and the post-war;</li> <li>- Terms of trade debate;</li> <li>- 1980s debts crisis and the evolution of poverty trends;</li> <li>- The rise of the multinational corporation and technical diffusion;</li> <li>- Trade liberalisation;</li> <li>- 2008s' international financial crisis.</li> </ul>
ASSESSMENT TYPE	Individual coursework 2500 words

Applied Business Economics	
MODULE CODE	BIE0013
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	<p>Lectures: 22 hours  Tutorials: 11 hours  Guided independent study: 167 hours  Total hours: 200 hours</p>
SYNOPSIS	<p>In this module you'll have the opportunity to learn how to integrate economic theory, mathematical methods, statistical techniques and data to study current economic issues in the business context. You'll also learn how businesses operate and how managers make decisions and learn the different theoretical approaches to the analysis of public policy and business problems and what methods might be appropriately applied to the analysis of economics and business data.</p>

OUTLINE SYLLABUS	The content of the course will draw from three major areas of applied microeconomics: industrial organization, economics of strategy and organizational architecture. Topics from the former will include market definition, its structure and concentration, competition policy, price differentiation, vertical restraints in value chains. The Economics of Strategy part will cover such topics as sources of economies of scale and scope, the vertical boundaries of the firm and the decision to make or buy, vertical integration and its alternatives, Industry Analysis and Porter's Five forces, strategic positioning. Organizational architecture will focus on a firm's decision -right assignment, reward system and performance evaluation system.
ASSESSMENT TYPE	Group Video Presentation 10 minutes Final Year Exam 1h30

Econometrics	
MODULE CODE	BIE0014
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Seminars: 44 hours Guided Independent Study: 156 hours Total hours: 200 hours
SYNOPSIS	This module will help you to gain an understanding of important econometrics concepts used in the analysis of applied economics. It will encompass techniques and materials which will build on those introduced in the pre-requisite modules and apply the statistical techniques to real world economic problems. You'll gain an understanding of the possibilities and limitations of such econometric techniques in order to understand the usefulness and limitations of quantitative methods in economics. The module is aimed at giving you important marketable skills such as data mining and forecasting.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Basics of numerical programming and data visualisation (detailed software introduction)</li> <li>• Least squares regression; introduction to simple linear regressions and multivariate regressions, single and joint hypothesis testing procedures;</li> <li>• Specification: choosing independent variables and functional form;</li> <li>• Multicollinearity;</li> <li>• Serial correlation;</li> <li>• Heteroskedasticity;</li> <li>• Time series models;</li> <li>• Introduction to dummy dependent variable techniques;</li> <li>• Introduction to Simultaneous regressions;</li> </ul>

	• Introduction to Forecasting.
ASSESSMENT TYPE	Group Presentation 20 minutes In class test 90 minutes

Banking with Financial Markets	
MODULE CODE	BIE0015
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Seminars: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module examines contemporary issues in Banking and Financial Markets. It will help you acquire a clear perspective of banking, financial and monetary systems and help you understand the functions of financial institutions and markets, alongside the regulatory framework in which banks and financial institutions operate and the implications for the size and structure of financial markets.
OUTLINE SYLLABUS	Money and Finance; Banking Institutions: Depository Institutions, Capital, Profitability and Risk; Financial Markets: Intermediation, Regulation and Structure; Monetary Economics: Central Banking, Monetary Policy, Financial Stability, Money Growth and Demand, Output and Inflation; and Bloomberg Market Concepts (BMC): Economic Indicators, Currencies, Fixed Income and Equities.
ASSESSMENT TYPE	In class test 90 minutes Group Report 1500 words

International Economics and Globalisation	
MODULE CODE	BIE0016
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Intermediate (FHEQ Level 5)
LEARNING METHODS	Lectures: 22 hours Seminars: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	The purpose of this module will be to familiarise you with different perspectives on international trade and international finance. We will cover both “old” and “new” trade theories as well as selected trade policy issues. Our goal is to enable you to analyse those economic issues that result from a country’s interaction with the outside world i.e. trade with other countries, international factor movements, trade



	and balance of payments imbalances, exchange rate vitality, debts and currency crisis
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. International trade theories</li> <li>2. Resources and trade</li> <li>3. International factors movements</li> <li>4. International trade policies</li> <li>5. Exchange rates and balance of payments</li> <li>6. Open-economy macroeconomics</li> </ol>
ASSESSMENT TYPE	<p>Individual coursework 1000 words</p> <p>Closed-book Examination 90 minutes</p>

<b>Accounting for Managers (Honours)</b>	
MODULE CODE	BHA0004
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours
LEARNING METHODS	<p>Lectures: 11 hours</p> <p>Tutorials: 22 hours</p> <p>Guided independent study: 167 hours</p> <p>Total hours: 200 hours</p>
SYNOPSIS	<p>This module will give you a business perspective of financial and management accounting which will be invaluable in your working life, whatever career you decide to enter into. The module will progress from the understanding of published financial statements through to interpretation and critical analysis of these. The provision of internal information to aid management will also be covered, together with some of the key techniques that are used for costing, pricing and appraising business and investment decisions.</p>
OUTLINE SYLLABUS	<p>Accounting concepts underlying the preparation of accounts. Financial statements, need, users and uses.</p> <p>The main financial statements and the measurement of profit, and valuation of assets.</p> <p>The use and interpretation of accounting ratios.</p> <p>Cost classification, and behaviour</p> <p>Break even analysis</p> <p>Costing information for pricing</p> <p>Information for budgeting and management control</p> <p>Techniques for the appraisal of investment decisions</p>
ASSESSMENT TYPE	<p>1 x exam 60 minutes</p> <p>1 x Group report 3000 words</p>

<b>Advanced Corporate Reporting</b>	
MODULE CODE	BHA0005
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)



LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Guided independent study: 156 hours
SYNOPSIS	Students will have an opportunity to expand their knowledge, from their previous studies, of corporate reporting with regard to conceptual understanding and more detailed application of knowledge of current reporting practices for individual companies and groups of companies.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Alternative approaches to accounting theory to include conceptual frameworks</li> <li>• Critical review of the regulation of corporate reporting, to include international perspectives</li> <li>• Financial statement ratios and interpretation.</li> <li>• An application of generally accepted accounting principles and the preparation of financial statements, or extracts thereof, for individual and groups of companies</li> </ul>
ASSESSMENT TYPE	In-class 45 minutes test Weighting 30% A three-hour examination. Weighting 70%

Advanced Management Accounting	
MODULE CODE	BHA0006
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Guided independent study: 167 hours
SYNOPSIS	This module examines advanced issues in management accounting, focusing on its role in providing information for decision-making, planning and control and performance management. It will consider recent developments on cost management, the integration of cost accounting with modern manufacturing techniques, the links between management accounting and strategic management, and the use and interpretation of management accounting information for decision making.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. History and developments of management accounting theory and practice, including agency theory and contingency theory.</li> <li>2. The role of the Management Accountant in the evaluation and control of alternative competitive strategies, through the provision of qualitative and quantitative information on segmental profitability and competitor information.</li> <li>3. Traditional product/non-product costs vs. strategic cost analysis; life cycle costing, target costing and other methods.</li> </ol>

	<p>4. Value chain analysis: internal processes, activities within processes; shareholder and customer value; major components of economic value; value measures.</p> <p>5. Cost driver analysis: structural, organisational, and activity Cost Drivers; Activity-based costing (ABC) and Activity-based Management (ABM).</p> <p>6. Critical success factors; benchmarking; value-based performance measures; the balanced-scorecard of performance measures, particularly in large divisionalised organisations.</p> <p>7. Internal markets and transfer pricing.</p>
ASSESSMENT TYPE	Group presentation 10 minutes Exam 2 hours

Issues in Accounting and Finance	
MODULE CODE	BHA0010
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours
SYNOPSIS	An integrative module addressing the holistic nature of accounting issues and looking at current issues in a wider context.
OUTLINE SYLLABUS	The module gives the students the opportunity to investigate current topics in their subject areas in more detail than is possible during the subject specific classes. It will also include support and guidance to introduce professional accountancy careers and look at different elements of the recruitment process in detail. Students will be expected to work effectively as a member of a team and be able to present information, orally and in writing, in a clear and concise manner.
ASSESSMENT TYPE	The module will be assessed by two course works: The assessment will be a 20 minute group poster presentation relating to a current issue in the area of accounting or finance. (Weighting 100%). (Learning outcomes 1 - 6). This will be presented as a presentation at an assessment centre and will include CVs for all group members. This will be the final piece of assessment. The assessments will not be anonymous. Tutor reassessment is not available for this element of assessment.

Tax Framework	
MODULE CODE	BHA0017
CREDIT RATING	20 credits / 10 ECTS

LEVEL	Honours
LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Guided independent study: 152 hours
SYNOPSIS	The module aims to look at the economic aspects of tax with a view to providing the students with a broad understanding of fiscal policy operated in the UK. The module aims to examine how both an individual's income and a company's profits is assessed and how that tax can be mitigated. It also aims to provide the student with a knowledge of the UK capital tax system. Finally, the module will introduce the students to Value Added Tax (VAT).
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. Income tax for individuals including completion of income tax computations and the provision of basic advice.</li> <li>2. Explanation of the various procedures required to be undertaken when dealing with HMRC.</li> <li>3. Corporation tax including the completion of corporation tax computations and the provision of basic corporate tax advice.</li> <li>4. Introduction to capital taxes as applied to individuals including mitigating the tax due through the application of tax relief and tax planning.</li> <li>5. Introduction to the basic VAT principles</li> </ol>
ASSESSMENT TYPE	A three-hour end of module examination

Audit Framework	
MODULE CODE	BHA0018
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours
LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Guided independent study: 156 hours
SYNOPSIS	Auditing is an integral part of accountability, governance and the management of risk within organisations. This module examines the audit process enabling students to gain analytical skills and gain insight into professional judgement and scepticism.
OUTLINE SYLLABUS	<p>The nature, purpose, scope and concepts of audit. To include:</p> <p>Audit and accountability. The expectations gap. Types and purpose of audit. The conceptual framework, including independence, objectivity, and ethics.</p>

	<p>The regulatory framework of auditing. To Include: Standards and guidelines. The requirements of the Companies Act. Legal Liability. Fraud and the auditor</p> <p>Corporate Governance, internal audit and internal review:</p> <p>The practice of auditing. To include:</p> <p>Planning controlling and recording audit work. Identification and assessment of audit risk. Internal control. Audit tests and design, including sampling. Audit evidence and materiality. Analytical review. Audit judgement, going concern and the Audit Report.</p>
ASSESSMENT TYPE	<ol style="list-style-type: none"> <li>1. A 3-hour end of module examination will be used to evidence knowledge, its interpretation and applications (to include case scenario). (All knowledge outcomes will be examined, together with ability outcome 5). (70%) This is the final piece of assessment.</li> <li>2. An assessed coursework will be used to evidence the development of critical awareness of the audit literature and issues involved in current developments in auditing. Word Limit 2500. (Reference to some knowledge outcomes, together with ability outcome 6.) (30%). The coursework is eligible for tutor re-assessment and will not be marked anonymously</li> </ol>

Investment & Portfolio Management	
MODULE CODE	BHA0019
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 10 hours Tutorials: 20 hours Self-Directed Study: 170 hours
SYNOPSIS	The study of investment analysis and portfolio management using an innovative experiential learning environment – “The Portfolio Game” whilst providing students with the opportunity for personal development whilst developing a critical appreciation of the features of managing a successful investment portfolio.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• To consider the role of the Securities markets and their regulatory framework and to examine the changing patterns of investment and the need for regulation.</li> </ul>

	<ul style="list-style-type: none"> <li>• To consider the operation of the stock exchange's primary and secondary functions and to gain an insight into various types of investments and their characteristics including the gilt, options and futures markets.</li> <li>• To be able to measure and value the risk and return and other factors which affect securities' valuations.</li> <li>• To introduce students to theoretical and practical literature, which demonstrates how securities should be priced and how investors appraise securities and manage portfolios in practice.</li> <li>• To consider the roles of the various investing institutions and the impact of the amount and source of investment information to both investors and the fund managers.</li> <li>• To investigate the area of international investment and the fundamentals of dealing with and hedging against the various types of risk.</li> </ul>
ASSESSMENT TYPE	<ol style="list-style-type: none"> <li>1. An individual time constrained in-class test lasting 60 minutes with a weighting of 50% (covering learning outcomes 1-3, 7 and 9). The in-class test will be held under coursework regulations and will be eligible for tutor re-assessment and will be marked anonymously.</li> <li>2. Finally, a group presentation of 20 minutes including an oral examination of the team members and supporting documentary evidence, based on the group's experiences of the Portfolio Game worth 50% of the final mark (covering learning outcomes 4 - 9). The presentation is eligible for tutor re-assessment and will not be marked anonymously. This is the final piece of assessment for this module.</li> </ol>

Corporate Finance	
MODULE CODE	BHA0020
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Tutorials: 22 hours Self-Directed Study: 156 hours
SYNOPSIS	To extend and develop the student's knowledge of financial management through an examination of the theory of business finance and its contribution to financial decision making. The module introduces the environment of financial decision-making, involving corporate objectives, the role of the finance function and the importance and functioning of the capital markets.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Advanced Capital Investment Appraisal including replacement decisions and capital rationing</li> </ul>

	<ul style="list-style-type: none"> <li>• Financing decisions: including the role of financial markets and stock market efficiency.</li> <li>• Dividend decision</li> <li>• Cost of Capital</li> <li>• Valuation</li> <li>• Mergers and Acquisitions</li> </ul>
ASSESSMENT TYPE	<p>1 - Individual in class test lasting 45 minutes - weighting 30%</p> <p>2 - Three-hour unseen examination assessment weighting 70%</p>

<b>Management Science Applications</b>	
MODULE CODE	BHA0027
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	<p>Lectures: 11 hours</p> <p>Tutorials: 22 hours</p> <p>Guided Independent Study: 167 hours</p>
SYNOPSIS	<p>Management Science encompasses all aspects of managerial decision making. This module covers quantitative aspects of decision making that are of particular value to accountants. Students are introduced to methods for problem structuring, model building and problem solving. Widely used quantitative techniques are practised using up-to-date computer software. The robustness, validity, applicability and limitation of solutions are assessed.</p>
OUTLINE SYLLABUS	<p>The role of management science/operational research in decision making.</p> <p>The process of MS/OR</p> <p>Forecasting Methods: causal, time series, exponential smoothing models.</p> <p>Decision making under uncertainty.</p> <p>Why these models are useful in a financial environment.</p> <p>Mathematical programming models: linear programming, transportation</p> <p>Project management methods, critical path analysis, Gantt charts.</p> <p>Simulation models, including queuing models.</p> <p>Inventory control models.</p> <p>Operations management: product life cycle, Pareto analysis, quality control, Shewhart charts, cosum charts.</p>
ASSESSMENT TYPE	<p>ICT 60 minutes</p> <p>Exam 2 hours</p>

Climate Economics and Finance	
MODULE CODE	BHA0028
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 24 hours Tutorials: 24 hours Guided independent study: 152 hours Total hours: 200 hours
SYNOPSIS	This module offers opportunities to explore climate change issues and form the necessary quantitative skills required to evaluate the impact of climate change on the economy and business organisations. The module will also focus on the responses and policies to mitigate the effects of climate change. You will be required to understand the role of financial and economic instruments in designing appropriate climate change tools and policies.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Market efficiency and Market failures (externalities, public goods) in environmental economics</li> <li>• Welfare economics and the environment (efficiency and optimality in allocation of resources)</li> <li>• The policy responses of governments and the use of economic instruments, including carbon taxes and emissions trading schemes to mitigate pollution and climate change and its adverse effects</li> <li>• Environmental Ethics</li> <li>• The impact of climate change on growth and economic development</li> <li>• The impact of climate change on business performance, financing, and investment choices</li> <li>• The economics of public goods</li> <li>• Inter-temporal decisions about the impacts of climate change</li> <li>• The challenges with international collective action</li> <li>• The economic analysis of prominent climate policy approaches, such as the United Nations Framework Convention and the Kyoto Protocol.</li> </ul>
ASSESSMENT TYPE	Coursework 1000 words Exam 2 hours

Financial Valuation and Modelling	
MODULE CODE	BHA0029
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 36 hours Seminars: 12 hours Guided independent study: 152 hours



	Total hours: 200 hours
SYNOPSIS	This module aims to develop your understanding of the various ways in which companies can be analysed through financial modelling based on their valuation. Valuation is the analytical process of determining the current and projected worth of a company or an asset. It is one of the most critical elements of finance and successful investment in companies.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. Introduction to Valuation</li> <li>2. Approaches to Valuation</li> <li>3. Risk-free Rates and Risk Premiums</li> <li>4. Risk Parameters and Cost of Financing</li> <li>5. Measuring Earnings</li> <li>6. Measuring Cash Flows</li> <li>7. Estimating Earnings Growth</li> <li>8. Estimating Terminal Value</li> <li>9. Dividend Discount Models</li> <li>10. Equity Valuation</li> <li>11. Firm Valuation</li> <li>12. Fundamentals of Relative Valuation</li> <li>13. Multiples</li> <li>14. Ethical Firm Valuation</li> </ol>
ASSESSMENT TYPE	ICT 1 hour Individual Report – Valuation of a real company 2000 words

Principles of Audit	
MODULE CODE	BHA0030
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Seminars: 22 hours Guided independent study: 156 hours Total hours: 200 hours
SYNOPSIS	This module examines the audit process enabling you to gain an understanding of the nature and purpose of auditing and assurance which is essential to the function and sustainability of financial markets and fundamental for accountable organisations. You'll gain analytical skills and have the opportunity to apply these through the use of case studies.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. Statutory audit, assurance, quality and accountability.</li> <li>2. Corporate Governance and audit in context.</li> <li>3. The regulatory framework and professional ethics.</li> <li>4. Planning controlling and recording audit work.</li> <li>5. Identification and assessment of audit risk.</li> <li>6. Internal control evaluation.</li> <li>7. Audit tests and design, including sampling.</li> <li>8. Audit evidence and materiality.</li> <li>9. Analytical review.</li> </ol>



	10. Audit judgement including going concern. 11. Audit Report and Modification
ASSESSMENT TYPE	Online case study exam conditions. 1 hour (1000 words) Exam 3 hours

Principles of Taxation	
MODULE CODE	BHA0031
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Higher (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Seminars: 22 hours Guided independent study: 156 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to the subject of taxation, covering the underlying principles and technical computations required for the main taxes that affect the activities of individuals and businesses within the UK. The module also introduces the economic aspects of tax with a view to providing you with a broad understanding of fiscal policy in the UK.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. Overall function and purpose of tax in a modern economy.</li> <li>2. Income tax for individuals, employed and self-employed.</li> <li>3. National insurance contributions (NIC).</li> <li>4. Chargeable gains tax for individuals.</li> <li>5. Corporation tax.</li> <li>6. Introduction to basic value-added tax (VAT) principles and calculations.</li> <li>7. Inheritance tax.</li> </ol>
ASSESSMENT TYPE	1 x ICT 45 minutes 1 x exam 3 hours

Performance Management	
MODULE CODE	BHA0032
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Seminars: 22 hours Guided independent study: 156 hours Total hours: 200 hours
SYNOPSIS	This module examines advanced issues in management accounting, focusing on its role in providing information for decision-making, planning and control and performance management. It will consider recent developments on cost management, the integration of cost accounting with modern

	manufacturing techniques, the links between management accounting and strategic management, and the use and interpretation of management accounting information for decision making. The module builds on existing knowledge of Management Accounting and seeks to enhance your understanding of how to manage the performance of a business.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. History and developments of management accounting theory and practice, including agency theory and contingency theory.</li> <li>2. The role of the Management Accountant in the evaluation and control of alternative competitive strategies, through the provision of qualitative and quantitative information on segmental profitability and competitor information.</li> <li>3. Traditional product/non-product costs vs. strategic cost analysis; life cycle costing, target costing and other methods.</li> <li>4. Value chain analysis: internal processes, activities within processes; shareholder and customer value; major components of economic value; value measures.</li> <li>5. Cost driver analysis: structural, organisational, and activity Cost Drivers; Activity-based costing (ABC) and Activity-based Management (ABM).</li> <li>6. Critical success factors; benchmarking; value-based performance measures; the balanced-scorecard of performance measures, particularly in large divisionalised organisations.</li> <li>7. Internal markets and transfer pricing.</li> </ol>
ASSESSMENT TYPE	<p>1 x ICT 45 minutes</p> <p>1 x exam 3 hours</p>

Investment, Portfolio and Risk Management	
MODULE CODE	BHA0033
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	<p>Lectures: 22 hours</p> <p>Seminars: 22 hours</p> <p>Guided independent study: 156 hours</p> <p>Total hours: 200 hours</p>
SYNOPSIS	This module looks at investment analysis and portfolio management using an innovative experiential learning environment – “The Portfolio Game.” You’ll have the opportunity to learn about financial markets, recognise the measure and value of the risk and return and be aware of the relationships between them and be aware of the opportunities and dangers offered by international diversification, alongside learning about the available

	hedging techniques of managing a successful investment portfolio.
OUTLINE SYLLABUS	<ol style="list-style-type: none"> <li>1. To introduce financial markets and instruments and to gain an insight into various types of investments and their characteristics including the gilt, options and futures markets.</li> <li>2. To measure and value the risk and return and understand the relationships between them and their relevance for investment strategy.</li> <li>3. To introduce theoretical and practical literature, which demonstrates how securities should be priced and explain other factors which affect securities' valuation.</li> <li>4. To understand the concept of diversification and employ it to design and manage a portfolio of stocks.</li> <li>5. To design a portfolio of financial instruments to meet the needs of investors and fund manager.</li> <li>6. To investigate the area of international investment and the fundamentals of dealing with and hedging against the various types of risk.</li> </ol>
ASSESSMENT TYPE	<p>1 x ICT 90 minutes</p> <p>1 x Group presentation 15 minutes</p>

Contemporary Issues in Accounting and Finance	
MODULE CODE	BHA0034
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	<p>Lectures: 22 hours</p> <p>Seminars: 22 hours</p> <p>Guided independent study: 156 hours</p> <p>Total hours: 200 hours</p>
SYNOPSIS	This module offers a critical insight into a wide range of accounting and finance issues relevant to business organisations in today's competitive financial and economic environment. The module examines several important accounting and finance concepts and tools needed to evaluate relevant contemporary issues, including the uncertainty and risks associated with crises.
OUTLINE SYLLABUS	<p>Indicative content includes:</p> <ul style="list-style-type: none"> <li>• Behavioural finance</li> <li>• Initial Public Offerings (IPOs)</li> <li>• Executive compensation</li> <li>• Managing risk and uncertainty</li> <li>• Interaction of CSR and finance</li> <li>• Stewardship, ownership and control of corporations</li> <li>• Conservative accounting</li> <li>• Financial misconduct and collusion</li> <li>• Insolvency and corporate recovery</li> </ul>

	<ul style="list-style-type: none"> <li>• Conflicts of interest in accounting and finance practice</li> <li>• Ethical practice and good governance</li> </ul>
ASSESSMENT TYPE	Coursework 1000 words Exam 2 hours

Accounting Regulation and Governance	
MODULE CODE	BHA0035
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 24 hours Seminars: 24 hours Guided independent study: 152 hours Total hours: 200 hours
SYNOPSIS	<p>This module seeks to introduce and develop your ability to critically evaluate a wide of range of concepts, principles, theories, mechanisms, reforms, regulations and to research. The module will use case studies and in-depth analysis of 'real' companies to develop your understanding of governance practices and the various ways in which accounting regulation can be manifest through reporting. The module looks at the inter-relationship between accounting regulation, its impact on reporting and governance and how these are being influenced by current world events, including sustainability and environmental factors.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Accounting theory and theories of regulation</li> <li>• Current reporting regulation and politicisation of standard setting</li> <li>• Environmental, social and sustainability reporting; reporting and accounting for climate change</li> <li>• Integrated reporting</li> <li>• Ethics</li> <li>• Theoretical aspects of governance</li> <li>• Development of corporate governance codes</li> <li>• Shareholders and stakeholders</li> <li>• Family-owned firms</li> <li>• Directors and board structures</li> <li>• Executive remuneration</li> <li>• Socially responsible investment</li> </ul>
ASSESSMENT TYPE	Individual written report 1500 words Group video presentation 5 minutes Group written coursework 1500 words

Global Financial Management	
MODULE CODE	BHA0036
CREDIT RATING	20 credits / 10 ECTS

LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 24 hours Seminars: 24 hours Guided independent study: 152 hours Total hours: 200 hours
SYNOPSIS	This module introduces you to different finance, accounting and economic dimensions of multinational financial management. Themes will include the international monetary system, historical and the development of the International Monetary System (IMS), exchange rate system; and risk management within global finance context.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Introduction to international finance</li> <li>• Multinational Enterprise and Multinational Financial Management</li> <li>• Exchange Rates</li> <li>• The Foreign Exchange Market</li> <li>• The International Monetary System</li> <li>• Country Risk Analysis</li> <li>• Translation exposure</li> <li>• Transaction Exposure</li> <li>• Economic Exposure</li> <li>• Special topics in international finance</li> </ul>
ASSESSMENT TYPE	Group presentation 10 minutes In class test 2 hours

Monetary and Financial Framework	
MODULE CODE	BHE0007
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Tutorials: 11 hours Guided independent study: 167 hours Total hours: 200 hours
SYNOPSIS	This module examines contemporary and policy issues in Monetary Theory, Monetary Policy and International Finance. You'll have the opportunity to analyse the impact of different types of risk and uncertainty in money and finance and use appropriate theory to help decide on a the appropriate financial methods to avoid or reduce risk.
OUTLINE SYLLABUS	Foreign Exchange Markets; The International Financial System; Theories of Inflation and Money; Transmission Mechanisms of Monetary Policy; and Bloomberg Market Concepts (BMC): Economic Indicators, Currencies, Fixed Income and Equities.
ASSESSMENT TYPE	Closed-book Examination 180 minutes

Monetary and Financial Framework	
MODULE CODE	BHE0008
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Seminar 42 hours Guided Independent Study 158 hours
SYNOPSIS	This module introduces students to econometrics, a subject of significant importance for the study of applied economics and of the analysis of large data sets in a range of settings, capturing potentially complex relationships between variables. By the end of this course students should have an understanding of central methods used in econometric analysis and be able to demonstrate knowledge of the potential problems with such approaches and potential remedies to apply in such situations.
OUTLINE SYLLABUS	<p>Topics covered in this course include:</p> <ul style="list-style-type: none"> <li>• Linear regression models with matrix algebra</li> <li>• Multiple regression analysis: Estimation, interpretation and inference.</li> <li>• Hypothesis testing.</li> <li>• Regressions with categorical/dummy variables</li> <li>• Heteroskedasticity.</li> <li>• Issues with using time series rather than cross section data.</li> <li>• Panel data models</li> <li>• Model specification testing.</li> <li>• Issues with data, instrumental variables.</li> <li>• An introduction to alternative estimation methods: GMM, MLE.</li> <li>• Regressions with limited dependent variables</li> </ul>
ASSESSMENT TYPE	<p>40% Individual Assignment (project portfolio) to cover learning outcomes 1,2,3,4,5 &amp; 6. Not anonymously marked and no tutor referral.</p> <p>60% - Two hour closed book examination to cover learning outcomes 1, 2, 3, 4, 5 &amp; 6.</p> <p>Anonymously marked and no tutor referral. Final Assessment.</p>

Economic Theory and Applications	
MODULE CODE	BHE0009
CREDIT RATING	40 credits / 20 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures 44 hours Tutorials 22 hours Guided Independent Study 334 hours

SYNOPSIS	The course will deepen knowledge of economics by analysing issues from an applied economic perspective. It will develop further the understanding of economic theory and to consider how economic analysis may assist decision making in society and the limitations of the role of economics. This, in turn, will help students understand recent dilemmas in UK and international economic performance and policymaking.
OUTLINE SYLLABUS	This unit will introduce advanced models in macroeconomics and microeconomics and consider them in selected applied contexts. Examples of advanced macroeconomics include models of debt and deficit repayment, the money creation process, sources of budget deficit financing, monetary targeting and monetary policy in open economy, theories of economic growth and development, Examples of advanced microeconomics include industrial organisation, industrial strategy and industrial policy, labour market analysis, game theory, auction theory, informational economics, environmental economics and health economics.
ASSESSMENT TYPE	25% - A 10-minute presentation with posters on an applied economics problem or issue, with 5 minutes for questions. The above is a group task – there is a minimum of 2 and a maximum of 4 students per group. Assessment will be by a panel of at least two members of staff, one of whom will be the module leader. All members of each group are expected to contribute. This assessment covers learning outcomes 1, 2, 3, 4, 5, 6, 7 & 8. Not anonymously marked and no tutor referral applies. 75% - Three hour closed book examination to cover learning outcomes 1, 2, 3, 4, 5, 6 & 7. Anonymously marked and no tutor referral. Final assessment.

Industrial Economics	
MODULE CODE	BHE0010
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Seminars: 11 hours Guided Independent Study: 167 hours Total hours: 200 hours
SYNOPSIS	This module considers the strategic decisions taken by firms relating to key competitive variables such as pricing; advertising; research and development; mergers and acquisitions. You'll develop an understanding on how an organisations decision making is affected by industry



	structure and also the implications. You'll also explore the impact of regulatory regimes on this decision-making.
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Introduction to Industrial Economics and the Structure-Conduct-Performance Debate</li> <li>• Measures of Structure, Conduct and Performance</li> <li>• Barriers to Entry and Strategic Entry Deterrence; Price as a Strategic Variable</li> <li>• Product Differentiation and Advertising</li> <li>• Research and Development</li> <li>• Horizontal Mergers</li> <li>• Vertical Integration</li> <li>• Collusion and Competition Policy</li> <li>• Privatisation and Regulation</li> <li>• Sutton's Bounds Approach</li> </ul>
ASSESSMENT TYPE	Group Video Presentation 30 minutes

Placement Review Report	
MODULE CODE	BHE0011
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lecture/Workshops: 2 hours Supervised small group learning sets: 12 hours Guided independent study: 186 hours
SYNOPSIS	The aim of this module is to give students an opportunity to reflect on their placement year and to review a major aspect of their placement role using the tools of economics analysis, including quantitative methods where appropriate.
OUTLINE SYLLABUS	<p>Students will be expected to produce a detailed report describing a major role they took on as part of their one-year work placement, completed after two years of undergraduate study. Students should explain the importance of the role and how tools of economic analysis, including quantitative methods can be used to understand the context for the role. Students should explain the expected impacts of their role for the business that they worked in, and any wider microeconomic and macroeconomic implications.</p> <p>Lecture 1: Introduction to the module and the report  Lecture 2: Writing an effective literature review and referencing</p>
ASSESSMENT TYPE	100% 4,000 word individual report (covers all learning outcomes).

Developments in International Banking and Financial Services	
MODULE CODE	BHE0012
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lecturers: 22 hours Seminars: 11 hours Guided Independent Study: 167 hours
SYNOPSIS	The module examines the importance and development of international banking and financial services in a modern industrial economy. It considers how monetary and financial sectors evolve following financial crises and the roles played by financial institutions to regulate the provision of financial services. It further explores some of the economic theories that underpin modern financial systems and assesses the extent to which they reflect contemporary economic policy making measures.
OUTLINE SYLLABUS	Trends in Banking; Financial Intermediation and Financial Dis-intermediation; Bank asset and liability management; Effects on market structure of new technology and the growth of competition; The basics of Central Banking and the operation of short-term money markets; Bank regulation and the growth of non-bank financial intermediaries; The role and importance of the stock market and direct equity investment.
ASSESSMENT TYPE	50% 2-hour in class test (covers learning outcomes 1, 2, 3, 4 & 7). Not anonymously marked, tutor reassessment applies. 50% 2-hour multiple choice and short answer test (covers all learning outcomes). Not anonymously marked, tutor reassessment does not apply, final piece of assessment.

Applied Econometrics	
MODULE CODE	BHE0013
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	Lectures: 22 hours Seminars: 22 hours Guided Independent Study: 156 hours Total hours: 200 hours
SYNOPSIS	This module builds on the knowledge obtained in the second year Econometrics module and develops skills needed to apply econometric techniques to real world data. By the end of this module, you should have a more comprehensive understanding of central methods used in econometric analysis and be able to demonstrate knowledge of the

	potential problems with such approaches and potential remedies to apply. The module is aimed at giving you the skills to carry out advanced empirical analyses that are often required by public and private institutions in the professional environment, such as policy counterfactual and scenario analyses.
OUTLINE SYLLABUS	<p>Topics covered in this course include:</p> <ul style="list-style-type: none"> <li>• Revision of multiple regression analysis: estimation, interpretation and inference.</li> <li>• Introduction to panel data methods (pooled cross sections, fixed effects, and random effects approaches).</li> <li>• Endogeneity issues (instrumental variables methods).</li> <li>• Limited dependent variable models (binary choice models).</li> <li>• Advanced time series topics.</li> </ul>
ASSESSMENT TYPE	<p>Research project 2,500 Words Final Exam 120 minutes</p>

Decision Science	
MODULE CODE	BHE0014
CREDIT RATING	20 credits / 10 ECTS
LEVEL	Honours (FHEQ Level 6)
LEARNING METHODS	<p>Lectures: 33 hours Seminars: 11 hours Guided Independent Study: 156 hours Total hours: 200 hours</p>
SYNOPSIS	<p>This module offers explanations of both the theories individuals would like to adopt to make better decisions, and the theories that explain how those around us behave. The focus will be on some fundamental principles developed in decision theory, as well as on violations of these principles derived from psychological literature, namely, behavioural economics. The module develops crucial insights into the decision-making process in social and business contexts.</p>
OUTLINE SYLLABUS	<ul style="list-style-type: none"> <li>• Choice and decision-making under certainty</li> <li>• The mathematics and philosophy of probability</li> <li>• Judgement under risk and uncertainty - Paradoxes</li> <li>• Choice under risk and uncertainty – Propensity to risk</li> <li>• Heuristics and Biases</li> <li>• Intertemporal choice</li> <li>• Game theory</li> <li>• Behavioral Game Theory</li> <li>• Social Choice Theory</li> </ul>
ASSESSMENT TYPE	<p>Individual Coursework 1,500 Words Closed Book Final Year Exam 1h30</p>