

Hertfordshire Business School

Title of Programme: BA (Hons) Accounting

Programme Code: BSISJA (Subang: Lead Campus)  
BSIKLA (Kuala Lumpur)  
BSISBA (Sabah)

# Programme Specification

This programme specification is relevant to students entering:  
01 January 2016

Associate Dean of School (Academic Quality Assurance):  
Denise Ball

Signature



# Programme Specification BA (Hons) Accounting

This programme specification (PS) is designed for prospective students, enrolled students, academic staff and potential employers. It provides a concise summary of the main features of the programme and the intended learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the teaching, learning and assessment methods, learning outcomes and content for each module can be found in Definitive Module Documents (DMDs) and Module Guides.

## Section 1

<b>Awarding Institution/Body</b>	University of Hertfordshire
<b>Teaching Institution</b>	INTI International College Subang, INTI International College Kuala Lumpur, and INTI College Sabah
<b>University/partner campuses</b>	INTI International College Subang, INTI International College Kuala Lumpur, and INTI College Sabah
<b>Programme accredited by</b>	Not Applicable
<b>Final Award</b>	BA (Hons)
<b>All Final Award titles</b>	Accounting
<b>FHEQ level of award</b>	6
<b>UCAS code(s)</b>	Not Applicable
<b>Language of Delivery</b>	English

### A. Programme Rationale

The programme is designed to recruit students who are seeking a career in the fields of accounting, whether in the context of a professional office, industrial or service environments or the finance industry.

The rationale of the programme is to provide students with an academically challenging and vocationally relevant programme of study in the fields of accounting. The programme combines and applies several supporting subject fields including law, information technology and quantitative techniques pertinent to the accounting agenda. Subject specific modules are supported by skills modules and all students have the option to study a foreign language.

### B. Educational Aims of the Programme

The programme has been devised in accordance with the University's graduate attributes of programmes of study as set out in [UPR TL03](#).

**Additionally this programme aims to:**

- provide students with a vocationally relevant and academically rigorous education in a programme which also secures a Level of professional exemptions from leading UK accounting institutes;
- provide a foundation for further professional or postgraduate study;
- allow students to develop their intellectual, creative and analytical abilities to appraise problems and to offer solutions;
- develop in students the interpersonal and specialist skills needed for a career in accounting fields;
- provide students with opportunity to gain appropriate employability skills within the global context.

## C. Intended Learning Outcomes

The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills and other attributes in the following areas. The programme outcomes are referenced to the QAA benchmark statements for Accounting and the Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies (2014) and relate to the typical student. Additionally, the SEEC Credit Level Descriptors for Further and Higher Education 2010 have been used as a guiding framework for curriculum design.

Knowledge and Understanding	Teaching/learning methods & strategies	Assessment
<p>A1 the business context in which accounting operate and of various environments within which accountants and finance related business people work.</p> <p>A2 construction of a variety of internal information and published financial statements and an ability to analyse and critically evaluate these various statements.</p> <p>A3 the principal models used in finance and the ability to apply these models.</p>	<p>Acquisition of A1 to A3 is through a combination of lectures, small group tutorials, practical sessions, workshops and project work. Use will be made of computer laboratory based workshops for software application and interpretation where appropriate.</p> <p>Knowledge and understanding is also gained via an optional work placement.</p> <p>Throughout, the learner is encouraged to undertake independent study both to supplement and consolidate what is being taught/learnt and to broaden their individual knowledge and understanding of the subject.</p> <p>A1 – A3 are further enhanced by case studies, live business projects and field trips.</p>	<p>Knowledge and understanding are assessed through coursework assignments and exams. Coursework may include time-constrained assessments, in class tests, presentations (individual and group), group work, case studies and written reports or essays.</p> <p>Assessment, which is both formative and summative, individual and group based spans many forms, e.g. essay assignments, project reports, portfolios, exhibitions and presentations.</p>
Intellectual skills	Teaching/learning methods & strategies	Assessment
<p>B1 conceptualise and apply models to support contemporary theories in the field of accountancy and finance (for example, in accounting and the capital markets, accounting and society, accounting and the public sector and accounting and the firm, international trade).</p> <p>B2 critically analyse the relevance of financial</p>	<p>Intellectual skills specific to accounting are developed throughout the programme by the methods and strategies outlined in 'Teaching/learning methods' above.</p> <p>Dedicated professional development and critical thinking modules have been designed to build their understanding of key topics relevant to accounting and to enhance their academic skills within the professional accounting standards framework. These will be further embedded into the</p>	<p>Intellectual skills are assessed through formative activities in tutorials, and summative coursework throughout. In-class tests and exams are also used to assess intellectual skills. These are clearly identified within the appropriate DMDs.</p>

<p>and management accountancy techniques to decision-making, using procedures that are focused on both the internal and external environment.</p> <p>B3 recognise ethical dilemmas and corporate social responsibility issues as applicable to accounting.</p> <p>B4 utilise statistics and arithmetical logic to analyse and interpret practical problems and to support decision-making.</p>	<p>programme modules and will be articulated through programme handbooks and module guides.</p> <p>Throughout, the learner is encouraged to develop intellectual skills further by independent study.</p> <p>B3 is covered throughout the programme but students will explore ethical issues in 'Ethics, governance and Law', 'Accounting and Society', 'The Accounting Professional' and 'Effective Governance'.</p>	
Practical skills	Teaching/learning methods & strategies	Assessment
<p>C1 plan and manage independent study.</p> <p>C2 demonstrate familiarity, facility and a high degree of competence in the preparation of a variety of financial statements.</p> <p>C3 make appropriate use of learning resources.</p> <p>C4 understand and use the language of accountancy and finance.</p> <p>C5 work effectively in a team.</p> <p>C6 use and apply appropriate quantitative techniques.</p>	<p>Practical skills are developed through all taught modules.</p> <p>Students are expected to manage their own time (C1) and will be supported in this by sessions in 'Accounting Professional' module and through academic tutor support</p> <p>C2 is the focus of 'Accounting Principles', 'Financial Reporting', 'Management Accounting' and further developed in 'Advanced Financial Reporting' and 'Advanced Management Accounting'.</p> <p>C3 and C4 are developed through all taught module. C3 will be focused on in 'The Accounting Professional' and developed at higher Levels. C4 will be the focus of 'Accounting Principles' and 'Accounting and Society' and developed at higher Levels.</p> <p>C5 is focused on in a number of modules, specifically 'The Accounting Professional', 'Financial Reporting' and 'Emerging Issues in Accounting &amp; Finance'.</p>	<p>Practical skills are assessed through formative work in tutorials and summative coursework and exams. This includes debates, oral presentations and written work (both individual and group).</p>

	C6 is important in all modules but will be developed explicitly in 'Analytical Techniques for Accountants', 'Management Accounting', 'Enhancing Employability in Accounting' and 'Advanced Management Accounting'.	
<b>Transferable skills</b>	<b>Teaching/learning methods &amp; strategies</b>	<b>Assessment</b>
D1 communicate arguments, ideas and information effectively in writing and orally to specialist and non-specialist audiences.	Transferable skills are developed through all modules by teaching and learning methods.  The 'Accounting Professional' module gives students the chance to acquire these skills to apply in their other modules.	Transferable skills are assessed through coursework, oral presentations/debates, seminars, group based work and the applied project and. In-class tests and exams are also used to assess intellectual skills.
D2 critically analyse problems arising in both academic and practical contexts and draw reasoned conclusions from a given, or individually researched, set of data.	Critical analysis (D2) is encouraged throughout the program but is specifically addresses and developed in an academic context in 'Financial Reporting' and 'Emerging Issues in Accounting and Finance'.	
D3 reflect on their own learning and management styles and understand the importance of setting and pursuing personal learning and development goals.	Reflection (D3) is required as part of the 'Accounting Professional' module and allows students to develop this form of reflective learning. This will be applied later in 'Enhancing Employability in Accounting', 'Financial Reporting' and 'Emerging Issues in Accounting and Finance'.	
D4 synthesise ideas from a range of contexts and present this information in a clear and coherent way.	Throughout, the learner is encouraged to develop transferable skills by maintaining a record of evidence and completing a personal development plan. This encourages them to take responsibility for continuing to develop their own knowledge and skills.	
D5 undertake research using appropriate qualitative and quantitative tools to evaluate options and to construct and justify arguments and proposals.		

## D. Programme Structures, Features, Levels, Modules, and Credits

The programme is offered in full time mode of study (3 years) and leads to the award of BA (Honours) Accounting.

Across the INTI International Colleges and College that offer the franchised programmes, there are 3 intakes in a year, January (Semester A), April (Semester B) and August (Semester C).

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Review Date October 2015  
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Entry to the programme is at Level 4 with recognised Pre-University or University Matriculation programmes. Entry into Level 5 is possible with the INTI Diplomas or any equivalent qualification subject to credit transfers policies and procedures.

Students whose first language is not English are required to meet the minimum Language requirement of the university.

#### Professional and Statutory Regulatory Bodies

For the accounting pathways, INTI will pursue the continuance of arrangements with the Association of Chartered Certified Accountants (ACCA), CPA Australia, and the Institute of Chartered Accountants of England and Wales (ICAEW). whereby students and former students who have completed one of these pathways or achieved one of the interim awards (see Section D, below) are eligible for exemption from some of the examinations which lead to membership of these Professional Bodies. If agreement is reached, the range of exemptions to which an individual student will be entitled depend on the Level of achievement on this programme and the exact range of option modules selected.

#### Programme Structure

The programme structure and progression information below (Table 1a and 1b) is provided for the Honours award. Any interim awards are identified in Table 1b. The Programme Learning Outcomes detailed above are developed and assessed through the constituent modules. Table 2 (in section 2) identifies where each learning outcome is assessed.

#### Table 1a Outline Programme Structure

**Mode of study** Full-time; Full-time night classes

**Entry point** Semester A, B and C

**Level 4**

#### Compulsory Modules Level 4

Module Title

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Accounting Principles*	<b>See pages 9 &amp; 10</b>	30	English	50	50	0	ABC
Accounting in Society		15	English	0	100	0	ABC
Analytical Techniques for Accountants		15	English	100	0	0	ABC
The Accounting Professional		30	English	0	60	40	ABC

**+ And select 30 credits from the list of optional modules below**

### Optional Modules Level 4

#### Module Titles

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Ethics, Governance and Law	<b>See pages 9 &amp; 10</b>	15	English	50	50	0	ABC
Economics for Accountants		15	English	0	100	0	ABC
Principles of Marketing		15	English	0	100	0	ABC

#### Notes:

1. Students must pass Accounting Principles and INTI's English for Business Studies 1 to progress beyond Level 4.
2. Progression to Level 5 requires a minimum of 90 credits at Level 4 and passes in Accounting Principles and INTI's English for Business Studies 1.

### Level 5

### Compulsory Modules Level 5

#### Module Title

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Management Accounting	<b>See pages 9 &amp; 10</b>	30	English	60	40	0	ABC
Financial Reporting		30	English	60	40	0	ABC
Financial Management		15	English	60	40	0	ABC
Enhancing Employability in Accounting** OR		15	English	0	100	0	ABC
Professionalism in Accounting for Direct Entry Students (For Direct Entry students only)		15	English	0	80	20	ABC

**+ And select 30 credits from the list of optional modules below**

### Optional Modules Level 5

#### Module Titles

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Modelling Business Problems	<b>See pages 9 &amp; 10</b>	15	English	0	100	0	ABC
Business Life Cycle		15	English	0	100	0	ABC
Managing People		15	English	0	100	0	ABC

**Notes:**

1. Direct Entry students coming into Level 5 must take 'Professionalism in Accounting for Direct Entry Students' instead of Enhancing Employability in Accounting.
2. Progression to Level 6 requires a minimum of 90 credits at Level 5 and a pass in INTI's English for Business Studies 2.

**Level 6**

Compulsory Modules Level 6 Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Advanced Financial Reporting	<b>See pages 9 &amp; 10</b>	15	English	100	0	0	ABC
Advanced Management Accounting		15	English	60	40	0	ABC
Effective Governance		15	English	60	40	0	ABC
Auditing <sup>1</sup>		15	English	60	40	0	ABC
Emerging Issues in Accounting and Finance		15	English	0	70	30	ABC

**+ And select 45 credits from the list of optional modules below**

Optional Modules Level 6 Module Titles	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Taxation	<b>See pages 9 &amp; 10</b>	15	English	100	0	0	ABC
Strategic Cost Management		15	English	60	40	0	ABC
Islamic Banking & Finance		15	English	60	40	0	ABC
Management Decision Making		15	English	60	40	0	ABC

**Notes:**

1. The co-requisite to Auditing is Effective Governance.
2. **The Malaysian Qualification Agency's Programme Standards requires students at INTI comply with minimum 126 Malaysian credits to graduate, which is equivalent to 375 UH credits.**

The Malaysian Qualification Agency's Programme Standards requires students at INTI comply with minimum 126 Malaysian credits to graduate, which is equivalent to 375 UH credits. All students must take the following module, in addition to the modules above.



<b>Additional Module</b> Module Title	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Industry Practice in Accounting and Finance		15	English	0	70	30	ABC

The award of an Honours degree requires a minimum of 360 credit points passed with a minimum of at least 120 at Level 6. Industry Practice in Accounting and Finance cannot be used as part of the 360 credit points used to calculate the UH degree classification and cannot be used as replacement credits for any of the compulsory or optional modules listed above.

### Campus Module Matrix

<b>Compulsory Modules Level 4</b> Module Title	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Accounting Principles	ACC2218	4FBS1292	4FBS1303	4FBS1320
Accounting in Society	ECO2114	4FBS1294	4FBS1305	4FBS1321
Analytical Techniques for Accountants	STA2214	4FBS1295	4FBS1306	4FBS1322
The Accounting Professional	MGT2218	4FBS1296	4FBS1307	4FBS1323

<b>Optional Modules Level 4</b> Module Title	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Ethics, Governance and Law	LAW2214	4FBS1298	4FBS1309	4FBS1324
Economics for Accountants	ECO2224	4FBS1299	4FBS1310	4FBS1325
Principles of Marketing	MKT2202	4FBS1017	4FBS1245	4FBS1058

<b>Compulsory Modules Level 5</b> Module Title	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Management Accounting	ACC3218	5FBS1416	5FBS1433	5FBS1456
Financial Reporting	ACC3228	5FBS1417	5FBS1434	5FBS1457
Financial Management	FIN3212	5FBS1419	5FBS1436	5FBS1459
Enhancing Employability in Accounting* OR	MGT3234	5FBS1421	5FBS1438	5FBS1461
Professionalism in Accounting for Direct Entry Students (For Direct Entry students only)	MGT3244	5FBS1422	5FBS1439	5FBS1462

**Optional Modules Level 5**  
Module Title

	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Modelling Business Problems	STA3204	5FBS1423	5FBS1440	5FBS1463
Business Life Cycle	ACC3214	5FBS1420	5FBS1437	5FBS1460
Managing People	HRM3204	5FBS1026	5FBS1369	5FBS1104

**Compulsory Modules Level 6**  
Module Title

	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Advanced Financial Reporting	ACC4254	6FBS1531	6FBS1548	6FBS1576
Advanced Management Accounting	ACC4264	6FBS1532	6FBS1549	6FBS1577
Effective Governance	ACC4294	6FBS1536	6FBS1553	6FBS1581
Auditing	ACC4304	6FBS1537	6FBS1554	6FBS1582
Emerging Issues in Accounting and Finance	ACC4284	6FBS1534	6FBS1551	6FBS1579

**Optional Modules Level 6**  
Module Title

	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Strategic Cost Management	ACC4213	6FBS1535	6FBS1552	6FBS1580
Taxation	ACC4314	6FBS1538	6FBS1555	6FBS1583
Islamic Banking & Finance	FIN4234	6FBS1540	6FBS1557	6FBS1585
Management Decision Making	ACC4212	6FBS1542	6FBS1559	6FBS1587

**Additional Module Level 6**  
Module Title

	<i>INTI Module Code</i>	<i>Module Code Subang</i>	<i>Module Code Kuala Lumpur</i>	<i>Module Code Sabah</i>
Industry Practice in Accounting and Finance	MGT4999	6FBS1541	6FBS1558	6FBS1586

**Honours classification**

The University has approved structure and assessment regulations common to all programmes. Full details are provided in [UPR AS14](#), Section D.

**Table 1b Final and interim awards available**

The programme provides the following final and interim awards:

Award		Minimum requirements
University Certificate	Untitled	45 credit points at Level 4
Certificate of Higher Education	Accounting	120 credit points at Level 4
University Diploma	Accounting	180 credit points including at least 60 at Level 5
Diploma of Higher Education	Accounting	240 credit points including at least 120 at Level 5
BA	Accounting	300 credit points including 180 at Level 6/5 of which 60 must be at Level 6
BA (Hons)	Accounting	360 credit points including 240 at Level 6/5 of which 120 must be at Level 6

## E. Support for students and their learning

Students are supported by;

- Director of Studies, University of Hertfordshire, located at Subang Campus.
- A Dean of School or Head of School at the respective campus.
- A Head of Programme (HoP) to manage the programme and support students' learning such as coordinating study plans, managing academic progression, and providing academic counseling.
- Head of INTI and Laureate International Partnerships at the University of Hertfordshire Business School
- Link Tutor from the University of Hertfordshire Business School
- A Programme Committee, the membership of which includes the Link Tutors and students
- An extensive Learning Resources Centre, incorporating a library and computer centre.
- A team of Academic Support Tutors.
- A Teaching & Learning Department/Unit.
- An International Students Centre.
- Campus Counseling Centre.
- The Students' Body – INTIMA.
- A Careers Service for all current students and graduates.
- StudyNet, a versatile on-line interactive intranet and learning environment.
- Black Board, a versatile on-line interactive intranet and learning environment.
- UH Club (Subang) and student representatives.
- Student Feedback Scheme (all campuses) and Student Helpdesk (Subang).
- Student Services and Customer Care Team (Sabah).

## F. Entry requirements

### Academic Requirements:

- A-Levels: 2 principal passes; **OR**
- STPM: pass with minimum Grade C + (GP 2.33) in any two subjects; **OR**
- Unified Examination Certificate (UEC): minimum 5Bs including Mathematics, and a pass in English; **OR**
- INTI Foundation in Business and IT: minimum CGPA of 2.50; **OR**
- Diploma in Accounting or equivalent: minimum of CGPA of 2.50; **OR**
- Equivalent Matriculation and Pre-University Programmes: minimum CGPA of 2.50; **OR**
- Equivalent qualifications to be assessed by the INTI School's Portfolio Review Committee (SPRC).

### English Language and Mathematics Requirements:

SPM / O-Levels / equivalent: minimum credits in Mathematics and English; **AND**

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Review Date October 2015

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### *Malaysian Students*

- i) Malaysian University English Test (MUET): minimum Band 2.0.

Malaysian students without credit in SPM English will be assessed on their command of English by the INTI EPT and/or by completion of English Proficiency Programme (EIP).

### *Non-Malaysian students:*

- i) IELTS: 6.0 and above with no less than 5.5 in any band; **OR**
- ii) TOEFL 550 and above; **OR**
- iii) Equivalent English language qualifications.

**Note: Entry requirements are subject to changes on approval by both INTI and the Hertfordshire Business School.**

### **Entry with Accredited Prior Learning (APL)**

The programme is subject to the University's Principles, Policies, Regulations and Procedures for the Admission of Students to Undergraduate and Taught Postgraduate Programmes and will take account of University policy and guidelines for assessing accredited prior certificated learning (APCL) and accredited prior experiential learning (APEL)

Students who have successfully completed the INTI Diploma or its equivalent (APCL) and have **achieved an overall CGPA of 2.5 and above may apply into the programme with module to module credit transfer.** INTI's credit transfer policies and best practices apply.

Students applying for APEL would need to be approved by the Hertfordshire Business School.

## Section 2

### Programme management

<b>Relevant QAA subject benchmarking statements</b>	Accounting (2007)
<b>Date of validation/last periodic review</b>	February 12
<b>Date of production/ last revision of PS</b>	June 2015
<b>Relevant intakes</b>	Level 4 and Level 5 entering January 2016
<b>Administrative School</b>	Hertfordshire Business School

Table 3 Course structure

Course details					
Course code		Course description			JACS
BSISJA (Subang) BSIKLA (Kuala Lumpur) BSISBA (Sabah)		BA (Hons) Accounting			N100
Course Instances					
Instances Code	Intake	Stream	Instances Year	Location:	Mode of study
<b>SUBANG JAYA PROGRAMME</b>					
IASJA1F	A	Accounting	1	INTI SUBANG	Full-time
IASJA2F	A	Accounting	2	INTI SUBANG	Full-time
IASJA3F	A	Accounting	3	INTI SUBANG	Full-time
IASJB1F-1	B	Accounting	1	INTI SUBANG	Full-time
IASJB1F-2	B	Accounting	1	INTI SUBANG	Full-time
IASJB2F-1	B	Accounting	2	INTI SUBANG	Full-time
IASJB2F-2	B	Accounting	2	INTI SUBANG	Full-time
IASJB3F-1	B	Accounting	3	INTI SUBANG	Full-time
IASJB3F-2	B	Accounting	3	INTI SUBANG	Full-time
IASJC1F-1	C	Accounting	1	INTI SUBANG	Full-time
IASJC1F-2	C	Accounting	1	INTI SUBANG	Full-time
IASJC2F-1	C	Accounting	2	INTI SUBANG	Full-time

IASJC2F-2	C	Accounting	2	INTI SUBANG	Full-time
IASJC3F-1	C	Accounting	3	INTI SUBANG	Full-time
IASJC3F-2	C	Accounting	3	INTI SUBANG	Full-time
<b>KUALA LUMPUR PROGRAMME</b>					
AIKLA1F	A	Accounting	1	INTI KUALA LUMPUR	Full-time
AIKLA2F	A	Accounting	2	INTI KUALA LUMPUR	Full-time
AIKLA3F	A	Accounting	3	INTI KUALA LUMPUR	Full-time
AIKLB1F-1	B	Accounting	1	INTI KUALA LUMPUR	Full-time
AIKLB1F-2	B	Accounting	1	INTI KUALA LUMPUR	Full-time
AIKLB2F-1	B	Accounting	2	INTI KUALA LUMPUR	Full-time
AIKLB2F-2	B	Accounting	2	INTI KUALA LUMPUR	Full-time
AIKLB3F-1	B	Accounting	3	INTI KUALA LUMPUR	Full-time
AIKLB3F-2	B	Accounting	3	INTI KUALA LUMPUR	Full-time
AIKLC1F-1	C	Accounting	1	INTI KUALA LUMPUR	Full-time
AIKLC1F-2	C	Accounting	1	INTI KUALA LUMPUR	Full-time
AIKLC2F-1	C	Accounting	2	INTI KUALA LUMPUR	Full-time
AIKLC2F-2	C	Accounting	2	INTI KUALA LUMPUR	Full-time
AIKLC3F-1	C	Accounting	3	INTI KUALA LUMPUR	Full-time

AIKLC3F-2	C	Accounting	3	INTI KUALA LUMPUR	Full-time
<b>SABAH PROGRAMME</b>					
IASA1F	A	Accounting	1	INTI SABAH	Full-time
IASA2F	A	Accounting	2	INTI SABAH	Full-time
IASA3F	A	Accounting	3	INTI SABAH	Full-time
IASB1F-1	B	Accounting	1	INTI SABAH	Full-time
IASB1F-2	B	Accounting	1	INTI SABAH	Full-time
IASB2F-1	B	Accounting	2	INTI SABAH	Full-time
IASB2F-2	B	Accounting	2	INTI SABAH	Full-time
IASB3F-1	B	Accounting	3	INTI SABAH	Full-time
IASB3F-2	B	Accounting	3	INTI SABAH	Full-time
IASC1F-1	C	Accounting	1	INTI SABAH	Full-time
IASC1F-2	C	Accounting	1	INTI SABAH	Full-time
IASC2F-1	C	Accounting	2	INTI SABAH	Full-time
IASC2F-2	C	Accounting	2	INTI SABAH	Full-time
IASC3F-1	C	Accounting	3	INTI SABAH	Full-time
IASC3F-2	C	Accounting	3	INTI SABAH	Full-time

The programme is managed by;

- A Dean of School or Head of School and Head of Programme.
- Head of Programme is responsible for the day to day management and who advise students on the programme as a whole.
- Programme Officer will assist the Head of Programme in the management of the programme.
- Marketing Officers, with specific responsibility for open days and selection of students.
- Head of INTI and Laureate International Partnerships at the University of Hertfordshire Business School
- Link Tutor from the University of Hertfordshire Business School
- A Programme Committee, the membership of which includes the Link Tutors and students

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## Programme-specific assessment regulations

The programme is compliant with the University's academic regulations (UPR AS11, UPR AS12 or UPR AS13, UPR AS14) with the exception of those listed below, which have been specifically approved by the University:

- Students must pass Accounting Principles before being allowed to proceed to Level 5 on this programme

**In addition to the above, programmes at INTI are in compliance with Malaysia's Ministry of Education's regulations, Malaysian Qualification Framework (MQF), and the Malaysian Qualification Agency's (MQA) requirements.**

**The following are MOE, MQF, MQA and Programme Standards for Accounting key requirements which students must comply with to graduate:**

- **Attempt and pass minimum 5 General Study subjects into a bachelor's degree programme; known as *Mata Pelajaran Umum (MPU)*;**
- **Complete 126 (Malaysian) credits to graduate. This is an increase in the minimum (Malaysian) credits required to graduate from 120 credits to 126 credits. This means an additional 240 hours of learning and would require INTI students to enroll and pass additional subjects.**

INTI Modules Module Title	Module Code	INTI Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
English for Business Studies 1	INTI	4	English	50	50	0	ABC
English for Business Studies 2	INTI	4	English	50	50	0	ABC
E-Portfolio and Employer Projects for Accounting and Finance	INTI	4	English	0	100	0	ABC
Malaysian General Studies U1	INTI	3	English	30	70	0	ABC
Malaysian General Studies U1	INTI	3	English	30	70	0	ABC
Malaysian General Studies U2	INTI	3	English	30	70	0	ABC
Malaysian General Studies U3	INTI	3	English	30	70	0	ABC
Malaysian General Studies U4	INTI	2	English	30	70	0	ABC

### INTI's Regulations and Requirements

- INTI operates a strict attendance requirement policy where students have to achieve a minimum number of attendance in order to attempt the final examination or final assessments.
- Students have to pass English for Business Studies 1 to progress to Level 5 and English for Business Studies 2 to progress to Level 6.
- AS INTI students require 126 (Malaysian) credits to graduate in addition to the 360 credits of UH compulsory and optional credits they must also complete the UH module Industry Practice in Accounting and Finance. Industry Practice in Accounting and Finance cannot be used as part of the 360 credit points used to calculate the UH degree classification and cannot be used as replacement credits for any of the compulsory or optional modules listed above.

### Other sources of information

V1.8 / Bachelor's Programme Specification / April 2015 / AS  
Review Date October 2015  
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- Definitive Module Documents
- Module Guides
- Student Handbook
- A-Z guide  
<http://www.studynet1.herts.ac.uk/ptl/common/support.nsf/support?ReadForm>
- University of Hertfordshire Course website:  
<http://www.herts.ac.uk/courses/>
- QAA Benchmark Statement website:  
<http://www.qaa.ac.uk/assuring-standards-and-quality/the-quality-code/subject-benchmark-statements>
- The Framework for Higher Education Qualifications in England, Wales and Northern Ireland, 2008:  
<http://www.qaa.ac.uk/en/Publications/Documents/Framework-Higher-Education-Qualifications-08.pdf>
- SEEC Credit Level Descriptors for Further and Higher Education 2010:  
<http://www.seec.org.uk/wp-content/uploads/2013/seec-files/SEEC%20Level%20Descriptors%202010.pdf>
- External Quality Review report website:  
[http://www.qaa.ac.uk/reviews-and-reports/provider?UKPRN=10007147#.VCFXlha\\_hSU](http://www.qaa.ac.uk/reviews-and-reports/provider?UKPRN=10007147#.VCFXlha_hSU)
- Professional or Statutory Regulatory Body information: <http://www.accaglobal.com/my/en.html>
- UNISTATS website:  
<http://www.unistats.com/>
- University of Hertfordshire Academic Quality website:  
(StudyNet → Staff → Department Lists → Academic Quality Office)
- Structure & Assessment Regulations - Undergraduate & Taught Postgraduate Programmes, UPR AS14:  
<http://sitem.herts.ac.uk/secreg/upr/AS14.htm>
- Learning and Teaching Policy and Graduate Attributes, UPR TL03:  
<http://sitem.herts.ac.uk/secreg/upr/TL03.htm>
- Admissions - Undergraduate & Taught Postgraduate Students, UPR SA03:  
<http://sitem.herts.ac.uk/secreg/upr/SA03.htm>
- Academic Quality, UPR AS17:  
<http://sitem.herts.ac.uk/secreg/upr/AS17.htm>
- Index of UPRs for students:  
[http://sitem.herts.ac.uk/secreg/upr\\_azlist\\_info.htm](http://sitem.herts.ac.uk/secreg/upr_azlist_info.htm)
- Information on Programme and Module External Examiners  
<http://www.studynet1.herts.ac.uk/ptl/common/studentcentre.nsf/Teaching+Documents/184A221E5EECA6B780257A5C00250BA9?OpenDocument>
- Malaysian Ministry of Higher Education: [www.mohe.gov.my](http://www.mohe.gov.my)
- Malaysian Qualifications Agency: [www.mqa.gov.my/mqr](http://www.mqa.gov.my/mqr)
- Malaysian Qualification Framework: [www.mqa.gov.my/mqf](http://www.mqa.gov.my/mqf)

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## Other information relevant to the programme

INTI Colleges operate on a basis of 2.5 semesters per annum, with the short semester beginning in January. There are 3 intakes to the programme per year (January, April and August). The Malaysian Qualifications Agency (MQA) mandates that a number of additional subjects be studied alongside undergraduate programmes.

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## University policies relevant to the Programme

The University undertakes to use all reasonable endeavors to deliver, assess and administer this programme in accordance with this Programme Specification. At the same time it is recognised that it is in the nature of academic developments that changes, for example to the structure, curriculum, and assessment of a programme may be necessary in order to ensure that the programme remains up to date, in response to issues raised as a result of on-going monitoring and evaluation, and/or in order to conform to new regulatory requirements imposed by this institution, by professional or statutory bodies, or by national or governmental bodies.

The programme operates within the guidelines and policies relating to equal opportunities and environmental issues which may be agreed from time to time by the Board of Governors and/or the Academic Board of the University.

Where the programme is offered in collaboration with another institution these policies and guidelines will normally be those of the partner institution.

The programme operates in accordance with the University's Regulations Governing Studies Involving the Use of Human Subjects ([UPR RE01](#)) agreed from time to time by the Academic Board of the University. However, where the programme is offered in collaboration with another institution (for example through a franchise arrangement for all or part of the programme) then specific approval must be obtained from the University for the operation of the programme within ethical guidelines prepared by the partner institution. The partner institution will be responsible for all insurance liability in connection with the observance of ethical guidelines.

Signed .....

Date.....

Choose an item.

Associate Dean of School (Academic Quality Assurance)

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If you would like this information in an alternative format please contact: Julie Wendell, Senior Administrator (Overseas Programmes), [j.a.wendell@herts.ac.uk](mailto:j.a.wendell@herts.ac.uk)

If you wish to receive a copy of the latest Programme Annual Monitoring and Evaluation Report (AMER) and/or the External Examiner's Report for the programme, please email a request to [aqo@herts.ac.uk](mailto:aqo@herts.ac.uk)

**BA (Hons) Accounting**

**Table 2: Development of Programme Learning Outcomes in the Constituent Modules**

This map identifies where the programme learning outcomes are assessed in the constituent modules. It provides (i) an aid to academic staff in understanding how individual modules contribute to the programme aims (ii) a checklist for quality control purposes and (iii) a means to help students monitor their own learning, personal and professional development as the programme progresses.

		Programme Learning Outcomes (as identified in section 1 and the following)																	
		Knowledge				Intellectual Skill				Practical Skills				Transferable Skills					
		A1	A2	A3	B1	B2	B3	B4	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5
Level 4	Module Title	Module Code																	
	Accounting Principles		x	x	x	x			x	x	x	x			x	x		x	
	The Accounting Professional	x	x				x	x	x		x	x	x	x	x	x	x	x	x
	Accounting and Society	x			x		x		x		x	x			x		x	x	x
Level 5	Analytical Techniques for Accountants		x					x	x		x	x		x	x	x		x	
	Management Accounting	x	x		x	x	x	x	x	x	x			x	x	x		x	x
	Financial Reporting	x	x		x	x	x	x	x	x	x	x	x	x	x	x		x	x
	Financial Management	x	x	x	x	x	x	x	x		x	x		x	x	x		x	x
	Enhancing Employability in Accounting	x							x		x	x		x	x		x	x	x
Level 6	Advanced Financial Reporting	x	x		x	x	x	x	x	x	x			x	x	x		x	x
	Advanced Management Accounting	x	x	x	x	x		x	x	x	x			x	x	x		x	x
	Effective Governance	x		x	x		x		x		x	x			x			x	x
	Auditing	x	x				x		x	x			x			x	x		
	Emerging Issues in Accounting & Finance	x	x	x	x	x	x		x		x	x	x		x	x	x	x	x
		For Module Code matrix See pp 9 & 10																	

## Key to Programme Learning Outcomes

### Knowledge and Understanding e.g.

- A1. the business context in which accounting operate and of various environments within which accountants and finance related business people work.
- A2. construction of a variety of internal information and published financial statements and an ability to analyse and critically evaluate these various statements.
- A3. the principal models used in finance and the ability to apply these models.

### Intellectual Skills e.g.

- B1. conceptualise and apply models to support contemporary theories in the field of accountancy and finance (for example, in accounting and the capital markets, accounting and society, accounting and the public sector and accounting and the firm, international trade).
- B2. critically analyse the relevance of financial and management accountancy techniques to decision-making, using procedures that are focused on both the internal and external environment.
- B3. recognise ethical dilemmas and corporate social responsibility issues as applicable to accounting.
- B4. utilise statistics and arithmetical logic to analyse and interpret practical problems and to support decision-making.

### Practical Skills

- C1. plan and manage independent study.
- C2. demonstrate familiarity, facility and a high degree of competence in the preparation of a variety of financial statements.
- C3. make appropriate use of learning resources.
- C4. understand and use the language of accountancy and finance.
- C5. work effectively in a team.
- C6. use and apply appropriate quantitative techniques

### Transferable Skills

- D1. communicate arguments, ideas and information effectively in writing and orally to specialist and none specialist audiences.
- D2. critically analyse problems arising in both academic and practical contexts and draw reasoned conclusions from a given, or individually researched, set of data.
- D3. reflect on their own learning and management styles and understand the importance of setting and pursuing personal learning and development goals.
- D4. synthesise ideas from a range of contexts and present this information in a clear and coherent way.
- D5. undertake research using appropriate qualitative and quantitative tools to evaluate options and to construct and justify arguments and proposals.