

Hertfordshire Business School

Title of Programme: BA (Hons) Accounting

Programme Code: BSISJA (SubangL Lead campus)
BSIKLA (Kuala Lumpur)
BSISBA (Sabah)

Type of Programme: Franchise provision

Programme Specification

This version of the programme is closing and therefore this programme specification is only relevant to existing students as at August 2015

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

Denise Ball

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

Awarding Institution/Body	University of Hertfordshire
Teaching Institution	INTI International College Subang, INTI International College Kuala Lumpur and INTI College Sabah
University/partner campuses	INTI International College Subang, INTI International College Kuala Lumpur and INTI College Sabah
Programme accredited by	N/A
Final Award	BA (Hons)
All Final Award titles	Accounting
FHEQ level of award	6
UCAS code(s)	N/A
Language of Delivery	English

A. Programme Rationale

The programme is designed to recruit students who are seeking a career in 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 field of accounting. The programme combines and applies several supporting subject fields including law, information technology, quantitative techniques and economics pertinent to the accounting and finance agenda. Subject specific modules are supported by skills modules.

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:

- prepare students for a career in the fields of accounting
- provide students with knowledge and understanding of accounting practices, theory and applications within the discipline of accounting
- equip students for further academic and/or professional study
- develop students' transferable (key) and intellectual skills
- provide students with the 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 environment.</p> <p>A2 How accounting, finance and supporting fields of study may be applied within an organisational context.</p> <p>A3 Contemporary theories and empirical evidence for selected aspects of accounting and finance.</p> <p>A4 Financing arrangements and governance structures of business entities.</p> <p>A5 The language and practices of accounting.</p>	<p>Acquisition of knowledge and understanding (A1 to A5) 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 if appropriate.</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>Knowledge and understanding are assessed through a combination of examinations and assessed coursework. Assessments, which are both formative and summative, may take the form of essays, project reports, IT-based activities, presentations and group work.</p>
Intellectual skills	Teaching/learning methods & strategies	Assessment
<p>B1 Analyse and evaluate economic, business, accounting and finance information for decision-making purposes.</p> <p>B2 Evaluate the roles of accounting and finance within an organisation.</p> <p>B3 Evaluate the impact of a wider international, economic, political and social environment on accounting and finance</p>	<p>Intellectual skills specified as B1 to B3 are developed throughout the programme. Problems that are initially well defined and structured are replaced by those that are more complex. Seminars and workshops are used to develop these intellectual skills.</p> <p>Throughout, the learner is encouraged to further develop intellectual skills by independent study</p>	<p>Intellectual skills (B1 to B3) are assessed by examination and coursework.</p>

Practical skills	Teaching/learning methods & strategies	Assessment
<p>C1 Conduct research through the creation, extraction and analysis of data from multiple sources.</p> <p>C2 Apply relevant software in the analysis and communication of accounting, finance and/or other information.</p> <p>C3 Exercise numerical skills for the analysis of data in both structured and unstructured situations.</p> <p>C4 Prepare financial statements and record economic events</p>	<p>Practical skills are developed throughout the programme by the methods and strategies outlined in Sections A and B above. The conduct of research (C1) is an ongoing and developing skill that is consolidated in those final year modules requiring data collection.</p>	<p>Practical skills are assessed through coursework assignments, case study reports, presentations and examinations.</p>
Transferable skills	Teaching/learning methods & strategies	Assessment
<p>D1 Communicate effectively, both orally and in writing</p> <p>D2 Make effective use of IT tools.</p> <p>D3 Work effectively within a team.</p> <p>D4 Manipulate sort and present data.</p> <p>D5 Undertake effective problem solving and decision-making using appropriate quantitative and qualitative techniques.</p> <p>D6 Demonstrate the ability to use academic, enterprise and employability skills in both scholarly and work-based environments.</p> <p>D7 Operate in the dynamic global arena and to appreciate contemporary and cross cultural</p>	<p>Transferable skills are developed throughout the programme by the methods and strategies outlined in sections A, B and C.</p> <p>Skill D1 is developed through feedback on coursework reports, oral presentations and project reports.</p> <p>Skill D2 is developed in preparing coursework.</p> <p>Skill D3 is developed through tutorials and group-based coursework assessment.</p> <p>Skill D4 is acquired through coursework and projects.</p> <p>Skill D5 is developed through projects.</p> <p>Skill D6 is developed through modules at each level</p> <p>Skill D7 is developed through specific modules as well as the inclusion of international aspects of accounting in all modules where appropriate.</p> <p>At each level, the learner is supported in developing transferable skills by the provision of skills related modules and</p>	<p>Transferable skill D1 is assessed through coursework, oral presentations project reports and examinations.</p> <p>Skill D2 is assessed by coursework assessment.</p> <p>Skill D3 is assessed by group-based coursework assessment.</p> <p>Skills D4 and D5 are assessed through coursework and examinations.</p> <p>Skill D6 is assessed by coursework.</p> <p>Skill D7 is assessed by coursework</p>

difference.

assessments.

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

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

Entry to the programme is at Level 4 or at level 5 with the INTI Diploma in Accounting. Entry at Level 5 may also be possible with other suitable qualifications. Intake at INTI International College Subang and INTI International College Kuala Lumpur is normally at August (Semester A), January (Semester B) and April (Semester C). Intake at INTI College Sabah is normally at January (Semester A), April (Semester B) and August (Semester C).

Professional and Statutory Regulatory Bodies

None.

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

Entry point Semester A

Level 4

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Principles of Accounting and Finance	See Campus Module Code Matrix on Page 6	30	English	50	50	0	A, B, C
Economics for Business		15	English	0	100	0	A, B, C
Quantitative Analysis for Accounting & Finance		15	English	0	100	0	A, B, C
The Accounting & Finance Professional		30	English	0	100	0	A, B, C
Law for Accounting and Finance		15	English	50	50	0	A, B, C
Global Perspectives in Economics		15	English	0	100	0	A, B, C

Progression to Level 5 requires 120 credit points at Level 4. For students with less than 120 credits at Level 4 progression will be determined by the Programme Examination Board. Students must pass **Principles of Accounting and Finance** in order to progress.

Level 5

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Financial Accounting and Reporting	See Campus Module Code Matrix on Page 6	30	English	60	40	0	A, B, C
Cost and Performance Management		30	English	60	40	0	A, B, C
Enhancing Employability in Accounting and Finance		15	English	0	100	0	A, B, C
Enterprise		15	English	0	100	0	A, B, C
Modelling Business Problems		15	English	0	100	0	A, B, C
Financial Management		15	English	60	40	0	A, B, C

Progression to Level 6 requires 240 credit points at Levels 4 and 5, of which at least 120 credit points must be at Level 5; for students with less than 240 credit points at Levels 4 and 5 progression will be determined by the Programme Examination Board.

Level 6

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Advanced Corporate Reporting	See Campus Module Code Matrix on Page 6	15	English	60	40	0	A, B, C
Corporate Governance		15	English	60	40	0	A, B, C
Contemporary Issues in Accounting & Finance		15	English	0	100	0	A, B, C
Practice of Auditing		15	English	60	40	0	A, B, C
Strategic Management Accounting		15	English	60	40	0	A, B, C
Business and Commercial Awareness		15	English	0	100	0	A, B, C
Management Decision Making		15	English	60	40	0	A, B, C
Strategic Cost Management		15	English	60	40	0	A, B, C

Campus Module Code Matrix

Level 4

Compulsory Modules

Module Title

	Module Code Subang	Module Code Kuala Lumpur	Module Code Sabah
Principles of Accounting and Finance	4FBS1022	4FBS1229	4FBS1064
Economics for Business	4FBS1019	4FBS1230	4FBS1065
Quantitative Analysis for Accounting & Finance	4FBS1023	4FBS1231	4FBS1066
The Accounting & Finance Professional	4FBS1024	4FBS1232	4FBS1067
Law for Accounting and Finance	4FBS1177	4FBS1233	4FBS1175
Global Perspectives in Economics	4FBS1025	4FBS1234	4FBS1065

Level 5

Compulsory Modules

Module Title

	Module Code Subang	Module Code Kuala Lumpur	Module Code Sabah
Financial Accounting and Reporting	5FBS1031	5FBS1356	5FBS1109
Cost and Performance Management	5FBS1032	5FBS1357	5FBS1110
Enhancing Employability in Accounting and Finance	5FBS1033	5FBS1358	5FBS1111
Enterprise	5FBS1027	5FBS1359	5FBS1112
Modelling Business Problems	5FBS1034	5FBS1360	5FBS1113
Financial Management	5FBS1035	5FBS1361	5FBS1114

Level 6

Compulsory Modules

Module Title

	Module Code Subang	Module Code Kuala Lumpur	Module Code Sabah
Advanced Corporate Reporting	6FBS1066	6FBS1429	6FBS1314
Corporate Governance	6FBS1067	6FBS1430	6FBS1100
Contemporary Issues in Accounting & Finance	6FBS1068	6FBS1431	6FBS1101
Practice of Auditing	6FBS1069	6FBS1432	6FBS1102
Strategic Management Accounting	6FBS1070	6FBS1433	6FBS1103
Business and Commercial Awareness	6FBS1062	6FBS1434	6FBS1104
Management Decision Making	6FBS1071	6FBS1435	6FBS1105
Strategic Cost Management	6FBS1072	6FBS1436	6FBS1106

The award of an honours degree requires 360 credit points, with at least 240 credit points at Level 5 or above, of which at least 120 credit points must be at Level 6.

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	Available at end of Level
University Certificate	45 credit points at level 4	4
Certificate of Higher Education <add title>	120 credit points at level 4	4, 5
University Diploma <add title>	180 credit points including at least 60 at level 5	5, 6
Diploma of Higher Education <add title>	240 credit points including at least 120 at level 5	5, 6
BSc/BA <add title>	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6
BSc (Hons)/BA (Hons) <add title>	360 credit points including 240 at level 6/5 of which 120 must be at level 6	6

**These are untitled interim awards; other interim award titles reflect the appropriate fields of study.*

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

The normal entry requirements for the programme are:

Academic Requirements:

- i) A-Levels: 2 principal passes; **OR**
- ii) STPM: pass with minimum Grade C + (GP 2.33) in any two subjects; **OR**
- iii) Unified Examination Certificate (UEC): minimum 5Bs including Mathematics, and a pass in English; **OR**
- iv) INTI Foundation in Business and IT: minimum CGPA of 2.50; **OR**
- v) Diploma in Accounting or equivalent: minimum of CGPA of 2.50; **OR**
- vi) Equivalent Matriculation and Pre-University Programmes: minimum CGPA of 2.50; **OR**
- vii) 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**

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

Relevant QAA subject benchmarking statements	Accounting
Date of validation/last periodic review	June 12
Date of production/ last revision of PS	June 2015
Relevant intakes	Level 4 entering August 2015
Administrative School	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
IASJA1F	A	Accounting	1	INTI Subang Jaya (Malaysia)	Full-time
IASJA2F	A	Accounting	2	INTI Subang Jaya (Malaysia)	Full-time
IASJA3F	A	Accounting	3	INTI Subang Jaya (Malaysia)	Full-time
IASJB1F-1	B	Accounting	1	INTI Subang Jaya (Malaysia)	Full-time
IASJB1F-2	B	Accounting	1	INTI Subang Jaya (Malaysia)	Full-time
IASJB2F-1	B	Accounting	2	INTI Subang Jaya (Malaysia)	Full-time
IASJB2F-2	B	Accounting	2	INTI Subang Jaya (Malaysia)	Full-time
IASJB3F-1	B	Accounting	3	INTI	Full-time

				Subang Jaya (Malaysia)	
IASJB3F-2	B	Accounting	3	INTI Subang Jaya (Malaysia)	Full-time
IASJC1F-1	C	Accounting	1	INTI Subang Jaya (Malaysia)	Full-time
IASJC1F-2	C	Accounting	1	INTI Subang Jaya (Malaysia)	Full-time
IASJC2F-1	C	Accounting	2	INTI Subang Jaya (Malaysia)	Full-time
IASJC2F-2	C	Accounting	2	INTI Subang Jaya (Malaysia)	Full-time
IASJC3F-1	C	Accounting	3	INTI Subang Jaya (Malaysia)	Full-time
IASJC3F-2	C	Accounting	3	INTI Subang Jaya (Malaysia)	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

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:

- INTI operates a strict attendance requirement policy. Attendance at each individual module is monitored by INTI staff.
- Students who fall below this requirement will need to re-enrol on the module(s) affected.
- Penalties related to non-attendance are detailed by the campus documentation and are at the discretion of the Exam Board.

- The Malaysian Qualifications Agency (MQA) mandates that a number of additional subjects be studied alongside undergraduate programmes. Students are required to pass these in order to graduate.
- Students must pass Principles of Accounting and Finance to progress to Level 5
- Students have to pass English for Business Study and 2 (INTI Modules) to progress to Level 6

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

Other sources of information

- 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>
- Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies (2014)

[The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies](#)

- 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
- Professional or Statutory Regulatory Body information:
- 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
- Information on Programme and Module External Examiners
<http://www.studynet1.herts.ac.uk/ptl/common/studentcentre.nsf/Teaching+Documents/184A221E5EECA6B780257A5C00250BA9?OpenDocument>

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.

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.

Jenne Ball

Signed

Date.....24.07.15.....

Choose an item.

Associate Dean of School (Academic Quality Assurance)

If you would like this information in an alternative format please contact:
Julie Wendell, Senior Administrator (Overseas Programmes),
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

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 page)																			
		Knowledge & Understanding					Intellectual Skills			Practical Skills				Transferable Skills							
Module Title	Module Code	A1	A2	A3	A4	A5	B1	B2	B3	C1	C2	C3	C4	D1	D2	D3	D4	D5	D6	D7	
Level 4	Finance	x					x			x	x	x		x	x		x	x			
	Global Perspectives in Economics or Language	x	x				x		x											x	
	Principles of Accounting & Finance	x	x		x	x	x	x	x	x	x	x	x	x	x		x	x			
	The Accounting and Finance Professional	x	x		x	x	x	x		x	x	x		x	x	x	x	x	x		
	Economics for Business	x	x				x			x		x		x			x	x			
Level 5	Financial Accounting and Reporting	x	x	x	x	x	x	x	x	x	x	x	x	x			x	x		x	
	Cost and Performance Management	x	x	x		x	x	x	x	x	x	x	x	x			x	x			
	Finance	x	x			x	x	x	x	x	x	x	x	x	x	x	x	x	x		
	Enterprise	x	x			x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
	Modeling Business Problems	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			
	Advanced Corporate Reporting	x	x	x	x	x	x	x	x	x	x	x	x	x			x	x		x	
	Strategic management Accounting	x	x	x		x	x	x	x	x	x	x	x	x				x			
	Corporate Governance	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x	x		x	
	Practice of Auditing	x	x	x	x	x	x	x	x	x				x			x	x		x	
Level 6	Contemporary Issues in Accounting & Finance	x	x	x	x	x		x	x	x	x	x	x	x			x	x		x	
	Business and Commercial Awareness	x	x	x	x	x	x	x	x	x	x	x		x	x	x	x	x	x		
	Management Decision Making	x	x	x	x	x	x	x	x	x	x	x	x	x			x	x		x	
	Strategic Cost Management	x	x	x		x	x	x	x	x	x	x	x	x				x			
			x	x	x		x	x	x	x	x	x	x	x					x		

Key to Programme Learning Outcomes

Knowledge and Understanding of:

- A1 The business environment
- A2 How accounting, finance and supporting fields of study may be applied within an organisational context
- A3 Contemporary theories and empirical evidence for selected aspects of accounting and finance
- A4 Finance arrangements and governance structures of business entities
- A5 The language and practices of accounting and finance

Intellectual Skills – able to:

- B1 Analyse and evaluate economic, business, accounting and finance information for decision-making purposes
- B2 Evaluate the role of accounting and finance within an organisation
- B3 Evaluate the impact of a wider international, economic, political and social environment on accounting and finance

Practical Skills – able to:

- C1 Conduct research through the creation, extraction and analysis of data from multiple sources
- C2 Apply relevant software in the analysis and communication of accounting and/or other information
- C3 Exercise numerical skills for the analysis of data in both structured and unstructured situations
- C4 Prepare financial statements and record economic events

Transferable Skills – able to:

- D1 Communicate effectively, both orally and in writing
- D2 Make effective use of IT tools.
- D3 Work effectively within a team.
- D4 Manipulate, sort and present data.
- D5 Undertake effective problem solving and decision-making using appropriate quantitative and qualitative techniques
- D6 Demonstrate the ability to use academic, enterprise and employability skills in both scholarly and work-based environments.
- D7 Operate in the dynamic global arena and to appreciate contemporary and cross cultural differ

Transition Module Map: BA (Hons) Accounting

Existing BATUH Structure						Replacement Modules in Updated BATUH						Remarks
L	INTI Code	Module Title	INTI Crs	UH Crs	C/E	L	INTI Code	Module Title	INTI Crs	UH Crs	C/E	
4	ACC2207	Principles of Accounting and Finance	8	30	C	4	ACC2218	Accounting Principles	8	30	C	Similar LO. Some content moved into accounting in society or the Accounting Professional but the overall level maintains the same attainment benchmarks.
4	ECO2204	Economics for Business	4	15	C	4	ECO2224	Economics for Accountants	4	15	E	Similar LO. Change in module title only to focus on students studying accounting.
4	ECO2205	Global Perspectives in Economics	4	15	C	4	ECO2114	Accounting and Society	4	15	C	The global perspectives module was not well received by students and this has been changed to give a more contextualised understanding of the accountant's role in society and business.
4	MGT2208	The Accounting and Finance Professional	8	30	C	4	MGT2218	The Accounting Professional	8	30	C	Similar LO. Change in module title and absorbed some content removed from Accounting Principles..
4	STA2206	Quantitative Analysis for Accounting and Finance	4	15	C	4	STA2214	Analytical Techniques for Accountants	4	15	C	Similar LO. Change in module title only.
4	LAW2203	Law for Accounting and Finance	4	15	C	4	LAW2214	Ethics, Governance and Law	4	15	E	Similar LO. Change in module title only.
						4		Principles of Marketing	4	15	E	New UH Elective introduced.
4	ENL2215	English for Business Studies 1	3	0	C	4	ENL2213	English for Business Studies 1	4	0	C	INTI module. Same LO. Credit hour increase to support students whose first language is not English.
4	ENL2216	English for Business	3	0	C	4	ENL2214	English for Business Studies 2	4	0	C	INTI module. Same LO. Credit

Existing BATUH Structure						Replacement Modules in Updated BATUH						Remarks
L	INTI Code	Module Title	INTI Crs	UH Crs	C/E	L	INTI Code	Module Title	INTI Crs	UH Crs	C/E	
		Studies 2										hour increase to support students whose first language is not English.
5	ACC3206	Financial Accounting and Reporting	8	30	C	5	ACC3228	Financial Reporting	8	30	C	Similar LO. Change in module title. Module mapped for ACCA exemptions.
5	ACC3207	Cost and Performance Management	8	30	C	5	ACC3218	Management Accounting	8	30	C	Similar LO. Change in module title only. Module mapped for ACCA exemptions.
5	FIN3212	Financial Management	4	15	C		FIN3212	Financial Management	4	15	C	Same Module
5	MGT3223	Enhancing Employability in Accounting and Finance	4	15	C	5	MGT3234	Enhancing Employability in Accounting <i>OR</i>	4	15	C	Similar LO. Change in module title only.
						5	MGT3244	Professionalism in Accounting for Direct Entry Students	4	15	C	Similar LO. Content facilitates direct entry students who may not have the sufficient skills to study accounting at this level of study.
5	STA3204	Modelling Business Problems	4	15	C		STA3204	Modelling Business Problems	4	15	E	Same LO. No change to module.
5	MPU3313H	Entrepreneurship	3	15	C	5	ACC3214	Business Life Cycle	4	15	E	Similar LO. Mapped to the same PLO. An alternative module to Entrepreneurship. More electives introduced. There is now more focus on the A&F roles in enterprise rather than a wider focus. This change in focus was a result of student feedback given.
							HRM3204	Managing People	4	15	E	New UH elective introduced.
6	ACC4207	Advanced Corporate Reporting	4	15	C	6	ACC4254	Advanced Financial Reporting	4	15	C	Similar LO. Change in module title only. Module mapped for ACCA exemptions.

Existing BATUH Structure						Replacement Modules in Updated BATUH						Remarks
L	INTI Code	Module Title	INTI Crs	UH Crs	C/E	L	INTI Code	Module Title	INTI Crs	UH Crs	C/E	
6	ACC4208	Corporate Governance	4	15	C	6	ACC4294	Effective Governance	4	15	C	Similar LO. Change in module title only. Module mapped for ACCA exemptions.
6	ACC4210	Practice of Auditing	4	15	C	6	ACC4304	Auditing	4	15	C	Similar LO. Change in module title only. Module mapped for ACCA exemptions.
6	ACC4209	Contemporary Issues in Accounting and Finance	4	15	C	6	ACC4284	Emerging Issues in Accounting & Finance	4	15	C	Similar LO. Change in module title only.
6	ACC4211	Strategic Management Accounting	4	15	C	6	ACC4264	Advanced Management Accounting	4	15	C	Similar LO. Change in module title only. Module mapped for ACCA exemptions.
6	ACC4213	Strategic Cost Management	4	15	E	6	ACC4213	Strategic Cost Management	4	15	E	Same Module. Module mapped for ACCA exemptions.
6	ACC4212	Management Decision Making	4	15	E	6	ACC4212	Management Decision Making	4	15	E	Same Module.
6	MGT4225	Business and Commercial Awareness	4	15	C	6	-	-	-	-	-	UH module discontinued in HBS.
6	ACC4204	Malaysian Taxation	4	0	E	6	ACC4314	Taxation	4	15	E	Similar LO. Change in module title only. Was an INTI elective module but now has credit points recognised by UH again. Module mapped for ACCA exemptions.
6	ACC4998	Industrial Project Paper	6	0	E	5	ACC3224	E-Portfolio and Employer Projects for Accounting and Finance	4	0	C	New INTI module introduced to meet the LO in relation to working with industry partners and creating a professional presence online. An INTI USP.
6	ACC4885	Internship	6	0	E	6	MGT4999	Industry Practice in Accounting and Finance	4	15	E	New UH Elective which will meet the LO of working with industry.
6	LAW3222	Malaysian Company Law	4	0	E		-	-	-	-	-	INTI Module discontinued. Only UH electives will be offered.
							FIN4234	Islamic Banking and Finance	4	15	E	New UH Elective introduced.

