

**PARTNERSHIP
WITH
PLYMOUTH
UNIVERSITY**

BSc (Hons) Accounting and Finance

Module Specifications

SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: ASAC4055	MODULE TITLE: Academic Skills for Accountants
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:
 This module serves as an introduction to the core skills required of students embarking on undergraduate studies in accounting and finance. The content includes a focus on the embedding of academic literacy, alongside the development of technical, professional and interpersonal skills commensurate with study in accounting and finance.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: ACCA 40%

MODULE AIMS:
 The aims of this module are to develop knowledge and understanding of academic and professional literacy/skills, and to discuss and build cognitive and intellectual skills in the areas of professional behaviour, critical thinking, problem solving, and communication skills.

ASSESSED LEARNING OUTCOMES: (additional guidance below)
 At the end of this module students will be expected to be able to:

1. Show evidence of understanding core components of the accountant in business professional.
2. Apply analytical thought to a range of knowledge and tasks in accounting and finance, and do so with a minimum of external guidance in particular situations.
3. Show evidence of understanding core components of academic literacy/skills.
4. Reflect, analyse (using appropriate technologies) and discuss strengths, weaknesses, and opportunities personally and academically.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE: 5/10/16	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

Academic skills, attributes and personal reflection, the purpose, types, structure and governance of business organisation, stakeholders in business organisations, political and legal factors affecting business, macroeconomic and micro economic factors, social and demographic factors, technological, environmental and competitive factors, the function of accounting, compliance and control.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Lectures	20	Lectures focus on understanding and development of skills.
Tutorials	20	Provides students with the required knowledge and skills with a focus on practical work. Includes a mixture of formative assessments.
Guided Independent study	110	Group project work for portfolio and assignment tasks.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Exam	E1	Examinations	100%	The two hour unseen examination will focus on LO1, LO3 and LO4
Coursework	C1	Portfolio	100%	This will entail the development of a portfolio which will have a detailed follow through of a company within FTSE while synthesising the theory gleaned. The portfolio will centre on LO2.

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: IAMA4035	MODULE TITLE: IT Applications for Management Accounting
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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<p>SHORT MODULE DESCRIPTOR: This module is designed to offer a basic understanding of Microsoft Excel and its application to management accounting. The module provides a brief introduction to capital budgeting and appraisal techniques. It demonstrates how Excel is used in decision making within a business environment.</p>

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled in the lab)		C1	100%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA
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<p>MODULE AIMS: The aim of this module is to improve students' employability by introducing them to an industry standard spreadsheet package; for students to develop a working knowledge of Microsoft excel and its functions which help to automate many of the processes involved in management accounting; to enhance students' management accounting knowledge by practical application.</p>

<p>ASSESSED LEARNING OUTCOMES: At the end of this module students will be expected to be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate competence in the application of Microsoft Excel functions 2. Demonstrate an understanding of investment appraisal techniques 3. Use Microsoft excel functions to capital budgeting situations 4. Make management decisions based on results obtained from their spreadsheet analysis

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

An introduction to Microsoft Excel; navigation, manipulation, data entry, data handling and presentation; capital budgeting; investment appraisal techniques – Net present value, internal rate of return; sensitivity analysis; management decision making, goal seeking, scenario manager, solver functions.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Practical classes and workshops	30	Each session comprises a brief lecture and guidance during practical sessions in the computer lab.
Guided independent study	120	Students will carry out additional reading on the topic for the week and practice on excel as directed in each lesson.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Coursework	C1	Report	100%	Students are required to analyse a scenario (with changing factors) using Microsoft Excel, and to produce a report on the decisions made based on their analysis. ALO 1, 2, 3, 4 2,000 word count

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: FACI4024	MODULE TITLE: Financial Accounting 1
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:
 This module is designed to offer a sound introduction to financial accounting. The module provides a basis on which financial accounting and reporting modules are taught later in the programme.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled 2 hours)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA
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MODULE AIMS:
 This module aims to introduce students to the nature, purpose and users of financial statements; to understand the business and regulatory context of financial reporting, and the duties and responsibilities of those charged with governance.

 The module enables students to understand the representation of transactions and events in financial records; and to prepare and report those transactions and events in a double entry system.

ASSESSED LEARNING OUTCOMES:
 At the end of this module students will be expected to be able to:

1. Explain the context, purpose and users of financial reporting.
2. Describe the qualitative characteristics of financial information.
3. Demonstrate an understanding of accounting systems; demonstrate the use of double entry and record transactions and events.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

The nature, purpose and uses of financial reporting; the regulatory authorities involved in the financial reporting process including government and the various accounting standard setters; the qualitative characteristics of financial information; double entry book keeping; recording transactions in the books of original entry, recording transactions and events.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	This will be made up of varying activities regarding the application of relevant theory. This will likely include tasks of: discussing and applying appropriate models, case study exercises, group work and coursework preparation.
Guided independent study	120	Students carry out additional reading and set-work as directed in each lesson. This consists of video cases, case studies, quizzes, journal articles, business games and field trips etc.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Exams	E1	Written exam	100%	The exam consists of different aspects of the learning objectives; this will be subject to change in each semester. (2 hours)
Coursework	C1	Report	100%	Interactive game / case study The assignment consists of different aspects of the learning objectives; this will be subject to change in each semester. 2,000 Words

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: MCCI4036	MODULE TITLE: Management Accounting 1
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:
 This module introduces management accounting in a business context. The module provides students with a sound grounding in management accounting concepts and tools and is essential for the development of more advanced management accounting and performance management later in the programme.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled 2 hours)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:
 This module aims to explore the nature, source and purpose of management accounting in a business context. The module enables students to apply costing techniques and to demonstrate alternative costing principles within a business context. Students will explore the nature and purpose of budgeting and budget preparation.

ASSESSED LEARNING OUTCOMES:
 At the end of this module students will be expected to be able to:

1. Explain the nature, source and purpose of management information in a business context.
2. Apply cost accounting techniques and demonstrate alternative costing principles.
3. Demonstrate an understanding of budgeting and budget preparation.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content:

The nature, source and purpose of management information in a business context; sources of data and presentation of management information; classification of costs and cost accounting methods; accounting for materials, labour and overheads; absorption and marginal costing; alternative cost accounting principles; an introduction to budgets and their preparation.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	This will be made up of varying activities regarding the application of relevant concepts. This will likely include tasks of: discussing and applying appropriate models, case study exercises, group work and coursework preparation.
Guided independent study	120	This will consist of video cases, case studies, quizzes, journal articles, business games and if possible field trips etc. Students will carry out additional reading from academic journals or recommended textbook relating to the topic of the week reflective of ACCA F2
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Written exam	E1	Written exam	100%	A written examination will assess LO 2 and 3. 2 hours

	T1			
Coursework	C1	Report	100%	Students will be required to produce a report which will assess LO 1 extensively. 2,000 Words

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: PSAC4056	MODULE TITLE: Professional Skills for Accountants
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:

This module serves as an introduction to the professional skills required of students embarking on undergraduate studies in a range of modules and vocational pathways. The content includes a focus on the embedding of professional skills awareness in the real world related to specific disciplines. It takes a task-based and reflective learning approach to develop students' existing skill sets.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]

WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: ACCA 40%

MODULE AIMS:

The aims of the module are to provide and develop the knowledge and understanding of professional skills within accounting and finance, while developing and understanding personal strengths. The module provides a platform for self-reflection with an emphasis on continual improvement and personal development planning.

ASSESSED LEARNING OUTCOMES: (additional guidance below)

At the end of this module students will be expected to be able to:

1. Understand and have knowledge and skills of awareness of professional ethics, leadership and staff management as an accounting and finance professional in a business environment.
2. Use appropriate technologies to facilitate the completion of self-analysis/reflection.
3. To reflect, analyse and discuss strengths, weaknesses, and opportunities professionally in accounting and finance.
4. Understand and look to improve their own personal strengths in relation to the environment.

DATE OF APPROVAL: 14-15/01/2015

FACULTY/OFFICE: Academic

	Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE: 5/10/16	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

Ethics and the role of regulatory and professional bodies, principles of ethical, corporate and professional codes of behaviour – conflicts and dilemmas, personal effectiveness techniques and personal development; principles of authority and leadership; how teams and individuals are managed, motivated and developed; sources of conflicts and techniques for conflict and resolution; communicating in business.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Lectures	20	Webinar lectures and other forms of Technology Assisted Learning
Tutorials	20	Mixed-method approach including work through the VLE.
Guided Independent study	110	Group project work for portfolio and assignment tasks Guided independent study researching and reflecting on social, cultural, and commercial issues in the world outside of the classroom. This can also include quizzes, case studies, videos etc.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Written Exams	E1	Exam	100%	Examination (2 hours) will test the understanding of the learning outcomes that were not assessed in the portfolio. (LO1, LO3,

				LO4)
	T1			
Coursework	C1	Portfolio	100%	This will entail the development of a portfolio that demonstrates the development and reflection of professional skills using the second learning outcomes. (LO2) Word count: c 2,000 words.

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: IAFA4034	MODULE TITLE: IT Applications for Financial Accounting
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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<p>SHORT MODULE DESCRIPTOR: This module is designed to offer a basic understanding of the accounts preparation process from source documents to final accounts using Sage 50, the UK's most widely used accounts system. The module provides a brief introduction to ledgers (sales, purchase and nominal) and double entry bookkeeping principles, providing the background required for the understanding of how Sage 50 works.</p>

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled in the lab)		C1	100%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA
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<p>MODULE AIMS: The aims of this module are to improve students' employability by introducing them to an industry standard accounting package; for students to demonstrate how to record events and transactions and to prepare financial statements using a Sage application; to enhance their financial knowledge by practical application.</p>

<p>ASSESSED LEARNING OUTCOMES: At the end of this module students will be expected to be able to:</p> <ol style="list-style-type: none"> 1. Explain the sales ledger, purchase ledger and nominal ledger. 2. Explain the double-entry bookkeeping system of recording transactions. 3. Design a simple accounting system using accounting codes. 4. Extract a trial balance and prepare financial statements from source documents.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

Introduction to Sage 50; design of a simple accounting system; filing of sales invoices and purchase invoices; posting source documents to the sales ledger, purchasing ledger and nominal ledger; extracting a trial balance; preparing a statement of comprehensive income and a statement of financial position.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Practical classes and workshops	30	Each session comprises a brief lecture and guidance during practical sessions in the computer lab.
Guided independent study	120	This includes various tools such as video cases, case study, quizzes, journal articles, business games, field trips etc. Students carry out additional reading on the topic for the week and practice on Sage 50 as directed in each lesson.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Coursework	C1	Project output	100%	Students will be required to carry out practical tasks involving the application of Sage 50. A printout of the students' work will then be obtained for assessment. ALO 1, 2, 4

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: Fall4025	MODULE TITLE: Financial Accounting 2
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:
This module is designed to build on the knowledge acquired in the first part of the Financial Accounting module. The module continues to provide the basis on which financial accounting and reporting modules are taught later in the programme.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled 2 hours)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:
The module aims to introduce students to an understanding of the role the trial balance and its use in the preparation of financial statements; to give a thorough grounding in the preparation of financial statements in a business context; to allow students to understand the purpose of ratio analysis; and to prepare and comment on the results of ratio analysis for an organisation.

ASSESSED LEARNING OUTCOMES: (additional guidance below)
At the end of this module students will be expected to be able to:

1. Identify and use a trial balance.
2. Prepare simple financial statements for incorporated and unincorporated entities and groups.
3. Describe financial statements using ratio analysis.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

Preparation of trial balance; correction of errors; control of accounts and reconciliations; preparation of financial and consolidated statements; statements of position, profit and loss and cash flows, disclosures and events; and ratio analysis.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	This will be made up of varying activities regarding the application of relevant theory. This will likely include tasks of: discussing and applying appropriate models, case study exercises, group work and coursework preparation.
Guided independent study	120	This comprises video cases, case studies, quizzes, journal articles, business games, and field trips etc. Students carry out additional reading from academic journals in relation to the specific topic for the week especially reflective of ACCA F3
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Exams	E1	Written exam	100%	The exam comprises different aspects of the learning objectives; this is subject to change in each semester 2 hours L1, L2, L3
Coursework	C1	Portfolio	100%	The portfolio comprises different aspects of the learning objectives; this is subject to change in each semester L1, L2, L3

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SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.

MODULE CODE: MCII4037	MODULE TITLE: Management Accounting 2
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CREDITS: 15	FHEQ LEVEL: 4	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:
 This module introduces the basis for budgeting, cost evaluation and performance which is essential for the development of more advanced management accounting and performance management later in the programme.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled 2 hours)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:
 This module aims to examine the nature and purpose of budgeting; the preparation of budgets; analysing variances and their role of planning and control in a business context, to enable students to apply and report on performance measurement.

ASSESSED LEARNING OUTCOMES:
 At the end of this module students will be expected to be able to:

1. Prepare budgets for planning and control.
2. Analyse actual costs with standard costs and report on any variances.
3. Apply performance measurements and monitor business performance.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

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ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content:

Flexible budgets; capital budgeting and discounted cash flow; statistical techniques and budgetary control and reporting; introduction to standard costing systems and variance analysis; reconciliation of budgeted and actual profit; purpose and application of performance measurement; monitoring performance and reporting; behavioural aspects of budgeting and performance measurement; the role of cost reductions and value enhancement.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	This will be made up of varying activities regarding the application of relevant concepts. This will likely include tasks of: discussing and applying appropriate models, case study exercises, group work and coursework preparation.
Guided independent study	120	This will consist of video cases, case studies, quizzes, journal articles, business games and if possible field trips etc. Students will carry out additional reading from academic journals or recommended textbook relating to the topic of the week reflective of ACCA F2 paper.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Exams	E1	Written Exam	100%	A written examination will assess LO 1, 2 and 3 2 hours
Coursework	C1	Report	100%	Students will be required to produce a report on a given scenario which will assess LO 1 extensively. 2,000 Words

Updated by: Grace Allen 12/07/2017	Date:	Approved by: Liz Larner 13/07/2017	Date:
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: EMSK5012 **MODULE TITLE:** Employability Skills

CREDITS: 15 **FHEQ LEVEL:** 5 **JACS CODE:** N/A

PRE-REQUISITES: **CO-REQUISITES:** **COMPENSATABLE:** Y
None None

SHORT MODULE DESCRIPTOR: (*max 425 characters*)

A compulsory module in which students develop the knowledge and apply professional skills to achieve employability outcomes within the context of the local, regional and global marketplace. The content allows students to critically reflect upon their career journey, share and explore ideas and interests, analyse graduate stories, develop an action plan and build self-confidence when making successful career transitions through and beyond completion of their programmes.

ELEMENTS OF ASSESSMENT [*Use HESA KIS definitions*] – see *Definitions of Elements and Components of Assessment*

E1 (Examination)		C1 (Coursework)	100%	P1 (Practical)	
E2 (Clinical Examination)		A1 (Generic assessment)			
T1 (Test)					

SUBJECT ASSESSMENT PANEL to which module should be linked:

Professional body minimum pass mark requirement: N/A

MODULE AIMS:

This module aims to provide students with highly practical, relevant and meaningful opportunities to reflect upon their career journey, allow them to understand the concept of employability, increase self-awareness and develop the confidence and skills to effectively navigate within, across and beyond their degree discipline when making effective career decisions.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant award/ programme Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to
<ol style="list-style-type: none"> 1. Develop employability skills and increase self-awareness within a range of contexts to demonstrate a commitment to lifelong career development learning 2. Apply and critically appraise a range of theories of career development 3. Analyse and evaluate sources of local, 	<u>Knowledge and understanding:</u> K1.0 Knowledge and understanding of the key aspects of business management and in their chosen field of study. K1.2 Critical understanding of the need to collect, manipulate and interpret relevant

regional and global opportunities relevant to career ideas, interests and ambitions

4. Produce a professional CV, online profile, action plan and develop digital literacy skills for work

quantitative and qualitative data in relation to basic business issues.

Cognitive and Intellectual Skills:

C2.0 Engagement in meaningful debate and analysis of topics related to the subject of business, management and in their chosen field of study.

C2.2 Application of the correct concepts and frameworks to clearly defined problems while beginning to appreciate the complexity of the decision-making involved in business activity.

C2.4 Collection and synthesis of business ideas and information in a formal manner.

Transferable Skills:

T3.0 Utilise the transferable skills necessary to work in a range of sectors and industries

T3.1 The ability to operate in predictable defined contexts using standard, recognised techniques.

T3.2 Working with limited autonomy within agreed and defined parameters.

T3.3 The development of responsibility for their own learning.

T3.4 Effectiveness with others while meeting the required obligations involved.

Employment:

E4.0 Skills required for graduate employment in the areas of business management and chosen field of study including the use of initiative, complex decision making, and the ability to recognise the need for further professional development.

E4.1 Identification of the career specialism that reflects their interests and abilities.

E4.2 Understanding of careers' pathways and the professional expectations of the behaviour required to achieve these.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM London
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	SEMESTER: Autumn/Spring/Summer

Additional notes (for office use only):

This module includes a combination of skills based elements and subject based elements. The Learning and Skills Department are working alongside subject specialists to ensure students receive a balance of generic skills with skills relevant to their chosen discipline. Indicative examples of skills are outlined within the appendix in the Programme Specifications. More detailed schemes of work are available for each student within the individual module handbooks each semester.

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017-2018
MODULE LEADER: See Module Handbook

NATIONAL COST CENTRE: N/A
OTHER MODULE STAFF: see Module Handbook

Summary of Module Content

This module allows students to develop their professional skills and employability to help them make effective and informed career transitions during and after their programme. They reflect upon their career journey to date, use a range of self-assessment and employability tools, explore career options and analyse the career paths of alumni. They are given opportunity to network with industry professionals, create a professional CV and develop digital skills for work in the context of the local, regional and global marketplace.

Whilst this is a common skills module, seminar and workshops will support students in the application of these skills as appropriate to the degree subject areas being studied.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lecture	20	Induction, introduce employability model, theoretical frameworks for career development
Tutorials	20	Apply theory to case studies and employability portfolio production. Employability assets will be expected to be

		produced by students to build the components of the employability portfolio.
Guided independent study	110	Wider reading, preparation for sessions, e-learning, webinars and attending GSM London careers' seminars.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Journal entries on employability experiences within and alongside this module. (900 words).	30%
LO1, LO2, LO3, LO4		Critical reflection on components of employability portfolio and what this says about the student to a potential recruiter. Word count: 1,600 words	70%
			100%

REFERRAL ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting

LO1, LO2, LO3, LO4		Journal entries on employability experiences within and alongside this module. (900 words).	30%
LO1, LO2, LO3, LO4	Coursework	Critical reflection on components of employability portfolio and what this says about the student to a potential recruiter. Word count: 1,600 words.	70%
			100%

To be completed when presented for Minor Change approval and/or annually updated

Updated by: Grace Allen
Date: 12/07/2017

Approved by: Liz Lerner
Date: 13/07/2017

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: FAAR5019	MODULE TITLE: Financial Accounting and Reporting
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CREDITS: 15	FHEQ LEVEL: 5	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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<p>SHORT MODULE DESCRIPTOR: This module builds on the earlier Financial Accounting module at level 4. The module deepens students' technical knowledge of financial accounting within an international standards framework. The use of ratio analysis to interpret financial information for users will be employed.</p>
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ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA
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<p>MODULE AIMS: This module aims to build on students' knowledge of financial statements by introducing them to international accounting standards. It aims for students to apply international standards to financial information and statements and to interpret financial statements.</p>
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<p>ASSESSED LEARNING OUTCOMES: At the end of this module students will be expected to be able to:</p> <ol style="list-style-type: none"> 1. Prepare the statement of income and balance sheet using international accounting standards. 2. Prepare the cash flow statement using international accounting standards. 3. Prepare a simplified set of single company accounts using international accounting standards. 4. Analyse and interpret financial statements.
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DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

International accounting standards, non-current assets; tangibles and intangibles; finance and operating leases; current tax and deferred tax; share issues including bonus and rights issues; preparation of financial and cash statements; statement of income and comprehensive income; the balance sheet; the cash flow statements; statement of changes in equity; ratios analysis.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	These provide a mix of different techniques to show highlight and deepen the understanding of the topics. Using a mixed method delivery including the use of formative assessment case studies, interactive online practical activities, group discussions and small group tasks.
Guided independent study	120	This will include various tools such as video cases, case study, quizzes, journal articles, business games, field trips etc.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Written exam	E1	Written exam	100%	2 hour examination, learning outcomes L1, L2 & L3.
Coursework	C1	Written assignment	100%	2000 word essay that will engage the students in learning outcome 4 (L4).

Updated by: Grace Allen 12/07/2017	Date:	Approved by: Larner 13/07/2017	Date: Liz
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: CBLA5004	MODULE TITLE: Corporate and Business Law
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CREDITS: 30	FHEQ LEVEL: 5	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: N
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SHORT MODULE DESCRIPTOR:

The module provides students of Accounting and Finance with an understanding of law in a business context. It provides an introduction to the English legal system and considers the influence of European law. It develops the major topics that accounting practitioners need to be able to apply in a business context.

ELEMENTS OF ASSESSMENT *[Use HESA KIS definitions]*

WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1		P1	50%
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:

This module aims to identify the main sources of law affecting the governance and structures of business organisations and the legal responsibilities of directors and managers; it aims to give an understanding of the legal framework surrounding the creation of capital structures in businesses.

The liability of companies, and its directors/managers to stakeholders and the importance of the employment contract and its application within a business context are considered. It aims to provide an understanding of insolvency and its implications and demonstrates the importance of understanding fraudulent and criminal behaviour in business.

ASSESSED LEARNING OUTCOMES:

At the end of this module students will be expected to be able to:

1. Identify and explain the main sources of law affecting businesses, including European law.
2. Demonstrate an understanding of business organisation and especially the formation, regulation, administration and types of capital structures, insolvency and restructuring.
3. Demonstrate an understanding of corporate fraudulent and criminal behaviour.
4. Explain the concepts of contractual formation and liability.

5. Explain the responsibilities and duties of directors to stakeholders in the interests of good governance and commercial practice.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

Court and tribunal structure, impact of European law, sources of legislation, Human Rights Act;
contract formation, terms, breach of contract, agency; business organisation, partnerships, corporate personality, meetings and resolution, duties of directors, corporate governance; insolvency, fraudulent behaviour and criminal offences. (insider dealing, bribery, market offences); employment contracts, dismissal, redundancy.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Lectures	20	Lectures focus on understanding and development of knowledge and skills.
Tutorials	30	Tutorials will incorporate a range of activities including workshops, visits, and guest speakers.
Guided independent study	250	Includes various tools such as video cases, case study, quizzes, journal articles, business

		games, field trips etc.
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments <i>Include links to learning objectives</i>
Written exam	E1	Written exam	100%	Students demonstrate their understanding and knowledge of a broad range of concepts by passing an unseen exam consistent with the five learning outcomes. 2 hours
	T1			
Practice	P1	Oral Assessment and Presentation	100%	Students demonstrate their ability to explore the nature of problems and appreciate the complexity of the issues with a coursework assignment on a specific topic at a more conceptual level. This will be under the auspices of any of the five learning outcomes.

Updated by: Date: Grace Allen 12/07/2017	Approved by: Liz Larner 13/07/2017	Date:
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: FIMA5020	MODULE TITLE: Financial Management
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CREDITS: 15	FHEQ LEVEL: 5	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:

This module is designed to offer students an understanding of the principles of financial management which provides the basis for growth and financial success. This module introduces students to the current financial environment, the financial institutions in place and the regulatory authorities. The financial function, sources of capital and the management of working capital are analysed.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]

WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (est)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSME
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Professional body minimum pass mark requirement: NA
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MODULE AIMS:

This module aims to introduce students to the financial institutions and the regulatory authorities in the City of London and internationally; to evaluate the role and purpose of the financial management function; for students develop an appreciation of sources of finance and to manage an important source of an organisation's liquidity/working capital.

ASSESSED LEARNING OUTCOMES:

At the end of this module students will be expected to be able to:

1. Appraise the financial environment; the financial institutions and the regulatory authorities in the City of London and internationally.
2. Interpret the role and purpose of the financial management function.
3. Analyse and appraise the sources and costs of long and short term capital for small and medium sized organisations.
4. Apply methods of working capital management in a business context.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic
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	Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content:

Financial institutions; investment appraisal; the regulatory environment London and Internationally; the Financial Environment; the purpose and role of financial management; sources and uses of finance; management of working capital.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	These provide a mix of different techniques to show highlight and deepen the understanding of the topics. Using a mixed method delivery including the use of formative assessment case studies, interactive online practical activities, group discussions and small group tasks.
Guided independent study	120	This comprises video cases, case studies, quizzes, journal articles, business games and if possible field trips etc. Students will also carry out additional reading from academic journals relating to the specific topics covered in the lesson reflective of ACCA F9 paper.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Written	E1	Written	100%	The exam covers different aspects of the assessed

exam		exam		learning outcomes. 2 hours
	T1			
Coursework	C1	Portfolio	100%	The portfolio covers different aspects of the assessed learning outcomes.

Updated by: Date: Grace Allen 12/07/2017	Approved by: Larner 13/07/2017	Date: Liz
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: PTAX5037	MODULE TITLE: Principles of Taxation
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CREDITS: 15	FHEQ LEVEL: 5	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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SHORT MODULE DESCRIPTOR:
 Taxation of individuals and companies is an important factor in business decision making. This module considers an introduction to income tax; value added tax; corporation tax and capital gains tax of individuals and business.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSME
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Professional body minimum pass mark requirement: NA
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MODULE AIMS:
 The module aims to allow students to acquire knowledge and skills relating to the UK taxation system, as it applies to individuals and single companies.

ASSESSED LEARNING OUTCOMES:
 At the end of this module students will be expected to be able to:

1. Discuss the scope and operation of the UK tax system.
2. Apply the statutory tax rules relating to the income tax liabilities of individuals and the taxation of single companies.
3. Apply the statutory tax rules relating to chargeable gains for individuals and single companies.
4. Apply the statutory tax rules relating to the main components of value added tax.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

The overall function, purpose and types of taxation in a modern economy; tax avoidance and tax evasion; income tax calculation of individuals including non-savings, savings and dividend income; computation of taxable income for employees, including the computation of some benefits in kind; the computation of the taxable income of sole traders; corporation tax; computations for the single company; computation of chargeable gains for individuals and the resultant capital gains tax; computation of chargeable gains for companies and the resultant tax; calculation of value added tax for a variety of traders.

SUMMARY OF TEACHING AND LEARNING *[Use HESA KIS definitions]*

Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	These provide a mix of different techniques to show highlight and deepen the understanding of the topics. Using a mixed method delivery including the use of formative assessment case studies, interactive online practical activities, group discussions and small group tasks.
Guided independent study	120	This includes various tools such as video cases, case study, quizzes, journal articles, business games, field trips etc.
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Written exam	E1	Written exam	100%	As taxation is an evolving and dynamic module, the exam will keep in line with changes that will be occurring in the ALOs. 2 hours
Coursework	C1	Written Assignment	100%	The case study will reflect changes in the taxation system hence the evolving nature of the ALOs. 2,000 Words

Updated by: Date: Grace Allen 12/07/2017	Approved by: Liz Larner 13/07/2017	Date:
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: MAPM5029	MODULE TITLE: Management Accounting and Performance Management
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CREDITS: 30	FHEQ LEVEL: 5	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: N
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SHORT MODULE DESCRIPTOR:
This module builds on the earlier Management Accounting module at level 4. The module deepens students' technical and behavioural knowledge of management accounting in a business context, in particular around decision making; planning and control and performance measurement, and in reporting.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:
In a business context, this module aims to enhance students' knowledge of strategic management accounting; to develop students' knowledge of financial planning and control; demonstrate methods designed to make effective short term decisions including make or buy decisions; analyse the need and methods of risk control; demonstrate the need for and methods of controlling the production process in a large repetitive environment; develop the ability to measure performance within a department, division or indeed, the whole organisation.

ASSESSED LEARNING OUTCOMES:
At the end of this module students will be expected to be able to:

1. Critically assess the current and future role of management accounting in a business context.
2. Critically appraise the means to initiate and use standard costing, budgeting techniques and methods, and control of business risks and uncertainty within the modern organization;
3. Critically interpret specialist cost and management accounting techniques to analysing, managing costs and making business decisions.
4. Critically synthesise the skills to make short term resource allocation decisions;
5. Critically assess the needs and apply techniques for measuring performance and control

within an organisation.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook
Summary of Module Content: Environmental accounting, strategic management accounting and beyond budgeting; activity based costing, target costing and life-cycle costing; decision making and pricing; risk and uncertainty; budgetary systems' planning and control; costing; methods of appraising managerial and divisional performance; the impact of performance measures on performance; the behavioural implications of budgeting; pricing and output decisions; cost plus pricing; target costing; activity based costing and management; the learning curve; the future role of the management accountant.	

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Tutorials	30	3-hour tutorials for ten weeks.
Lectures	20	Formal lectures which will provide students with the knowledge and skills needed.
Guided independent study	250	This will consist of video cases, case studies, quizzes, journal articles, business games and if possible field trips etc. Students will carry out additional reading from academic journals relating to the specific topics covered in the lesson reflective of ACCA F2 paper.
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.) Students will carry out additional reading from academic journals relating to the specific topics covered in the lesson reflective of ACCA F2 paper.

Category	Element	Component Name	Component weighting	Comments <i>Include links to learning objectives</i>
Written exam	E1	Written exam	100%	The exam covers different aspects of the assessed learning outcomes. 3 hours
Coursework	C1	Report	100%	The report may utilise interactive case study and will cover different aspects of the assessed learning outcomes. 2,000 Words

Updated by: Date: Grace Allen 12/07/2017	Approved by: Larner 13/07/2017	Date: Liz
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: EVRE5017 **MODULE TITLE:** Evaluation and Reflection –
Work Based /Related Learning

CREDITS: 30 **FHEQ LEVEL:** 5 **JACS CODE:** N/A

PRE-REQUISITES: None **CO-REQUISITES:** None **COMPENSATABLE:** N (*if No identify programmes in notes box below*)

SHORT MODULE DESCRIPTOR: (*max 425 characters*)

Students undertaking this module are expected to be engaged (or have recently engaged) in a project or work placement, and thus should evaluate their work and reflect critically.

Reflection is a key aspect of the learning process as it involves examining experiences, actions, feelings, and responses in order to interpret and analyse them so as to learn from them.

ELEMENTS OF ASSESSMENT [*Use HESA KIS definitions*] – see *Definitions of Elements and Components of Assessment*

E1 (Examination)		C1 (Coursework)	100%	P1 (Practical)	
E2 (Clinical Examination)		A1 (Generic assessment)			
T1 (Test)					

SUBJECT ASSESSMENT PANEL to which module should be linked:

GSME

Professional body minimum pass mark requirement: N/A

MODULE AIMS:

The overall aim of this module is to enable students to evaluate the significance of their learning derived from the project or placement. It should enhance their commitment to life-long learning and reflective practice. The module also aims to support the production of reflective writing and career development planning.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant award/ programme Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to
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1. Demonstrate the ability to relate academic theory to the work environment and recognise the contribution of practice to the development of theory.
2. Confidently apply work related skills in a professional context.
3. Demonstrate a critical approach to evaluation techniques and reflective practice.
4. Produce a career and personal development plan to support their level 6 studies and entry to graduate employment.

Knowledge and understanding:

- K1.0 Demonstrate knowledge and understanding of the key aspects of business and in their chosen field of study.
- K1.1 Apply a factual and conceptual knowledge-base to such creative business areas as finance, people, their behaviour and communications.
- K1.2 Recognise the need to collect, manipulate and interpret relevant quantitative and qualitative data to address business issues and develop coherent solutions.
- K1.3 Identify how different cultural and business contexts affect the creative industries.

Cognitive and Intellectual Skills:

- C2.0 Engage in meaningful debate and analysis of topics related to business management and in their chosen field of study.
- C2.1 Carry out an analysis of the business environment with guidance to provide satisfactory responses to issues.
- C2.2 Apply the correct concepts and frameworks to clearly defined problems, while beginning to appreciate the complexity of the decision-making involved in field of study.
- C2.4 Collect and synthesise business ideas and information to support strategic decision making.

Transferrable Skills:

- T3.0 Utilise the transferable skills necessary to work within areas of management and in their chosen field of study.
- T3.1 Operate and adapt practices to the field of study using standard, recognised techniques.

T3.2 Work with limited autonomy within agreed and defined parameters.

T3.3 Develop responsibility for their own learning and reflect on their professional practice.

T3.4 Work effectively with others while meeting the required obligations involved.

Employment:

E4.0 Demonstrate possession of the skills required for graduate employment including the use of initiative, complex decision making, and the ability to recognise the need for further professional development.

E4.1 Identify the career specialism and progression routes that reflect their interests and abilities.

E4.2 Understand careers pathways and the professional expectations, behaviours and values required to achieve these.

Practical:

P5.0 Demonstrate the acquisition of GSM London's Graduate Attributes and facilitate the application of these attributes in both academic and vocational contexts.

P5.1 Demonstrate an understanding of the issues involved when working with others and to be able to act appropriately to achieve successful outcomes.

P5.2 Apply relevant methods and frameworks to clearly-defined business problems.

P5.3 Undertake research tasks with minimum guidance to investigate and identify solutions to business problems within the field of study.

P5.4 Communicate effectively to explain business issues in a clear and concise

	manner.
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DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM London
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	SEMESTER: Autumn, Spring, Summer

Additional notes (for office use only):

The delivery of this module is provided through each programme specific teaching team and subject specialists. Students are required to undertake a project within their subject area. Students receive guidance from their programme team and should review the module handbook and scheme of work as relevant to their programme for more information.

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017-2018

NATIONAL COST CENTRE: N/A

MODULE LEADER: See Module Handbook

OTHER MODULE STAFF: See Module Handbook

Summary of Module Content

The overall theme of this module is independent learning and students are expected to carry out the evaluation and reflection of their project or placement activity. Classroom sessions focus on supporting students to complete the evaluation and become a reflective practitioner.

The indicative content is expected to include the following:

The virtuous circle that is work based/related learning, evaluation methodologies, building a reflective mind-set; evaluative and reflective writing; theoretical perspectives and models of reflection; sources of evidence for evaluation and reflection; writing a critical evaluation and reflection; developing professional values; developing a career and personal development plan.

Project groups and placement students are given the opportunity to present their experiences to tutors and peers. This is a formative activity to encourage critical reflective practice

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Seminars	20	Scheduled: sessions designed to support students in evaluating and reflecting on the project or work-based

		learning. Learning from work, Learning from each other.
Practical Classes and Workshops/ Project Supervision	30	A series of workshops and activities to encourage a sophisticated approach to reflective practice and career development planning.
Guided independent study	250	Independent: guided independent study relevant to the student's project – this essentially involve the time required to deeply evaluate and reflect on the project undertaken.
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Portfolio – Evaluation, reflective report and career planning including a professional values statement This utilises the portfolio produced for the module Project / Placement Design and Implementation. It uses this as the evidence base for reflection and also draw on 'Learning from work - Learning from each other' workshops. The mentoring sessions with the supervisor and host employer could also be used. 4000 words	100%

REFERRAL ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Portfolio	100%

To be completed when presented for Minor Change approval and/or annually updated

Updated by: Grace Allen Date: 12/07/2017	Approved by: Liz Lerner Date: 13/07/2017
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: AFBE6001	MODULE TITLE: Accounting and Finance for the Business Environment
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CREDITS: 15	FHEQ LEVEL: 6	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y
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<p>SHORT MODULE DESCRIPTOR: This module develops students' knowledge and skills in strategic decision making in a real world context. Students also develop their critical ability in understanding issues in accounting and its strategic and behaviour impact on the creation of competitive advantage.</p>

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)		C1		P1	100 %
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSME
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Professional body minimum pass mark requirement: NA
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<p>MODULE AIMS: This module aims to develop students' critical abilities in understanding how accounting techniques and information can be used to deliver competitive advantage in a real world context; it aims to allow students to become critically aware of leading issues within the accounting community; and to use accounting techniques and information to make strategic decisions for organisations.</p>

<p>ASSESSED LEARNING OUTCOMES: At the end of this module students will be expected to be able to:</p> <ol style="list-style-type: none"> 1. Critically evaluate the strategic and behavioural purpose and use of accounting in the creation of an organisation's competitive advantage. 2. Critically discuss leading international issues in the nature and use of accounting and finance techniques and information. 3. Synthesise accounting techniques and information to make strategic decisions that deliver competitive advantage in a real world context. 4. Evaluate the evolving role of auditors over the past years and assess how effective they have been in organisations. 5. Compare and contrast the different financial crisis that have occurred over the years and relate them to core financial and accounting functions.
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DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content:

The strategic role of accounting and finance in a real world context; the behavioural role of accounting and finance in a real world context; development of critical skills for discussing accounting and finance issues; analysis and critical evaluation of leading issues in accounting and finance; development of skills in understanding, evaluating and synthesising complex situations; using accounting techniques and information for strategic decision making.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Seminars	30	These provide a mix of different techniques to show highlight and deepen the understanding of the topics. Using a mixed method delivery including the use of formative assessment case studies, interactive online practical activities, group discussions and small group tasks.
Guided independent study	120	Includes various tools such as video cases, case study, quizzes, journal articles, business games, field trips etc. Additional guided reading & exercises which will be derived from Journal articles and key core textbooks including F8 ACCA book
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Practice	P1	Oral Assessment and Presentation	100%	This includes a debate/role play on emerging themes in Accounting & Finance. LO 1,2,3,4,5

Updated by:
Grace Allen 12/07/2017

Date:

Approved by:
Date: Liz Larner 13/07/2017

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: RMET6053 **MODULE TITLE:** Research Methods

CREDITS: 15

FHEQ LEVEL: 6

JACS CODE: N/A

PRE-REQUISITES:

CO-REQUISITES:

COMPENSATABLE: Y

None

None

SHORT MODULE DESCRIPTOR: *(max 425 characters)*

This module allows students to undertake supervised research in an area of their chosen field as appropriate to their programmes. The module aims to provide students with the tools and skills for developing their own academic research.

ELEMENTS OF ASSESSMENT *[Use HESA KIS definitions] – see Definitions of Elements and Components of Assessment*

E1 (Examination)		C1 (Coursework)	100%	P1 (Practical)	
E2 (Clinical Examination)		A1 (Generic assessment)			
T1 (Test)					

SUBJECT ASSESSMENT PANEL to which module should be linked:

GSMEE

Professional body minimum pass mark requirement: N/A

MODULE AIMS:

This module aims to develop students' understanding of research methodologies and techniques relevant to their chosen field (Business, Management, Law, Oil and Gas etc). It allows students to plan and engage in a substantial piece of supervised research in an area of interest to them.

This module also requires students to evaluate the content of the published literature as relevant to the issue(s) investigated.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant award/ programme Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to
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<ol style="list-style-type: none"> 1. Identify a research topic appropriate to the level and field of study 2. Demonstrate a detailed understanding of the main frameworks and principles on research design. 3. Assess and contribute to the process of research 4. Evaluate how quantitative and qualitative methods can be applied in academic research 	<p><u>Knowledge and understanding:</u></p> <p>K1.0 Demonstrate knowledge and understanding of the key aspects of business and in their chosen field of study.</p> <p>K1.1 Apply a factual and conceptual knowledge base to such business areas as finance, people, their behaviour and communications.</p> <p>K1.2 Recognise the need to collect, manipulate and interpret relevant quantitative and qualitative data to address business issues and develop coherent solutions</p> <p>K1.3 Identify the fundamental environmental factors and implications that shape business and commercial environments.</p> <p>K1.4 Consider ethical issues in the chosen area of study and discuss these in relation to personal beliefs, behaviour and values.</p> <p><u>Cognitive and Intellectual Skills:</u></p> <p>C2.0 Engage in meaningful critique, debate and analysis of topics to examine a range of business problems.</p> <p>C2.1 Carry out critical analysis and evaluate a range of ideas, arguments or theories pertinent to business disciplines.</p> <p>C2.2 Apply concepts, frameworks and information to real world problems or practices.</p> <p>C2.3 Formulate hypothesis/research questions and identify/interpret sources of data to construct cogent arguments and solutions to problems.</p> <p>C2.4 Synthesise and communicate ideas and information in a formal manner.</p> <p><u>Transferrable Skills:</u></p> <p>T3.0 Utilise the transferable skills necessary to work in a range of sectors and industries</p>
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- T3.1 Operate in predictable, defined contexts using standard, recognised techniques.
- T3.2 Work with limited autonomy within agreed and defined parameters.
- T3.3 Develop responsibility for their own learning and reflect on their professional practice.
- T3.4 Work effectively with others while meeting the required obligations involved.

Employment:

- E4.0 Demonstrate possession of the skills required for graduate employment and recognise the need for further professional development.
- E4.1 Identify the career specialism and progression routes that reflect their interests and abilities.
- E4.2 Understand careers pathways and the professional expectations, behaviour and values required to achieve these.

Practical:

- P5.0 Demonstrate the acquisition of GSM London's Graduate Attributes and facilitate the application of these attributes in both academic and vocational contexts.
- P5.1 Demonstrate an understanding of the issues involved when working with others and be able to act appropriately to achieve successful outcomes.
- P5.2 Apply relevant methods and frameworks to clearly defined business problems.
- P5.3 Undertake research tasks with minimum guidance to investigate and develop people performance issues.
- P5.4 Communicate effectively to explain business issues in a clear and concise manner.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM London
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	SEMESTER: Autumn/Spring/Summer

Additional notes (for office use only):

The delivery of this module is provided through each programme specific teaching team and subject specialists. Students receive guidance from their programme teams and should review the module handbook and scheme of work as relevant to their programmes for more information.

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017-2018

NATIONAL COST CENTRE: N/A

MODULE LEADER: See Module Handbook

OTHER MODULE STAFF: See Module Handbook

Summary of Module Content

This module allows students to undertake supervised research in an area of their interest. The module is intended to provide a robust foundation for the project, including the identification of a suitable research topic; identifying and reviewing significant and relevant literature; identifying, justifying and using appropriate research methodologies; reporting and analysing results; and drawing appropriate conclusions; identifying different types of research classification; the stages of the research process; evaluating literature; methods of data collection; qualitative and quantitative data analysis; presenting and analysing data; communicating research findings; ethical requirements in treating research subjects and conducting research. The skills that students acquire in their projects also equip them for working in a professional environment, aiding them in analysis and decision-making.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Seminars	30	Tutor led discussion and classroom sessions focusing on developing topic areas to enable students to engage in discussion and application of subject areas.
Guided independent study	120	Guided independent reading and research, preparation for sessions, webinars and use of online learning resources and preparation of proposal
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc)

SUMMATIVE ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Detailed research proposal for project. Word length 2,500	100%

REFERRAL ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Detailed research proposal for project. Word length 2,500	100%

To be completed when presented for Minor Change approval and/or annually updated

Updated by: Grace Allen
Date: 12/07/2017

Approved by: Liz Lerner
Date: 13/07/2017

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: RPRO6050 **MODULE TITLE:** Research and the Professional

CREDITS: 15 **FHEQ LEVEL:** 6 **JACS CODE:** N/A

PRE-REQUISITES: **CO-REQUISITES:** **COMPENSATABLE:** Y
None None

SHORT MODULE DESCRIPTOR: *(max 425 characters)*

In business, there is a need to seek answers to questions, such as service levels, consumer perceptions or how satisfied employees are. To succeed, businesses need to gather information about their competitors, their consumers and their own performance.

Through the evaluation of different research methods, students apply business research methods in a range of contexts. These methods will not only prove useful in personal and professional development but will form the foundation for work on a Capstone Project.

ELEMENTS OF ASSESSMENT *[Use HESA KIS definitions] – see Definitions of Elements and Components of Assessment*

E1 (Examination)		C1 (Coursework)	100%	P1 (Practical)	
E2 (Clinical Examination)		A1 (Generic assessment)			
T1 (Test)					

SUBJECT ASSESSMENT PANEL to which module should be linked:

GSMEE

Professional body minimum pass mark requirement: N/A

MODULE AIMS:

This module assists students in gaining an appreciation of the array of methods available to organisations to conduct and commission research. It develops students' understanding of the range of quantitative and qualitative methods of research that can be applied within a business investigation. It introduces the complexity involved in conducting research within organisations, including the potential ethical aspects encountered in a professional context. It develops research skills enabling students to be able to tackle various types of business and academic research in an area of their chosen field, as appropriate to their programme.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme

Specification for relevant award/ programme Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to
<p>At the end of this module students will be expected to be able to:</p> <ol style="list-style-type: none"> 1. Detailed understanding of the main frameworks and principles of research design 2. Broad awareness of the various quantitative and qualitative methods that are used to develop business research. 3. Ability to apply research understanding to the development of a research proposal 4. Appreciation of the ethical practices involved in managing, conducting and disseminating research 	<p><u>Knowledge and understanding:</u></p> <p>K1.0 Demonstrate knowledge and understanding of the key aspects of business and in their chosen field of study.</p> <p>K1.1 Apply a factual and conceptual knowledge base to such business areas as finance, people, their behaviour and communications.</p> <p>K1.2 Recognise the need to collect, manipulate and interpret relevant quantitative and qualitative data to address business issues and develop coherent solutions</p> <p>K1.3 Identify the fundamental environmental factors and implications that shape business and commercial environments.</p> <p>K1.4 Consider ethical issues in the chosen area of study and discuss these in relation to personal beliefs, behaviour and values.</p> <p><u>Cognitive and Intellectual Skills:</u></p> <p>C2.0 Engage in meaningful critique, debate and analysis of topics to examine a range of business problems.</p> <p>C2.1 Carry out critical analysis and evaluate a range of ideas, arguments or theories pertinent to business disciplines.</p> <p>C2.2 Apply concepts, frameworks and information to real world problems or practices.</p> <p>C2.3 Formulate hypothesis/research questions and identify/interpret sources of data to construct cogent arguments and solutions to problems.</p> <p>C2.4 Synthesise and communicate ideas and information in a formal manner.</p>

Transferrable Skills:

- T3.0 Utilise the transferable skills necessary to work in a range of sectors and industries
- T3.1 Operate in predictable, defined contexts using standard, recognised techniques.
- T3.2 Work with limited autonomy within agreed and defined parameters.
- T3.3 Develop responsibility for their own learning and reflect on their professional practice.
- T3.4 Work effectively with others while meeting the required obligations involved.

Employment:

- E4.0 Demonstrate possession of the skills required for graduate employment and recognise the need for further professional development.
- E4.1 Identify the career specialism and progression routes that reflect their interests and abilities.
- E4.2 Understand careers pathways and the professional expectations, behaviour and values required to achieve these.

Practical:

- P5.0 Demonstrate the acquisition of GSM London's Graduate Attributes and facilitate the application of these attributes in both academic and vocational contexts.
- P5.1 Demonstrate an understanding of the issues involved when working with others and be able to act appropriately to achieve successful outcomes.
- P5.2 Apply relevant methods and frameworks to clearly defined business problems.
- P5.3 Undertake research tasks with minimum guidance to investigate and develop people performance issues.
- P5.4 Communicate effectively to explain

	business issues in a clear and concise manner.
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DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM London
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	SEMESTER: Autumn/Spring/Summer

Additional notes (for office use only):

The delivery of this module is provided through each programme specific teaching team and subject specialists. Students receive guidance from their programme teams and should review the module handbook and scheme of work as relevant to their programme for more information.

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017-2018

NATIONAL COST CENTRE: N/A

MODULE LEADER: See Module Handbook

OTHER MODULE STAFF: See Module Handbook

Summary of Module Content

The nature and purpose of research and gathering business intelligence; the role of self-reflection in developing individual learning outcome for research projects; conducting literature reviews to support the development of projects; classification of research projects; the stages of the research process; methods of data collection, evidencing research; qualitative and quantitative data analysis; presenting and analysing research; communicating research findings; ethical requirements in treating research subjects and conducting research.

Students engage in formative assessment via the presentation of their research outline which receive peer and tutor feedback.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	10	Tutor exposition of key knowledge areas as outline in scheme of work.
Seminars	20	Tutor led discussion and classroom sessions focusing on developing topic areas to enable students to engage in

		discussion and application of subject areas.
Guided Independent Study	120	Guided independent reading and research, preparation for sessions, webinars and use of online learning resources and preparation of proposal
Total	150	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Written Assignment - Detailed research proposal for project. word length 2,500	100%

REFERRAL ASSESSMENT

Assessed Module Learning Outcomes	Element Category	Component Name	Component Weighting
LO1, LO2, LO3, LO4	Coursework	Written Assignment - Detailed research proposal for project. word length 2,500	100%

To be completed when presented for Minor Change approval and/or annually updated

Updated by: Grace Allen Date: 12/07/2017	Approved by: Liz Larner Date: 13/07/2017
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: IFRE6029	MODULE TITLE: International Financial Reporting
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CREDITS: 30	FHEQ LEVEL: 6	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: N
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SHORT MODULE DESCRIPTOR:
 This module builds on the earlier Financial Accounting and Reporting module at level 5. The module deepens students' regulatory, conceptual, analytical and technical knowledge of financial accounting within an international accounting standards framework. Students will analyse consolidated accounting and the reporting of complex transactions and events.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 Financial Examination	50%	C1	50%	P1 None	
E2 (OSCE)		C2		P3 None	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:
 This module aims to prepare students to critically evaluate the regulatory, ethical and cultural environment in which financial reports are produced. Building on the knowledge and skills gained from levels 4 and 5, students will understand the complex technical and interpretive elements of international financial reporting.

ASSESSED LEARNING OUTCOMES:
 At the end of this module students will be expected to be able to:

1. Critically discuss and apply a conceptual and regulatory framework for International financial reporting standards.
2. Understand the accounting for Tangible non-current assets and intangible assets and impairment of assets
3. Account for complex transactions and events in accordance with international financial reporting standards.
4. Account for Inventories, Long term construction contracts and leases.
5. Critically analyse and interpret financial statements for users and stakeholders.
6. Prepare and present financial statements for single and consolidated entities according to the international accounting standards.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content :

The regulatory framework; ethical and cultural dimensions; the concepts and principles of groups and consolidated financial statements; inventories and long-term construction contracts; tangible non-current assets; provisions, contingent assets and contingent liabilities; financial assets and liabilities. Intangible assets; impairment of assets including the cash generating units; substance over form; leasing; reporting financial performance, provisions and events after the reporting period, revenue; taxation; the cash flow statement; an analysis of financial reports and their uses and limitations.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Lectures	10	Formal lectures which will provide students with the knowledge and skills needed.
Tutorials	40	Provides students with the required knowledge and skills with a focus on practical work. Includes a mixture of formative assessments
Guided independent study	250	This will consist of video cases, case studies, quizzes, journal articles, business games and field trips etc.
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments <i>Include links to learning objectives</i>
Exam	E1	Written exam	100%	The exams will draw from the six learning outcomes but this will be subject to change in each semester. 3 hours
	T1			
Coursework	C1	Report	100%	The coursework will draw from the six learning outcomes but this will be subject to change in each semester. 2,000 Words

Updated by: Date: Grace Allen 12/07/2017	Approved by: Larner 13/07/2017	Date: Liz
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: CAPP6004*	MODULE TITLE: Capstone Project (Dissertation/Consultancy Project/Work Based Learning)
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CREDITS: 30 credits	FHEQ LEVEL: 6	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: N
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SHORT MODULE DESCRIPTOR:
A Capstone Project synthesises a student's learning in a single project that demonstrates their fulfilment of the programme learning outcomes. Each project results in a final product such as a research paper, article, and documented action project, presentation of a body of visual / literary work, written project, dissertation or combination thereof. It also includes a student's reflection in writing on his or her experience in relation to the material.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)		C1	100%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:
This module allows students to synthesise their learning in a single project that demonstrates their fulfilment of the programme's learning outcomes. It integrates their academic knowledge with experiences beyond the classroom and combines their developing knowledge, skills, and personal interests. The project is conceived, designed, and carried out independently, with support and supervision.

ASSESSED LEARNING OUTCOMES:
At the end of this module students will be expected to be able to:

1. Demonstrate a detailed knowledge of the major discipline with areas of specialisation. (Specific learning outcomes to be set by student and supervisor).
2. Undertake critical analysis using an appropriate range of techniques - evaluate evidence to support conclusions - application to complex situations.
3. Engage in self-assessment, reflection, and analysis
4. Use creative and critical thinking skills to solve problems.
5. Work and learn both independently and collaboratively
6. Communicate ideas and the results of their work with clarity and concision as appropriate to the identified audience.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

Projects will fall into 4 categories: Research-based dissertation, work based learning, creative or a hybrid of these forms. Content and focus of the project will be as appropriate to meet the learning outcomes of the programme of undergraduate study.

The delivery of this module is provided through each programme's specific teaching team and subject specialists. Students are required to undertake a project within their subject area. They will receive guidance from their programme team and should review the module handbook and scheme of work as relevant to their programme for more information.

*For external examiner and delivery breakdown:

- A - BSc (Hons) Business Management
- A - BSc (Hons) Business Management with Creative Industries
- A - BSc (Hons) Business Management with E-commerce
- A - BSc (Hons) Business
- A - BSc (Hons) Professional Management
- A - BSc (Hons) Enterprise and Small Business Development
- C - BSc (Hons) Travel and Tourism
- D - BSc (Hons) Oil and Gas Management
- E - BSc (Hons) Human Resources with Management
- F - BSc (Hons) Events and Entertainment Management
- G- BSc (Hons) Marketing
- H – BSc (Hons) Accounting and Finance

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the

KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

Capstone Projects are intended to be intensive, active learning projects, requiring significant effort in the planning and implementation by the student, as well as preparation of a substantial final submission.

Whilst subject is likely to be driven by the programme aims, there is a wide scope of opportunity for students to develop a project or dissertation in a subject area of their choice. Scrutiny review will be conducted on proposals and will look to ensure students have covered within their project development and implementation the nature and purpose of research and applied aspects of their research module such as role of self-reflection in planning and implementing a project, effectively communicating project findings and ensuring ethical requirements are met.

When first writing the CP, the student drafts an outline proposal in Research in a Professional Context or Research Methods for traditional dissertations. Prior to the semester during which the student begins to work on CP, he or she revisits and revises this proposal and submits it to the supervisor in advance of the semester. Some projects may require approval through a project approval/scrutiny committee following the marking of the proposal as part of Research in a Professional Context module.

At the start of the semester the student and Supervisor discuss the plan. Any revisions to this will need to be signed off by the supervisor or approval committee as deemed appropriate. Once the proposal has been approved, the student will design the early stages of the work that make up Capstone Project (CP) under supervision.

Supervision will be allocated as deemed appropriate through the programme teams. Depending on the project and the student's learning needs, the Supervisor may be supported by an additional tutor with subject specialism.

Building on the work of Capstone Project, the student carries out a substantial, personally meaningful project that demonstrates his or her learning in the field and programme and personal stance toward the project's material or practice in Capstone Project.

Examples might include a research paper and published article, film, documented product development.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Project Supervision	10	Students regularly meet with their supervisors to discuss their progress. The term 'project supervision' is used to refer to the meetings that students have with their supervisors, to plan, discuss, and monitor their work. Meetings can take place either virtually or in person. The size of a project supervision meeting depends upon the number of students involved in the work concerned, and the nature of that work. Supervision will also frequently take place on a one-to-

		one basis.
Tutorials	20	Tutorials involve one-to-one or small group supervision, involving provision of feedback or detailed discussion on a particular topic or project. These may include action learning sets to support students through their studies so that they receive support from peers, as well as direction or feedback from tutors. Tutorials take place either virtually, or face-to-face.
Guided Independent Study	270	Guided independent study might include preparation for scheduled supervision sessions, follow-up work, wider reading or practice, completion of project related tasks. Students are expected to be responsible for their own learning, with appropriate support being provided by the institution, primarily through supervision. Additional support is provided through peer group based activity, access to libraries and learning spaces, additional skills training, etc. The focus of this guided independent study is on the execution and completion of students' Capstone Projects.
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments <i>Include links to learning objectives</i>
Coursework	C ₁	Dissertation/ Written assignment	100%	Project output can be a practical nature, dissertation or written report. Students are assessed on the output of a period of project work (in this instance this may take the form of a dissertation or written report). Examples are diverse and include the documentation of an action based project e.g., an event/product development etc, a peer reviewed article or a film. The potential range of outputs are detailed in an accompanying Capstone Project Student Handbook.

Updated by: Grace Allen 12/07/2017	Date:	Approved by: Liz Larner 13/07/2017	Date:
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: AUAS6002	MODULE TITLE: Audit and Assurance
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CREDITS: 30	FHEQ LEVEL: 6	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: N
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SHORT MODULE DESCRIPTOR:
 The module is concerned with developing students' knowledge, skills and competence to perform comprehensive audit and assurance services in the context of professional regulatory framework. This module covers international standards of auditing, functions of audit, corporate governance rules, risk assessment and audit planning, test of control, substantive procedures, audit reports and management reports.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]					
WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSME
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Professional body minimum pass mark requirement: NA
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MODULE AIMS:
 The module aims to ensure that students have acquired the competence to provide comprehensive audit and assurance services in the context of the professional regulatory framework.

ASSESSED LEARNING OUTCOMES:
 At the end of this module students will be expected to be able to:

1. Critically evaluate the audit framework, regulation and standards.
2. Analyse and manage risk in an audit environment.
3. Discuss the rationale and strategic purpose of internal controls and role of internal auditor.
4. Discuss the use of evidence and how conclusions from audit work are reflected in different types of audit reports.
5. Summarise, support and conclude audit reports and subsequent events.

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content :

The audit framework and regulation; the nature, scope and purpose of internal and external audit; regulatory requirements relating to audit; corporate governance; professional ethics, planning and risk assessment; internal controls; audit evidence; review of financial statements; audit reports, written representations, management reports, internal audit reports.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]

Scheduled Activities	Hours	Comments/Additional Information
Lectures	20	Formal lectures which will provide students with the knowledge and skills needed.
Tutorials	30	Provides students with the required knowledge and skills with a focus on practical work. Includes a mixture of formative assessment.
Guided independent study	250	Includes various tools such as video cases, case study, quizzes, journal articles, business games, field trips etc. Additional guided reading & exercises which will be derived from Journal articles and key core textbooks including F8 ACCA book
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments Include links to learning objectives
Written exam	E1	Written exam	100%	By successfully completing this assessment students will be able to show a comprehensive understanding of ALOs 2,3 4 (3 hours)
Coursework	C1	Written assignment	100%	Interactive Case Study By successfully completing this assessment students will be able to show a comprehensive understanding of ALOs 1 and 5. 2,000 Words

Updated by: Date: Grace Allen 12/07/2017	Approved by: Date: Liz Larnar 13/07/2017
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SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty Quality Procedures for approval and issue of new module code.*

MODULE CODE: TAXA6065	MODULE TITLE: Taxation
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CREDITS: 30	FHEQ LEVEL: 6	JACS CODE: NA
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PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: N
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SHORT MODULE DESCRIPTOR:

Taxation is an important factor in business decision making. This module addresses the more complex areas of income tax, corporation tax and capital gains tax of individuals and companies. Additional statutory tax rules relating to inheritance tax is also introduced.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions]

WRITTEN EXAMINATION		COURSEWORK		PRACTICE	
E1 (Formally scheduled)	50%	C1	50%	P1	
E2 (OSCE)		C2		P3	
T1 (Test)		A1			

SUBJECT ASSESSMENT PANEL Group to which module should be linked: GSMEE

Professional body minimum pass mark requirement: NA

MODULE AIMS:

The module aims to develop a knowledge and skills acquired at L5 and extend those skills into more complex areas of taxation for individuals and companies. This module introduces the concept of the accountant as a tax planner as well as a compliance practitioner.

ASSESSED LEARNING OUTCOMES:

At the end of this module students will be expected to be able to:

1. Explain and demonstrate the statutory rules relating to the complex rules for employee benefits and related national insurance liabilities of employed and self-employed individuals.
2. Demonstrate and evaluate the loss relief rules applicable to self-employed individuals and its impact on tax planning.
3. Evaluate and apply the statutory tax rules for groups of companies.
4. Evaluate the capital gains rules for companies and their impact on tax planning.
5. Apply the basic inheritance tax rules for individuals

DATE OF APPROVAL: 14-15/01/2015	FACULTY/OFFICE: Academic Partnerships (AP)
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DATE OF IMPLEMENTATION: October 2015	SCHOOL/PARTNER: GSM LONDON
DATE(S) OF APPROVED CHANGE:	TERM: Autumn/Spring/Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2017/2018	NATIONAL COST CENTRE: NA
MODULE LEADER: See module handbook	OTHER MODULE STAFF: See module handbook

Summary of Module Content

An understanding of the administration of taxes as it affects individuals and companies. Revision of the Income tax calculation of individuals including non-savings, savings and dividend income. Computation of national insurance contributions for individuals and employers. Computation of taxable income for employees, including the computation of taxable benefits. The understanding and computation of the assessment periods for self-employed businesses including opening years, current year and closing year basis, and change of accounting date rules. Computation and application of loss relief for individual traders. Taxation of unlimited partnerships. Revision of corporation tax computations for the single company and calculation of corporation tax for group companies. Calculation of loss relief for single companies and groups of companies, including the group rules for capital gains tax. Computation and understanding of basic inheritance tax rules as they apply to individuals.

SUMMARY OF TEACHING AND LEARNING [Use HESA KIS definitions]		
Scheduled Activities	Hours	Comments/Additional Information
Lectures	20	Formal lectures which will provide students with the knowledge and skills needed.
Tutorials	30	Provides students with the required knowledge and skills with a focus on practical work. Includes a mixture of formative assessments.
Guided independent study	250	This will include various tools such as video cases, case study, quizzes, journal articles, business games, field trips etc.
Total	300	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

Category	Element	Component Name	Component weighting	Comments <i>Include links to learning objectives</i>
Written exam	E1	Written exam	100%	Students will be expected to be conversant with the ALOs as the exams are derived from them. 3 hours
	T1			
Coursework	C1	Written Assignment	100%	The case study is reflective of the given ALOs, however taxation is an ever evolving module and the ALOs may change over time. In preparation students may be asked to participate in presentations. 2,000 Words

Updated by: Date: Grace Allen 12/07/2017	Approved by: Date: Liz Larnar 13/07/2017
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