



PROGRAM SPECIFICATION

Bachelor of Business Administration (Accounting and Finance) 2020-2021

Awarding Institution	A' Sharqiyah University	
College / Centre	College of Business Administration	
Program Title	Accounting and Finance	
Final Award	Bachelor of Business Administration (Accounting and Finance)	
Credit hours	123	
Mode of Study	Full time	
Language of Study	English and Arabic	
Benchmarks	AACSB and QAA	
Entry requirements	<p>A student</p> <ul style="list-style-type: none"> - should have successfully completed the courses of all subjects of the general education diploma or equivalent; - should achieve the standards set for the subjects of the General Foundation Program; - should have studied subjects which qualify him/her to be enrolled in programs in the College of Business Administration, namely: Applied Mathematics. - Must be medically fit. 	
Minimum period of registration	FULL-TIME: 4 Years	PART-TIME: 6 Years
Maximum period of registration	FULL-TIME: 8 Years	PART-TIME: 10 Years
Date specification produced	February 2010	
Date specification last reviewed	December 2020	

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1. THE COLLEGE OF BUSINESS ADMINISTRATION

The College of Business Administration (COBA) offers a degree program designed to expose students to an extensive business-related curriculum that will enhance their management skills and professional development. Innovative and standardized teaching methods will be employed to ensure world-class equivalency along with a distinguishable qualification in the field. COBA offers students the opportunity to pursue courses in Management, Management Information Systems or Accounting and Finance.

The bachelor program provides students with a gateway towards future opportunities for professional and academic development. A Bachelor degree in Business Administration will provide students numerous potential employment opportunities in various fields ranging from banking, oil & gas, government sector and other commercial enterprises.

The College faculty consists of a team of enthusiastic and experienced professionals who are dedicated to ensuring the overall success and development of each future graduate. As a leading academic institution in the A'Sharqiyah region, COBA is poised to produce highly qualified and motivated members of the Omani workforce who can assist in the positive development of the nation.

2. PROGRAM OUTLINE

The program requires students to enroll in 21 University requirement credit hours which include general courses such as Arabic Language, English Communication Skills, Sociology, etc. After completing the University requirement credits, students will be required to enroll in 45 credit hours of College requirements (COBA-specific) which features business related courses. Upon completion of the College requirements, students will be able to register for the remaining 57 credit hours towards the Major requirements, which include both business and accounting and finance elective courses. Students may complete the bachelor program upon completion of the required 123 credit hours, which should occur after 8 academic semesters.

3. PROGRAM AIM/S

The aim/s of this program are:

1. To provide students with specific knowledge and related skills in preparation for a career in accountancy, finance, business or related area. These include:

- Ability to accurately read and record financial transactions.
- Capability to analyze and interpret financial transactions, financial statements and other related financial data.
- Financial reporting and data presentation.

2. To develop transferrable skills which are applicable widely to a range of occupations

3. To develop an appreciation of the concepts and characteristics of accounting and finance as an area of academic and applied study.

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4. Acquire both the skills and techniques required as a practitioner, together with grounding in other related disciplines.
5. Develop knowledge and understanding with particular reference to your chosen technical areas of accounting in order to apply the knowledge and skills in specific situations.
6. Develop an independent applied and reflective approach to the practice of Accounting.
7. Enhanced intellectual and professional development.
8. Access to future private/public sector employment.
9. A gateway towards postgraduate studies locally or abroad
10. Competency development in the enhancement of an Omani professional accounting body for continuous education and national accounting standards development.
11. Increased publication writing skills and engagement in financial accounting authorship]

4. LEARNING OUTCOMES (Definitive)

Upon successful completion of the program, students will be able to:

<p>A. KNOWLEDGE AND UNDERSTANDING</p>	<ul style="list-style-type: none"> • Demonstrate intricate skills in recording and adjusting financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems. • Apply accounting techniques to planning and decision making within organizations at both operational and strategic level and critically appraise the theories and techniques. • Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders. • Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments.
<p>B. SUBJECT-SPECIFIC INTELLECTUAL SKILLS</p>	<ul style="list-style-type: none"> • Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilised for problem solving.

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	<ul style="list-style-type: none"> Recognize and evaluate the importance and use of both published and internally generated financial information. Select and apply software solutions to given problems within a financial environment. Develop appropriate study skills, including the use of relevant financial information databases.
A. PROFESSIONAL / PRACTICAL SKILLS	<ul style="list-style-type: none"> Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence. Advise on the effects of taxation for a variety of personal and/or business situations Apply their accountancy/business knowledge and skills base within the work environment. Initiate research activity if a suitable research project is identified.
B. GENERAL COMPETENCE	<ul style="list-style-type: none"> Communicate ideas, principles, theories and information effectively by oral, written and visual means. Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this. Work effectively as part of a group, or independently. Evaluate the appropriateness of data for alternate purposes and handle complex data.

5. PROGRAM STRUCTURE

Students must achieve the required credit hours for the program by completing University Required and Elective courses listed in sections 5.1 to 5.5 below:

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5.1 University Requirements: Total Credit hours **21**

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
ARAB101	Arabic		3
ISLM101	Islamic Civilization		3
ENGL101	English Communication Skills I		3
SOCI101	Sociology		3
ENGL102	English Communication Skills II		3
PHIL101	Introduction to Logic (Philosophy)		3
MNGT313	Entrepreneurship		3
TOTAL			21

5.2 University Electives: Total Credit hours **3**

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
ARAB201	Reading in Arabic literature		3
ISLM201	Omani History		3
PHIL201	Professional ethics		3
SOCI201	Social problems		3
TOTAL			12

5.3 College Requirements: Total Credit hours **45**

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
MNGT101	Introduction to Business		3
ECON101	Principles of Microeconomics		3
ECON201	Principles of Macroeconomics	ECON101	3
ACCT101	Introduction to Financial Accounting		3
ACCT201	Introduction to Managerial Accounting	ACCT101	3
MATH105	Business Mathematics		3
STAT105	Business Research Methods		3
MIFS101	Introduction to Management Information Systems		3
MRKT201	Principle of Marketing		3
FINA201	Principle of Finance	ACCT201	3
MNGT316	Business and Society		3
MNGT320	Strategic Management	MNGT201	3

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MNGT207	Introduction to Business Communications		3
MNGT204	Introduction to Management Science	MATH105	3
MRKT310	Services Marketing	MRKT201	3
TOTAL			45

5.4 Program Requirements: Total Credit hours 27

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
ACCT301	Intermediate Financial Accounting	ACCT201 + FPAM003	3
ACCT304	Intermediate Managerial Accounting	ACCT201	3
ACCT307	Accounting Information Systems	ACCT301	3
ACCT310	Auditing And Accountability	ACCT301	3
ACCT430	Accounting Theory	ACCT301	3
FINA301	Financial Management, Reporting And Analysis	ACCT201 + FINA201	3
FINA304	Management Investment Portfolio	FINA201	3
FINA307	Financial Institutions And Markets	FINA201	3
FINA310	Corporate Finance	FINA201	3
ACCT470	Summer Internship*	Completed 80 credit hours	3
ACCT475	Research Project*		3
TOTAL			30

5.5 Program Electives: Total Credit hours 6

Choose from the following:

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
ACCT420	Advanced Financial Accounting	ACCT301	3
FINA410	Contemporary Issues In Finance		3
FINA420	Small Business Finance		3
TOTAL			9

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5.6 Business Requirement: Total Credit hours 21

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
MIFS201	Fundamentals Of Database Management	MIFS101 + FPAM003	3
MIFS307	Business Application Development	MIFS101	3
MIFS320	E-Business Technologies		3
MNGT201	Principles Of Management	MNGT101	3
MNGT304	Human Resource Management		3
MNGT401	International Business		3
MNGT415	Leadership In Organization		3
TOTAL			21

6. PROGRAM REFERENCE POINTS

This Program has been designed with reference to:

- The Association to Advance Collegiate Schools of Business (AACSB) Standards
- QAA benchmarks
- Sultan Qaboos University (SQU) made on the 28TH February 2010 Oklahoma State University (OSU) made in February 2010

7. TEACHING AND LEARNING METHODS (indicative)

The program utilizes a mixture of learning methods that focus on and maximize the student learning experience through:

- A series of lectures and seminars that promote student participation
- A number of tutorials and practical sessions that enforce student learning
- A number of problems solving, individual and group, activities that enhance student understanding and skills
- A series of student-based activities such as presentations
- A series of computer laboratory sessions that enhance student practical skills

In a lecture period, a member of the academic staff presents ideas or information to a body of students. In a seminar, ideas are discussed by a group of students and moderated by one or more members of staff. In a tutorial the students solve problems under the watch of a member of staff with whom they can also discuss information presented in a previous lecture.

8. ASSESSMENT METHODS (Indicative)

To reflect the program objectives and learning outcomes each taught course is usually assessed through a combination of various assessment techniques. These typically include group work and individual work, written reports, examinations, quizzes and essays. The main component of assessment is a written examination.

Recognizing that this program relies heavily on knowledge and practical skills, there is

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a significant emphasis on classroom-based assignments. Assessment criteria for individual courses can be found in course descriptors included in this handbook as well as the individual module handbooks that will be made available during classes.

9. CAREER and STUDY OPPORTUNITIES

Upon completion of the bachelor program, A'Sharqiyah graduates will possess the qualifications that will enable exposure to numerous opportunities within the Omani workforce. Graduates of this program would typically work in practice as accountants, auditors, bookkeepers or similar finance-related positions. In addition, possible employment opportunities as office managers, financial analysts, credit specialists and government tax positions present options for graduates.

Higher education possibilities also arise for COBA graduates to pursue graduate degrees at either local or international institutions of higher learning. In addition, students may opt to pursue professional certifications in related fields such as CPA, ACCA, CAT, CMA or CFP certifications.

10. STUDENT SUPPORT

Students attend an orientation program at the start of their studies. They are supported by a Course Coordinator and the Head of Department is also available to advise on program-related queries.

Academic advising is an essential element of the educational process. Students are assigned academic advisors who help them in selecting their course of study and in planning their schedules. Academic advisors also approve students' schedules each semester. The academic advisor assists students in obtaining a well-balanced education and in interpreting university policies and procedures, it is ultimately the students' individual responsible for selecting their courses, meeting course prerequisites, and adhering to university policies and procedures. Students may also consult faculty, department or program chairs, program coordinators, and deans.

Students have access to the University's library with a range of reading materials, online resources and study support.

The University's Student Affairs Office supports students in adjusting to university life and advises on issues such as finance, regulations, legal matters, accommodation, transportation, disabilities and career guidance. Opportunities are also provided for students to participate in various extra-curricular activities.

The Student Council is also an important source of support and guidance.

The University has a Student Fund which considers applications on a case-by-case basis.

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4. PROGRAM STRUCTURE DIAGRAM

Bachelor of Business Administration (BBA) in Accounting and Finance.

YEAR 1		YEAR 2		YEAR 3		YEAR 4	
Fall semester	Spring semester	Fall semester	Spring semester	Fall semester	Spring semester	Fall semester	Spring semester
ACCT101 Introduction to Financial Accounting (CR)	ECON101 Principles of Microeconomic s (CR)	FINA201 Principles of Finance (REQ ACCT201) (CR)	ACCT307 Accounting Information System (REQ ACCT301) (MR)	FINA301 Financial Mgmt. & Analysis (REQ FINA201, ACCT201) (MR)	ACCT 306 Financial Reporting (REQ ACCT301) (MR)	ACCT401 Taxation (REQ ACCT301) (MR)	MIFS320 E- Business Technologies (REQ MIFS307) (BE)
MRKT201 Principles of Marketing (CR)	MIFS307 Computer Applications for Business (CR)	ACCT202 Accountant in Business (REQ ACCT101) (MR)	MNGT207 Intro to Business Communication (REQ MNGT201) (CR)	ACCT310 Auditing & Accountability (REQ ACCT301) (MR)*	MNGT304 Human Resource Management (REQ MMNGT201) (BE)	FINA304 Mgmt Investment Portfolio (REQ FINA201) (MR)	MIFS420 Information Security & Risk Mgmt (REQ (REQ MIFS307) (ME)
MNGT102 Business Ethics (CR)	ACCT102 Corporate Accounting (REQ ACCT101) (MR)	ACCT301 Intermediate Financial Accounting (REQ ACCT201) (MR)	ACCT304 Intermediate Managerial Accounting (REQ ACCT201) (MR)	ARAB101 Arabic (UR)	ECON201 Principles of Macro Economics (REQ ECON101) (CR)	FINA307 Financial Institutions & Markets (REQ FINA201) (MR)	FINA410 Contemporary Issues in Finance (REQ FINA201) (ME)***
MNGT201 Principles of Management (CR)	MATH105 Bus Maths (CR)	ENGL102 Eng Communication Skills II (REQ ENGL101) (UR)	FINA310 Corporate Finance (REQ FINA201) (MR)	PHIL101 Introduction to Logic (UR)	MNGT320 Strategic Management (REQ MNGT201) (CR)	ACCT420 Advanced Financial Accounting (ME)***	BLAW101 Corporate & Business Law (CR)
ENG101 Eng Communication Skills I (UR)	ACCT201 Intro to Managerial Accounting (REQ ACCT101) (CR)	MNGT313 Entrepreneurship (UR)	ISLM101 Islamic Civilization (UR)	ACCT 305 Cost Accounting (REQ ACCT 304) (MR)	STAT105 Business Research Methods (CR) **	SOCL101 Sociology (UR)	MNGT415 Leadership in Organization (REQ MNGT201) (BE)
				* DIPLOMA AWARD * 66 credits	* ACCT470 Summer Internship 3 credits		* BACHELOR AWARD * 123 credits

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KEY  UNIVERSITY REQUIREMENT  COLLEGE REQUIREMENT  MAJOR REQUIREMENT 

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11. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 1

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:	REQUIRED COURSES:	MRK201	ACCT101	ENGL101	MATH105	MNGT102	MNGT201	ECON101	MIFS307	ACCT102	ACCT201
KNOWLEDGE AND UNDERSTANDING											
Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems.			FS							FS	FS
Apply management accounting techniques to planning and decision making within organizations at both operational and strategic level and critically appraise the theories and techniques.										F	FS
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders.											
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments.										FS	FS
SUBJECT-SPECIFIC INTELLECTUAL SKILLS											
Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving.			S							FS	FS
Recognize and evaluate the importance and use of both published and internally generated financial information.			FS						FS	FS	FS
Select and apply software solutions to given problems within a financial environment											

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UPON COMPLETION OF THE PROGRAM, STUDENTS WILL BE ABLE TO:	REQUIRED COURSES:	MRK201	ACCT101	ENGL101	MATH105	MNGT102	MNGT201	ECON101	MIFS307	ACCT102	ACCT201
Develop appropriate study skills, including the use of relevant financial information databases.									F	FS	
PROFESSIONAL / PRACTICAL SKILLS											
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.										FS	F
Advise on the effects of taxation for a variety of personal and/or business situations											
Apply their accountancy/business knowledge and skills base within the work environment.		S								F	FS
Initiate research activity if a suitable research project is identified.											
GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)											
Communicate ideas, principles, theories and information effectively by oral, written and visual means.			FS							FS	
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.										FS	
Work effectively as part of a group, or independently.			FS							F	FS
Evaluate the appropriateness of data for alternate purposes and handle complex data.											

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12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 2

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

FINA201	ACCT202	ENGL102	MNGT313	ISLM101	ACCT307	ACCT301	FINA310	ACCT304	MNGT207
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KNOWLEDGE AND UNDERSTANDING

Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems		FS				FS	FS	FS	FS	
Apply management accounting techniques to planning and decision making within organisations at both operational and strategic level and critically appraise the theories and techniques	FS	FS	FS						FS	
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders		FS								
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments	F	FS	F					FS		

SUBJECT-SPECIFIC INTELLECTUAL SKILLS

Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving.						S				
Recognize and evaluate the importance and use of both published and internally generated financial information.	FS				FS		F	FS	FS	F
Select and apply software solutions to given problems within a financial environment					FS					
Develop appropriate study skills, including the use of relevant financial information databases.	FS	FS				FS				F

PROGRAM SPECIFICATION

12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 2

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA201	ACCT202	ENGL102	MNGT313	ISLM101	ACCT307	ACCT301	FINA310	ACCT304	MNGT207
PROFESSIONAL / PRACTICAL SKILLS										
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.	F	FS						FS		
Advise on the effects of taxation for a variety of personal and/or business situations								F		
Apply their accountancy/business knowledge and skills base within the work environment.		FS					FS		FS	
Initiate research activity if a suitable research project is identified.										
GENERAL COMPETENCE(INCLUDING FOR EMPLOYABILITY)										
Communicate ideas, principles, theories and information effectively by oral, written and visual means.	FS						F	F	F	
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.		FS					F			
Work effectively as part of a group, or independently.	FS						FS		FS	
Evaluate the appropriateness of data for alternate purposes and handle complex data.	FS	FS				FS		FS		

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12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 3

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA301	ACCT310	ARAB101	PHIL101	ACCT305	ACCT306	MNGT304	ECON201	MNGT320	STAT105
KNOWLEDGE AND UNDERSTANDING										
Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems	F					FS				
Apply management accounting techniques to planning and decision making within organisations at both operational and strategic level and critically appraise the theories and techniques					FS	FS				
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders		S								
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments	F					FS				
SUBJECT-SPECIFIC INTELLECTUAL SKILLS										
Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving.					FS	FS		FS		
Recognize and evaluate the importance and use of both published and internally generated financial information.	FS	F								
Select and apply software solutions to given problems within a financial environment					F	F				
Develop appropriate study skills, including the use of relevant financial information databases.	FS									
PROFESSIONAL / PRACTICAL SKILLS										

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12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 3

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA301	ACCT310	ARAB101	PHIL101	ACCT305	ACCT306	MNGT304	ECON201	MNGT320	STAT105
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.		FS								
Advise on the effects of taxation for a variety of personal and/or business situations					FS	FS				
Apply their accountancy/business knowledge and skills base within the work environment.	FS	FS								
Initiate research activity if a suitable research project is identified.		S								
GENERAL COMPETENCE(INCLUDING FOR EMPLOYABILITY)										
Communicate ideas, principles, theories and information effectively by oral, written and visual means.		S						FS		
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.		S				FS				
Work effectively as part of a group, or independently.	FS	FS			FS	FS		F		
Evaluate the appropriateness of data for alternate purposes and handle complex data.					FS			FS		

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12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 4

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	ACCT401	FINA304	FINA307	ACCT420	SOCL101	MIFS320	MIFS420	FINA410	BLAW101	MNGT415
KNOWLEDGE AND UNDERSTANDING										
Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems		FS		FS						
Apply management accounting techniques to planning and decision making within organisations at both operational and strategic level and critically appraise the theories and techniques		FS		FS				FS		
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders		F								
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments				F						
SUBJECT-SPECIFIC INTELLECTUAL SKILLS										
Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving.	FS	FS	FS							
Recognize and evaluate the importance and use of both published and internally generated financial information.		FS		FS						
Select and apply software solutions to given problems within a financial environment										
Develop appropriate study skills, including the use of relevant financial information databases.		F								
PROFESSIONAL / PRACTICAL SKILLS										

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12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 4

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:	REQUIRED COURSES:	ACCT401	FINA304	FINA307	ACCT420	SOCL101	MIFS320	MIFS420	FINA410	BLAW101	MNGT415
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.			FS								
Advise on the effects of taxation for a variety of personal and/or business situations		FS	F								
Apply their accountancy/business knowledge and skills base within the work environment.									FS		
Initiate research activity if a suitable research project is identified.											
GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)											
Communicate ideas, principles, theories and information effectively by oral, written and visual means.		FS	FS	F					F		
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.				FS	FS				FS		
Work effectively as part of a group, or independently.		FS	FS	F					F		
Evaluate the appropriateness of data for alternate purposes and handle complex data.											

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