

**UR-CBE MODULE LEARNING OUTCOMES
(ACADEMIC YEAR 2016-17)****UNDERGRADUATE**

1. **Programme Title:** BSc. Accounting **School of Business**
2. **Learning Outcomes and Competencies**

A. Knowledge and Understanding

At the end of the programme students should be able to demonstrate knowledge and understanding of:

- **A1.** The various contexts in which accounting operates, including an overview of the different legal and regulatory structures in governing accounting practice and the particular influence of different social and organizational demands/expectations.
- **A2.** Detailed appreciation of the principles underpinning, and the main theories capable of explaining.
- **A3.** Contemporary international accounting practice both within and across the three primary subject domains of financial accounting, management accounting and financial management.
- **A4.** An awareness of the way in which international accounting practice has changed over time, the reasons for such change, the principal differences with other leading national accounting regimes and the key public policy issues currently facing the accounting profession.
- **A5.** An understanding of the basic relationships between accounting and processes of external accountability, business management and managerial control and investment decision making; an appreciation of the range, and potential impact, of alternative accounting measurement/valuation systems; different control and governance traditions.
- **A6.** An understanding of different attitudes towards notions of risk and corporate environmental and social responsibility; a knowledge of other business functions such as operations management, micro and macro economics, marketing, management information systems as well as an introduction to the business environment.

B. Cognitive/Intellectual skills/Application of Knowledge

At the end of the programme students will possess:

- **B1.** The skills to record and summaries financial transactions and other economic events; prepare individual and consolidated financial statements;
- **B2.** Analyze financial statements and review key business operations, financial exposures and systems for allocating resources in different organizational contexts and under different financial assumptions (including the ability to use and critique a range of methods of ratio analysis, investment appraisal, costing and non-financial performance measurement);
- **B3.** The ability to describe and evaluate the relative strength of a number of contemporary accounting theories, supporting arguments with empirical evidence as appropriate;
- **B4.** The ability to strategically interpret and analyze accounting information through a range of “real-life” organizational case studies in the private and public sectors (e.g. covering organizations such as schools, hospitals, government departments and businesses in the manufacturing, retailing, financial services, tourism and e-commerce sectors).
- **B5.** A capacity for the critical evaluation of arguments and evidence relating to the applications and interpretations of accounting procedures and assumptions.
- **B6.** The ability to analyze and draw reasoned conclusions from both structured and unstructured problems and in situations where accounting and business data sets are provided or have to be constructed by the student(s);
- **B7.** The ability and persistence to locate, extract and analyze accounting and other data from multiple sources, including the acknowledgement and referencing sources.
- **B8.** A capacity for independent and self-managed learning, including the ability to construct a reasoned argument and to seek out (and respond to) constructive criticism particularly with regard to critical accounting theory.
- **B9.** A willingness and confidence to challenge the status quo and basic assumptions of accounting, to think differently, to exercise judgment and to defend an opinion in front of one’s peers, teachers and in conferences/workshops.

C. Communication/ICT/Numeracy/Analytic Techniques/Practical Skills

At the end of the programme students should be able to:

- **C1.** Demonstrate sound numeric skills, including the ability to manipulate financial and other numerical data and to appreciate a range of basic statistical concepts;
- **C2.** Demonstrate IT skills sufficient to support the acquisition, analysis and presentation of accounting data (including the ability to use spreadsheets, word

processing software, electronic mail, the internet/world-wide web and other electronic/on-line databases);

- **C3.** Have Communication and analytical skills sufficient to enable the effective oral and written presentation of quantitative and qualitative information for the reporting of accounting and other information.

D. Generic competencies/ General transferable skills

At the end of the programme students should be able to:

- **D1.** Possess advanced accounting and communication skills and the ability to apply these in appropriate contexts, including the ability to present sustained and persuasive written and oral arguments cogently and coherently.
- **D2.** Have the capacity to analyze and critically examine diverse accounting principles;
- **D3.** Have the capacity to adapt and transfer the critical methods of the discipline to a variety of working environments.
- **D4.** Have the ability to acquire substantial quantities of complex information of diverse kinds in a structured and systematic way involving the use of the distinctive interpretative skills of the subject.
- **D5.** Have competence in the planning and execution of essays and project-work;
- **D6.** Have the capacity for independent thought and judgment;
- **D7.** Have skills in accounting critical reasoning;
- **D8.** Have the ability to work with and in relation to others through the presentation of ideas and information and the collective negotiation of solutions.
- **D9.** Possess the ability to understand, interpret and apply a variety of theoretical positions and weigh the importance of alternative perspectives.
- **D10.** Have the ability to handle information and argument in a critical and self-reflective manner.
- **D11.** Have research skills, including scholarly information retrieval skills, involving the ability to gather, sift and organize material independently and critically, and evaluate its significance;

- **D12.** Have competence to work with computerized accounting systems and software's such as Pastel, Sage, and QuickBooks.
- **D13.** Apply time-management and organizational skills, as shown by the ability to plan and present conclusions effectively.