

College of Administrative Science

The College offers **Two** Dual Degree programmes which are affiliated with **Cardiff Met University (UK)** making it affordable for students to gain an internationally recognised degree. Upon successfully completing a programme, you will be offered two **B. A.** degrees, one from **ASU** and another from **Cardiff Met University**.

The dual-award programmes will be of a four-year duration and upon completion will offer

- **BA (Hons) Management and Business Studies**
- **BA (Hons) Accounting and Finance**

Entry Requirements

In order to be considered for entry to the Programme applicants will be required to have the following qualifications:

Bahraini or GCC Secondary School (Scientific) Certificate, or equivalent, with a minimum of 65% GPA and a 60% in Mathematics and 60% in English language (competency equivalent to IELTS 4.5 or above).

Candidates with lower GPA may also be admitted subject to a satisfactory interview by the College.

Accounting and Finance

1.	
College	Administrative Science
Department	Accounting and Finance
Final Award	BA (Hons)
Programme Title	Accounting & Finance
Language of Study	English

2. Aims of the programme.

The overall aims of the programme are to:

1. develop within students a body of essential knowledge, understanding and skills which will enable them to begin careers in accountant and finance;
2. develop in students a critical appreciation of the roles undertaken by accountants in the modern business and financial world;
3. lay the foundation for future and professional development and/or post graduate study.

3. Mission and philosophy of the programme.

The programme team believes that the combination of courses will provide an educational experience which is developmental in character. We seek to provide progression on the part of the students so that they move from dependence to independence, this being reflected in the reduction in teaching hours as the programme progresses, leaving more time for independent work. Teaching and assessment strategies will also alter to facilitate this transition from dependent to independent learning.

At Level 3& 4, we seek to provide students with a broad awareness of the fundamental concepts and methods of accountancy and finance and other subjects of which graduates in this area should have some knowledge. Levels 5 & 6 courses are designed to develop the knowledge of these concepts and methods in the key areas of accounting and finance and corporate law.

Level 3.

The Programme team believes that all students of accountancy and finance should acquire relevant essential knowledge regarding understanding of the university requirement courses and college requirement courses before to go on to study the core courses of the programme.

Level 4.

The programme team believes that all students of accountancy and finance should acquire relevant essential knowledge, key skills and competences at Level 4. At this foundation level, the collective aim of the programme is to enable students to obtain a knowledge and understanding of the main current technical language and practices of accountancy and finance and to receive some breadth in their education by studying business-related subjects. Key skills include: understanding and communicating accounting principles using numerical, verbal and written modes; relevant mathematical and statistical skills; the confidence to work in groups and independently; and the development of written and oral presentation skills.

Level 4 courses also seek to develop awareness on the part of the student of the complexity and range of accountancy and finance as disciplines and to locate them within the wider political, legal and socio-economic contexts.

At Level 5 our aim is to continue the process of providing students with relevant skills and knowledge. However, at this level the student is expected to acquire more analytical skills and to be able to gain confidence in the independent demonstration of a greater ability to analyse and synthesise material.

At Level 6, the compulsory areas of study bring technical competence to a high level. The student is expected to demonstrate greater powers of analysis and synthesis. Students are expected to exhibit a greater awareness of alternative models and an ability to use a critical approach, where appropriate.

4. Programme outcomes

i) Knowledge and understanding

On completion of a degree covered by this subject benchmark statement, a student should have the following subject-specific knowledge and skills:

1. some of the contexts in which accounting and finance can be seen as operating (examples of contexts include the legal, ethical, social and natural environment; the accountancy profession; the business entity; the capital markets; the public sector);
2. the main current technical language and practices of accounting (for example, recognition, measurement and disclosure in financial statements; managerial accounting; auditing; taxation) in a specified socio-economic domain;
3. some of the alternative technical languages and practices of accounting (for example, alternative recognition rules and valuation bases, accounting rules followed in other socio-economic domains, alternative managerial accounting approaches to control and decision-making);
4. skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the operations of business (for example, decision analysis, performance measurement and management control); financial analysis and projections (for example, analysis of financial ratios, discounted cash flow analysis, budgeting, financial risks);
5. contemporary theories and empirical evidence concerning accounting in at least one of its contexts (for example, accounting and capital markets; accounting and the firm; accounting and the public sector; accounting and society; accounting and sustainability) and the ability to critically evaluate such theories and evidence;
6. theories and empirical evidence concerning financial management, risk and the operation of capital markets;
7. knowledge of the major theoretical tools and theories of finance, and their relevance and application to theoretical and practical problems (e.g. concept of arbitrage and examples of its use; financial mathematics and capital budgeting criteria; informational efficiency).

ii) Cognitive Skills

8. Ability to interpret financial data including that arising in the context of the firm or household from accounting statements and data generated in financial markets;
9. Understanding of the relationship between financial theory and empirical testing, and application of this knowledge to the appraisal of the empirical evidence in at least one major theoretical area;
10. Critically analyse the financing arrangements and governance structures of business entities, and an appreciation of how theory and evidence can be combined to assess the effectiveness and efficiency of such arrangements;
11. Identify the factors influencing the investment behaviour and opportunities of private individuals;
12. Evaluate the financial service activity in the economy, and an appreciation of how finance theory and evidence can be employed to interpret these services.

ii) Transferable Skills and other attributes

On completion of a degree programme covered by this subject benchmark statement, a student should have acquired the following abilities and skills:

1. the capacity for the critical evaluation of arguments and evidence;
2. the ability to analyse and draw reasoned conclusions concerning structured; and, to a more limited extent, unstructured problems from a given set of data and from data which must be acquired by the student;
3. the ability to locate, extract and analyse data from multiple sources, including the acknowledgement and referencing of sources;
4. capacities for independent and self-managed learning;
5. numeracy skills, including the ability to manipulate financial and other numerical data and to appreciate statistical concepts at an appropriate level;
6. skills in the use of communications and information technology in acquiring, analysing and communicating information (currently these skills include the use of spreadsheets, word processing software, online databases);
7. communication skills including the ability to present quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience;
8. normally, an ability to work in groups, and other interpersonal skills, including oral as well as written presentation skills.

5. Teaching, learning and assessment strategies to enable outcomes to be achieved and demonstrated.

Learning methods will include a combination of the following.

1. **Lectures** are used for the delivery of core material and establishing a framework for the course against which other material can be set. Lectures are also supported through the virtual learning environment (Moodle).
2. **Tutorial sessions** are used in two ways. To expand upon material delivered in lectures, through an enquiry-driven problem solving approach, and to provide remedial work to overcome any deficiencies in students' background knowledge.
3. **Case Studies** are employed in a range of courses. This strategy involves presenting students with realistic and complex problems they might not otherwise encounter, and requires them to synthesise or present their own solution orally or in writing.
4. **Self-Managed Practical Work:** in these classes students are able to practice and refine their skills in a supportive environment where feedback is available from the course tutors.
5. **Seminars** are used to provide students with experience in presentational skills as well as providing staff with a method of assessing student-centred learning. Visiting lecturers from industry are invited to participate in the teaching programme.
6. **Study Texts** published by, for example, BPP or Kaplan, are traditionally used for studying professional accounting exams.

Assessment will include a combination of the following:

- time constrained assignments;
- integrative assignments;
- written examinations;
- multi-choice examinations;
- computer assisted assessment;
- written programme work;
- individual and group presentations;
- assessed practical work;
- oral examinations;
- dissertation/project.