

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

AC502		Business Finance				
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	H	30 (15)	70% Exam, 30% Coursework	Ransley Mrs A
1	Canterbury	Whole Year	H	30 (15)	90% Exam, 10% Coursework	Ransley Mrs A
1	Canterbury	Whole Year	H	30 (15)	80% Exam, 20% Coursework	Ransley Mrs A

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- critically review finance theories and concepts and their application to a practical environment including financial management, risk and the operation of financial markets
- apply the fundamental concepts and principles (introduced in the pre-requisite study) which underlie investment, financing, and dividend decisions, in both a theoretical and practical context, including the strengths and weaknesses of more complex quantitative techniques
- demonstrate knowledge and skills in recording and summarising the financial aspects of company dividend policy, capital structure, types of finance sources and merger activities
- critically analyse, compare, discuss and critically evaluate various financial theories
- demonstrate understanding of the practical implications of investing on the stock market

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- structure, and develop and defend complex arguments
- analyse structured and unstructured problems and prepare projections regarding related decisions
- develop, analyse and synthesise complex material and data relevant to financial issues
- apply quantitative techniques for solving problems within a finance context
- plan work, use relevant sources and study independently
- demonstrate suitable communication skills

Method of Assessment

Main assessment methods:

- Exam, 3 hours (70%)
- VLE Test (5%)
- Individual Report (1000 words) (10%)
- Group Portfolio Project (3000 words) (15%)

Reassessment method:

100% exam

Preliminary Reading

Allen, F., (2013), Principles of Corporate Finance, London: McGraw Hill

Arnold, G., (2012), Corporate Financial Management, Harlow: Pearson Brealey, R., Myers, S. and Rutterford, J., (2007), Introduction to Stock Exchange Investment, Basingstoke: Palgrave MacMillan

Pre-requisites

Prerequisites: ACCT5080 or ACT5230 Principles of Finance

Restrictions

Available to short-term/exchange students'

Synopsis *

This module begins with a focus on the financial system of the UK, including the major players in the markets and key interrelations. It then proceeds to cover key topics, including: advanced portfolio theory, the capital asset pricing model, arbitrage pricing theory, the implications and empirical evidence relating to the efficient market hypothesis, capital structure and the cost of capital in a taxation environment, interaction of investment and financing decisions, decomposition of risk, options and pricing, risk management, dividends and dividend valuation models, mergers and failures and evaluating financial strategies.

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

AC504	Auditing					
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	H	30 (15)	80% Exam, 20% Coursework	Godsell Dr D
1	Canterbury	Whole Year	H	30 (15)	90% Exam, 10% Coursework	Godsell Dr D
1	Canterbury	Whole Year	H	30 (15)	70% Exam, 30% Coursework	Godsell Dr D

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- critically appraise the regulatory, legal, professional and socio-economic environments within which company audits are performed;
- critically review the underlying auditing theory, including Flint's concepts and postulates of auditing and the inherent constraints and limitations of auditing, and the nature and causes of the audit expectation gap;
- critically examine the technical language and practices employed in the audit of company financial statements;
- critically evaluate the role and significance of auditing in the context of widely researched capital market and behavioural models including the efficient markets hypotheses and agency theories of the firm;
- critically evaluate the nature, role and development of a profession and professional bodies, professional duties and ethics, professional independence, professional negligence and legal liability.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- critically evaluate arguments and evidence;
- analyse conceptual problems;
- assimilate concepts from research literature;
- use library resources to assimilate materials from research literature;
- exercise effective written and oral communication;
- exercise independent, self-managed study of research materials

Method of Assessment

Main assessment methods:

- Exam, 3 hours (70%)
- Essay 1 (2000 words) (15%)
- Essay 2 (2000 words) (15%)

Reassessment method:

100% Examination

Preliminary Reading

Cosserat, G.W., (2015) Modern auditing, 4th ed, Chichester: John Wiley & Sons

Flint, D. (1988) Philosophy and principles of auditing: an introduction, Basingstoke: Macmillan Education

Godsell, D. (1991) Auditors' legal duties and liabilities, London: Longman

Gray, I. (2015) The audit process: principles, practice and cases, 6th ed, London: Cengage Learning

Porter, B. (2014) Principles of external auditing, 4th ed, Chichester: John Wiley

Sherer, M. & Turley, S., (1997) Current issues in auditing, 3rd ed, London: Sage Publications

Pre-requisites

Prerequisites: ACCT5060 or ACCT5240 Financial Accounting II

Restrictions

Available to short-term/exchange students'

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

Synopsis *

This module will cover the following topics:

- The historical development of auditing
- The nature, importance, objectives and underlying theory of auditing
- The philosophy, concepts and basic postulates of auditing
- The regulatory and socio-economic environment within which auditing process takes place
- Auditing implications of agency theories of the firm
- Auditing implications of the efficient markets hypothesis
- The statutory and contractual bases of auditing, including auditing regulation and auditors' legal duties and liabilities
- Truth and fairness in financial reporting
- Materiality and audit judgement
- Audit independence
- The nature and causes of the audit expectation gap
- Auditors' professional ethics and standards
- Audit quality control, planning, programming, performance, supervision and review
- The nature and types of audit evidence
- Principles of internal control
- Systems based auditing and the nature and relationship of compliance and substantive testing
- The audit risk model and statistical sampling
- Audit procedures for major classes of assets, liabilities, income and expenditure
- Audit reporting.

AC507 Management Accounting II						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	H	30 (15)	70% Exam, 30% Coursework	Hilson Dr A
1	Medway	Whole Year	H	30 (15)	70% Exam, 30% Coursework	Katsikas Dr E
1	Canterbury	Whole Year	H	30 (15)	80% Exam, 20% Coursework	Hilson Dr A
1	Canterbury	Whole Year	H	30 (15)	90% Exam, 10% Coursework	Hilson Dr A

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students be able to:

- critically appraise the contexts in which accounting operates
- critically review the conceptual underpinning of management accounting
- critically examine the developments in the technical language and practices of management accounting
- critically evaluate the contemporary theories and evidence concerning aspects of the role and functioning of management accounting
- discover the uses and limitations of a range of quantitative techniques in solving management accounting problems

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- extract and analyse data from multiple sources
- work independently and manage their time effectively
- use communications and information technology in acquiring, analysing and communicating information
- communicate effectively both orally and in writing
- analyse and draw reasoned conclusions and make recommendations in relation to primarily unstructured problems

Method of Assessment

Main assessment methods:

- Exam, 3 hours (70%)
- Group Presentation (10%)
- Online MCQ Test (10%)
- Essay (2000 words) (10%)

Reassessment method:

- 100% exam

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

Preliminary Reading

Drury, C. (2018), Management and Cost Accounting, London: Cengage Learning.

Merchant, K. and Van der Stede, W. (2017), Management Control Systems: Performance Measurement, Evaluation and Incentives, Harlow: Prentice Hall.

Pre-requisites

ACCT5200 or AC5210 Management Accounting I

Restrictions

Available to short-term/exchange students'

Synopsis *

The module examines contemporary management accounting issues at an advanced level. It takes an interdisciplinary perspective and draws on the knowledge and techniques acquired in Stages 1 and 2 core modules. The module explores the role of management accounting within the context of strategic management and management control. The module traces and evaluates recent major changes in management accounting and aims to increase students' awareness of how management accounting is used in managing organisations and the impact of organisational and social context on management accounting practice and effectiveness.

Contact Hours

Total contact hours: 65

Private study hours: 235

Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students be able to:

- critically appraise the contexts in which accounting operates
- critically review the conceptual underpinning of management accounting
- critically examine the developments in the technical language and practices of management accounting
- critically evaluate the contemporary theories and evidence concerning aspects of the role and functioning of management accounting
- discover the uses and limitations of a range of quantitative techniques in solving management accounting problems

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- extract and analyse data from multiple sources
- work independently and manage their time effectively
- use communications and information technology in acquiring, analysing and communicating information
- communicate effectively both orally and in writing
- analyse and draw reasoned conclusions and make recommendations in relation to primarily unstructured problems

Method of Assessment

Main assessment methods:

Exam, 3 hours (70%)

Group Presentation (10%)

VLE MCQ Test (10%)

Essay (2000 words) (10%)

Reassessment method;

100% exam

Preliminary Reading

Drury, C. (2018), Management and Cost Accounting, London: Cengage Learning.

Merchant, K. and Van der Stede, W. (2017), Management Control Systems: Performance Measurement, Evaluation and Incentives, Harlow: Prentice Hall.

Pre-requisites

BUSN7280 Intermediate Management Accounting

Restrictions

Available to short-term/exchange students'

Synopsis *

The module examines contemporary management accounting issues at an advanced level. It takes an interdisciplinary perspective and draws on the knowledge and techniques acquired in Stages 1 and 2 core modules. The module explores the role of management accounting within the context of strategic management and management control. The module traces and evaluates recent major changes in management accounting and aims to increase students' awareness of how management accounting is used in managing organisations and the impact of organisational and social context on management accounting practice and effectiveness.

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

AC521	Management Accounting I					
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	I	30 (15)	70% Exam, 30% Coursework	Bigoni Dr M

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- Differentiate the contexts in which management and financial accounting operate.
- Determine costs based on cost terms and purposes.
- Apply relevant management accounting techniques under various costing systems.
- Distinguish between short-run and long-run pricing decisions and describe approaches to pricing.
- Measure yield, mix and quantity effects in planning and control.
- Design and prepare budgets and perform variance analysis for strategic planning and control.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- Communicate and learn effectively using information technology.
- Manage their own learning, and to make use of scholarly reviews and primary sources, e.g. refereed research articles and/or original materials appropriate to the discipline.
- Evaluate arguments, assumptions and data to make judgements, and frame appropriate questions to achieve a solution to a problem.

Method of Assessment

Main assessment methods:

Exam, 3 hours (70%)
Essay of 2000 words (10%)
VLE MCQ Test 1 (10%)
VLE MCQ Test 2 (10%)

Reassessment method:

100% exam

Preliminary Reading

Core text:

Bhimani, A., Horngren, C.T., Data, S.M. and Rajan, M.V. (2012) Management and Cost Accounting 5th edition Harlow: FT-Prentice Hall

Other recommended texts:

Atkinson, A.A. (2007) Management Accounting, Upper Saddle River, N.J.: Pearson Prentice Hall
Drury, C. (2012) Management and Cost Accounting 8th Edition, Andover: Cengage Learning
Seal, W., Garrison, R.H. and Noreen, E.W. (2012) Managerial Accounting 4rd Edition London: McGraw-Hill

Pre-requisites

ACCT3001: Financial Accounting I, BUSN3720 Mathematics and Statistics for Accounting and Finance and ECON3020: Introduction to Economics

Restrictions

Available to short-term/exchange students'

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

Synopsis *

The work of accountants permeates all aspects of management and accountants provide information that is relevant for both managers and external stakeholders in the context of planning and controlling an organisation. This module will introduce and develop the principles and techniques used to provide appropriate financial information for managers to enable them to make better informed decisions. Topics may include:

- An introduction to management accounting
- The role of management accountants in an organisation
- Cost terms and purposes
- Cost determination
- Cost-Volume-Profit (CVP) analysis
- Measuring relevant costs & revenues for decision making
- Job order costing
- Cost allocation
- Activity based costing
- Joint and by-product costing
- Pricing, target costing and customer profitability analysis
- Motivation, budgets and responsibility accounting
- Flexible budgets, variances and management control
- Value based management and strategic management
- Performance management and management control
- Environment cost accounting: Sustainability

2020-21 KBS Undergraduate Stage 2 & 3 Module Handbook

AC522		Advanced Financial Accounting				
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	H	30 (15)	70% Exam, 30% Coursework	Casson Mrs A

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- prepare financial statements by applying accounting standards, regulations and terminology
- demonstrate how to account for complex transactions in financial statements by applying accounting standards;
- critically analyse the financial performance and position of a business using techniques such as financial ratios;
- demonstrate an understanding of the importance of corporate and social responsibility (CSR) for organisations and their stakeholders.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- critically evaluate arguments and evidence;
- manipulate financial data and provide financial information to a variety of stakeholders whilst understanding the limitations of the information provided;
- communicate effectively

Method of Assessment

Main assessment methods

Exam, 3 hours (70%)
Report and Analysis Exercise (3000 words) (20%)
VLE MCQ Test (10%)

Reassessment method:
100% exam

Preliminary Reading

ACCA Paper F7 Financial Reporting (FR) Complete Text (2016), Wokingham: Kaplan Publishing UK

Alexander, D., Britton, A. and Jorissen, A. (2014) International Financial Reporting and Analysis, (6th edition), London: Cengage Learning.

Elliott, B. and Elliott, J. (2015). Financial Accounting and Reporting, (17th edition), Harlow: FT Prentice Hall

Palepu, K.G., Healey P. M., and Peek, E. (2013) Business Analysis and Valuation, IFRS 3rd Edition, London: Cengage Learning

Pre-requisites

ACCT5060 or ACCT5240 Financial Accounting II

Restrictions

Available to short-term/exchange students'

Synopsis *

This module is designed to build upon financial accounting topics taught in previous modules and assess them at a more advanced level. It will also introduce topics, not previous taught.

The following is an indicative list of topics to be covered:

- Accounting for complex transactions in financial statements
- Analysing and interpreting financial statements
- CSR
- Preparation of financial statements including those for complex groups
- Content and application of International Accounting Standards, as appropriate.

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

AC523		Principles of Finance				
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	I	30 (15)	70% Exam, 30% Coursework with Compulsory Numeric Elements	Kume Dr O
1	Canterbury	Whole Year	I	30 (15)	70% Exam, 30% Coursework	Kume Dr O

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- Differentiate the contexts in which finance operates.
- Evaluate the concepts and principles that underlie the investment and financing decision-making processes, including the strengths and weaknesses of quantitative techniques.
- Identify the nature of a problem and selection of appropriate quantitative techniques.
- Compare and contrast alternative approaches to investment appraisal and financing as well as to evaluate the appropriateness of different approaches to solving problems in finance.
- Identify, find and summarise transactions and other economic events, including decision analysis, discounted cash-flow analysis and the analysis of financial risk.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- Effectively communicate information, arguments and analysis in a variety of forms to specialist and non-specialist audiences.
- Plan, work independently and use relevant resources.
- Communicate and work effectively within a group context

Method of Assessment

Main assessment methods:

Exam, 3 hours (70%)
Multiple Choice Test (10%)
VLE Test (10%)
Presentation (10%)

Reassessment method:

100% exam

Preliminary Reading

Lumby, S. and Jones, C. (2015) Corporate Finance: theory and practice, 9th Edition, 2015, Andover: Cengage Learning
ISBN 13: 9781408079090

McLaney, E. (2014). Business Finance, 10th Edition, 2014, Harlow: Pearson Education Limited
ISBN - 13: 9781292016122

Pre-requisites

BUSN3720 Mathematics and Statistics for Accounting and Finance and ECON3020: Introduction to Economics

Restrictions

Available to short-term/exchange students'

Synopsis *

This module is concerned with the principles which underlie the investment and financing decision making process. Before a rational decision can be made objectives need to be considered and models need to be built. Short-term decisions are dealt with first, together with relevant costs. One such cost is the time value of money. This leads to long term investment decisions which are examined using the economic theory of choice, first assuming perfect capital markets and certainty. These assumptions are then relaxed so that such problems as incorporating capital rationing and risk into the investment decision are fully considered. The module proceeds by looking at the financing decision. The financial system within which business organisations operate is examined, followed by the specific sources and costs of long and short-term capital, including the management of fixed and working capital

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

AC524 Financial Accounting II						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	I	30 (15)	70% Exam, 30% Coursework	Finn Mr D

Contact Hours

Total contact hours: 66
 Private study hours: 234
 Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- evaluate the regulatory, commercial, professional and social environment within which financial statements are prepared, published and used, beyond that available from Financial Accounting I
- evaluate aspects of the economic, decision-theoretic and behavioural underpinning to financial reporting, beyond that available from Financial Accounting I
- apply the technical language and practices employed in recognition, measurement and disclosure in financial statements, beyond that available from Financial Accounting I
- identify alternative technical languages and practices proposed for use in recognition and measurement in financial statements, to reflect changes in prices, beyond that available from Financial Accounting I

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- evaluate arguments and evidence
- manipulate financial data
- prepare financial statements
- communicate effectively

Method of Assessment

Main assessment methods:

- Exam, 3 hours (70%)
- VLE MCQ Test 1 (10%)
- VLE MCQ Test 2 (10%)
- Individual Report (2000 words) (10%)

Reassessment methods

100% exam

Preliminary Reading

ACCA Paper F7 Financial Reporting (FR) Complete Text (2016), Wokingham: Kaplan Publishing UK
 ACCA Paper F7 Financial Reporting (FR) Exam Kit (2016), Wokingham: Kaplan Publishing UK
 Alexander, D., Britton, A., and Jorissen, A., (2014): International financial reporting and analysis (6th edition) London: Cengage Learning
 Elliott, B. and Elliott, J. (2015): Financial accounting and reporting (17th edition), London: FT Prentice Hall

Pre-requisites

AC300 Financial Accounting I

Restrictions

Available to short-term/exchange students'

Synopsis *

The module will aim to cover the following topics:

- the conceptual framework of financial reporting
- the financial reporting environment
- the regulation of financial reporting
- group accounting
- the International Accounting Standards Board
- content and application of International Accounting Standards as appropriate
- accounting standards
- accounting for transactions in financial statements

CB313 Introduction to Statistics for Business						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Spring	C	15 (7.5)	100% Coursework with Compulsory Numeric Elements	Yu Mr T

Contact Hours

The module will be taught by lectures, computer terminal sessions and private study.

Total Contact Hours: 21

Private Study Hours: 129

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- Use graphical, numerical and statistical techniques to handle a variety of business problems
- Summarise and analyse data and present it effectively to others and use appropriate software, including spreadsheets
- Use statistical techniques to draw well founded inferences from quantitative data
- Understand the scope and limitations of quantitative methods
- Identify sources of published statistics, understand their context and report on their wider relevance

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- Demonstrate numeracy and quantitative skills including organising data, abstracting meaning from information and supporting written work by following the required academic conventions
- Demonstrate a reflective approach to learning and critical thinking skills essential for success in business
- Demonstrate effective writing skills at Level 4 as required to complete written assignments and business reports
- Work and study independently and utilise resources effectively

Method of Assessment

The module is assessed 100% by coursework, divided as follows.

Main assessment:

VLE Test 1 (20%)

VLE Test 2 (20%)

Statistics Report (8 pages) (60%):

Students have to identify real examples of the use of quantitative information and statistics and produce a report including commentary and analysis and should be no more than 8 pages in length including tables and diagrams.

For reassessment:

Students will resubmit the statistics report as coursework

Preliminary Reading

Keller, G. and Gaciu, N. (2015). *Managerial Statistics (Europe, Middle East and Africa Edition)*, Andover: Cengage. Of particular relevance are Chapters 1–10 and 14.

Lind, D.A., Marchal, W.G. and Wathen, S.A. (2013) *Basic Statistics for Business & Economics*, (8th edn.), New York: McGraw-Hill

Seeley J, (2002), *One Step Ahead: Writing Reports*, Oxford: OUP.

Pre-requisites

None

Restrictions

Available only to students taking:

Business Administration

International Business

Marketing

Available to short-term/exchange students

Synopsis *

So much of the world of business is based on quantitative information—sales, stock control, investments, loans, production levels, staffing numbers, share prices, interest rates, quality control, etc. etc. In almost any organisation where you work you must expect to deal with numbers. This module introduces you to the way you can make use of quantitative information through statistical analysis.

Topics may include:

The nature and use of numerical information

- Summarising data
- Graphical representation of data: histograms, pie charts, cumulative frequency curves
- Measures of location and dispersion
- Probability, distributions and expected values
- Sampling and its uses
- The χ^2 distribution, questionnaire analysis and contingency tables
- Correlation

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB357 Study Skills (Top-Up Degree)						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Autumn	C	15 (7.5)	Pass/Fail Only	Robinson Mr S

Contact Hours

At least 20 hours of direct staff-student contact, in addition students will be expected to study privately for approximately 20 hours in the immediate context of the Module.

Lectures: 20

Assessment (including preparation): 20

Independent study: 110

Total hours: 150

Learning Outcomes

This module is primarily designed to develop generic rather than subject-specific skills. Its position as a pre-sessional module enables students to become familiar with and develop those cognitive and behavioural skills to enable them to perform to the standards set for the achievement of a first degree.

On successful completion of the module, students will be able to:

1. access relevant information from a variety of sources, eg academic and business texts/journals, case studies, including judicious use of the Internet.
2. write an essay to final year academic standards.
3. formally present their views to an audience using oral, visual and technical skills.
4. apply group-working skills, including listening, responding to different points of view, negotiating outcomes etc to any appropriate situation.

Method of Assessment

Pass/Fail based on:

Summary of an Academic Article 10%

First Individual Presentation On Set Topic 10%

Research Skills: A Test Following Workshop / Presentation 10%

Referencing Skills: A Test Following Workshop / Presentation 10%

2,000 Word Essay Preceded by Essay Plan Tuition. 10%

First Individual Presentation on Programme Related Topic. 20%

Final 3,000 word Essay on Chosen Business Topic. 30%

Preliminary Reading

Gallagher K. (2010) Skills Development for Business and Management Students, Oxford.

Cottrell S. (2008) (3rd Edition) The Study Skills Handbook, Palgrave Study Guides.

Range of online Study Skill guides on the UELT website

Pre-requisites

Students from Canterbury College, or equivalent institution, must have achieved a "Merit" or higher profile in their HND studies or Foundation Degree.

Synopsis *

The module will include:

Audit of students skills in reading and comprehension of higher learning material.

Identification of behavioural barriers to effective learning.

Internet searching.

Harvard referencing.

The development of the necessary skills and awareness for self management through:

1. feedback from testing
2. group discussion
3. analysis
4. presentations
5. reasoning
6. referencing
7. research and essay writing

CB363 Economics For Business 2						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Medway	Spring	C	15 (7.5)	60% Exam, 40% Coursework	
1	Medway	Spring	C	15 (7.5)	70% Exam, 30% Coursework	

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

1	Medway	Autumn	C	15 (7.5)	70% Exam, 30% Coursework
1	Medway	Autumn	C	15 (7.5)	60% Exam, 40% Coursework

Contact Hours

One hour lecture and one hour seminar per week with additional workshops<P>

Lectures: 11 hours

Seminars: 10 hours

Workshops: 3 hours

Private study to read and assimilate lecture material: 24 hours

Preparation for seminars: 22 hours

Preparation for in class tests: 40 hours

Preparation for examination: 40 hours<P>

TOTAL: 150 hours

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

8.1 Demonstrate knowledge of the underlying economic concepts, competing theories and basic principles of macroeconomics.

8.2 Evaluate the effect of the changing/prevaling macroeconomic environment on business decisions, behaviour and performance.

8.3 Interpret macroeconomic data and develop well-structured lines of economic argument, offering critical comment on the arguments of others.

8.4 Demonstrate knowledge of the importance of economics in understanding current business issues in the UK, Europe and global economies.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

9.1 Retrieve information from a variety of sources.

9.2 Undertake independent and self-managed learning.

9.3 Draw on social science concepts and theories in decision-making situations.

9.4 Demonstrate ability to communicate information, ideas and solutions effectively..

Method of Assessment

MCQ test 20%

Coursework essay 20%

Examination 60%

Preliminary Reading

Lipsey, R. and Chrystal, A. (2015) Economics. 13th ed. Oxford: OUP

Mankiw, N. G., Taylor, M.P. and Ashwin, A. (2013) Business Economics. Andover: Cengage Learning

Mulhearn, C. and Vane, H. R. (2015) Economics for Business. 3rd ed. New York: Palgrave Macmillan

Slooman, J., Garrett, D., Guest, J. and Jones, E. (2016) Economics for Business. 7th ed. Harlow: Pearson

Pre-requisites

Economics for Business 1 (CB365)

Synopsis *

This module will cover the basic principles of macroeconomics; such as the definition and measurement of key macroeconomic variables. Students will consider competing theories related to the macro economy in the short and long run. This will be underpinned by existing evidence on past and current levels of macroeconomic indicators in the UK, Europe and the rest of the world.

- The Macro economy – as a system: the circular flow (including injections and withdrawals), national income measurement, economic growth and international comparisons
- Macroeconomic variables: GDP, unemployment, inflation, money supply and balance of payments
- The open macro economy; including imports and exports; the role of exchange rates and an introduction to trade.
- Macroeconomic theories: including the classical approach, the Keynesian demand management approach and monetarism
- Macroeconomic policies: demand versus supply side economic management

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB5011 Human Resource Management						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Autumn	I	15 (7.5)	100% Coursework	Evans Dr S

Contact Hours

Total contact hours: 21
Private study hours: 129
Total study hours: 150

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- understand the role of Human Resource Management (HRM) practices within specialist functions and as part of line management activity
- evaluate the process of managing people and teams
- critically assess the impact of human resource management theory on management and management practice
- understand the connection between human resource management practices and apply these concepts to the wider business environment in which they function

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- organise and present an analysis as a considered viewpoint
- find, select and synthesise complex information
- communicate effectively orally and in writing and at an appropriate level for the audience
- demonstrate initiative and personal responsibility in working and studying independently using relevant resources
- demonstrate critical thinking through reflection

Method of Assessment

Main assessment methods:

Group Presentation (30%)
Individual Report (2000 words) (70%)

Reassessment method:

100% coursework

Preliminary Reading

Torrington, D., Hall, L., Taylor, S. & Atkinson, C. (2014) Human Resource Management, 9th edn. Harlow: Pearson

Pre-requisites

None

Synopsis *

This module will introduce students to the key concepts of managing people involving and examination of organisational, management and human resource management theory and practice. This will be achieved through relating relevant theory to practical people and organisational management issues.

The key topics of the module are:

- The nature of human resource management
- Motivation in the workplace
- Work organisation, job design and flexible working
- Groups and team working
- Diversity in the workplace
- Recruitment & selection
- Learning and development
- Employee Involvement and participation
- Employee performance and reward
- Ethical HRM

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB5012 Global Business in a Dynamic Environment						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Spring	I	10 (5)	Pass/Fail Only	

Contact Hours

Full-time over 2 weeks:

Private Study 50 hours

Lectures 25 hours

Interactive sessions and case discussion 25 hours

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

1. demonstrate knowledge and understanding of the global business environment and the role of multinationals in the dynamic process of globalisation
2. demonstrate knowledge and understanding of international business and the institutions involved in this process and how such institutions shape global business environment
3. show understanding of policy related aspects of international business and how this affect global business environment
4. develop an in-depth understanding of the key drivers of globalisation and how these influence global business environment

The intended generic learning outcomes

On successfully completing the module students will be able to:

1. demonstrate aptitude in independent and higher level study
2. demonstrate knowledge of underlying concepts and principles of global business in a variety of relevant contexts
3. show understanding and practice of individual and group-based learning environments consonant with the expectations and requirements of higher level study
4. exercise some element of self-directed study and time-management consistent with research skills and onward professional career opportunities
5. apply academic skills such as research and writing in relevant academic contexts, listening to academic lectures and input sessions as well as participating in academic seminars
6. demonstrate cross-cultural awareness through interaction with students from other backgrounds and nationalities

Method of Assessment

This module is assessed by 100% coursework:

Short editorial of an international event (750 words) - 30%

Group presentation analysing an international case study - 70%

Preliminary Reading

Bartlett, C.A. and Ghoshal, S. (2014), *Transnational management*. McGraw-Hill Education.

Cavusgil, S.T. (2016), *International Business: The New Realities*, Global Edition. Pearson Education Limited.

Collinson, S., Narula, R. and Rugman, A.M. (2016), *International business*. Pearson Higher Ed.

Czinkota, M.R., Ronkainen, I.A. and Moffett, M.H. et al. (2009), *International Business*, European Edition, Wiley, ISBN 978-0-470-51029-2.

Deresky, H. (2017), *International Management: Managing Across Borders and Cultures*, Text and Cases, Global 9th Edition (ISBN: 9781292153537), Pearson.

Dicken, P. (2014), *Global shift: Mapping the changing contours of the world economy* (7th edition). SAGE Publications Ltd.

Gereffi, G. and Fernandez-Stark, K. (2016), *Global Value Chain Analysis: A Primer*, 2nd edition. Center on Globalization, Governance & Competitiveness (CGGC). Duke University, North Carolina, USA.

Peng, M.W. (2016), *Global business*. Cengage learning.

Synopsis *

There is unprecedented change in international business. Very close linkages emerge between domestic and international activities, and between all economies around the globe. We know that when domestic economic activities are down, international business is down as well—only much more so. As local economies grow, so does international business. Austerity brings changes in production and consumption. The role of governments is growing by leaps and bounds, dictating the direction and strength of international business activities. There is rising potential to restrict imports and encourage exports, in order to keep home industries safe and gradually reduce global imbalances.

Each day of the Summer School will cover a specific topic related to the global business in a dynamic environment. Topics will include the following:

- The Global Imperative/Influencing International Stakeholders
- Global Business Research
- Market Entry and Internationalization
- Intercultural influences on Big Data research Corporate Social Responsibility
- Public Policy and Brand Management
- The Triple Helix: Business Policy and Academia: Coping with Corruption, Bribery and the Lack of Soul
- Corrupt practices and remedies
- Policy Influences, and Conflicts
- International Product positioning and segmentation
- Strategic Ambidexterity and its Consequences
- International Marketing
- Leadership and Sustainability in global context

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB5014 Contract Law and Consumer Protection						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Spring	I	15 (7.5)	60% Exam, 40% Coursework	

Contact Hours

Total contact hours: 35
Private study hours: 115
Total study hours: 150

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- Demonstrate knowledge and understanding of the English Legal System and its various sources of law.
- Demonstrate knowledge and understanding of the routes to dispute resolution in the English Legal System, including the court system and alternative dispute resolution methods.
- Demonstrate an understanding of the role of contract law in facilitating and regulating the formation of business transactions.
- Demonstrate an understanding of the impact of consumer protection legislation in the UK.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- Synthesise information and apply concepts to business situations, paying attention to detail.
- Apply problem-solving skills to analyse and resolve issues that arise in the course of carrying out business.
- Develop an ability to structure, formulate, communicate and defend arguments effectively both orally and in writing.
- Undertake personal responsibility and self-discipline in studying independently.

Method of Assessment

Main assessment methods:

Problem Question- Essay (2,500 words) (40%)
Examination, 2 Hour (60%)

Reassessment method:

Like for Like

Preliminary Reading

Core textbook:

MacIntyre, E. (2018) Business Law. 9th edn. London: Pearson

Recommended reading:

Adams, A. (2018) Law for Business Students. 10th edn. London: Pearson

Poole, J. (2016) Textbook on Contract Law. 13th edn. Oxford: Oxford University Press

Pre-requisites

None

Synopsis *

The law affects the commercial world in many ways. This module focuses on the importance of law in governing transactions between individuals and businesses; what is required for legally compliant contracts; what the law expects of organisations in terms of protecting the consumer, and how businesses manage and avoid disputes. By enabling students to become familiar with those parts of the law they are most likely to encounter in their careers and in business the module helps them better understand the obligations that parties have to each other in law.

Topic areas are:

- The English Legal System
- The Legal Process and Dispute Resolution
- Law of Contract – including:
 - Formation
 - Contract terms
 - Vitiating elements, including misrepresentation and economic duress
 - Performance and discharge of contract, including frustration
 - Breach of contract
 - Common law and equitable remedies, including damages
 - Consumer Protection

CB513 Taxation						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
2	Medway	Whole Year	H	30 (15)	70% Exam, 30% Coursework	Lall Mr A

Contact Hours

Total contact hours: 65
Private study hours: 235
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- critically appraise the regulatory, commercial, professional, ethical and social environment within which taxes are levied and tax computations are prepared and used
- critically review aspects of the conceptual (economic, decision-theoretic and behavioural) underpinning to the tax legislation
- critically examine the technical language and practices employed in recognition and measurement of taxable income in the UK
- critically analyse financial data in the context of liability for taxation
- evaluate financial data and prepare tax computations based on financial data
- analyse the operations of a business from a tax planning perspective

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- exercise independent and self-managed learning
- communicate effectively
- critically evaluate arguments and evidence

Method of Assessment

Main assessment methods:

Exam, 3 hours (70%)
VLE MCQ Test 1 (15%)
VLE MCQ Test 2 (15%)

Reassessment method:

100% exam

Preliminary Reading

Core Text:

ACCA (2015) Taxation F6 London: Kaplan Financial Ltd (updated annually with new FA)

Boatright, J.R, (2012), Ethics and the Conduct of Business. 7th ed. Harlow: Pearson Education Ltd

Pre-requisites

ACCT5060 or ACCT5240 Financial Accounting II

Restrictions

Available to short-term/exchange students

Synopsis

A synopsis of the curriculum

The module will aim to cover the following topics:

- The UK tax system including the overall function and purpose of taxation in a modern economy, different types of taxes, principal sources of revenue law and practice, tax avoidance and tax evasion.
- Income tax liabilities including the scope of income tax, income from employment and self-employment, property and investment income, the computation of taxable income and income tax liability, the use of exemptions and reliefs in deferring and minimising income tax liabilities.
- Corporation tax liabilities including the scope of corporation tax, profits chargeable to corporation tax, the computation of corporation tax liability, the use of exemptions and reliefs in deferring and minimising corporation tax liabilities.
- Chargeable gains including the scope of taxation of capital gains, the basic principles of computing gains and losses, gains and losses on the disposal of movable and immovable property, gains and losses on the disposal of shares and securities, the computation of capital gains tax payable by individuals, the use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.
- National insurance contributions including the scope of national insurance, class 1 and 1A contributions for employed persons, class 2 and 4 contributions for self-employed persons.
- Value added tax including the scope of VAT, registration requirements, computation of VAT liabilities.
- Inheritance tax and the use of exemptions and reliefs in deferring and minimising inheritance tax liabilities. Introduction to international tax strategy, implementation, compliance and defence. An understanding of principles of normative ethics in business and in taxation from local and global perspectives.
- The obligations of taxpayers and/or their agents including the systems for self-assessment and the making of returns, the time limits for the submission of information, claims and payment of tax, the procedures relating to enquiries, appeals and disputes, penalties for non-compliance.

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB514 Operations Management						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
2	Canterbury	Autumn	H	15 (7.5)	70% Exam, 30% Coursework	
2	Canterbury	Autumn	H	15 (7.5)	80% Exam, 20% Coursework	

Contact Hours

Total contact hours: 27
 Private study hours: 123
 Total study hours: 150

Learning Outcomes

The intended subject specific learning outcomes

- 11.1 Be familiar with the field of operations management and understand how operations can more effectively contribute to the organisation's objectives.
- 11.2 Know and apply a variety of techniques and analysis frameworks used by operations managers to help them make decisions in operations.
- 11.3 Understand decision making in the operations management function and its application to process, capacity, supply, quality and workforce management.
- 11.4 Utilise appropriate concepts and models for the analysis and evaluation of operations management problems.
- 11.5 Through case study and exercise work, be able to investigate problems, evaluate solutions and present recommendations.

The intended generic learning outcomes

- 12.1 Problem solving and decision taking skills.
- 12.2 Communication and writing skills.
- 12.3 The ability to work with complex material.
- 12.4 The ability to analyse problems and identify appropriate solutions.
- 12.5 The ability to work and study independently and utilise resources effectively.
- 12.6 Self-management skills.

Method of Assessment

13.1 Main assessment methods

- Online MCQ Test 1 (7.5%)
- Online MCQ Test 2 (22.5%)
- Examination, 2 hours (70%)

13.2 Reassessment methods

Reassessment Instrument: 100% exam

Preliminary Reading

- Slack, N. et al., (2010). Operations Management FT/Prentice Hall, 6th edition.
- Barnes, D., (2008). Operations Management, Thomson.
- Greasley, A., (2009). Operations Management, John Wiley and Sons.

For the more technically minded:

- Hopp, WJ. and Spearman, ML., (2000). Factory Physics: Foundation of Manufacturing Management, McGraw-Hill.

Pre-requisites

None

Restrictions

Available to short-term/exchange students

Synopsis *

Students will be expected to develop the ability to use appropriate techniques of analysis and enquiry within Operations Management and to learn how to evaluate alternatives and make recommendations. Topics are likely to include:

- Strategic role of operations and operations strategy
- Design of processes and the implications for layout and flow
- Design and management of supply networks
- Resource planning and management
- Lean systems

CB520 Service Management						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
2	Canterbury	Spring	H	15 (7.5)	60% Exam, 40% Coursework	Doran Prof D

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

2	Canterbury	Spring	H	15 (7.5)	80% Exam, 20% Coursework	Doran Prof D
2	Canterbury	Autumn	H	15 (7.5)	80% Exam, 20% Coursework	
2	Canterbury	Autumn	H	15 (7.5)	70% Exam, 30% Coursework	
2	Canterbury	Spring	H	15 (7.5)	70% Exam, 30% Coursework	Doran Prof D

Contact Hours

Total contact hours: 32
Private study hours: 118
Total study hours: 150

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- demonstrate familiarity with the nature of operations in services and understand how effective service design and delivery can contribute to the organisation's objectives;
- apply a variety of techniques and analysis frameworks used by service managers to help them make decisions;
- understand decision making in services and its application to managing: projects and events, capacity and demand, controlling and improving quality;
- utilise appropriate concepts and models for the analysis and evaluation of service management problems;
- be able to investigate problems, evaluate solutions and present recommendations.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- demonstrate problem solving and decision taking skills;
- demonstrate communication and writing skills;
- work with complex material;
- analyse problems and identify appropriate solutions;
- work and study independently and utilise resources effectively;
- demonstrate self-management skills.

Method of Assessment

Main assessment methods:

Online MCQ Test 1 (15%)
Online MCQ Test 2 (25%)
Examination, 2 hours (60%)

Reassessment method:

100% exam

Preliminary Reading

Fitzsimmons, JA. and Fitzsimmons MJ., (2018). Service Management: Operations, Strategy, Information Technology, latest/ 9th Edition, McGraw-Hill.

Garner, RA. and Garner CW., (2014). The Service Consultant: Principles of Service Management and Ownership, 2nd edition, Cengage Learning.

Haksever, C. and Render, B. (2018). Service and Operations Management, Word Scientific Books

Johnston, R. ,Clark, G. and Shulver, M , (2012). Service Operations Management: Improving Service Delivery, 4th edition, FT Prentice Hall.

Pre-requisites

None

Restrictions

Available to short-term/exchange students

Synopsis *

Students will be expected to develop the ability to use appropriate techniques of analysis and enquiry within Operations and Service Management and to learn how to evaluate the alternatives and make recommendations. Topics include:

- The nature of services and service strategy
- Service development and technology
- Service quality and the service encounter
- Project/Event management and control
- Managing capacity and demand in services
- Managing inventories

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB542 Business/Management Project						
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Whole Year	H	30 (15)	85% Project, 15% Coursework	
2	Medway	Whole Year	H	30 (15)	100% Project	Seitanidi Dr M
1	Medway	Whole Year	H	30 (15)	85% Project, 15% Coursework	
1	Medway	Whole Year	H	30 (15)	100% Project	
1	Canterbury	Whole Year	H	30 (15)	100% Project	
2	Canterbury	Whole Year	H	30 (15)	100% Project	

Contact Hours

Total contact hours: 20
Private study hours: 280
Total study hours: 300

Learning Outcomes

The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- identify an appropriate Business topic on which to write the report;
- identify and systematically apply appropriate tools and techniques to support the report;
- produce a report in the required format that integrates and communicates in-depth knowledge gained from the relevant programmes;
- demonstrate a comprehensive understanding of and competency in their individual project domains.

The intended generic learning outcomes.

On successfully completing the module students will be able to:

- identify, find, record, organise and manipulate and communicate complex knowledge relevant to the development and management of organisations;
- demonstrate an in-depth competence in time and project management;
- demonstrate enhanced transferable skills in relation to independent learning.

Method of Assessment

Progress Report (1000 words) 5%
Individual Presentation (10%)
Project (8,000-10,000 words) (85%)

Preliminary Reading

Davies, M.B., (2007), *Doing a Successful Student Research Project using Qualitative or Quantitative Methods*, Basingstoke, Palgrave Macmillan.
Easterby-Smith, M. et al., (2008), *Management Research*, Sage London.
Kumar, R., (2005, 2011), *Research Methodology, A Step-by-step Guide for Beginners*, Sage London.
Wilson, J., (2010), *Essentials of Business Research*, Sage London.

Restrictions

May NOT be taken with any 30 credit project module. Students must obtain an overall average of 55% or more in Stage 2 to take this module in Stage 3.

Synopsis *

A synopsis of the curriculum

- Introduction to Business/Management Projects
- Research Methodologies
- Literature search and Literature Review
- Data collection and questionnaire
- Structuring a Project Report
- Data Analysis
- Presentations

2020-21 Social Sciences Undergraduate Stage 2 & 3 Module Handbook

CB544		International Marketing				
Version	Campus	Term(s)	Level	Credit (ECTS)	Assessment	Convenor
1	Canterbury	Autumn	H	15 (7.5)	100% Project	
1	Canterbury	Spring	H	15 (7.5)	100% Coursework	Duffy Dr R
1	Canterbury	Spring	H	15 (7.5)	60% Exam, 40% Coursework	Duffy Dr R
1	Canterbury	Autumn	H	15 (7.5)	100% Coursework	

Contact Hours

Total contact hours: 21
Private study hours: 129
Total study hours: 150

Learning Outcomes

Intended Subject Specific Learning Outcomes:

On successfully completing the module students will be able to:

- Demonstrate an awareness of the key concepts, theories and issues in international marketing.
- Have developed an understanding of the role of international marketing in the firm and the global business environment.
- Understand how to research and analyse the environment in a foreign market at both the micro and macro levels.
- Identify and consider appropriate market entry strategies for different international markets.-
- Understand how to adapt each marketing mix element for different international markets.
- Critically evaluate and interpret information and data sources to select a country for market entry, based on a "real company" brief.
- Evaluate market entry modes and marketing strategies
- Apply theory and concepts in international marketing to justify decisions and demonstrate critical thinking and analytical skills.

Generic Learning Outcomes:

On successfully completing the module students will be able to:

- Critically assess and evaluate the relevance of international marketing theory within a range of contexts.
- Demonstrate analytical skills by linking theoretical perspectives to contemporary organisational situations.
- Articulate complex arguments.
- Plan work independently and in groups.
- Demonstrate enhanced communication skills.
- Write coherently and critically.

Method of Assessment

Main assessment methods

Group Presentation (10%)

Individual Report (3000 words) (70%)

VLE MCQ Test 1 (10%)

VLE MCQ Test 2 (10%)

Reassessment methods

100% coursework

Preliminary Reading

Ghauri, P.N and Cateora, P. (2010) International Marketing, Third Edition, New York: McGraw Hill.

Hollensen, S., (2010) Global Marketing: A decision-orientated approach, Fifth Edition, London: Financial Times, Prentice Hall

Keegan, W.J. and Green, M.C. (2013), Global Marketing, Seventh (Global) Edition, London: Pearson

Pre-requisites

BUSN3700 Introduction to Marketing

Restrictions

For BSc Marketing & associated programmes; BSc Management & associated programmes; BBA & associated programmes.

Available to short-term/exchange students.