



BA (Hons) Business Management and Accounting Final Year Study Plan

All Hull University Business School modules are worth 20 UK Credits. All students must study a total of 120 UK Credits / 6 modules across the academic year (60 UK Credits / 3 modules in each Trimester).

Please read the following table to view the compulsory modules included in the above programme and the optional modules that you should choose from:

This information is correct at the time of print, but may be subject to change. Please retain a degree of flexibility.

Trimester 1 (Sep-Jan)		Trimester 2 (Feb-May)	
Compulsory	Business Strategies	Compulsory	International Business
Compulsory	Advanced Financial Reporting and Theory	Compulsory	Advanced Management Accounting
You must select one of the following optional modules:		You must select one of the following optional modules:	
Optional	Organisation in the Digital Economy	Optional	SMART: Problem-solving for Complex Systems
Optional	Employee Relations and Engagement	Optional	Research Project
Optional	Assessing Entrepreneurial Opportunities		
Optional	Sustainability Reporting and Communication		
Optional	Global Logistics and Port Management		
Optional	Services Marketing		
Optional	Managing your Money - Personal Finance Planning		
Optional	Business Project Management		
Optional	Comparative International Human Resource Management		
Optional	International Finance		
Optional	Auditing		
Optional	Financial Control		

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Trimester 1 Core Modules

Business Strategies (600552)

Indicative Content

This module will discuss the process of formulating business strategies with an emphasis on the diversity of global strategic issues, methods and perspectives and the need for strategic integration across different organisational levels and functions. The module will emphasise the complexity, uncertainty, and diversity of organisational environments and their influences on strategic decision making that creates stakeholder value and sustainable strategic advantage. It will also consider the role of strategic leadership in these processes as well as critical issues in implementing business strategies. The module will include aspects of international business strategy. This module will discuss a wide range of issues, including:

- Business strategies –context, concepts and perspectives.
- Strategy in complex, uncertain and diverse global business environments.
- Strategic analysis: purpose, role and implications for strategic decision making.
- Sources of strategic advantage.
- Strategic choices, stakeholder value and sustainable advantage.
- Strategic interdependence across organisational levels and functional areas.
- Critical issues in implementing business strategies.

Assessment Method

Assessment type and title (where relevant)	%
Individual Report – Strategic analysis	50
Individual Essay - Critical evaluation and revision of a business strategy	50

Advanced Financial Reporting and Theory (600538)

Indicative Content

The three discrete areas of the module include:

- **THEORETICAL UNDERPINNING OF FINANCIAL REPORTING:** An examination of the system of financial reporting. Theoretical and political issues of standard setting. Problems associated with traditional financial reporting. Decision usefulness approaches to financial accounting theory and the impact of efficient/inefficient security markets. Market based accounting research. Economic consequences, positive accounting theory and earnings management. Introduction to social and critical accounting.
- **COMPLEX FINANCIAL REPORTING INCLUDING ACCOUNTING FOR RELATIONSHIPS OF ENTITIES:** An analysis of motives for, and forms of, business combination structure - acquisition and merger methodology compared, associated companies and equity accounting. International operations - reporting problems of entities operating in both home and foreign currencies. Understanding the alternatives in financial reconstructions. Problems of valuation of non-listed organisations and the use of ratios in financial analysis and prediction.

ANALYSIS OF CURRENT ISSUES IN FINANCIAL REPORTING: Case studies of selected current issues in financial reporting which impact upon a variety of organisations to illustrate the application of financial theories and accounting methodologies.

Assessment Method

Assessment type and title (where relevant)	%
Written examination (2 hours)	75
Individual Essay (1500 words)	25

Trimester 1 Optional Modules

Organisation in the Digital Economy (600536)

Indicative Content

The module focuses on new developments in Information and Communication Technology (ICT) affordances underpinned by important concepts from systems thinking and complexity theory. The theoretical foundation in *systems* aims to assist students in developing their own thinking and constitutes a major theme/topic in the context of this module. Similarly, the role of the digital economy as it is being shaped by an ICT-enabled networked world constitutes the second major pillar upon which different business considerations are unravelled. The following topics will be discussed:

- Information Systems and Systems Thinking
- Overcoming the view of technology as a tool and seeing technology as an enabler
- Information for Competitive Advantage
- ICTs and Knowledge Management
- ICTs and Business Transformation
- ICTs for innovation and governance
- Ethical Issues in the Exploitation of ICTs.

Assessment Method

Assessment type and title (where relevant)	%
An individual essay (Critical literature review in a topic on the Organisation of the Digital Economy)	75%
A concept map that will synthesize the key aspects of the module as perceived by the students, accompanied by a brief text-based reflection	25%

Employee Relations and Engagement (600577)

Indicative Content

The module discusses the complex nature of the employment relationship and the engagement practices that contribute it to its responsible management.

Key themes include:

- Theoretical and conceptual models of employee relations and engagement – unitarist and pluralist conceptions.
- An exploration of the different conceptions and practices concerning conflict and consensus in the employment relationship.
- Contextual factors influencing developments in employee relations and engagement (the parties; socio-legal- economic-labour market context).
- An exploration of the way in which historical, national, cultural factors give rise to individualistic/collectivist expectations and practices in the employment relationship.
- Internationalisation and employee relations and engagement implications.
- Forms of participation and involvement; collective bargaining and employee voice in unionised and non-unionised settings.

Management strategies in relation to employee engagement. An exploration of the distinctive contribution of engagement strategies to the strategic management of HR and employment relations

Assessment Method

Assessment type and title (where relevant)	%
Individual Essay	100

Assessing Entrepreneurial Opportunities (600423)

Indicative Content

The module is cross disciplinary allowing students to develop a critical understanding of how to assess a business opportunity with the aim to allow for effective decision making, in starting a business or creating a new venture, product or service within an existing organisation. Thus key areas of study include:

- Micro & Macro Market Assessment
- Micro & Macro Industry Assessment
- Ideation and creative thinking
- Networking and the importance of value chain interconnectedness
- Team Identification and Execution on Industry critical success factors
- Market critical success factors & risk and reward & business model viability
- Effective teamworking and innovation

Assessment Method

Please note: this is subject to change.

Assessment type and title (where relevant)	%
Group Project (Opportunity assessment of a new venture idea)	70
Group Presentation of Opportunity assessment to a group of entrepreneurs and managers	20
Reflective Individual Report on skills and knowledge gained	10

Sustainability Reporting and Communication (600562)

Indicative Content

Sustainability reporting (also known as non-financial reporting, corporate responsibility reporting, and others) is the process of communicating to stakeholders the impacts and activities of organizations on a range of social and environmental measures. Sustainability reporting appears to now be standard business practice across much of the corporate world, however there are still many important pending questions on *what* should companies report and *why, how* to best communicate it, and *how* can the process generate maximum value for the organizations, their shareholders, stakeholders and society at large.

This module will look at such developments and questions, and will provide an overview of existing and emerging initiatives, reporting frameworks and communication approaches that are providing tentative answers to such questions and shaping the future of sustainability reporting and communication. Indicative content of the module include:

- Brief history of sustainability reporting
- Current issues of sustainability reporting and communication
- The sustainability reporting process
- Sustainability indicators and multiple dimensions of business sustainability
- Overview of most common sustainability reporting initiatives and frameworks (inc. GRI, UN Global Compact, CDP, ISO2600, Integrated Reporting and others)
- Emerging issues and theoretical perspectives in sustainability reporting and communication

Assessment Method

Assessment type and title (where relevant)	%
Individual Evaluation Essay	40
Individual Report	60

Global Logistics and Port Management (600533)

Indicative Content

This module takes a global view of supply chains and recognizes that the majority of world trade will pass through a port (airport or seaport) at some point during its journey. Students will learn about the structure of global supply chains, the basics of international procurement decision making and issues related to international transport that add to the complexity of the decision making process. Port management will be introduced as it is a specialized field but critical in the performance of global supply chains. Students will also become knowledgeable about the concept of Port-centric Logistics, learning when it may be an appropriate decision to incorporate into a firm's global supply network. Additional issues of supply chain security and visibility will be discussed as part of the module. The module will be supplemented with numerous case studies of actual industry practice.

Assessment Method

Assessment type and title (where relevant)	%
Individual Report	50
Group Project	40
Group Presentation	10

Services Marketing (600550)

Indicative Content

Services are a distinct and important part of developed and developing economies which underpin much business activity. As a subject it provides the means for an organisation to develop structures and marketing activities that shape the way they link to their customers to achieve business objectives. The following list covers the main themes of the module:

- Business-to-business (industrial services) and business-to-consumer buyer behavior in a services context
- Management challenges and opportunities arising from unique characteristics of services
- Services marketing management models Unique characteristics of services e.g. SERVQUAL, relationship marketing and quality and value
- Customer expectations and the role of ethics in defining the nature of the relationship between each party.
- Service standards and designs; physical evidence and 'servicescape'
- The role of the extended marketing mix with specific focus on people, physical evidence and process as well as the key challenges posed by service characteristics on: product, price, place and promotion.
- The role of emergent technology in supporting service delivery and consumption
- The financial contribution of services and consequences of poor services.

Assessment Method

Assessment type and title (where relevant)	%
Group Case Study Presentation	10
Individual Business Report	90

Managing your Money - Personal Finance Planning (600567)

Indicative Content

The module provides an introduction to the framework within which students will have to make financial decisions during their lifetime. It covers finances from student life, mortgages, to retirement and estate planning, and is designed to deliver transferable financial skills.

It is open to all students, with no pre-requisite knowledge of finance or accounting.

The mixture of research skills and academic learning provides the incentive for students to develop transferable life-skills such as problem-solving, communication and self-management.

Developing financial planning skills is critical for financial health, and students should be able to apply them to everyday situations throughout life. Consequently learning will be reinforced.

It will also allow them to help family members and their social circle.

- Structure and administration of the UK tax system
- Basic public sector finances
- Student loans and finances, including debt management
- Mortgages
- Budgeting and cash management
- Income tax - individuals and businesses
- Capital gains tax
- Inheritance tax
- Investments - classification and associated risks

- Portfolio theory - market risk and diversification
- Investments and associated borrowings
- Life assurance, pensions and annuities
- Tax-efficient savings and investment schemes
- Failure: voluntary arrangements with creditors and bankruptcy

Assessment Method

Assessment type and title (where relevant)	%
Case study coursework, 1,500 words	30
Learning journal summary 1,000 words	20
Examination based on pre-released case study	50

Business Project Management (600542)

Indicative Content

Project management is a dynamic and fascinating field that has played a part in everything from putting human beings on the moon to the Crossrail extension of London's tube network. This module will introduce students to the background and development of the field, the range of concepts, tools, techniques and approaches that have developed over the years to address various project-based challenges. Project life cycles, planning, costing, options appraisal, risk identification and analysis, phasing, reporting, team working, communication, stakeholder identification and analysis, benefits realisation, closure and reflection are all likely to feature here. Consideration will be given to how businesses use project management and how they seek to create value from it. This module will also encourage (and require) students to develop the ability to critically assess differing project approaches, (and the assumptions that underpin them), to a variety of tasks and contexts. Factors that are seen as key to project success and reasons identified with project failures will be explored.

Assessment Method

Assessment type and title (where relevant)	%
Individual Reflective Essay	100

Comparative International Human Resource Management (600435)

Indicative Content

Theoretical and conceptual models relating to International and comparative HRM especially those concerning country of origin and host country.

An exploration of the different conceptions and practices relating the management and development of human resources in varying cultural contexts

Contextual factors influencing developments in HRM and HRD including the roles of the state, organisations and employees.

An exploration of the way in which historical, national, cultural factors give rise to individualistic/collectivist expectations and practices in the employment relationship.

Forms of participation, involvement and employee voice in differing cultural contexts

Management approaches to the strategic management of human resources.

Assessment Method

Assessment type and title (where relevant)	%
Examination	50%
Group project	50%

International Finance (600545)

Indicative Content

This module will consider advanced theory and current issues in International Finance. Key foci in this module are:

- Foreign Exchange Fundamentals: foreign exchange markets and foreign exchange rates, exchange rate regimes and the international monetary system
- Parity Conditions in International Finance: purchasing power parity, covered interest rate parity expectations and uncovered interest rate parity, international fisher effect
- International Flow of Funds and International Economic Linkages: balance of payments, international investment positions

Foreign Exchange Risk Management and Strategies: currency derivatives, measuring foreign exchange exposure, managing transaction exposure, managing economic and translation exposure

Assessment Method

Assessment type and title (where relevant)	%
One 1,500 word (-/+10%) assignment	25
One 2-hour closed book Examination	75

Auditing (600566)

Indicative Content

The nature of, need for and benefits of the audit function, different types of audits (by objective and beneficiary). The development of auditing and audit objectives. Conceptual framework of auditing (competence, ethics, judgement, materiality, evidence, risk, scepticism, reporting and quality control). Threats to, and preservation of, Auditor's Independence. Legal and professional duties. Overview of the audit process. Staffing, documenting and controlling the quality of an audit. Engagement procedures, understanding the client and its business risks. Planning the audit and audit tests. Internal controls and their importance to the audit. Responsibility in respect of fraud and error. Testing the financial statement assertions (balance and transactions). Audit sampling. Completion and review (inc. analytical review and going concern). Auditors' reports to external and internal parties (inc. corporate governance requirements). Legal liability of auditors. Avoiding and limiting auditors' liability. Internal

auditing: nature, purpose and scope, importance to external audit. Auditing in the electronic environment. Environmental and social audits. UK and International Auditing Standards.

Assessment Method

Assessment type and title (where relevant)	%
3 hour examination	100

Financial Control (600426)

Indicative Content

In recent years international business activities have increased, including cross-border stock exchange listings and inter-company trading, the opening up of capital markets and the flow of capital around the world at an ever increasing pace. In this context, this module seeks to establish the importance of International Finance and Management Accounting, which are an integral part of controlling a multinational enterprise. Differences in culture, business practices, political and legal systems will also be considered, and how control is achieved and reported around the world. Specific topics studied include:

- Management controls
- Financial controls
- Action, personal and cultural controls
- Control systems
- Financial responsibility centres
- Planning and budgeting
- Incentive systems
- Financial performance measures
- Strategy
- Ethical considerations
- Corporate governance
- Boards of directors
- Auditors

Assessment Method

Assessment type and title (where relevant)	%
Case Study coursework - individual	50
Examination	50

Trimester 2 Core Modules

International Business (600424)

Indicative Content

This module will explore issues in the international environment that have an impact on the behaviour and operation of firms and will cover topics related to the internationalisation of the firm and the nature of the international firm. This module will discuss a wide range of international business issues, including:

- internationalisation and the business environment: e.g. globalisation and regionalism;

- the role of regulation – multi-level governance and Intellectual Property Rights protection;
- shifts in the geography of international trade and investment flows – notably, the emerging economies ;
- the internationalisation process of large, medium and small MNEs, including the role played by innovation in enterprise development;
- the internationalisation strategies of MNEs, including entry modes, relationships between HQ and subsidiaries, investment and divestment decisions and organisational structures;

MNEs business policy and strategy, including the challenges posed by corporate social responsibility and national and organisational culture in an international context.

Assessment Method

Assessment type and title (where relevant)	%
Individual Essay	50
Exam	50

Advanced Management Accounting (600540)

Indicative Content

Management Accounting is currently a rapidly evolving and exciting field of accounting practice and theory. Students will have studied generic techniques of traditional management accounting in previous core modules of the BSc Accounting degree. This module will provide an opportunity both to update this knowledge and reflect on the how and why the recent advances in management accounting theory and practice. In particular, the ways in which management accounting has to adapt to match changes in its environment and organisational context will be critically evaluated.

Assessment Method

Assessment type and title (where relevant)	%
Individual Essay, 2500 words	50
Written examination, 2 hours	50

Trimester 2 Optional Modules

SMART: Problem-solving for Complex Systems (600588)

Indicative Content

The module content is designed to enable students to understand and use a range of concepts, frameworks, methods and methodologies for

1. critical evaluation of complex problem situations (taking into account multiple dimensions of those situations as well as stakeholder perspectives),
2. making appropriate decisions and
3. developing strategies and interventions for addressing them.

Overview of some themes and topics: Systems concepts, models and problem structuring methods for complex situations: some or all of the following will be covered -

- Strategic Assumption Surfacing and Testing: choosing between strategic alternatives.

- Soft Systems Methodology: integrating diverse stakeholder perspectives to collaboratively identify feasible and desirable innovations.
- Viable System Model: designing organizations to deal with complexity
- Lean systems methodology
- Heuristics
- Design thinking.
- Systemic evaluation

The above topics and themes and other related equivalents in Systems Theory will be used discretionarily depending on the problem solving analyses that we will choose in sessions. The key issues in these topics and themes are that they are transdisciplinary, this means that students from several programmes can make use of them in their particular fields.

Assessment Method

Assessment type and title (where relevant)	%
Individual written assignment (2250 words)	50
Individual written assignment (2250 words)	50

Research Project (600549)

Indicative Content

Students must choose a research project topic in the same subject area as their degree title or one that can be supported from the start of the work, by the school across the Subject Groups. The research project will have a theoretical orientation and primary research will often be included. The key elements of this module include independent original work on a chosen research topic; research design; the application of coherent research methods and strategy; data retrieval; time management; the analysis of results; the evaluation of findings; the presentation of results; reflection on the challenges and rewards of learning.

Assessment Method

Assessment type and title (where relevant)	%
Project Specification	20
Research Project Report	80



BA (Hons) Business Management and Accounting Optional Modules Form

Student Name:

Student Number:

Signature:

Trimester 1 (Sep-Jan)	Modules	Please tick the optional module(s) you wish to study.
Compulsory	Business Strategies	n/a
Compulsory	Advanced Financial Reporting and Theory	n/a
You must select one of the following optional modules:		
Optional	Organisation in the Digital Economy	
Optional	Employee Relations and Engagement	
Optional	Assessing Entrepreneurial Opportunities	
Optional	Sustainability Reporting and Communication	
Optional	Global Logistics and Port Management	
Optional	Services Marketing	
Optional	Managing your Money - Personal Finance Planning	
Optional	Business Project Management	
Optional	Comparative International Human Resource Management	
Optional	International Finance	
Optional	Auditing	
Optional	Financial Control	

Trimester 2 (Feb-May)	Modules	Please tick the optional module(s) you wish to study.
Compulsory	International Business	n/a
Compulsory	Advanced Management Accounting	n/a
You must select one of the following optional modules:		
Optional	SMART: Problem-solving for Complex Systems	
Optional	Research Project	

