

Module Synopses

Certificate of Higher Education

Awarded by Abertay University

Total numbers of Modules - 6

Module & Description	Hours	Credits
<p>1. Introduction to Accounting</p> <p>Brief description: Introduction to the disciplines of financial and management accounting.</p> <p>Indicative content: Introduction to Financial Accounting and Management Accounting: Accounting theory and practice: different branches of accounting. The differences between financial and management accounting. Different Types of Business Organisation: The key concepts in financial accounting and the regulatory framework of financial accounting. Basic Accounting Practice: The production of Income Statements and Balance Sheets for a sole trader, including basic adjustments and financial ratios. Cost Behaviours and Measuring Operational Performance: The classification of costs and revenues and understanding implications of cost behaviour. Using marginal costing to support short term decision-making. Measuring relevant costs and revenues for decision-making; limiting factors, close-down, make or buy and other short-term decisions. CVP Analysis for a single product. Information for Planning, Control and Decision-making: The budgeting process. Preparation of cash budgets. Behavioral aspects of budgeting. Sources of management information. Study techniques: Revising for exams.</p>	45	20
<p>2. Nature of Management</p> <p>Brief description: Introduction to the key theories, concepts and functions of management.</p> <p>Indicative content: Organisational and work design: Organisational structure, division of labour, job design. Management theories: Evolution of management theories including, classical, motivational, systems, quality movement, knowledge management. Leadership theories: Foundation of leadership including trait, behavioural and situational theories. Management in practice: Managers roles and competencies, management functions: planning; leading; organising; controlling.</p>	45	20

Module & Description	Hours	Credits
<p>3. Introduction to Finance and Statistics</p> <p>Brief description: Introduction to finance and statistics.</p> <p>Indicative content: Types of data: Different types of data: cross-sectional vs time series, qualitative vs quantitative. Key concepts: Key statistics concepts, including descriptive vs inferential statistics, population-case-sample and variable. Descriptive statistics-qualitative variables (using SPSS): Summarising and visualising one qualitative variable and using cross-tabulation to analyse the relationship between two qualitative variables. Descriptive statistics-quantitative variables (using SPSS): Analysing one quantitative variable (using SPSS and manual calculations); analysing one quantitative variable between groups; and analysing the relationship between two quantitative variables using Scatter Diagram, Pearson's Correlation Coefficient and Linear Regression. Time series analysis (using Excel): The concepts of trend, seasonality and randomness. How to use time series plots to understand data movements over time. How to calculate the linear trend and seasonal component of linear time series and use those to forecast future time series values. Time value of money: Why money has a higher value today than in the future. Develop a set of tools to use throughout the rest of the module. Analysing single cash flows and annuity cash flows. Bond valuation: What bonds are, how to price them and why they are important to the firm. Stock valuation: What stocks are, how to price them and why they are important to the firm. The main stock markets in the world. Risk and return: Portfolio theory. Learn how to characterise and estimate risk and return.</p>	45	20

Module & Description	Hours	Credit
<p>4. Business Economics</p> <p>Brief description: This module will provide an analysis of microeconomic structures and market failures and will introduce macroeconomic indicators and macroeconomic theory.</p> <p>Indicative content: Microeconomic context of business: Product pricing decisions; Elasticity of demand; Demand forecasting; Cost estimation and forecasting; Input markets ; Labour markets and wages; Commodity markets and prices. Analysis of different market structures: Perfect competition, oligopoly, and monopoly. Deadweight loss and policies to limit excessive market power. The Macroeconomic Environment: Macroeconomic conditions and indicators; Macroeconomic Theory and policy; Elements and assessment of impact with respect to foreign trade; Exchange rate policies on business. Strategic Business Decisions: Globalisation: Market entry and exporting decisions; Political risks; Theories of Foreign Direct Investments; Outsourcing decisions. Vertical Integration. Diversification decisions. Distinguish between the economic goals of various stakeholders and organisations.</p>	45	20
<p>5. Introduction to Marketing - BMT107</p> <p>Brief description: The fundamentals of contemporary marketing theory and practice.</p> <p>Indicative content: Making sense of marketing: The nature of marketing within the contemporary environment. The digital transformation of the marketing function. The marketing environment: Methods of evaluating the marketing environment including the use of digital tools and market research. The importance of customers, competitors and other stakeholders in the marketing environment to business performance. The marketing mix: The evolution of the marketing mix and the informed alignment of the elements of the mix to support organisational goals and objectives. Managing the marketing practice: The influences and issues involved in making marketing decisions e.g. globalisation, sustainability and understanding the customer.</p>	45	20

Module & Description	Hours	Credits
<p>6. Media and the Digital Society</p> <p>Brief description: This module will introduce to students a sociological overview of the mass media, its developments, transformations and social impacts.</p> <p>Indicative Content:</p> <ol style="list-style-type: none"> 1. What is the mass media? The Meaning of the Mass Media (definition and origins of key terms, the historical emergence of mass mediated popular cultures). 2. Media and Technology Media technology and historical development, theories of technology and technological determinism, social impacts of technology representations of technology in Science Fiction and popular culture) 3. Media Cultures Exploring debates and controversies in relation to audiences, fans, genres, elite and mass culture 4. The Language of Crime, Violence and Conflict Here we consider the social construction of reality through the production of discourses in relation to conflict, crime and the circulation of harmful and controversial content and 3 <p>Module Synopsis – Certificate of Higher Education (Abertay University) consider how these have been augmented and transformed by the rapid development of the digital media eco-system.</p> <ol style="list-style-type: none"> 5. The impacts and influences of Social Media Here we examine the personal and social relationships formed by attachments to popular social media platforms such as Facebook, Instagram and Twitter 6. Digital Media debates and controversies In this section we consider debates and controversies surrounding digital media use and applications, in relation to the potential for abuses of personal data for example. Statement on Teaching, Learning and Assessment Teaching will be in line with the University's requirements to provide a blended learning experience for students. It is envisaged that lectures will be provided online and there will be campus provision for non-lecture classes. This module, in meeting the Abertay Attributes, focuses on developing students' awareness of the media construction of reality and in so doing facilitates their ability to discern and evaluate knowledge on this basis as social construction. Through individual learning and group interactions students are encouraged to develop good scholarly habits and adopt key study skills. 	45	20



The Certificate of Higher Education is awarded to any student who has successfully gained 120 SCQF credits at level 7 or above. It is likely that the majority such credits will be from a single programme, but this is not essential. Students must complete these credits within 2 years, if full time, or 3 years if part time. In some cases, the modules that form these credits will be specified to students in advance, for example where a partner organisation is running the qualification. All modules will be named on the Higher Education Achievement Record (HEAR), that accompanies the qualification certificate.