

Bachelor of Arts (Honours) in Accounting & Finance

Level 8, 180 ECTS

Programme Handbook



Foreword

Welcome to DBS where we will help you realise your ambition. We have an international reputation for delivering a high-quality student experience and our intention is to do everything we can do to support you during your time with us.

Dublin Business School (DBS) is Ireland's largest independently owned, third level institution. Our campus is in Dublin's city centre and comprises four buildings where nationalities from over 95 countries participate in a bustling and thriving student life.

We offer programmes across a range of disciplines from business to data science, cybersecurity to artificial intelligence, marketing to psychology, accounting and finance through law, film and creative media. We are committed to enabling strong academic outcomes through employer-led programmes and continuing to deliver an out-standing student experience.

This year coming contains many significant challenges for higher education providers due to the COVID-19 pandemic. At DBS we will meet this challenge head-on and draw on our experience of delivering high-quality teaching and learning through hybrid and multi-modal learning. Our utmost priority is the protection of your health and safety and DBS actively commits to government guidelines and protocols in order to ensure this. We will also do everything we can to maximise the opportunities for you to be on campus as much as possible and this will mean that some of your learning will be on campus and some will be online. You will find the specific details in your online timetable as well as in your Module and Assessment Guides.

The information contained in this handbook is crucial to your learning. It provides important information on your programme, your assessments and the key individuals you will meet. For these reasons we want you to constantly read and refer to this handbook and use it as a key information source during your time with us.

We are dedicated to ensuring that you have a rewarding and fulfilling experience while studying at DBS and intend that, through your programme of study, you begin to realise your ambitions and your career goals.

Good luck on your journey!

Kerry

Dr Kerry McCall Magan
Head of Academic Programmes



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Section 1 Programme Information

Welcome Message from Course Director

Welcome Hello and a very warm welcome to Dublin Business School. My name is Richard O'Callaghan, and I am the Course Director for your accounting and finance programme.

You have made the right choice on deciding to study at Dublin Business School. We are Ireland's largest independent third-level intuition, offering a range of undergraduate, postgraduate, and professional programmes in Business, Arts and Law. Your choice to study accounting and finance will enhance your personal, academic, and professional development.

DBS has built on a reputation of "Excellence through Learning" and we pride ourselves on our ability to design and deliver programmes which are academically rigorous and innovative whilst ensuring they meet the demands of an ever-changing global business community. All faculty members are experienced tutors who are specialists in their chosen field. As well as being highly qualified academically, they also bring a wealth of industry experience to the classroom. Our tutors are actively engaged in consultancy and research and this feeds directly into your learning experience.

I look after the undergraduate programmes which include the BA (Hons) in Accounting and Finance, and the postgraduate programmes, the MSc in Financial Analytics and the MSc in Financial Technology. I work closely with your Programme Coordinator Olga Wicherek and your lecturers. Some examples of areas that I can assist with include:

- Academic planning and choices
- Assignments and Examinations
- Decisions around stream choices.

Your student portal is also a one stop shop for accessing your email, timetables and more. I would like to note the DBS email assigned to you. It is important that you correspond with DBS staff using this email only. We will send a number of important communications to this email during your studies. This information and more, is available in your Student Handbook, which can be accessed via students.dbs.ie/academic operations

It is appreciated that new students each have particular needs. This handbook is designed to provide you with much of the information you will require in the first few weeks of your programme of study. It will aid your study immensely if you familiarise yourself with the contents of this handbook and keep it somewhere safe. It is to be used in conjunction with the Module and Assessment Guides that you will also receive via Moodle. We hope you enjoy your time with us here in DBS and look forward to helping you during your learning journey. I am here to help you with the academic side of your programme from now until you graduate, and beyond.

Please do not hesitate to contact me on richard.ocallaghan@dbs.ie if you have any questions. Best wishes to you all for a great year!

Richard

Acting Course Director for Accounting and Finance



1.1 Programme Administration

If you have any questions or concerns about any aspect of your course, or a problem relating to any aspect of your time here at DBS you should contact your Course Director or Programme Coordinator. If they cannot tackle the question or problem themselves, they can help you identify the person who can and they will refer you on to them. Below is short description of the people you will meet on your programme:

Course Director

The Course Director has responsibility for ensuring academic quality and standards for learners (particularly in the areas of teaching, learning and assessment). They are the academic lead in the discipline area and are a key contact point for programme team liaison and co-operation. They work to ensure programmes contain high quality teaching and learning and are committed to enabling strong employer-aligned, academic outcomes.

Programme Coordinators

Programme Coordinators provide administrative support on programmes and ensure all learners are provided with full details of their programme of study. They are the first point of contact for learners on a range of issues such as programme queries, deferrals, personal mitigating circumstances (PMCs) that may affect their learning.

• Module Leader

The Module Leader is the Lecturer responsible for the module. Their primary function is to lecture and assess learners on subjects or modules according to the programme document. Their duties and responsibilities relate to teaching, assessment and completion of the module. Module leaders work hard to ensure a high quality teaching and learning experience for all students.

1.2 Main Points of Contact for the programme

	Name	E-mail
Programme Coordinator	Olga Wicherek	olga.wicherek@dbs.ie
Course Director	Richard O'Callaghan	richard.ocallaghan@dbs.ie



1.3 Programme Team

In DBS, email addresses for lecturing staff are as follows: firstname.lastname@dbs.ie

This is an indicative list and is subject to change.

Module Title	Module Leader
Principles of Accounting	Georgina Skeehan
Economic Perspectives	Dermot Gallagher
Business Context & Organisation	Martin O'Dea
IT Essentials	Michelle O'Connor
Business Maths & Research Methods	Heikki Laiho
Learning to Learn	Keelin Lee
Accounting Information Systems	Paul Walsh
Business & Company Law	Sharon Sheehan
Management	Ann Masterson
Cost Accounting	Paul Walsh
Financial Accounting	James Browne
Financial Management	Therese Martin
Ethics & Corporate Governance	Stephen Dunne
Advanced Economic Perspectives	Dermot Gallagher
Performance Management	Paul Walsh
Advanced Financial Management	Michael Kealy
Financial Reporting	James Browne
Taxation Systems	ТВА
Audit & Assurance	Georgina Skeehan
Capstone Project	Andrew Browne



There are also other valuable points of contact and support in DBS such as <u>Student Services</u>, the Student Engagement and Success Unit, <u>Student Welfare and Support</u>, <u>IT Helpdesk</u> and the award winning <u>DBS Library</u>. Your DBS Handbook and the <u>DBS website</u> will contain more information on these and other great DBS services and supports.

This year coming contains many significant challenges for higher education providers due to the COVID pandemic. At DBS we will meet this challenge head-on and draw on our experience of delivering high-quality teaching and learning through hybrid and multi-modal learning. Our utmost priority is the protection of your health and safety and DBS actively commits to government guidelines and protocols in order to ensure this. We will also do everything we can to maximise the opportunities for you to be on campus as much as possible and this will mean that some of your learning will be on campus and some will be online. You will find the specific details in your online timetable as well as in your Module and Assessment Guides.



Section 2 Programme Details

2.1 Aims of the Programme

DBS has a history of providing degree programmes which produce graduates who match employer needs. Employer feedback and surveys conducted on graduate employment provide evidence to support this claim. Reviewing the accounting and finance programmes over the last couple of years, has afforded the opportunity to ensure the programmes are still achieving their aims and equally, that those aims match stakeholder needs within a very challenging current business and commercial environment.

Following the review process, the overall aims of the Bachelor of Arts (Hons) in Accounting and Finance were revised as follows:

- To provide learners with knowledge and understanding of the fundamental theories, concepts and methods of accounting and finance and the inter-relationship between the accounting and finance functions and complementary business disciplines.
- To provide and develop a professional competency in the techniques and models
 necessary to prepare financial information for internal and external stakeholders and to
 interpret the significance and relevance of that information.
- To provide and develop the skills necessary to employ a methodical and critical approach to business problem solving and decision making using an appropriate balance of financial and non-financial information.
- To equip learners with the ability to communicate financial information in an effective and coherent manner using both written and oral media whilst giving due regard to technical standards, ethical business practices and sound corporate governance.
- To cultivate an appreciation of how current and emerging issues are likely to impact on the future development and direction of accounting and finance practices.
- To provide learners with the underpinning knowledge to pursue future postgraduate study.
- To provide a strong link with the major professional accounting bodies and afford learners the opportunity to maximise potential exemptions in further professional study.
- Facilitate the development by the learner of applied skills that are directly complementary and relevant to the workplace.
- To enable the learner to identify, develop and apply analytical, creative, problem solving and research skills.
- To provide the learner with a comprehensive platform for career development, innovation and further study.



2.2 Programme Learning Outcomes

The learning outcomes of the Bachelor of Arts (Hons) in Accounting and Finance have been informed by the QQI Business Major Awards Standards at Level 8.

These learning outcomes are achieved through the learning outcomes specified for each module on the programme.

MIPL01	Display an in-depth understanding of the financial, numeric and regulatory theories, concepts and methods used by accounting and finance professionals.
MIPL02	Employ, differentiate and formulate the appropriate analytical skills, theoretical knowledge and managerial approaches required of a competent accounting and finance professional complimented by the core subfields of IT, management and economics.
MIPL03	Demonstrate a mastery of financial concepts, professional accounting standards and relevant regulatory requirements in the context of their application to business operations and decision making incorporating the appropriate presentation and articulation of findings to relevant stakeholders.
MIPL04	Explore and evaluate a range of contemporary business and management issues in relation to accounting and finance, including actively engaging in financial reporting, financial statement analysis, interpretation, tax planning, investment, financing and dividend policy decision making.
MIPL05	Demonstrate an awareness of the importance of ethical behaviour and social responsibility in a financial, commercial and wider social context.
MIPL06	Critically appraise the challenges and contemporary issues pertinent to accounting and finance professions and the broader commercial environment.
MIPL07	Analyse and interpret data from a range of sources for the purposes both primary and/or secondary research, write, present and defend such analysis through the use of qualitative and quantitative research methodologies.
MIPLO8	Display a range of personal and interpersonal skills, including the capacity for continuous learning, initiative taking, performing to deadlines, working in a team, communicating effectively and utilizing these skills to enter a professional career or undertake further study.



2.3 Other Relevant Programme Information

Stage label	Module title	ECTS	Module synopsis
1	Principles of Accounting	10	This module equips learners with the ability to prepare and understand basic financial statements for business entities, as well as developing a fundamental knowledge of the underlying principles and concepts relating to financial accounting.
1	Economic Perspectives	10	This module is designed to expose learners to contemporary economic perspectives, for example: free market versus government interventionist policies. By applying theoretical frameworks to various industries and different economies learners will develop and in-depth view of this complex environment and an understanding of real world developments.
1	Business Context and Organisation	10	This module introduces students to analysis of the business environment. The module provides learners with an appreciation of the external and internal business environment. The module introduces environmental analysis tools, examines the contribution of the various functional areas, and introduces concepts of organisational change, ethics, and entrepreneurship. Finally, the module also exposes learners to an introductory review of business law and regulation.
1	IT Essentials	10	This module enables learners to focus on the essential concepts of computing and related technologies. Learners focus upon the fundamental issues surrounding the world of computing through a balance between theory and the applied learning. Learners will build practical skills in database, spreadsheets and web technologies. Learners will also contextualise the role that computer technologies have played in facilitating the evolution and development of business systems, and the legal and ethical issues that have emerged through this process.
1	Business Maths & Research Methods	10	This module introduces the learner to concepts and techniques within mathematics and statistics that are relevant in the modern accounting and finance environment. Learners will study different data collection methods and sampling techniques, along with appropriate methods for summarizing and presenting data. Learners will apply various theories and concepts of research techniques and demonstrate how mathematical models can be applied too



Stage label	Module title	ECTS	Module synopsis
			research activities. The module will enable learners to cultivate an approach and methodology for solving contemporary business problems using appropriate mathematical models.
1	Learning to Learn	5	This module is providing the learners with knowledge of the behaviour required to transition into third level education. The module builds upon existing learning and equips the learner with the skills required in an academic and the business context. This module provides learners with the practical strategies to thrive both as individuals and in teams in a third level environment. The module is specifically designed to develop the following skills and competencies: academic and referencing, the ability to operate in groups, and the techniques of effective public speaking.
1	Accounting Information Systems	5	This module enables learners to understand the practical usage of commonly used accounting software packages. The module will utilize the Sage Line 50 accounting software package. The module equips learners with the skills to operate and process the accounting functions typical to any accounting software package. This knowledge reinforces the learners' appreciation of implementation of accounting system and reporting mechanisms.
2	Business and Company Law	10	This module offers an introduction to business and company law. It considers various aspects of business law including contract law and employment law. The module also encompasses specific aspects of commercial law relevant to the area of accounting and finance. The law of tort is also studied as part of this module, with a focus on the liability of auditors and accountants. Company law focuses on governance and highlights areas where the regulatory framework imposes obligations on accountants and auditors.
2	Management	10	This module introduces the learner to the nature of management and advocates the importance of good managerial practice in contemporary organisations. The module is designed to explain the integrative nature of managerial functions. The module identifies how their environment affects organisations and how organisations in turn create change, through innovation and adapt to their local and global environments. Learners will be encouraging too understand how management has evolved and continues to be influenced by institutional and cultural factors. The



Stage label	Module title	ECTS	Module synopsis	
			module places an increased emphasis on corporate governance, ethics, data mining for performance management, entrepreneurship, innovation, change management and operations and supply chain management.	
2	Cost Accounting	10	This module introduces learners to cost and management accounting and provides the knowledge and understanding to apply the basic principles, concepts and techniques of management accounting in commercial situations.	
2	Financial Accounting	10	This Financial Accounting module builds on the knowledge acquired in Level 6. The module develops and applies previous learnings to the preparation and interpretation of financial statements in accordance with generally accepted accounting principles.	
2	Financial Management	10	This module introduces learners to financial management principles. The module provides learners with the knowledge and understanding to apply the basic principles, concepts and techniques of financial management in commercial situations.	

2.4 Teaching and Learning Strategy for a multi-modal environment

The teaching and learning (T&L) strategy refers to the teaching modes, approaches and activities that the lecturer will use to help you work toward achieving the learning outcomes for the module.

Examples of T&L modes include:

Mode	Description		
In-class	Where the lecturer and all the students are in the class		
Live Online	Where the lecturer and all of the students are online at the same time		
Hybrid	Where some of the students are online and some are in the class and the lecturer		
	is either in-class or online		
Pre-Recorded	Where the lecturer pre-records a session		
On Demand	Where the lecturer has prepared teaching content or activities and made it		
	available to you online for you to engage with at your own convenience		

Examples of T&L approaches include:

Approach	Description	
Lecture	Where the lecturer presents or talks about concepts, ideas, topics or theories	



Tutorial	Where the lecturer and students engage in a discussion		
Workshop	Where the lecturer and students engage in activities either collectively or in		
	groups		
Lab Demonstrations	Where the lecturer or students demonstrate processes usually on a computer		

Examples of T&L Activities include

Activity	Description	
Case Study	Students review real-world examples of what they are learning about	
Guest Speaker	A practitioner talks about real-world examples of what students are learning	
	about	
Group work	Students are divided into groups to work on a particular activity	
Peer Review	Students review and comment on other students' work	
Peer discussion	Students engage in a discussion about a topic which the lecturer observes and	
	can contribute to	
Quizzes	Students work through a series of short questions	
Practical Exercises	Students carry out an individual task during the class	
Peer Presentations	Students present either individually or as a group to their fellow students	
Controlled Debate	Students are divided into groups and argue the merits of a specific stance on a	
	topic usually determined by the lecturer	
Reading	Students engage in a reading activity and either write or report back on what	
	they have read	
Watching Videos	Students analyse videos and have peer discussions on what they have seen	
Peer Pairing	Students are split into pairs. Individually they carry out a task and then swap their	
	work for the other student to review.	
Role Play	Students act out a scenario from the real world for the whole group	

Typically, a timetabled class will take place in one mode or another, for example through online, inclass, recorded or hybrid mode. Although the on-demand mode can be used on its own or with any of the other modes.

Usually, the lecturer will adopt the same approach for the length of each timetabled class, so your class will be a lecture or a tutorial or a workshop or a demonstration. However, the lecturer may mix approaches during a class. So, for example, the timetabled class may start with a lecture before moving into workshop and then finishing with a tutorial approach.

Lecturers can also draw on any of the activities above, and others not mentioned above, during a class whether it is online, hybrid or in-class. However, some activities and approaches are better suited to some modes.

You will find the specific details of which mode applies to which module in your online timetable as well as in your Module and Assessment Guides.

Should you have any queries, please do not hesitate to contact your Programme Coordinator or Module Leader.



Section 3 Assessment

3.1 Introduction to Assessment

The purpose of assessment is to ensure that you achieve the learning outcomes of each module. Learning outcomes are statements that specify what you will know or be able to do as a result of a learning activity. Assessment types will include practical, continual assessment, reports, group activities and exams.

It is important that you familiarise yourself with the format and number of assessments, assessment weighting, and due dates. These are published in the Module Guide which is available on Moodle. An Assessment Brief is also published for each individual piece of continuous assessment. This will give details on the format, weighting and due date, as well as set out what task you are required to complete in the assignment. It also gives the marking scheme for each assignment, and you should use this to guide your completion of the assignment.

All assessments are marked and graded by your lecturer and are reviewed by an internal moderator and an external examiner. This is to ensure fairness, consistency of marking and the correct standard across all assessment. Results are always provisional until they are approved by the External Examiner and are processed through the programme Exam Board. The purpose of an Exam Board is to formally ratify results and determine award classification (for more information please refer to the *Quality Assurance Handbook*).

The assessment schedule is below and Moodle syncs with the Student Dashboard to provide a calendar of deadlines. The schedule lists the due dates for all your assessments due over the academic year. The schedule ensures that the workload is balanced across the academic year. Any extension requests need to be considered in light of this schedule, as changes might risk clashing deadlines, so it is very important to be aware of the potential impact of changes to assessment dates. The exam timetable is published on the exam page in the DBS current student area and is usually available about four weeks in advance of the exam period.

Your goal is to achieve the highest mark possible in your assessment. In order to do this, it is expected that learners:

- Complete ALL assessment components.
- Submit all assessment on time as indicated on the assessment specification.
- Complete all parts of each assessment.
- NEVER copy/plagiarise or submit content that is not yours by ensuring that you apply the correct referencing standard. DBS uses the Harvard Referencing style. A guide to this can be found here.
- Always ask your lecturer if you are not sure about any requirements, not your fellow students.
- Always complete the required number of questions in an exam.



- Practice writing out answers for end -of term exams by doing <u>previous papers</u>, in particular hand writing answers to ensure that your writing is legible.
- Always write/type your ID number on any assessment or exam script.
- If you require support for exams/assessment, ensure that you have completed the appropriate paperwork and submitted it to the <u>Learner Supports Service</u> well in advance of any assessment or exam dates.

3.2 Assessment Brief

Stage	Module	ECTS	Assessment
1	Principles of Accounting	10	30% CA; 70% Exam
	Economic Perspectives	10	40% CA; 20% Project; 40% Exam
	Business Context and Organisation	10	50% CA; 50% Exam
	IT Essentials	10	50% CA; 50% Exam
	Business Maths & Research Methods	10	40% CA; 10% Project; 50% Exam
	Learning to Learn	5	100% CA (50% & 50%)
	Accounting Information Systems	5	100% CA (50% & 50%)
2	Business and Company Law	10	30% CA; 70% Exam
	Management	10	100% CA (20% & 80%)
	Cost Accounting	10	30% CA; 70% Exam
	Financial Accounting	10	30% CA; 70% Exam
	Financial Management	10	30% CA; 70% Exam
	Ethics and Corporate Governance	5	50% CA; 50% Exam
	Advanced Economic Perspectives	5	50% CA; 50% Exam
Award	Performance Management	10	30% CA; 70% Exam



	Advanced Financial Management	10	30% CA; 70% Exam
	Financial Reporting	10	30% CA; 70% Exam
	Taxation Systems	10	30% CA; 70% Exam
	Audit and Assurance	10	30% CA; 70% Exam
	Capstone Project	10	100% Project (25% & 50% & 25%)

All assessment in this programme conforms to the DBS assessment regulations informed by *QQI* Assessment and Standards, Revised 2013. Special regulations are defined on the course schedule. Where a learner is found to require additional learning supports, the Learner Support Coordinator Jane Buggle will identify appropriate support or an alternative assessment instrument. This will be agreed with the Registrar's Office and will be in accordance with the DBS Assessment Regulations. Please refer to DBS Quality Assurance Handbook (QAH) for further details.

3.3 Reassessment

Reassessment must assess the same learning outcomes as the prescribed assessment, and therefore all reassessments will conform in structure and subject matter to the original assessment, with the scope of group assessments being reduced as appropriate for individual assessment.

3.4 General Submission Requirements

- **1.** All relevant provisions of the Assessment Regulations (*QAH* Part B Section 5) must be complied with, in addition to the requirements set out in the Assessment Brief:
 - Students are <u>required</u> to refer to the assessment regulations in their <u>Student</u> Handbooks and in Part B Section 5 of the *Quality Assurance Handbook*.
- 2. Assignments should be submitted through the appropriate link on the module Moodle page (unless explicitly excepted by the lecturer). Assignments not submitted through Moodle may not be graded.
- 3. Online assignments must be submitted **no later** than the stated deadline:
 - Late submissions (up to 14 days) will receive the Late Submission penalty (see QAH Section B Part 5.4);
 - After 14 days, late submissions will be awarded 0%.
- **4.** Extensions to assignment submission deadlines will be not be granted, other than in exceptional circumstances:



- To apply for an extension please go to https://students.dbs.ie/registrar-office/dbs-faq and download the Assignment Extension Request Form, to complete and return, with supporting documentation, to your Programme Coordinator;
- Ongoing exceptional circumstances can be considered for deferrals. To apply for a
 deferral, submit the completed *Personal Mitigating Circumstances Form*, with
 supporting documentation, to your Programme Coordinator
- 5. Students are required to retain a copy of each assignment submitted.
- **6.** Dublin Business School penalises students who engage in Academic Impropriety (i.e. plagiarism, collusion, copying, essay mills, etc.):
 - Refer to the <u>QAH Part B Section 3.3</u> for further information on Academic Impropriety and the potential penalties;
 - Refer to the <u>Library</u> for information on correct referencing, and support classes.

3.5 Awarding Body and NFQ Level

This programme has been validated and approved by the Irish state agency, QQI (Quality and Qualifications Ireland), responsible for validating all third level programmes in Ireland. The programme is positioned at Level 8 on the National Framework of Qualifications (NFQ), a framework for the development, recognition and award of qualifications in Ireland.

3.6 Useful links and tips

Door codes for Bow Lane and Balfe Street are available at Reception desks.

Once registered, a learner should use the calendar in their student email account for personalised timetables.

Timetables can be sync'd with mobile devices, see https://www.dbs.ie/about-dbs/news-and-events/2018/05/17/dublin-business-school-moodle-app for more information.

- . www.dbs.ie
- . https://elearning.dbs.ie/ (Moodle)
- . www.mydbs.ie (student email)
- . tts.dbs.ie for generic timetables
- . https://library.dbs.ie/
- . Lorls.dbs.ie (to access your reading list online)
- . esource.dbs.ie (repository of student and faculty research)
- . servicedesk.dbs.ie (to log support queries or issues
- . Moodle App available for download (Play Store and iTunes): https://elearning.dbs.ie/

If you have any problems with your timetable or require technical support, please log a ticket at servicedesk.dbs.ie.



Section 4 Academic Calendar

The academic calendars can be found on the DBS website: https://students.dbs.ie/academicoperations/academic-calendars

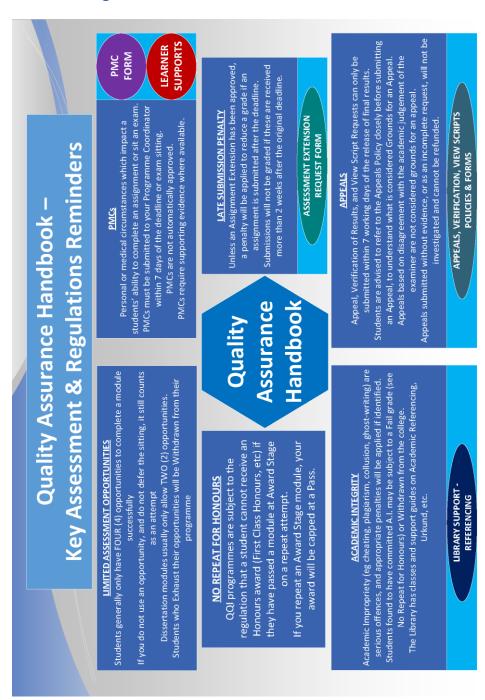
It shows the term dates, as well as reading weeks, the Christmas break and the exam session, including the repeat exams.



Section 5 Quality Assurance Handbook

All programmes delivered by DBS are delivered within a robust and established quality assurance infrastructure encapsulated by a *Quality Assurance Handbook*. This is available on the DBS website: https://students.dbs.ie/registrar-office/qah.

5.1 Key Assessment Regulations





Section 6 Conclusion

We hope you have found the programme handbook helpful. If you have any queries, please contact your Course Director or Programme Coordinator. Their contact details can be found in Section 1 of this handbook.

Enjoy your time at DBS!