



Advanced Diploma in Accounting

INTRODUCTION

The SBP Advanced Diploma In Accounting serves to broaden the accounting knowledge and enhance career prospects for candidates. This course provides more specialised skills for those already working in or wishing to enter the industry in areas such as *financial accounting, company accounting, management accounting, internal control, taxation law and computer accounting*. This course is also especially suitable for employees who are working in the accounting industry and are seeking academic certification. It will also suit business practitioners to seek a more in-depth knowledge of accounting and finance.

Each module provides a very clear framework for the programme but also permits sufficient flexibility to enable individual study centres to design varying forms of study schedules to suit their own requirements.

The Society relies on each school or college to engage qualified tutors and lecturers who are able to cover initial evaluation and assessment within the framework of the syllabus content. Only approved centres will be permitted to offer the Advanced Diploma in Accounting programme. All schools, colleges, and study centres must apply for approval for the Society prior to conducting any courses.

Learning Outcome

The SBP Advanced Diploma in Accounting aims to provide students with basic and specialist knowledge techniques in the fundamentals of accounting. While it is not a programme designed to enable you to become a chartered accountant it can give you the specialist knowledge to become a successful member of an accounting team.

The SBP Advanced Diploma in Accounting programme enables graduates to continue their studies as the courses. within this programme would be suitable for upgrading to professional accounting qualifications in the UK. In particular, the programme is designed to provide a student with the skills and knowledge to become a successful member of an accounting team.

Entry Requirements

Candidates must have one of the following:

- GCE “A” Level Certificate OR GCE “O” Level with a minimum of 2 years working experience. **OR**
- SBP Certificate in Business Administration or equivalent. **OR**
- Mature candidates with extensive work experience of at least 5 years in the relevant field.

Exemption Regulations

The Society’s Examination Council will consider applications for exemptions from candidates with suitable recognised qualifications. However, this would be restricted strictly on a subject-to-subject basis. All applications must be accompanied by full academic documentation, which are certified true copies.

Method of Instruction/Course Schedules

The programme allows schools and colleges to devise their own convenient learning sessions for the course. This programme may be taught on a rolling modular basis. However, the minimum level of achievement must be met for each of the modules being taught without exception for final certification to take place.

Assessment

Each module is assessed by a written assignment plus a three hour invigilated examination.

It is the responsibility of each approved study centre to ensure that all assignments are of suitable quality and are of required standard before they are sent for final approval to the Society. Sample copies of assignment scripts will be required by the Society’s Examination Council for verification purposes in addition to the overall results listing provided by each study centre.

Any candidate’s work not deemed to be at the required level by the Chief Examiner will be rejected and a resubmission of work needs to be undertaken.

Recommended Study Texts

Recommended Study Texts

The main recommended textbooks for the programme are listed at the end of the syllabus structure. All schools and colleges are encouraged to obtain at least one secondary text in addition to the main textbook. Selection of secondary study text is at the discretion of the each study centre. All the recommended main textbooks are of a suitable level for the programme and cover a great deal more than what the syllabus requires.

ADVANCED DIPLOMA IN ACCOUNTING

Modules

Level 1

- 1 Accounting I
- 2 Business Organisation
- 3 Bookkeeping
- 4 Economics for Business
- 5 Computer Appreciation & Applications

Level 2

- 6 Accounting II
- 7 Numeracy & Statistics
- 8 Legal Framework
- 9 Cost Accounting
- 10 Management Theory & Practice

Level 3

- 11 Accounting III
- 12 Auditing
13. Taxation
- 14 Business Finance
- 15 Business Strategy & Planning

(The Advanced Diploma in Accounting is awarded on completion of all the above 15 Modules)

Programme Objectives

To provide employees and prospective accounting and finance students with a body of critical knowledge.

Recommended Course Duration

18 - 24 months (6 - 8 months for each level)

Examination Grades

Grade A -	Honours 90% and above
Grade B -	Distinction 80% to 89%
Grade C -	Credit 66% to 79%
Grade D -	Pass 50% to 65%
Grade E -	Fail 49% & Below

Qualification Level NVQ Level 4 SBP Advanced Diploma in Accounting

Syllabus Outline

Level 1

Accounting I

Main Aim(s) of the Unit:

This unit introduces the fundamentals of accounting theory and practice and develops the accounting techniques and skills necessary to provide a foundation for further study and practical experience.

An Introduction to Accounting:

What is Accounting? - Business Organisations and Sources of Finance - Introducing Financial Statements: The Profit and Loss Account and the Balance Sheet – The Role of the Accountant and the Accounts Office.

Supply Information for Management Control:

The Purpose of Management Information - The Use of Cost Centres and Coding of Costs - Providing Comparisons on Costs and Income - A Brief Introduction to Wages - Control Accounts: Sales and Purchase Ledger Control

The Construction of Financial Statements:

Financial Statements: The Calculation of Profits - Adjustments: Accruals, Prepayments and Drawings - Adjustments: Bad Debts and Provisions for Debtors - Depreciation of Fixed Assets - Partnership Accounts - Company Accounts - Accounts of Clubs and Societies - The Extended Trial Balance

Using Accounting Information:

Accounting Ratios and Preparing Reports - Accounting Standards: Statements of Standard Accounting Practice and Financial Reporting Statements (SSAPs and FRSs) - Accounting for Stocks - Manufacturing Accounts - Marginal Costing – Budgeting

Course Review: *Course review and examination preparation*

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Understand key concepts & techniques useful in recording and analysing accounting information*

2. *Produce solutions to accounting problems, which make appropriate use of accounting practice and principles and which are well organised and clearly stated*
3. *Prepare statements reporting the financial performance and financial position of business entities*
4. *Analyse accounting data and accounting reports using appropriate tools and techniques*
5. *Demonstrate an awareness of the context within which accounting operates and through which it relates to the business environment*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

A Complete Course in Business Accounting - R Giles (Nelson Thornes)

Alternative Texts and Further Reading:

Frank Wood's Business Accounting 1 - Wood & Sangster (Pitman)

Business Organisation

Main Aim(s) of the Unit:

To provide the student with the basis for understanding how organisations operate effectively and efficiently through its various structures and theories. To enable the student to explore the various functions and activities of business organisations both in the public and private sectors.

Business Organisations:

Types of Business Organisation - Sole Trader Organisations – Partnerships - Limited Companies - Other Types of Organisation - Employment in these Various Organisations

Public Enterprise:

The Need for Public Enterprises - Central Government Departments - The Civil Service - Quasi-Autonomous Non-Governmental Organisations – Local Government

Internal Organisation of Businesses:

Management of Businesses - The Board of Directors - The Orientation of Companies - Relationships within an Organisation - The Principles of Organisation - Departmental System

Location of Businesses:

The Need for Premises - Considerations when Acquiring Premises - Setting up a Business in a Domestic Property - What Happens When Objections are Raised? - Restrictive Covenants in Leases & Deeds - Other Reasons for Location - Location & Industrial Inertia

The Size of Businesses:

The Small Business - Factors Affecting the Size of a Business - Economies of Large-Scale Operations - How Firms & Companies Grow - Growth & Company Status - Mergers & Takeovers

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Understand the main concepts necessary for an effective organisation.*
- 2. Understand the major activities of the organisation and their effective co-ordination.*
- 3. Develop organisation, planning and control systems.*
- 4. Produce effective policies for effective organisation.*
- 5. Develop awareness of the different aspect of organisations*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Business Studies - G Whitehead (Butterworth Heinemann)

Bookkeeping

Main Aim(s) of the Unit:

This module introduces the fundamentals of accounting theory and practice and develops the accounting techniques and skills necessary to provide a foundation for further study and practical experience.

Introduction:

What is Accounting? - Business Organisations & Sources of Finance - Financial Statements: The Profit and Loss Account and the Balance Sheet – The Role of the Accountant and the Accounts Office

The Accounting Model:

Recording Financial Transactions: The Ledger System and Trial Balance – The Running Balance Method of Recording - The Purchases Day Book & the Returns Day Book - VAT - Banking Services - The Cash Book - Bank Reconciliation Statements - Petty Cash Books - Capital and Revenue Expenditure - The Trial Balance, Journal and Suspense Accounts

Management Control:

Control Accounts: Sales and Purchase Ledger Control

The Construction of Financial Statements:

Financial Statements: The Calculation of Profits - Adjustments: Accruals, Prepayments and Drawings - Adjustments: Bad Debts and Provisions for Debtors - Depreciation of Fixed Assets

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Understand the key concepts and techniques useful in recording and analysing accounting information..*
- 2. Produce solutions to accounting problems, which make appropriate use of accounting practice and principles and which are well organised and clearly stated.*
- 3. Prepare statements reporting the financial performance and financial position of business entities.*
- 4. Analyse accounting data and accounting reports using appropriate tools and techniques.*
- 5. Demonstrate an awareness of the context within which accounting operates and through which it relates to the business environment*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading list

Main text:

Frank Wood's Bookkeeping & Accounts - Robinson & Wood (Prentice Hall)

Students should also be prepared to read other suitable accounting text books

Economics for Business

Main Aim(s) of the Unit:

To understand the theoretical concepts underpinning economic performance and decision-making. To develop an analytical awareness of organisational performance within an economy.

The Nature & Scope of Economics:

The Nature & Scope of Economics - The Development of Economic Society
The Economic Problem: Scarcity Choice and Opportunity Cost - Alternative Economic Systems

Production:

The Economic Background to Production - Specialisation and the Division of Labour - Business Organisations - Factors of Production - The Scale of Production and Economies of Scale - The Location of Production

The Theory of Price Determination:

Demand – Supply - Price Determination - Concept of Elasticity - Applications of the Demand and Supply Model

Market Structures:

Competitive Markets - the Institutions where Price is Decided – Monopoly – Oligopoly - Imperfect Competition (Monopolistic Competition) - Public Policy Towards Competition

Factor Markets and Rewards to Factors:

Rewards to Factors: Distribution Theory - Land & Rent - Labour & Wages - Capital & Interest - Entrepreneurship & Profit - Economic Rent

Market Failure:

Market Imperfections – Externalities - Public Goods and Merit Goods - Imperfect Information - Dealing with Market Failure

Money & Banking:

Functions of Money - Financial Institutions - Central Banking

Macroeconomics:

Basic National Income Accounting - Use of National Income Statistics - Economic Policy - Circular Flow Analysis - Consumption, Savings and Investment - National Income Equilibrium - Multiplier and Accelerator

Unemployment & Inflation:

Types of Unemployment - Costs of Unemployment - Causes of Inflation - Costs of Inflation

Economic Policy Instruments:

Taxation, Government Spending & Budgets - Fiscal Policies - Money & Monetary Policy - Supply Side Measures and Privatisation

International Trade:

Absolute & Comparative Advantage - The Principle of Free Trade - Protection - Types and Causes - Free Trade, Customs Unions & Single Markets - The European Union & Other Free Trade Areas - GATT and WTO - Balance of Trade and Payments - Dealing with Balance of Payments Problems

Globalisation and International Monetary Issues:

Exchange Rate Determination - Fixed & Floating Exchange Rate Systems - Trade & Economic Development - Trans-national Enterprises - Globalisation

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

Analyse supply and demand relationships. Develop a framework for understanding micro/macro economics. Understand how economic forces influence and impact upon business decision-making and the theoretical bases for International Trade and Globalisation.

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Texts:

Business Basics in Economics for first year degree students (BPP Publishing)

Alternative Texts and Further Reading:

Essentials of Economics - J Sloman (Prentice Hall)

Computer Appreciation & Applications

Overview

This paper is incorporated into many programmes to provide a common computer appreciation element now expected with business courses.

Centres should be attempting to instruct students in the latest developments. As computing develops and new features become common, so minor inclusions will be added (e.g. range of computer CD devices). Deep technical details are not expected although it must be pointed out that student performance in past papers suggests that superficial coverage in particular areas often results in student misconceptions.

Candidates should have an appreciation of how hardware/software is used and works without detailed technical knowledge. (E.g. Optical character reading - reflected laser light converted to binary signals - OCR recognition software needed to convert the bit-map image into words by comparison with stored patterns.)

Practical experience of the use of common general-purpose packages (word processing, database, spreadsheet etc.) is essential. A significant part of the paper will test these.

Main Aim(s) of the Unit:

1. Appreciation of uses made in general of computers across business and associated industries.
2. General appreciation of operating a PC.
3. Simple practical experience in using standard packages such as word processing, databases and spreadsheets.

Outline

Hardware and data:

Clear distinction between data and program, data and options/parameters, programmer and user - General configuration of a computer and components of the CPU (ALU, memory, control) Directions of data flow - Types of memory (ROM, RAM, cache, video) - Features of a modern PC.

Input devices - general survey with emphasis on use rather than how the device works - OCR, OMR, MICR devices, bar code reader, types of keyboards, optical scanner, digitiser, voice input device, ATM, touch screen, mouse - Distinction between uses of keyboard and mouse

Output devices - range of current printer types (laser, dot matrix, ink jet etc.) – relative speeds/costs/quality - VDU, plotters, microfilm

For a given application, selecting the most appropriate input/output devices or method of data capture.

Data validation - definition and purpose - Identify validation possible with particular data check digits

Data types - integer, decimal, text/character, logical, date, currency etc. The need to define data by type.

Business Applications

Accounts

The component parts of an accounts package - Typical input and output documents - stock control - Its purpose - Typical input and output data - Contents of the stock file – Sales - Concept of customer, sales orders, purchase orders and supplier files (and stock file) Contents of these files. Concept of cross-referencing (customer number linking sales order with customer file) - General appreciation of who would supply input data and use output data and why (e.g. stores clerk would use a re-order list to place orders with suppliers for restocking).

Files and File Access:

Magnetic and optical storage devices and media - Their limitations. Definitions of file, record and field - Examples taken from particular situations - File organisation defined as organisation of records on a file - Consideration of serial, sequential and indexed sequential organisation - The stages of accessing a particular record from serial, sequential or indexed sequential files - Contents of a particular file - fields, data types, sizes, purpose of being on the file Concept of master and transaction file - System diagram for a general update of a master file using a transaction file - Security of data files - Backups, environmental conditions, restricted access - administrative controls - Distinction between different types of files - program, data, text, parameter files

Software:

The role of the operating system in controlling the computer - Basic features of an operating system - (command or GUI) - Distinction between general purpose software (e.g. database) and special purpose software (e.g. payroll) - Examples of special purpose packages - Word Processing - Options available - How to use them (in general terms) - Margins, fonts, special effects (underline /centre/bold etc.), spell check, grammar check Standard phrases - Inclusion of graphics – Databases - How to create a new file, add records, edit records, delete records, selective search by particular criteria, - rearrange data, produce reports – Spreadsheets - Formatting a model (decimal places, alignment, extra rows/columns etc.) - Adding simple formulae - Simple functions such as sum/average - Replicating a formula - Absolute and relative addresses – Graphics - Features available in graphics/drawing/CAD package

- Standard shapes - Moving, enlarging, rotating, stretching, colouring, hatching, dimensioning, layering

Systems and Programming:

Brief review of system life cycle - Methods of fact-finding - An overview of the role of the analyst - to investigate, design and supervise installation of a new system - An overview of the role of the programmer - to convert a systems specification into a program by devising a logical structure, coding into a language, testing and documenting - Distinction between development programmer and maintenance programmer - Distinction between high and low level languages - Brief survey of common high level languages and typical uses

People, Computers and Society:

Brief overview of tasks performed by computing personnel - data processing manager, systems analyst programmer, ancillary staff/data input clerks - Social effects of computers - changes in lifestyle, changes at work, need for training, crime and crime prevention, Data Protection Acts treated in outline

Communications:

Spread of networks - reasons and advantages Data transmission - Differences between LAN and WAN - Electronic mail using a provider's central system - Outline of internet features

Learning Outcomes for the Unit

At the end of this Unit, students will have the ability to::

- 1. Understand the basic hardware components of a computer system.*
- 2. Define the differences between micro, mini and mainframe computers*
- 3. Understand the technical aspects of computer systems, with reference to speed, capacity and functions.*
- 4. Understand the characteristics of software and the criteria for selection of software for defined purposes.*
- 5. Understand systems and computer configuration and security issues.*
- 6. Understand Networking principles to computer configurations and systems*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Computer Science - C S French, 5th Edition (Continuum)

Level 2

Accounting II

Main Aim(s) of the Unit:

*The central aim of this module is to build on Units covered in **Accounting I** to enable students to develop their understanding of accounting principles and practice applied in planning, control and decision-making so that they can begin to interpret the information available for their own use and to prepare, organise, summarise and present financial and management information/reports.*

Financial Resources & Business Planning:

Financial Resources - The Role of the Accountant

The Construction of Financial Statements:

Calculating Profits – Adjustments - Capital Transactions - Partnership Accounts - Company Accounts - Cash Flow Statements - Accounts of Clubs & Societies

The Provision of Financial Information:

Accounting Ratios and Preparing Reports - SSAPs & FRSs

Planning & Decision-Making Accounting for Costs:

Manufacturing Accounts

Further Accounting Issues:

Control Accounts - The Trial Balance, Journal & Suspense Accounts - Incomplete Records - The Extended Trial Balance

Note: This paper follows on from Accounting I, and may appear to repeat some of the syllabus areas covered in Accounting Techniques. The Examiner wishes to point out that any such topics will typically be examined at a higher level in the Accounting in Decision-Making (Accounting II) Examination Paper. The Examiner also reserves the right to set questions in Accounting in Decision-Making on topics from the Accounting Techniques Paper.

Learning Outcomes for the Unit

At the end of this Unit, students will have the ability to:

- 1. Demonstrate understanding of the interplay between resources and the role of the accountant*
- 2. Explain the construction and application of a variety of financial statements*
- 3. Explain a variety accounting of principles and practice applied in planning, control and decision-making*

4. *Interpret the information to prepare, organise, summarise and present management information/reports.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Frank Wood's Business Accounting 1 - Wood & Sangster (Pitman)

Numeracy & Statistics

Main Aim(s) of the Unit:

The aims of this unit are to equip students with the necessary skills to interpret information, carry out calculation and interpret the results of that information and later, to equip students with some of the analytical skills that are relevant to the study of Business Studies as a whole.

Using a Calculator:

Approximations – Estimation – Degrees of Accuracy – The Keys of a Calculator – Standard Form

Fractions:

Types of Fraction – Equivalent Fractions – Operations Involving Fractions – The Conversion Between Fractions & Decimal Fractions

Ratio and Proportion:

Ratio – Division in a Given Ratio – Direct Proportion – Scale Diagrams & Models

Measurement:

Metric and Imperial Units – Conversion Between Metric & Imperial Units

Percentages:

Percentages – Finding a Percentage of an Amount – Increasing & Decreasing an Amount by a Given Percentage – Expressing One Quantity as a Percentage of Another.

Wages & Salaries:

Basic Pay – Overtime Rates – Commission – Piecework – Deductions from Pay

Travel:

Foreign Currency – Time – Timetables – Sampling, Surveys

Questionnaires:

Surveys – Censuses – Samples - Sampling Methods – Bias – Questionnaires - Pilot Surveys - Hypothesis Testing

Classification & Tabulation of Data:

Tabulation - Classification of Data - Tally Charts - Frequency Tables

Statistics on Display:

Pictorial Representation of Data – Pictograms – Bar Charts - Pie Charts - Line Graphs - Frequency Polygons - Drawing Inferences from Diagrams

Averages & Range:

The Arithmetic Mean - The Mode - The Median - The Use of Mean, Mode & Median - The Mean & Median of a Frequency Distribution – Range

Cumulative Frequency

The Cumulative Frequency Curve (or Ogive) – The Median – The Interquartile Range – Percentiles

Probability:

Introduction – Probability from Theory and Experiment – Simple Probabilities – Simple Laws of Addition – Possibility Space – Networks & Decision

Trees:

Networks – Decision Trees.

Algebra:

The Basics of Algebra - Indices – Brackets – Common Factors - Equations - Harder Equations – Trial & Improvement – Flow Diagrams – Sequences - Formulae

Graphs:

Graphs & Curves - The Interpretation of Graphs - Graph Plotting - Conversion Graphs - Cartesian Coordinates - Straight Line Graphs - Gradients & Intercepts

Geometrical Shapes:

Lines & Angles – Polygons - Circles & Angles – Tessellations - 2D - Representation of 3D Objects

Mensuration:

Perimeters of Polygons – Area - The Circumference and Area of a Circle – Volume – Time & Travel

Time & Travel Graphs:

Distance-Time Graphs with Straight Lines – Distance Time Graphs with Curves – Velocity Time Graphs - Growth & Decay

Further Algebra:

Simultaneous Equations – Inequalities – Removing Brackets – Rearranging Formulae

Pythagoras and Trigonometry:

Pythagoras' Theorem - Trigonometrical Ratios – Bearings - Angles of Elevation and Depression

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Identify appropriate types of quantitative information and their sources.*
- 2. Rationalise and structure that information.*
- 3. Use and analyse information that is presented in numerical form in an appropriate method to extract all relevant trends, patterns and points of importance.*
- 4. Present the results and data in an informative and attractive manner including diagrammatic forms to clients, partners and business colleagues.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Application of Number - B Gaultier & L Buchanan (Oxford University Press)

Legal Framework**Main Aim(s) of the Unit:**

This unit aims to introduce the student to a study of the Law in the business environment. It introduces sources of Law and legal method, business organisations and legal relationships, Contracts, including the supply of goods and services, agency agreements and civil wrongs in the business environment including negligence and nuisance

An understanding of the rights and responsibilities of organisations is an essential requirement in the study of business operations at home and those involved in international business transactions and trade.

Contracts – Formation of Contract:

What is a Contract? – The Intention to Create Legal Relations – Offer – Termination of an Offer – Acceptance – Agreement without Offer & Acceptance – The Nature of Consideration – Executory, Executed & Past Consideration – Sufficiency of Consideration – Privity of Contract

Terms of Contract:

The Terms of Contract – Incomplete Contracts, Conditions & Warranties – Oral Evidence Relating to Contracts in Writing – Representations & Contract Terms – Implied Terms – The Required Form of Contracts – Exclusion Clauses – The Unfair Contract Terms Act 1977 – The Unfair Terms in Consumer Contracts Regulations 1994

Vitiating Factors

Contractual Capacity – Mistake – Misrepresentation – Duress – Undue Influence – Void & Illegal Contract

Discharge of Contract:

How a Contract Comes to an End – Performance – Agreement – Breach of Contract – Frustration – Remedies Available for Breach of Contract – Damages – Action for the Price – Equitable Remedies – Limitation to Actions for Breach – Quasi-Contract

Agency:

The Creation of Agency – The Duties of an Agent – The Rights of an Agent – The Authority of an Agent – Liability of the Parties – Agents Acting for Undisclosed Principals – Termination of Agency – Special Types of Agent

Sale of Goods – Definition of a Contract for the ‘Sale of Goods’:

Types of Goods – The Price – Terms Implied by the Sale of Goods Act 1979 & Changes made by the Sale & Supply of Goods Act 1994 (S.14) – Time of Performance – Seller’s Title – Description of the Goods – Sale by Sample – Satisfactory Quality & Fitness for Purpose – Passing of Property & Risk – Nemo Dat Quod Non Habet – Delivery – Acceptance & Rejection – Remedies of the Parties, Romalpa Clauses – The Supply of Goods & Services Act 1982

Consumer Credit & Protection – Consumer Credit:

Forms of Consumer Credit – What is a Regulated Agreement? – The Classification of Regulated Agreements – The Protection of Debtors – Lenders Liability – Termination of Credit Agreements – Extortionate Credit Bargains – Consumer Credit Licensing, Advertising & Canvassing – Credit Cards

Consumer Protection:

Consumer Protection – Trade Descriptions – Consumer Safety – Product Liability

Tort & Negligence Tort:

Tort & Other Wrongs – Wrong & Damage Distinguished – Remoteness of Damage – Vicarious Liability – Strict Liability – Defences to an Action in Tort – Contributory Negligence – Remedies in Tort – Conversion – Nuisance – Defamation – Definition – Libel & slander – Action and Defences.

Negligence:

Negligence – Duty of Care – Breach of Duty of Care – Res Ipsa Loquitur – Consequential Harm – Negligent Mis-statement – Company Law

The Nature of a Company:

The Company as a Legal Entity – The Veil of Incorporation – Companies & Partnerships – A Company's Liability in Tort & Crime – Public & Private Companies – Holding & Subsidiary Companies.

Formation of a Company:

Promoters & Pre-Incorporation Contracts – Registration Procedures – Commencement of Business – Company Contracts.

Memorandum & Articles

Purpose & Contents of the Memorandum – The Company Name – Registered Office – Objects – Articles of Association – Alteration of the Articles – The Memorandum & Articles as Contracts

Meetings:

Types of Meeting – Convening a Meeting – Proxies – Types of Resolution – The Assent Principle.

Liquidations & Other Insolvency Procedures:

Methods of Dissolution – Liquidations – Compulsory Liquidation – Voluntary Liquidation – Liquidation Committee – Contributories – Powers of Liquidators – Duties of Liquidators – Alternatives to Liquidation – Administration Orders – Voluntary Arrangements

Directors:

Appointment – Shareholdings – Termination of Office – Disqualification – Powers & Dealings

Partnerships:

Definition

Professional Ethics:

Ethics in Accounting is aimed at developing candidate's awareness of their duties and ethical responsibilities. They are taught to appreciate the significance of ethical duties within accounting and the potential impact ethics have on the reputation of an organisation in terms of professional standing and integrity. Both the organisation and the accounting staff can be affected by ethical issues.

The framework and general principles of ethical behaviour are key elements in this segment as well as how they are put into practice within the working environment. Candidates also develop an understanding of how and when to act if they suspect unethical behaviour within an organisation.

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Explain the Law-making process.*
- 2. Identify the legal issues in a variety of business situations.*
- 3. Analyse and apply the legal rules to resolve factual problem situations.*
- 4. Demonstrate an appreciation of the British and European perspectives.*
- 5. Understand and appreciate the importance of accounting ethics.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text :

Introduction to Law - Harris P (Butterworth Heinemann)

Supplementary Text:

Professional Ethics in Accounting & Finance (BPP Learning Media Ltd.)

Alternative Text & Further Reading:

Law of Tort - Cooke J (Financial Times)

Business Law - Keenan D and Riches (Pitman Publishing)

Law of Contract - Richards P (Financial Times)

Cost Accounting

Main Aim(s) of the Unit:

This module aims to develop the necessary skills and knowledge-base to maintain a sound system for classifying and recording Cost Accounting information for stock valuation, profit measurement and for assisting management in the profitable operation of a business.

Introduction & Materials:

What is Costing? – Framework - Classification & Coding - Purchasing, Reception & Storage -Stock Recording & Inventory Control - Pricing Issues & Stock

Labour & Overheads:

Remuneration Methods - Recording, Costing & Allied Procedures –
Overheads - Cost Accounts

Costing Methods:

Introduction - Job & Batch – Contract - Operation & Service – Process - Joint
& By-Product

Planning, Control & Decision Making:

Cost Behaviour - Marginal & Absorption Costing - Short Run Decision Making
- B E Analysis - Capital Investment Appraisal

Budgets & Standards:

Budgets - Introduction to Standards - Material, Labour & Overhead Variances
- Sales & Standard Marginal Costs Variances - Activity-Based Costing

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Explain the role of cost and management accounting in the management process.*
- 2. Describe and demonstrate how different concepts are used for identifying costs according to the purposes for which those costs are needed.*
- 3. Explain and demonstrate the Cost Volume-Profit model and the limitations of its use.*
- 4. Describe and critically evaluate the different costing systems that operate in organisations.*
- 5. Describe and demonstrate the role of budgeting within the planning process*
- 6. Explain how a standard costing system operates and prepare variances.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Costing - T Lucey (Continuum)

Alternative Texts and Further Reading:

Cost Accounting - Glautier & Underdown (Pitman)

Management Theory & Practice

Main Aim(s) of the Unit:

To provide the student with the basis for understanding how organisations operate effectively and efficiently. To enable the student to explore the different functions of management and the underlying theories, and enable the student to explore the various functions and activities of business organisations.

PART ONE - Management Theory

Introduction:

Developments in Management Theory 1910-2000 - Definitions of Management

Classical Theories of Management:

The Search for Principles of Management - Max Weber & the Idea of Bureaucracy

Human Relations & Social Psychological Theories:

Motivation - The Early Theorists - Motivation - Later Theorists

Theories of Leadership & Group Behaviour:

Leadership - Theory & Practice - Groups & Group Behaviour

Systems & Contingency Approaches to Management Theory:

Organisation as Systems - Contingency Approaches to Management

Modern Approaches to Management Theory:

Modern Approaches to Management

PART TWO - Management in Practice

The Context of Management:

Types of Business Organisation - Developing an Organisation Culture - Women in Management - The International Context of Management

Management Planning:

Strategic Aspects of Management - Objectives, Policies & Organisational Ethics - Performance Standards in Management - Decision-Making in Organisations - Human Resource Planning - Work Structuring, Job Design & Business Process Re-engineering

Organising for Management:

Organisational Structures - Delegation & Empowerment - Managing Change - Key Concepts - Implementing Change - Organisation Development - Communication in Organisations - Time Management & Personnel Effectiveness

Control in Management:

Controlling Performance - Quality Standards & Management - The Role of Information Technology

PART THREE - Functional Management - Marketing, Production, HRM & Financial

Marketing Management:

The Marketing Concept - Competitiveness & the Global Dimension – The Marketing Mix - Product & Price - The Marketing Mix – Promotion - The Marketing Mix – Distribution - Marketing Research - Marketing Organisation - Customer Services & Consumer Protection

Production Management:

Production Planning & Control - Types of Production - Aids to Production - New Technology in Manufacturing

HR Management:

Human Resource Management - Recruitment & Selection - Employee Development & Training - Performance Appraisal, Discipline & Grievances - Developing Managerial Competencies - Stress Management & Employee Counselling - Job Evaluation - Employee Relations & Collective Rights - Legal Aspects of Employment - Individual Rights

Financial Aspects of Management:

Company Accounts - Budgets, Forecasts & Business Plans

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Apply the main concepts necessary for effective management.*
- 2. Appreciate the Social responsibilities of management and ethical practices.*
- 3. Develop effective planning and control systems.*
- 4. Understand the major activities of the organisation and their effective co-ordination.*
- 5. Produce effective policies for effective organisation.*
- 6. Develop awareness of the different perspectives of leadership.*
- 7. Understand the human aspects of management.*
- 8. Implement policies for job design and motivation.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Management Theory and Practice, G A Cole (Thomson Learning)

Alternative Texts and Further Reading:

Management - Dr R Bennett (Pitman)

The Business of Management - D Thorrington (Prentice Hall)

Understanding Organisations - C Handy (Penguin)

Level 3

Accounting III

Main Aim(s) of the Unit:

The aim of this unit is to broaden students understanding of different accounts and to develop their ability to interpret accounts and report information in line with accepted accounting practices.

Special Accounts:

Joint Ventures - Bills of Exchange - Consignment Accounts - Branch Accounts - Hire Purchase Accounts - Partnership Dissolution - The Issue of Shares - Contract Accounts

Company Accounts:

Taxation in Accounts - Published Accounts - Profit & Loss; Balance Sheet: Accompanying Notes – Cash Flow Statements

Regulatory Framework:

Introduction - The ASB - SSAPs and FRSs

Interpretation of Financial Statements:

Accounting Ratios

Group Accounts:

Introduction - Inter-Company Dealings - Indebtedness & Unrealised Profits in Stock - Consolidated Balance Sheet - Consolidated Profit & Loss - Associated companies

Issues in Financial Reporting:

Alternatives to Historic Cost Accounting - Social Accounting - Accounting as an Information System

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Distinguish between a range of accounts and their applications.*
- 2. Understand and apply a variety of accounting ratios.*
- 3. Demonstrate awareness and understanding of regulatory frameworks at play.*
- 4. Explain and apply different forms of financial reporting.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Frank Wood's Business Accounting 2 - Wood & Sangster (Pitman)

Alternative Texts and Further Reading:

Financial Accounting - A R Jennings (DP Publications)

Spicer & Pegler's Bookkeeping & Accounts - P Gee (Butterworth)

Accounting & Financial Reporting Standards - Geoff Black (DP Publications)

Auditing

Main Aim(s) of the Unit:

To examine the student's knowledge and understanding of the basic principles of this highly specialised area of professional practice.

Introduction to Auditing

The Why of Auditing

Auditing & The Companies Act

Rights & Duties - The Companies Act - Accounting Records - Accounting Requirements of the Companies Act

Professional Rules

Standards & Guidelines - Accounting Standards - Professional Conduct - Letters of Engagement

The Modern Audit

Stages - Timing - Objectives

The Conduct of the Audit

Accounting Systems - Internal Controls - Audit Testing - Analysis Review Techniques - Working Papers - Reports to Directors - Errors & Frauds

Audit Evidence

Evidence – Risk – Methods - Reliance on Other Specialists

Review of Financial Statements

Final Review - True and Fair View - Representations by Management

The Auditors' Report

Auditors' Report - Qualified Reports - Post Balance Sheet Events - Going Concern

Planning & Control of Audits

Planning - Quality Control

Auditors & The Law

Auditors' Liability - Unlawful Acts of Clients & Their Staff

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Understand the nature and purpose of auditing*
- 2. Describe the qualities, qualifications and actions to be carried out relating to the appointment and removal of an auditor.*
- 3. Describe the rights, duties and professional obligations of an auditor.*
- 4. Explain the process of planning an audit and the necessity for an appropriate audit programme taking into account audit evidence and audit risk.*
- 5. Explain the systems approach and the balance between tests of controls and substantive testing.*
- 6. Describe the audit evidence required in specified situations.*
- 7. Describe the audit work required at the final review and report stage of an audit.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Texts:

Auditing - Millichamp (Thomson Learning)

Further Reading:

Modern Auditing – Graham Cosserat & Neil Rodda (John Wiley & Sons)

Taxation

Main Aim(s) of the Unit:

To examine the student's knowledge and understanding of the basic principles of this highly specialised area of professional practice.

- Describe the economic principles, objectives, structure and operation of the taxation system.** Introduce wider implications of taxation and core administrative functions of the tax system.
- Apply income tax legislation, regulation and practice to earned and investment incomes.** Understand employment tax issues.

Calculate personal income tax computations. Computing sole trader and partnership taxation.

- **Apply tax legislation and regulation to compute:** Profits chargeable to corporation tax, Corporation tax liability for small, medium and large companies (as defined by the Taxes Acts), Extent of loss relief and how the loss may be relieved.
- **Apply the legislation and regulation in respect of chargeable gains and their associated reliefs that may be able to apply to individuals and company chargeable events.** Prepare CGT (Chargeable Gains Tax) computations. Apply CGT reliefs.
- **Apply sales tax legislation and regulation relevant computations.**

Income Tax:

General Principles – Administration - Personal Allowances - Charges on Income & Interest Paid – PAYE - Schedule E - Schedule A - Schedule D - Personal Investment

Corporation Tax:

General Principles - Capital Allowances - ACT

Learning Outcomes for the Unit

After successfully completing this Unit, students should be able to:

1. *Describe the administrative structure of the UK tax system*
2. *Understand the basic principles of income tax, national insurance, capital gains tax and corporation tax.*
3. *Compute income tax, capital gains and corporation tax liabilities from information given for specified situations.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Texts:

Taxation & Self Assessment - Peter Rowes (Thomson Learning)

Further Reading:

Taxation: Policy & Practice – Andy Lymer & Lynne Oats (Fiscal Publications)

Business Finance

Main Aim(s) of the Unit:

The Unit examines the theory and practice of corporate financial management, including decisions company managers make in relation to sources and uses of funds, disclosure and the valuation implications arising. Where possible, topics will be considered in the context of the local financial environment and actual business practice.

The Construction of Financial Statements

Company Accounts - Cash-Flow Statements

Using Accounting Information

Accounting Ratios - Accounting Standards

Management Accounting

Marginal Costing – Budgeting - Capital Investment Appraisal

Sources of Business Finance

Long-term sources of finance - Short-term sources of finance - Business Re-organisation & Re-construction – Amalgamations - Selecting suitable finance - Control of capital - Fund flow

Mergers and Takeovers

Reasons for Growth via Horizontal, Vertical or Conglomerate Integration – Financing of Growth – The Construction of Basic Group Accounts

Capital Markets

The Function of Stock Exchanges - Share & Bond Issues - Rights & Bonus Issues

Learning Outcomes for the Unit

At the end of this Unit, students will:

- 1. Have gained an understanding of the main decision areas in corporate finance, the issues arising and the financial environment in which these decisions are made.*
- 2. Demonstrated an understanding of the current treatment of investment and financing in situations of certainty and uncertainty and have acquired the knowledge and skills to be able to apply a number of techniques to assist the decision-making process.*
- 3. Be able to analyse, interpret and evaluate financial information as discussed in the Unit and previous Units.*
- 4. Have become acquainted with current issues and developments in the area of corporate financial management.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are

actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text:

Accounting & Finance For Non-Specialists – P Atrill & E Mclaney (FT Prentice Hall)

Further Reading:

Accounting for Non-Accounting Students - J R Dyson (Prentice Hall)

Business Strategy & Planning

The aim of the Business Strategy and Planning module is to develop knowledge and understanding of the key principles in business strategy and how to apply them.

Business strategy is concerned with the organisation's purpose, major goals and objectives and its corresponding actions. This module looks at how various types of organisations set objectives and introduces a range of strategy models and the key principles behind them.

The module details the principles behind strategic analysis and the effects of both the internal and external environment on strategy and planning within an organisation. It looks at issues related to strategic choice and the methods different organisations use to evaluate success. It covers the essential principles behind putting strategy into action, preparing a business plan and how strategic change is implemented and managed effectively.

Introduction To Strategy

Strategy Models

Setting organisational purpose: mission and objectives - The nature of stakeholder expectations - Strategy in different types of organisations.

Strategic Analysis

The external environment - PESTLE framework - The internal environment - strategic capability - SWOT.

Strategic Evaluation And Choice

Prioritising strategic options Success criteria - Corporate strategies: portfolio management: diversification – Business level strategy.

Strategy Into Action

Components of planning and control – Preparing the business plan.

Managing Strategic Change

Implementing the plan - Measuring progress and effectiveness.

Overview

Successful strategic management means being able to think through the range of complex issues facing organisations when looking at their long-term direction, formulating views about what that direction should be and managing this within the organisation's context.

We begin by looking at the nature of strategy and introduce a range of models and approaches available to organisations. What are 'strategy' and 'strategic management' and why are they important?

The next step involves considering the corporate environment and the impact that ideas of purpose and mission will have on strategy development. This will vary between organisations, particularly between the commercial and not-for-profit sectors and the syllabus covers strategy development in each. In common they all have to pay attention to an increasing range of stakeholders. What is the nature of the stakeholder idea and what is its importance to strategy?

Strategic Analysis

This develops the introduction stage and looks at the range of tools and techniques available to help an analysis of what a strategy should look like, how options are generated and the final selection made, i.e. the approaches and techniques for strategic management.

The aim is to present some tools and techniques that will help in the key stages of the strategic management process, i.e. analysing the environment in which the organisation is operating and generating options for action. We should not lose sight of the fact however, that by themselves they will not provide the answer, rather a guide to decision-making to evaluate and finally choose before proceeding to implementation.

Strategic Evaluation and Choice

How do organisations evaluate and finally choose which direction to pursue before proceeding to implementation? What generic strategies are there? The syllabus introduces students to the Ansoff matrix and then compares three methods of development (internal, acquisition and alliances) as ways of bringing this about. How is evaluation and selection to be made? How can the concepts of suitability, acceptability and feasibility help? Strategies are selected in different ways, not just through a formal, analytical and planned approach. It is important to understand the role that formal evaluation will play in different processes of selection. If new strategies are forced upon an organisation, as may often happen in the public sector, evaluation still has a

place, for example, in assessing the risks of the new strategy and preparing contingencies.

Strategy Into Action

The focus of this part of the syllabus is about 'doing'. Strategic analysis and choice are of little value unless strategies can be implemented. The emphasis here is on the nature of planning in organisations to ensure that a strategy can be translated into operational plans. It looks at those things that will be of interest not only to the operational manager, but also to strategists as this is the point of delivery and the point of most of the organisations' employment and cost. Operational plans also have several components and preparing a successful business plan means focusing on financial and human resources. Students will also need to focus on the scope and function of the business plan for small and medium enterprises.

Managing Strategic Change

Managing strategic change is concerned with whether students are able to understand the forces that drive change in organisations, describe a number of change approaches and models and understand why change may be resisted and how this can be overcome. These are the factors that will drive at the macro level the successful implementation of the plan for an organisation. This section explores the topics of effectiveness and performance and how they are measured in the corporate environment. It also looks at the micro level and the role of performance indicators and monitoring in delivering the results that formed part of the plan. Two supporting elements are key: operations cannot be controlled without information and knowledge and neither will they survive unless there is focus on delivering to customers what they require.

Learning Outcomes for the Unit

At the end of this Unit, students will be able to:

- 1. Explain the nature of business strategy and planning and discuss their contribution to organisational decision-making.*
- 2. Apply a range of appropriate tools to strategy and business planning.*
- 3. Explain the meaning of strategy and identify and apply a range of models and approaches appropriate to different types of situations and organisations.*
- 4. Recognise the role and component parts of strategic analysis and choose and apply appropriate tools to use at the corporate and business levels.*
- 5. Identify and explain how strategies are prioritised, developed and evaluated at the corporate and business unit levels.*
- 6. Explain the planning process and the levels of planning in the organisation and outline business planning as an approach to implementing strategy.*
- 7. Explain and illustrate how plans are implemented through the processes of managing change and how progress and effectiveness is assessed.*

Learning & teaching methods/strategies used to enable the achievement of learning outcomes:

Learning takes place on a number of levels through lectures and class discussion, including problem review and analysis. Formal lectures provide a foundation of information on which the student builds through directed learning and self-managed learning outside of the class. The students are actively encouraged to form study groups to discuss course material which fosters a greater depth of learning experience

Assessment methods which enable students to demonstrate the learning outcome for the Unit.

One written Assignment plus Examination – 3 hours duration

Reading List

Main Text

Strategic Management, Cole, G.A. Thomson Learning, 2nd Edition, 2000

Alternative Text

Corporate Strategy, Lynch, R. FT Prentice Hall, 3rd Edition, 2002

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