

# Programme Advising

## B.Sc. Accounting Special (Revised 2015): Academic Year 2018/2019

PROGRAMME DELIVERY DEPARTMENT: B.Sc. ACCOUNTING

Programme Advising for Academic Year 2018/2019

**ADVICE: For the working adult we recommend a maximum of 3 courses for the semesters 1 and 2 and a maximum of two courses in the summer session.**

COURSE CODE	COURSE NAME	SEMESTER			PRE-REQUISITE	IMPORTANT INFORMATION TO GUIDE COURSE SELECTION/ REGISTRATION
		Sem 1	Sem 2	Summer		
LEVEL 1		Sem 1	Sem 2	Summer		<b>First Year Students:</b>  Level 1 courses carry few pre-requisites. All new students should plan to take the Level 1 courses in the sequence given below.  To ensure proper sequencing of courses and fulfill pre-requisite requirements for Level 2 courses, you are advised to consider completing your core courses and FOUN1001

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						during Semesters 1 and 2.  <b>Plan wisely to suit your particular situation</b> so you may perform at your full potential. You are allowed to take <b>a minimum of one course and a maximum of 3 courses each semester.</b>
FOUN1001	English for Academic Purposes	1	2	Summer	ELPT – English Language Proficiency Test	If your offer letter indicates that you are not required to complete the ELPT, it is highly recommended that you register for FOUN1001 in Semester 1.  <b>For those students requiring ELPT - the exam schedule is posted during the year by the Registry on your Department’s Web Page at:</b>  <a href="http://www.open.uwi.edu/undergraduate/home">http://www.open.uwi.edu/undergraduate/home</a>  <b>Please also consult your Head of Site/Site Coordinator for further information.</b>
FOUN1101	Caribbean Civilization	1	2	Summer	None	Assessment: 100% Coursework
MGMT1000	Introduction to Computers	1	2	Summer	None	Assessment: 40% Coursework, 60% Final exam
ACCT1002	Introduction to Financial Accounting	1	2		None	Recommended that you first attempt in Semester 1  Assessment: 40% Coursework, 60% Final exam
ECON1001	Introduction to Microeconomics	1	2		None	Recommended that you first attempt in Semester 1

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						Assessment: 40% Coursework, 60% Final exam
ECON1003	Mathematics for the Social Sciences I	1	2		IYMS1001 – Improving Your Math Skills	<p>Recommended that you first attempt in Semester 1</p> <p>Required Online eBooks for ECON1003:</p> <ul style="list-style-type: none"> <li>• Abramson, J., Falduto V., Gross, R., Lippman, D., Rasmussen, M., Norwood, R., Fernandez, C. (2015). College Algebra. Retrieved from <a href="http://openstaxcollege.org/textbooks/college-algebra">http://openstaxcollege.org/textbooks/college-algebra</a></li> <li>• Lippman, D. &amp; Rasmussen, M. (2015). Precalculus: An Investigation of Functions. Retrieved from <a href="http://www.opentextbookstore.com/precalc/">http://www.opentextbookstore.com/precalc/</a></li> </ul> <p>These works are licensed under a Creative Commons Attribution-Share Alike 3.0 United States License</p> <p>Assessment: 50% Coursework, 50% Final exam</p>
<b><u>OR</u></b>						
ECON1004	Mathematics for the Social Sciences 2		2		CAPE Mathematics	
SOCI1002	Introduction to Sociology	1	2		None	Assessment: 60% Coursework, 40% Final exam

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<b><u>OR</u></b>						
FINA1001	Elements of Banking	<b>1</b>			None	Assessment: 100% Continuous assessment
MGMT1001	Principles of Management	<b>1</b>	<b>2</b>	<b>Summer</b>	None	Assessment: 100% Continuous Assessment
ECON1005	Introduction to Statistics	<b>1</b>	<b>2</b>		None	Recommended that you first attempt in Semester 2 <b>or only</b> after completing ECON1003/ECON1004 Assessment: 40% Coursework, 60% Final exam
ACCT1003	Cost and Management Accounting I	<b>1</b>	<b>2</b>		None	Recommended that you first attempt in Semester 2 <b>or only</b> after completing ACCT1002 Assessment: 30% Coursework, 70% Final exam
<b>LEVEL 2</b>		<b>Sem 1</b>	<b>Sem 2</b>	<b>Summer</b>		<b>Returning Students (Second/Third Year):</b>

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					<p>It is always good practice to take your courses in sequence and aim to complete all of your Level 1 courses before moving on to Level 2.</p>
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**NB: It is highly recommended that you complete all 3 Foundation courses (FOUN1001, FOUN1101, and MGMT1000) before moving to Level 2.**

**NB: Some Level 2 core courses will only be offered in Semester 1.**

The BSc Accounting is a specialized, practice-based programme and at Levels 2 and 3, there is a requirement to complete a number of practice tutorial sheets under the guidance of your tutor. You should therefore register for **no more than 3** of the available courses per semester, OR the maximum number of courses per semester that you can reasonably complete successfully to ensure that you do not jeopardize your GPA.

To ensure success at this Level, the working adult should aim to attempt no more than 3 courses per semester. Note that you can register for a minimum of one course in a semester, as necessary.

In keeping with the specialized nature of this programme, it is strongly recommended that you purchase copies of recommended texts as these will serve as useful reference in your future professional practice

**REMINDER:** Your Levels 2 and 3 courses count towards the type of degree you are awarded. A GPA below 2.0 means you will **not** be awarded a degree.

ACCT2014	Intermediate Financial Accounting I	1			ACCT1002	<p>This course is a pre-requisite for ACCT2015 which is offered in Semester 2.</p> <p>Essential Text:</p> <p>Arnold, Glenn &amp; Kyle, Suzanne. <i>Intermediate Financial Accounting</i>, Volume 1, Version 2017 - Revision C. Edited by Athabasca University. Calgary, Canada: Lyryx. Creative Commons License (CC BY): Creative Commons Attribution 4.0 International License.</p> <p><a href="https://lyryx.com/products/accounting/intermediate-financial-accounting-volume-1/">https://lyryx.com/products/accounting/intermediate-financial-accounting-volume-1/</a></p> <p>Assessment: 40% Coursework, 60% Final exam</p>
ACCT2017	Management Accounting	1	2		ACCT1002, ACCT1003	Assessment: 40% Coursework, 60% Final exam
MGMT2006	Management Information Systems I	1	2		None	Assessment: 40% Coursework, 60% Final exam
MGMT2064	Organizational Behaviour and Human Resource Management	1			None	Required Text: Mullins, L. J. (2010). <i>Management &amp; Organisational Behaviour</i> 9th Edition, Harlow: Financial Times Prentice.
MGMT2023	Financial Management I	1	2		ACCT1002, ECON1003	Assessment: 40% Coursework, 60% Final exam

MGMT2021	Business Law	1		Summer	None	Assessment: 40% Coursework, 60% Final exam
ACCT2015	Intermediate Financial Accounting II		2		ACCT2014	<p>Essential text:</p> <p>Arnold, Glenn &amp; Kyle, Suzanne. <i>Intermediate Financial Accounting</i>, Volume 2, Version 2017 - Revision C, edited by Athabasca University. Calgary, Canada: Lyryx. Creative Commons License (CC BY): Creative Commons Attribution 4.0 International License.</p> <p><a href="https://lyryx.com/products/accounting/intermediate-financial-accounting-volume-1/">https://lyryx.com/products/accounting/intermediate-financial-accounting-volume-1/</a></p> <p>Assessment: 40% Coursework, 60% Final exam</p>
ACCT2018	Government Accounting	1			None	<p><b>Required Text</b></p> <p><i>Prescribed (compulsory)</i></p> <p>Title: Financial Management and Accounting in the Public Sector by Bandy, Gary</p> <p>Series: Routledge Masters in Public Management</p> <p><b>Publisher:</b> Routledge; 2 edition (December 3, 2014)</p> <ul style="list-style-type: none"> <li>• <b>ISBN-10:</b> 1138787892</li> <li>• <b>ISBN-13:</b> 978-1138787896</li> </ul> <p><i>Recommended (non-compulsory)</i></p>

					<p>Title: <b>IPSAS Explained: A Summary of International Public Sector Accounting Standards</b> by Thomas Muller</p> <ul style="list-style-type: none"> <li>• <b>Publisher:</b> Wiley; 2 edition (July 2, 2012)</li> <li>• <b>ISBN-10:</b> 1118368711</li> <li>• <b>ISBN-13:</b> 978-1118368718</li> </ul> <p>Public Sector Accounting and Budgeting for Non-Specialists Jan van Helden, Ron Hodges</p> <ul style="list-style-type: none"> <li>• <b>Publisher:</b> Palgrave Macmillan (March 25, 2015)</li> <li>• <b>Language:</b> English</li> <li>• <b>ISBN-10:</b> 1137376988</li> <li>• <b>ISBN-13:</b> 978-1137376985</li> </ul> <p><b>Summative Assessments</b></p> <table> <tr> <td>Participation</td> <td>10%</td> </tr> <tr> <td>In-Course Assessments</td> <td>30%</td> </tr> <tr> <td>Final Project</td> <td>60%</td> </tr> </table> <p>Formative Assessments</p> <p>Self-quizzing</p>	Participation	10%	In-Course Assessments	30%	Final Project	60%
Participation	10%										
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Final Project	60%										



MGMT2013	Introduction to International Business		2		None	Required Text: Hill, CW (2009), International Business: Competing in the Global Marketplace, 9 th Ed., McGraw-Hill
<b><u>OR</u></b>						
MGMT3076	Managing Financial Institutions	1			None	
ACCT2025	Fraud Examination	1	2		None	<p>Course Assessment Methods</p> <p>Participation 10% Engagement in the online community of learners</p> <p>Individual 2500 word essay on a topic from Units 1 – 4 (15%)</p> <p>Group assignment on conducting a fraud examination (15%)</p> <p>Final examination 60%</p> <p>Resources</p>

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					<p><b>Required text</b></p> <p><b>Albrecht, W., Albrecht, C., Albrecht, C. and Zimbelman, M. (2012) Fraud Examination 4th Ed,</b></p> <p><b>South –Western.</b></p> <p>Highly Recommended</p> <p>Report to the Nations on Occupational Fraud and Abuse 2016 Global Fraud Study. Retrieved from <a href="http://www.acfe.com/rtn2016/docs/2016-report-to-the-nations.pdf">http://www.acfe.com/rtn2016/docs/2016-report-to-the-nations.pdf</a></p>
<b>LEVEL 3</b>		<b>Sem 1</b>	<b>Sem 2</b>	<b>Summer</b>	<p>At Level 3, most of the core Accounting courses are being offered in Semester 1 <b>or</b> 2 only. MGMT3048 Financial Management II and MGMT3031 Business Strategy and Policy, are offered in summer.</p> <p>Note carefully the sequence of the courses to be offered. Two of the Semester 1 core Accounting courses are pre-requisites for courses offered during Semester 2.</p> <p>In order to adequately plan your schedule for the Year you must take note of the semester in which the respective courses are available and the relevant pre-requisite courses.</p> <p>To ensure success at this Level it is highly recommended that you attempt no more than 3 courses per semester.</p>

MGMT3048	Financial Management II	1		Summer	MGMT2023	Assessment: 40% Coursework, 60% Final exam
ACCT3043	Auditing 1		2		MGMT2021, ACCT3041	<p><b>Recommended Text</b></p> <p>Arens, Alvin A., Elder,Randal J. and Mark Beasley. <b>Auditing and Assurance Services. An Integrated Approach (13th Edition)</b>. Prentice Hall. ISBN: 0136084737</p> <p><b>Assessment:</b></p> <ul style="list-style-type: none"> <li>• Course work 40%</li> <li>• Final Exam: 60%</li> </ul> <p>Total 100%</p>
ACCT3044	Advanced Auditing	1		Summer	MGMT1001 ACCT2025	<p>Assessment: 40% Coursework, 60% Final exam</p> <p><b>Required Text</b></p> <p>Arens, A.A., Elder, R.J., and Beasley, Mark <i>Auditing and Assurance Services: An Integrated Approach</i>. 14<sup>th</sup> Edition Prentice Hall .</p> <p><b>Highly Recommended</b></p> <p>Mendes, Margaret and Chambers, Rohan '<i>Auditing in the Caribbean</i>' CFM 2006</p>

ACCT3039	Advanced Managerial Accounting		2			<p><b>Recommended Text</b></p> <p>Kaplan, Robert S. and Atkinson, Anthony. <b>Advanced Management Accounting (3rd edition)</b>. Prentice Hall. ISBN: 9780132622882</p> <p>Anthony, Robert., Hawkins, David and Merchant, Kenneth. <b>Accounting Text and Cases (12th edition)</b>. McGraw Hill. ISBN: 9780073100913</p> <p>Assessment: 40% Coursework, 60% Final exam</p>
ACCT3040	Advanced Accounting Theory		2			<p><b>Recommended Text</b></p> <p>Schroeder, R. G., Clark, M. W. and Cathey, J. M. (2009). <b>Financial Accounting Theory and Analysis: Text and Cases</b>. 9<sup>th</sup> Edition. John Wiley and Sons Inc.</p> <p>Assessment: 40% Coursework, 60% Final exam</p>
MGMT3031	Business Strategy and Policy		2	Summer	MGMT2006 MGMT2023	Assessment: 40% Coursework, 60% Final exam
ACCT3015	Accounting Information Systems	1			None	<p><b>Assessment</b></p> <p><i>The course assessment is as follows:</i></p> <p style="text-align: right;"><u><b>Assessment Overview</b></u></p>

					<p><i>Course work</i> 40%</p> <p><i>Final Exams</i> 60%</p> <p><b>Resources</b></p> <p><b><u>Prescribed (compulsory)</u></b></p> <p>1. <a href="http://www.pearsoned.co.uk/bookshop/detail.asp?item=100000000560467">http://www.pearsoned.co.uk/bookshop/detail.asp?item=100000000560467</a> - Marshall Romney B., and Paul Steinbart. <i>Accounting Information Systems, Global Edition, 13<sup>th</sup> ed.</i>, Pearson Higher Education. ISBN: 9781292060521</p> <p><b><u>Highly Recommended</u></b></p> <p>1. <a href="http://www.pearsoned.co.uk/bookshop/detail.asp?item=100000000562763">http://www.pearsoned.co.uk/bookshop/detail.asp?item=100000000562763</a> - George Bodnar and William Hopwood. <i>Accounting Information Systems: Pearson New International Edition, 11th Edition</i>, Pearson Higher Education. ISBN: 9781292027234 (etextbook)</p> <p>2. Alison Riley. (2012, May 22). <i>The Accounting Cycle</i>. Retrieved from <a href="https://www.youtube.com/watch?v=OXRL-seKmiM">https://www.youtube.com/watch?v=OXRL-seKmiM</a>.</p> <p>3. Nate Jackson, (2013, October 8). <i>Revenue Cycle Overview</i>. Retrieved from <a href="https://www.youtube.com/watch?v=Tb0ZZUL_tHk">https://www.youtube.com/watch?v=Tb0ZZUL_tHk</a></p> <p>4. Nate Jackson, (2013, December 16). <i>The Expenditure Cycle</i>. Retrieved from (<a href="https://www.youtube.com/watch?v=aWQgSORGp7A">https://www.youtube.com/watch?v=aWQgSORGp7A</a>)</p>
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ACCT3050	Principles of Caribbean Tax and Tax Management		2		ACCT2014	<p>Assessment</p> <p>Participation – engagement in the online community of learners 10%</p> <p>3 Written Assignments as follows at 5% each for a total 15%</p> <ol style="list-style-type: none"> <li>1. Computational Problem of Employment Income (emoluments) &amp; tax liability</li> <li>2. Computational Problem of Self Employed Individual Trading Income &amp; relating tax liability</li> <li>3. Application of VAT principles and computation of output &amp; input taxes</li> </ol> <p>Comprehensive Project 15%</p> <p>Final Exam 60%</p> <p>Resources</p> <p>Required Text:</p> <p>Denbow, Claude. (2013). Income Tax Law in the Commonwealth Caribbean. 2nd Revised ed. Bloomsbury Professional, London.</p>

						Highly Recommended Text:  Mendes, Margaret, McLean Rachael A., & Silvera-Finnikin, Georgia. (2015). <b>Essentials of Jamaican Taxation, 5th Ed. CFM Publications, S.I.</b>
ACCT3090	Practicum/Work Based Project		<b>2</b>	<b>Summer</b>	None	<i>N.B. This course should only be taken by students in their final semester.</i>  Assessment  Students will be assessed on the following components:  A Completion of 120 hours internship/work place experience 30%  B Mid-Term Evaluation – Reflective Journal 20%  C Group Presentation 20%  D Final Evaluation – Written Report and presentation 30%
ACCT3041	Advanced Financial Accounting	<b>1</b>			ACCT2015	Assessment Item Weighting  Assignment 1: 1 Comprehensive Problem 10%  Graded Discussion I 5%  Mid-semester examination 20%

