



**STUDY WORLD**  
*Global College Malta*

# Bachelor of Arts in Accounting and Finance

## Course Rationale

Over recent years the demand for accounting and finance professionals has grown. At Global College Malta we recognise that demand; creating graduates with not only a degree but also in-depth knowledge of the accounting and finance sectors.

Accounting and Finance is an integral function within the global business environment. This course enables you to make sense of a range of important real-world issues affecting our everyday lives and improve your decision-making skills in ways that are distinctive to the disciplines of accounting and finance. Taught by experienced staff from the profession, this degree not only looks at the theories and practices of accounting and finance, but also their context in a business setting and significance within contemporary society.

You will develop the expertise you need to make an effective contribution to decision-making and problem solving, as well as the self-confidence and interpersonal skills needed to operate comfortably and effectively in the workplace.

A distinctive part of this course is the way you'll develop as a team player. You will engage in team-based exercises that help you to understand the real issues facing organisations and how financial and accounting ideas can play a part in problem solving.

All the College's courses will provide you with an in-depth understanding of contemporary management techniques, and will allow you to develop the skills to become an effective and socially responsible manager in local and global arenas, whether in public, private or third sector organisations and enterprises.

This course is studied over three years on a full-time basis.

### Mode of Delivery

Face-to-face

### Language of Instruction

English

### Mode of Attendance

Full-time

### Programme Duration

36 months/ 3 years

### Target Audience

19 - 65+

## Programme Specification

### Status of Programme

Accredited

### Number of ECTS

180

### MQF/EQF Qualification Level

6

### Type of Qualification

Bachelor Degree

## Entry Requirements

The entry criteria for the College's Bachelor of Arts in Accounting and Finance is designed to offer a number of entry routes, so that each applicant's previously certificated academic qualifications, prior learning experience and experiential skills can be taken fully into account when determining whether an offer of a place to study can be made.

Prior to entering the College's Bachelor of Arts in Accounting and Finance programme, applicants are normally expected to be able to demonstrate a minimum of a Maltese matriculation certificate (or equivalent qualifications), with two subjects at an advanced level, three other subjects at an intermediate level and Systems of Knowledge, and a pass at Grade 5 or better in the English Language Secondary Education Certificate. If the prospective student is not in possession of a secondary education certificate in English, they may be asked by the College to demonstrate their English Language competence. Alternatively, a prospective student can be admitted with three subjects at Advanced Level (MQF 4) (or equivalent qualifications), and a pass at Grade 5 or better in the English Language Secondary Education Certificate.

## Target Group

Students, managers or aspiring managers who are keen to progress in their chosen career and want to broaden their knowledge, improve their skills and increase their competence in Accounting and Finance disciplines and functions.

## Structure of Course

Two semesters per academic year.



## Course Learning Outcomes

Having regard to the competences expected of learners at MQF Levels 5 and 6, by the end of the Bachelor of Arts in Accounting and Finance programme the learner will be able to:

- Demonstrate a confident understanding of themes in management scholarship as they relate to accounting and finance;
- Demonstrate an ability to identify and conceptualise the critical factors involved in accounting and finance management activities and be able to critically review existing evidence in order to support an interpretation;
- Work highly effectively in teams, demonstrating excellent interpersonal skills and the ability to function with sensitivity and productively when working with others;
- Demonstrate a confident and complex understanding of business challenges with the help of the application of the learner's acquired knowledge and skills;
- Explore and critically test a range of viable solutions and, from this analysis, propose innovative strategies based on their research findings and knowledge;
- Research, evaluate, interpret, discuss and source a wide range of scholarly material in relation to accounting and finance management issues;
- Demonstrate excellent awareness of globalisation and the importance of cultural insight in management and business; and
- Demonstrate lifelong learning skills such as effective time management, strong and positive group working, good communication skills, effective planning and leadership skills.

## Course Teaching, Learning and Assessment

The programme includes various formal and informal teaching methods and learning. The degree programme uses a range of teaching methods to suit different learning styles. Typically, the programme of study is delivered through a combination of modern face-to-face lectures, webinars, seminars and discussion forums, tutorials, group work, case studies, guest speakers, organisational visits and independent study.

Students are expected to participate, contribute and have interactive sessions in lectures delivered through PowerPoint-presentations by the lecturer; case study analysis; group and team workshops and discussions; business games and simulations.

Tools including self-assessment; peer assessment; CPDs and statistical analysis through excel and SPSS software will enable students to understand the management link with corporate objectives and provide the fundamentals for effective communication, interaction and enhance their interpersonal skills.

In addition to utilising a rich and varied range of delivery techniques, assessment of the programme of study and its constituent modules is designed to be an integral part of the learning process for students in order to enhance and confirm their knowledge and practice. In addition to summative assessment, formative feedback is provided to students through a combination of tutor feedback, self-reflection and peer group feedback. Combined, formative and summative assessments provide a measure of the extent to which students have achieved the learning outcomes of the individual modules.



## Hours of Total Learning

<b>TOTAL LEARNING HOURS</b>	<b>4500</b>
Total Contact Hours	780
Supervised Placement and Practice Hours	0
Self-Study Hours	3500
Assessment Hours	220

## EQF/MQF level of every module, total learning hours and module learning outcome

Module Code	Module Name	EQF/MQF Level	ECTS	Total Hours of Learning
BAM01	Principles of Business Management (1st Year)	5	15	375
BAM02	Fundamentals of Management Accounting and Finance (1st Year)	5	15	375
BAM03	Human Resources Management (1st Year)	5	15	375
BAM04	Strategic Management (1st Year)	5	15	375
BAM05	Accounting for Corporate Performance (2nd Year)	6	15	375
BAM06	Management Accounting (2nd Year)	6	15	375
BAM07	Financial Management (2nd Year)	6	15	375
BAM10	Research Methods (2nd Year)	6	15	375
BAM09	Portfolio Theory and Financial Markets (3rd Year)	6	15	375
BAM08	Principles of Audit and Taxation (3rd Year)	6	15	375
BAM15	Management Research Project (3rd Year)	6	30	750



## Modules Details

BAM01	Principles of Business Management	5	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Exercise management and supervision in the key functions of management, namely, planning, organising, controlling and leading people. Facilitate the process of managing stakeholders and corporate governance in a competitive environment;
- Study and influence culture and managing organisations through behavioural and situational models through motivational techniques;
- Address and apply intelligence in unpredictable change in organisations through teams and team work and demonstrate a level of power and reasoning to manage activities effectively and efficiently;
- Develop performance management systems of people and set measurement control systems; and,
- Demonstrate aptitude and capabilities to complete basic finance and budgetary control.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM02	Fundamentals of Management Accounting & Finance	5	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Exercise management and supervision in the key functions of accounting namely, measuring and reporting financial performance, making capital investment decisions, and doing budgets whilst reporting cash flows;

- Study and influence accounting and finance managerial decisions focusing on making capital investment decision and financing the business in the long and short-term; and,
- Address and apply intelligence in unpredictable change in organisations through teams and team work and demonstrate a level of power and reasoning to manage the finance of an organisation effectively and efficiently.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM03	Human Resources Management	5	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Be able to critically evaluate and apply theories to practice the main concepts and theories of human resources management;
- Be able to identify, assess and practice the key functions of the HR functions from a strategic and operational perspective;
- Be able to identify, determine and apply to practice the international human resources management perspective to issues, challenges and opportunities within the HR function of both public and private sector organisations;
- Apply human resource management within a restructuring context and general organisational context;



- Be able to evaluate and apply in practice the basics of human resources planning, recruitment and selection;
- Be able to identify, evaluate and apply the basic concept of performance and reward management;
- Be able to assess and critically evaluate the challenges, issues and opportunities for employee involvement, employee relations and human resources training and development needs for both public and private sector organisations;
- Be able to identify, evaluate and apply practice in employee welfare principles; and,
- Be able to apply HRM models, frameworks and HRM paradigms within organisational culture and diversity at the workplace.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM04	Strategic Management	5	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Identify the key components of a strategy and issues associated with organisational strategy;
- Appreciate the contributions of different academic disciplines and theoretical lenses to practice strategy analysis;
- Analyze macro- and micro-environments on organisational strategy and identify successful strategies for business organisations;
- Use various concepts and technique to recognize threats and opportunities in the marketplace;
- Identify and analyses how strategic capabilities can provide sustainable competitive advantage;

- Understand and undertake stakeholder analysis and corporate responsibilities performance models;
- Analyse the influence of organisational culture on strategy;
- Identify and assess generic business strategies and internationalization and their benefits in a competitive environment;
- Determine the appropriate choices between mergers and acquisition and alliances; and,
- Assess the value of strategic change.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM05	Accounting for Corporate Performance	6	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Be able to Be able to identify the key concepts and theories in corporate governance audit and accountability;
- Be able to discuss the development of major corporate governance initiatives;
- Be able to explain and evaluate the different approaches to management control; and,
- Be able to critically evaluate the role of corporate governance mechanisms and how accounting systems are implicated in such mechanisms (by means of example, executive remuneration).



## Modules Details

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM06	Management Accounting	6	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Constructively differentiate the contexts in which management and financial accounting operate;
- Critically determine costs based on cost terms and purposes; Effectively apply relevant management accounting techniques under various costing systems;
- Critically distinguish between short-run and long-run pricing decisions and describe approaches to pricing;
- Measure and apply yield, mix and quantity effects in planning and control; and,
- Design and prepare budgets and perform in-depth variance analysis for strategic planning and control.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM07	Financial Management	6	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Be able to examine the financial strategy and structure of different types of organisation; and,
- Be able to critically analyse and adopt appropriate methods with respect to specific issues of corporate financial management and problem solving.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations

BAM10	Research Methods	6	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Recognise the importance and be able to explain the nature and purpose of research and classify different types of research;
- Study and demonstrate the main stages in a research process and identify the characteristics of a good research project;



## Modules Details

- Address and apply intelligence in understanding the general standards for research at different levels for effective career progression and self-development;
- Demonstrate competences and skills in identifying research constraints such as funding, time and resources and determine the knowledge, skills and personal qualities researchers need to produce meaningful research outputs;
- Demonstrate competence in using different techniques for generating research topics;
- Address and apply intelligence to negotiate access to data and to consider relevant ethical issues as part of the research project; and,
- Apply intelligence and competences in planning the management of a research process.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM08	Portfolio Theory & Financial Markets	6	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Be able to demonstrate the factual, conceptual and procedural knowledge necessary to facilitate a deep understanding of the theoretical models that help explain financial investment behaviour; and,

- Be conversant in the key concepts in Finance, including the operation and structure of financial markets and trading systems, the analysis and valuation of different types of securities, and the optimal management of portfolios.

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.

BAM09	Principles of Audit and Taxation	6	15	375
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Be able to compare aspects of the Maltese tax systems with taxation systems operated in other European and international countries;
- Be able to apply different audit procedures to a variety of scenarios;
- Be able to demonstrate what they have learned both by application to numerical data and in written form; and,
- Be able to prepare simple computations for major Maltese taxes (including, by means of example, income tax, corporate tax, and capital gains tax).

This unit will be assessed as follows:

A range of modern assessment methods appropriate to the subject material being taught including, by means of example, written examinations, assignments, individual and group project work, and assessed presentations.



BAM11	Management Research Project	6	30	750
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Competences: – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- Manage and transform a research proposal into a research study that has the potential to add value to the area being explored;
- Manage the planning of a research project, taking into account potentially complex and unpredictable situations, and including research milestones;
- Undertake an analytical literature review in the chosen discipline area and, from this review, prepare an appropriate bibliography;
- Understand and explain the relevance of differing philosophical perspectives and understand the main research paradigms which are significant for a business research project;
- Understand the importance of research ethics at each stage of a research project, having regard to, for example, the principles of data protection and data management;
- Review and apply knowledge to determine appropriate sampling techniques for a variety of differing research scenarios and be able to justify their selection;
- Manage complex techniques to gather secondary and primary data and apply the knowledge, skills and understanding gained to an actual research project; and,
- Make a contribution to professional knowledge and practice through the output of the major project.

Student Pass  
Rate at Global  
College Malta

Excellent

This unit will be assessed as follows:

The Dissertation Module requires students to undertake an extensive programme of reading and research; demonstrate intellectual independence and originality by specialising in a management study and defining its nature and scope; engage in sustained analysis, interpretation and comparison of a substantial body of data; and, present the results of their research in a clearly written, academically cogently argued, logically structured and properly referenced form.

The final year major project is assessed via the production of a dissertation which is normally some 12,000 to 15,000 words in length.

Where necessary, a viva voce will be conducted in those instances where the provisional mark is considered to be a marginal pass.



## Module Teaching and Assessment for all modules except Dissertation

The module will be delivered through a flexible combination of modern face-to-face lectures, webinars, seminars and discussion forums, tutorials, group work, case studies, guest speakers, organisational visits and independent study. Delivery of the module has close regard to the needs of learners. Accordingly, much of the learning is either delivered at times to suit those learners who may have day time employment or child care commitments or made available in a supported teaching format. At all times, the views and needs of students are taken into account. By means of example, theoretical concepts might typically be delivered to students in modern face-to-face lecture formats which may then be further developed through subsequent interactions based around small group seminars, group case study analysis and digital discussions. Modern face-to-face and interactive learning sessions encourage students to critically examine key elements of business and management. In addition to attendance at formal learning sessions, students are expected to undertake independent self-study in order to support their individual learning journeys.

The assessment strategy for the module is designed to provide students with the opportunity to demonstrate both the theoretical and practical skills they have developed in the module. Thus, the summative assessments for this module consist of:

- An in-semester test and a final examination.
- The in-semester test (25% of the final module mark) lasts for 90 minutes and is a mix of multiple-choice and open-ended questions.

The final two-hour examination (75% of final mark) consists of four multi-part questions, two of which should be answered. It is designed to reflect the learning outcomes.

## Module Teaching and Assessment for Dissertation

Each student will be allocated a supervisor who will help them with the development of their project proposal, oversee progress with the project, comment as appropriate on draft materials produced by the student and be available to assist the student with the project, as appropriate.

The final year major project is assessed via the production of a dissertation which is normally some 12,000 to 15,000 words in length.

Where necessary, a viva voce will be conducted in those instances where the provisional mark is considered to be a marginal pass.

The major project has to include theoretical and critical discussion and is processed through Turnitin Software for Similarity. Students will be provided knowledge and understanding of how Academic Integrity is applied and how the Turnitin Similarity Report will be interpreted by Assessors. Additionally, all assignments must be referenced with appropriate citations using the Harvard Referencing Style Guidelines. Both Academic Integrity and Referencing Style practice will be explained in a 2-hour session provided by the College to all students in the student induction phase prior to the commencement of the programme.

To successfully complete the module an overall pass mark of 40% must be achieved.

All assessments will be submitted via the internationally recognised plagiarism software Turnitin.



## Study Material

All students will have access to EBSCO, an online library, Moodle for class notes and Turnitin for the upload of assignments.

## Grading System

A	>70%
B	60% - 69%
C	50% - 59%
D	40% - 49%
Minimum Pass	40%

## Course Fees

Kindly refer to the course page on the website for updated fees.



## Contact Us

### LOCATION

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