

De Montfort University

in partnership with

*Niels Brock,
Copenhagen Business College*

**BA (Hons) Business
Administration**

Finance Stream

**CURRICULUM
2023-2024**



Table of Contents

1. Introduction	3
2. Aim and Objectives	3
3. Learning Outcome	4
4. The Structure	4
Core Modules	
CORP 3501 Global Strategic Management	
CORP 3544 Global Contemporary Business Issues	
Finance Stream Modules	
ACFI 3211 Forensic Accounting	
ACFI 3217 International Developments in Accounting	
ACFI 3420 Accounting and Finance Project	

BA (HONS) BUSINESS ADMINISTRATION

DE MONTFORT UNIVERSITY (DMU)

in partnership with

***NIELS BROCK (NB)
COPENHAGEN BUSINESS COLLEGE***

1. INTRODUCTION

De Montfort University is a university incorporated in the United Kingdom by the Education Reform Act 1988 and granted University status by order of the Privy Council in 1992.

Niels Brock, Copenhagen Business College, established 1881, is the oldest and largest business college in Denmark.

This CURRICULUM describes the Final Year of the

- ***Bachelor of Arts (Honours) Business Administration Degree, De Montfort University, as it is delivered in Copenhagen, Denmark by Niels Brock, Copenhagen Business College, Faculty of Professional Higher Education.***

This description is issued without prejudice to the right of De Montfort University and Niels Brock to make such modifications as they consider necessary, without prior notice.

It is an intensive programme of study, which means that it is necessary for students to attend regularly and to participate fully in the classes. In terms of status, participants are both students of De Montfort University and students of Niels Brock.

2. AIM AND OBJECTIVES

The purpose of this programme of study is to develop the students' abilities, building on the foundations of Danish or international 2-year higher education degrees or diplomas. Therefore, the BA (Hons) Business Administration programme forms a natural progression from e.g. the Danish AP degrees in Financial/Marketing Management (Finans/Markedsføringsøkonom) and other equivalent Danish or international business degrees/diplomas - enlarging and strengthening the knowledge and skills already learnt and introducing new concepts and procedures. This is to ensure that graduates will be able to evaluate theory and put it into practice in order to improve their effectiveness and efficiency as business people. The main focus is on theoretical content, analytical rigour and critical application, in a context of knowledge and experience relevant to future managers.

The overriding aim of this programme of study is to prepare managers who can evaluate theory and put it into practice in order to improve effectiveness. The aim will be met by achieving the following objectives:

1. Stimulating the intellectual development of students through an academically challenging range of inputs presented in a modular fashion.
2. Providing opportunities to reflect critically upon the nature of their professional activities in the light of modern theoretical perspectives so that they may evaluate these and improve their own performance.
3. Providing students with an awareness of the impact of private sector organisations in a series of wider contexts.
4. Encouraging the exchange of ideas, perspectives and information.

3. LEARNING OUTCOME

Upon successful completion of the programme of study, graduates will be able to:

- Select from and discriminate between a range of analytical business frameworks;
- Utilise those analytical business frameworks in a variety of business contexts;
- Gather, synthesise, analyse and use data to reinforce arguments and to provide empirical evidence in a variety of written formats;
- Produce well structured and coherent written material, which will be suitable for a number of work based situations;
- Apply theoretical models and their predictions to real world situations;
- Take an overview of an organisation and understand the relationships between its components and in turn their relations and that of the whole organisation to a variety of business contexts, within which the organisation operates;
- Prescribe short, medium and long-term actions for firms and make recommendations with regard to appropriate disposition of resources.

4. THE STRUCTURE

This programme of study is taught and assessed at Niels Brock, Copenhagen Business College, Denmark, concurrently with the 3rd and final year of the Business Studies Degree offered at De Montfort University, Leicester, England.

The programme offers a BA Honours qualification in a modular package, consisting of 2 core modules and 3 specialised stream modules over two semesters. Each module is valued at 15 UK credits (7.5 ECTS) or 30 UK credits (15 ECTS). All modules run across both semesters, and will be examined at the end of the second semester.

◆ Core Modules:

Code	Module	UK Credits	ECTS Credits
CORP 3501	Global Strategic Management	30	15
CORP 3544	Global Contemporary Business Issues	30	15

◆ Finance Stream:

ACFI 3211	Forensic Accounting	15	7.5
ACFI 3217	International Developments in Accounting	15	7.5
ACFI 3205	Accounting and Finance Project	30	15
Total Credits		120	60

UK credits for the top-up study year constitute CATS 120 (= 60 ECTS). With Accredited Prior Learning (APL) of the qualifying 2-year+ AP Degree, total UK credits are 360 (= 180 ECTS).

Core Modules

CORP 3501 Global Strategic Management



Credit Value: 30 UK credits = 15 ECTS

1. Module Characteristics

This module aims primarily to ensure that students understand the nature and meaning of corporate strategy and are able to assess the strategic position of corporations operating in complex global markets.

The module emphasises concepts and tools necessary for critical strategic analysis. It focuses on specific strategic issues and challenges that affect contemporary business operations, including mergers and acquisitions, strategic alliances, knowledge management. A strong focus will be placed on the management of change, organisational learning and strategy implementation.

2. Learning Outcomes

- Understanding and critical appraisal of strategy concepts: students can demonstrate understanding and competent use of strategic management concepts
- Strategic analysis: students selectively use analytical concepts and develop a well-founded strategic analysis of a company case.
- Group presentation of analysis of theory: Students synthesise their strategic analysis and critical thinking and present their findings in an appropriate manner.
- Team working: Students effectively engage in collaborative learning in the context of assessments
- Critical thinking and understanding of the strategic issues: students successfully engage in individual learning and strategic thinking by evaluating concepts, processes and models.

3. Assessment

Component Type	Duration of assessment	Assessment Weighting
Video Presentation		40%
Exam	2 hours	60%

CORP 3544 Global Contemporary Business Issues



Credit Value: 30 UK credits = ECTS 15

1. Module Characteristics

This module is designed to critically evaluate how current issues in both Economics and Politics affect business management and performance. There is a strong initial emphasis upon analysing the causes of major world events and examining the various scenarios that these events confront business managers with. Topical areas covered in the 2013/2014 academic year were:

- The Arab Spring and its implications for international business.
- The economy of the USA, the issues of National Debt & Credit Rating as well as the relative performance of the US in relation to the BRIC countries – with specific comparative reference to China and India.
- The role of International Reserve Currencies, especially in relation to the US dollar and the potential rise of the Chinese Yuan
- International Stock Markets with a special emphasis on the role of the Speculator.
- The impact of rising world Commodity Prices on businesses emphasising the risk of Stagflation
- The Economics of Recessions and the risk of ‘Double-Dip Recessions – against the background of the European Debt Crisis
- The Fate of the Euro
- The advantages and disadvantages of European Union membership.

The module utilises the above to set the scene for more ‘general’ global management issues by examining:

- The advantages and disadvantages of Globalisation as well as Multi-National Companies
- Managing Diversity in Business
- The role of the State in Managing the Economy
- Public/Private Partnerships
- Economic Regulation
- Corporate Social Responsibility
- Business Ethics
- Reputation Management
- Greening Business

3. Assessment

Component type	Description	Length/ duration	Assessment Weighting
Individual assignment	Individual essay		40%
Tutorial presentation	Presentation		40%
Multi-choice-question exam	Individual MCQ		20%

Finance Stream Modules

ACFI 3211 Forensic Accounting



Credit Value 15 UK credits=ECTS 7.5

1. Module Characteristics

A module designed to examine the areas of accounting fraud, cyber crime and legal valuations within a context of litigation where the accountant acts as an expert witness or primary investigator liaising closely with lawyers and other legal advisors.

Three themes will underpin the module: Fraud; Cyber Crime; the Accountant as an 'Expert Witness'. Students will study all themes but could concentrate on one for assessment purposes with the agreement of the module leader.

2. Learning Outcomes

Subject specific knowledge and skills:

- To evaluate the role and appraise the processes of the accountant acting in support of litigation as an expert witness or primary investigator.
- To appraise and apply the theories and practices of valuation in support of litigation within a series of given situations.
- To critically evaluate the practices of fraud investigation and detection within a series of given common fraudulent scenarios.
- To review and evaluate the development of cyber crime and critically examine mechanisms to detect and discourage such activities.

Cognitive and non-subject specific knowledge and skills:

- To communicate the findings of investigations in an appropriate, legally supportable manner via a variety of media.
- To demonstrate the ethical positions and duties of an accountant acting as an investigator of criminal activities.
- To research and evaluate a series of numerical records to detect accidental and deliberate errors using appropriate techniques.
- To apply IT to the solution of a series of problems within the area of record-keeping and commercial transactions.
- To work with others in a multi-disciplined investigation team to carry out a variety of financially orientated functions with litigation consequences.

3. Assessment

Examination: Weighting: 100%. Duration: 180 minutes

ACFI 3217 International Developments in Accounting



Credit Value 15 UK credits=ECTS 7.5

1. Module Characteristics

This module will look at developments in:

- International accounting.
- Different approaches to developing accounting rules and regulations on the international stage.
- Current issues such as the EU move to international standards and the problems that economies in transition face.
- The international practices of specific countries.
- The impact of specific accounting problems such as goodwill, foreign currency and inflation and compare international practices.
- International accounting from the viewpoint of management.
- Appraisal of performance in an international context
- Financial accounting in a global context.

2. Learning Outcomes

Subject specific knowledge and skills:

- Evaluate the role of different bodies in the harmonisation process
- Appreciate and evaluate influences on International Accounting Developments
- Appraise how social, political and legal systems affect national accounting practice
- Critically evaluate the role of accounting in developing countries
- Critically compare and contrast the development of accounting practices in different countries
- Evaluate, appreciate and comment on the impact of accounting practices on performance evaluation exercises
- Appraise the management process in global operations

Cognitive and non-subject specific knowledge and skills:

- Demonstrate the ability to present an accounting discussion via a variety of media
- Demonstrate the ability to research and select appropriate data to support an accounting discussion
- Demonstrate the ability to apply number skills to support an accounting discussion
- Demonstrate the ability to manage and take responsibility for own learning
- Demonstrate the ability to work as a member of a small group.

4. Assessment

Coursework 1: Individual essay,

Weighting: 55%

Coursework 2: Group assignment,

Weighting: 45%

ACFI 3420 Accounting and Finance Project



Credit Value 30 UK credits=ECTS 15

1. Module Characteristics

A dedicated, academic approach to a traditional Honours level project in Accounting or Finance. Students will lead the module in terms of project design and preparation whilst supervisors will be available to advise and guide research.

2. Learning Outcomes

- To select a project topic with a demonstrable Accounting or Finance input, suitable for directed private study with minimal supervision to meet a given deadline.
- To identify, acquire and utilise suitable sources of literature and data necessary to support the project.
- To identify, develop and apply suitable research methodologies required to evaluate both published and original data.
- To clearly identify and accept the responsibility for ethical issues and professional codes of conduct in accordance with the University's 'Human Research Ethics Policy' and recognise the legal and regulatory implications of plagiarism.
- To personally generate a professional project free from major errors with minimal supervision within agreed guidelines based upon the learning outcomes 1 to 4 above.
- To demonstrate a systematic understanding of the available source material and critically analyse its weaknesses using theory, reasoned argument and appropriate research methodologies.
- To summarise the major issues covered, including ethical dilemmas, based upon independent criticism and analysis.
- To demonstrate the capacity for independent and self-managed learning.
- To demonstrate the ability to analyse and draw reasoned conclusions from evidence including diverse theory, opinion and empirical evidence to support a reasoned argument
- To demonstrate the ability to process data using a range of techniques appropriate to the subject
- To demonstrate the ability to use a range of academic materials
- To demonstrate the ability to communicate effectively with the project supervisor in a professional and mutually respectful manner.

3. Assessment

The Research Proposal – (Project Outline, Literature Survey and Draft Chapter One)

Weighting: 30%

The Completed Project

Weighting: 70%