

BACHELOR OF BUSINESS [Accounting & Management]

The program is primarily designed to equip graduates with the skills and expertise relevant to an accountant and a manager. It provides a sequential series of studies in accounting practices and principles with a blend of economics and management, including approaches to national and international management. Graduates will have the ability to work as accountants, having completed some essential components for professional registration, as well as have a foundation for future studies.

A. Graduate Profile

Graduates will be able to:

Components	Learning Outcomes
Accounting Studies	Analyze and audit any accounting transaction.
	Critique accounting practices to ensure that proper financial reporting and good governance are practiced.
	Critically apply different approaches and techniques to all aspects of accounting including facilitating the decision making process.
Management Studies	Lead people and organizations through efficient and effective management processes and practices.
	Apply lively imagination to the application of management principles and practices in private, national and international contexts.
Religious & Philosophical Studies	Sympathetically appraise the Seventh-day Adventist faith and demonstrate the responsibilities of having such a faith in their professional and personal life.
Complementary Studies	Utilize ethical research methods and appropriate communication skills in presentations and publications
	Demonstrate a healthy lifestyle which contributes to personal and community health.

B. Entry Requirements

Pass in FSF7E or its equivalent including a pass in Accounting OR
PSSC result under 11 including a pass in Accounting
Pass in Foundation Studies [Business]
A pass in the Mature Age examination for those over the age of 22 yrs in the year of entry.

C. Co-curricular Competencies

Competencies	
Computer Skills	Students will demonstrate general knowledge from the computer systems, use software and hardware, file management, keyboarding and basic word processing skills. This is an elementary level for general computer applications, word processing, spreadsheets and power point presentations.
Literacy	Students will be required to achieve a Level 1 (a minimum of 70% in Entry Level 3) in the Future School Literacy software.
Numeracy	Students will required to achieve a Level 1 (a minimum of 70% in Entry Level 3) in the Future School Literacy software.

D. Sequence

Bachelor of Business [Accounting & Management]						
Level	Credits	Sem	Accounting Studies	Management Studies	Religious & Philosophical Studies	Complementary Studies
7	360		46%	33%	13%	13%
5	60	1	BAASS101 Quantitative Mathematics	BAGS101 Intro to Management		BACS101 Academic Research & Writing
						BACS102 Computer Principles
	60	2	BAAS102 Intro to Financial Statements	BAGS102 Business Communication	BARS101 Essentials of Christian Faith	
			BAAS103 Micro Economics			
6	60	1	BAAS201 Financial Accounting	BAGS201 Organisation & Management		
			BAAS202 Applied Accounting Software	BAGS202 International Marketing & Management		
	BAPR201 Financial Statements & Organisation Practicum					
	60	2	BAAS203 Accounting Theory & Application	BAGS203 Small Business & Entrepreneurship	BARS201 Life & Teachings of Jesus	BACS201 Health & Lifestyle
7	60	1	BAAS301 Management Accounting	BAGS301 Commercial Law		
			BAAS302 Auditing			
			BAAS303 Taxation Law & Practice			
	BAPR301 Auditing Practicum					
60	2	BAAS304 Corporate Accounting	BAGS302 Human Resource Knowledge & Management	BARS301 Applied Christian Ethics		
		BAAS305 Macro Economics				

E. Module Learning Outcomes

Component 1: Accounting Studies				
No	Unit ID Number	Unit Standard/Learning Outcome	Lev	Cred
1	BAAS 101 Quantitative Mathematics	Manipulate algebraic expressions to solve business problems.	5	15
		Distinguish between simple interest and compound interest and their application in solving present and future values.		
		Demonstrate an understanding of the application of annuities to solve future and present values and periodic payments		
		Demonstrate an informed understanding and ability to compute interest and yield payments of bonds.		
		Convert and interpret budgeting, time value of contingent payments and life annuities to assist in business decision making.		
2	BAAS 102 Introduction to Financial Statements	Demonstrate a clear understanding on the completion of the accounting cycle to prepare financial statements used for financial reporting and decision making.	5	15
		Account for the processes involved in the retail operations of inventory transactions, including the reporting of appropriate ledgers and special journals in an accounting system.		
		Demonstrate an understanding in the formation of partnerships, its operations and reporting.		
		Clearly distinguish between the different approaches and regulations used to account for major components of financial statements in terms of assets and liabilities.		
3	BAAS 103 Micro Economics	Explain how economist goes about their work as social science and policy advisers.	5	15
		Calculate the factors that influence the cross elasticity and income elasticity of demand.		
		Explain the sources and trends of economic inequality.		
		Identify the gains from international trade and its winners and losers		
4	BAAS 201 Financial Accounting	Apply the principles encapsulated in the IASB's "Framework for the Preparation and Presentation of Financial Reporting Statements" and International Financial Reporting Standards pertinent to financial accounting processes.	6	15
		Employ fair value accounting as mandated by the International Financial Reporting Standards.		
		Account for revenues and expenses as mandated by the International Financial Reporting Standards.		
		Construct the necessary bookkeeping processes to report the various forms of financial business entities may employ.		
		Undertake the necessary calculations and book keeping procedures to comply with the International Financial Reporting Standards stipulated for accounting for employee benefits.		
5	BAAS 202 Applied Accounting	Appropriately apply basic accounting principles in financial transactions.	6	15

	Software	Using the software, demonstrate an understanding of how to create new company accounts and update and maintain financial data and information.		
		Solve operational problems and assist in the running of a small business employing the accounting software.		
6	BAAS 203 Accounting Theory & Application	Explain the nature of accounting theory and the means by which theories can be constructed.	6	15
		Explain the forms of measurement used in accounting practice and their limitations.		
		Explain the nature of assets, liabilities and owners equity.		
		Compare public and private interest theories of regulation in the context of accounting.		
		Discuss the practical difficulties raised by the conceptualization and measurement of income.		
		Evaluate the impact that normative, positive, behavioral and critical accounting theories have on the understanding and development of accounting practice.		
		Explore the relationship between stakeholder and legitimacy theories.		
		Evaluate arguments in favor and against incorporating social and environmental accounting, within the scope of accounting.		
7	BAAS 301 Management Accounting	Explain the nature of 'management accounting' and how it differs from 'financial accounting'	7	15
		Discuss the different nature of costs.		
		Apply indirect costs in relation to the different environments of the costing system		
		Discuss the nature and components of the manufacturing overhead costs.		
		Explain how the basic types of cost accounting systems work.		
		Differentiate between traditional and contemporary approaches to costing systems		
		Discuss how capital expenditure decisions are made and the role of management accounting information in that process.		
8	BAAS 302 Auditing	Demonstrate an understanding of the development of auditing, the changing role of auditors and accountants and the standards of behavior expected of them.	7	15
		Examine crucial evaluations and decisions associated with the process of audit planning highlighting key risk areas.		
		Explain the tests for various controls and design substantive procedures during the preliminary stages of an audit.		
		Critically apply the audit approach to specific transactions and balances in a financial statement in order to achieve a planned level of detection risk in the audit.		
		Demonstrate understanding on the completion of the fieldwork, evaluation of the findings and communication with the entity.		

9	BAAS 303 Taxation Law & Practice	Demonstrate a significant knowledge and understanding of current taxation law in Fiji.	7	15
		Demonstrate analytical and problem solving abilities within the framework of taxation law.		
		Apply current legal principles to address relevant legal issues.		
		Demonstrate written and oral communication skills, critical thinking and legal research skills.		
10	BAAS 304 Corporate Accounting	Critically apply the rules of recording transactions belonging to company formation, dividend and capital issues	7	15
		Implement the accounting rules for recording schemes relating to the reduction of share capital in accordance with Companies Act of 1983		
		Account for tax loss transfers, capital gain, fringe benefits, revaluation and disposal of depreciable assets.		
		Differentiate the treatments applying to construction contracts, leases, research and development, and revenue recognition.		
		Articulate the accounting rules relating to liquidation and receivership.		
		Articulate the accounting rules for Consolidated Accounting for a 100% single subsidiary.		
11	BAAS 305 Macro Economics	Explain economic growth and how potential GDP grows.	7	15
		Explain theories of economic growth and policies to increase the growth rate.		
		Analyse the main schools of thought in macroeconomics today.		
		Discuss fiscal and monetary policy.		
Component 2: Management Studies				
1	BAGS 101 Introduction to Management	Discuss the values of applying good management principles	5	15
		Recognize the internal and external factors that impact an organizations management.		
		Discuss the management functions of planning, organizing, leading staff and controlling.		
		Demonstrate analytical skills when managing organizations through changes and challenges.		
2	BAGS 102 Business Communication	Discuss the fundamentals of achieving effective communication.	5	15
		Demonstrate the ability to write accurate and convincing reports, proposals, letters, agendas and minutes.		
		Discuss the different types of documents needed when going for a job interview.		
3	BAGS 201 Organization & Management	Describe the importance of study organizational and behavior and management.	6	15
		Compare and contrast different approaches to management and the relevance of these approaches in contemporary Pacific organisations.		
		Explore different approaches for organizations to show ethical responsibility to the society and community.		

		Evaluate the organization strategic plan and structure and determine the practice and the variables that best suits an organization.		
4	BAGS 202 International & Marketing Management	Discuss the difference between traditional marketing and international marketing and why companies need to engage in international marketing and management	6	15
		Determine the key frameworks, concepts and theories of internationally marketing and management and derive managerial skills.		
		Evaluate the different marketing process and strategies that a company can employ to reach its target market.		
		Discuss the use of internet as a marketing tool for doing business internationally.		
5	BAGS 203 Small Business & Entrepreneurship	Assess the role of entrepreneurship in economic growth and development, and the opportunities for creative innovations as a means of sustainability.	6	15
		Evaluate the options of doing business and developing strategies to capture those opportunities.		
		Apply the key management functions for a successful small business.		
6	BAGS 301 Commercial Law	Demonstrate the ability to understand legal issues relating to any aspects of operation of a business.	7	15
		Discuss the significance of legal treaty in commercial transaction and the menace that may emerge if agreements and contracts are breached.		
		Discuss the significance of legal treaty in commercial transaction and the menace that may emerge if agreements and contracts are breached.		
		Critique the different business entities, their legal constituent and the rights and liabilities linked to office holders and consumer protection.		
		Recognize the various legal obligations associated with financial operations of companies.		
7	BAGS 302 Human Resource Knowledge & Management	Critique HR from a strategic perspective.	7	15
		Evaluate the recruitment tools for securing effective employees and retaining them.		
		Analyse the leadership styles practiced by management in different levels of an organisation		
		Discuss strategies managers can utilise to proactively prevent conflict		
Component 3: Religious & Philosophical Studies				
1	BARS 101 Essentials of Christian Faith	Demonstrate an understanding of Adventist doctrines as biblically centered and rooted in Christ.	5	15
		Illustrate how selected doctrines are still important in the 21 st century.		
		Explain the Adventist view of selected controversial doctrines.		
2	BARS 201 Life & Teaching of	Construct the historical, political and socio-cultural background to the four gospels and deduce implications for the ministry of Jesus.	6	15

	Jesus	Demonstrate an understanding of the context and content of the parables and miracles of Jesus.		
		Establish the connection of the gospel message to the daily growth of faith in the One whom the gospel proclaims.		
		Interpret a selected story, parable, or miracle of Jesus.		
3	BARS 301 Applied Christian Ethics	Apply knowledge of Scripture and its principles and values in moral reasoning and decision making.	7	15
		Evaluate major ethical issues and dilemmas from biblical, contemporary Christian and Seventh-day Adventist perspectives.		
		Formulate appropriate Christian ethical strategies for personal and professional development in the work place.		
		Demonstrate an understanding of key ethical concepts presented in the module.		
Component 4: Complementary Studies				
1	BACS 101 Academic Research & Writing	Demonstrate competence in a variety of types of academic writing.	5	15
		Demonstrate competence in locating and making effective use of secondary research.		
		Generate and analyse a quality questionnaire for a tertiary assignment.		
		Demonstrate oral competency in the English language.		
2	BACS 102 Computer Principles	Demonstrate an understanding of fundamental computer concepts and their applications in the real world	5	15
		Demonstrate the ability to produce professional reports and records using Microsoft Word and Microsoft Excel.		
		Design a simple and customised database for tracking, reporting and sharing data for presentation to a chosen client or customer.		
		Discuss the importance of computer ethics and principles.		
3	BACS 201 Health & Lifestyle	Develop a basic understanding of health from the Biblical perspective.	6	15
		Explain the Adventist perspective on healthful living in relation to the connection between spirituality, mind and body.		
		Analyse the disease trend in the Pacific and its implication for society.		
		Design resources that will address health issues in a community setting.		