



International Diploma in Business (IDB)

Assessment and Syllabus Guide

Fundamentals of Financial Control (DB 106)

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Contents

NCC Education International Diploma in Business	5
Fundamentals of Financial Control (DB 106)	5
1 Introduction	5
2 Academic Material and How it is to be Used	5
2.1 CD Contents	5
2.2 Academic Material	6
3 Programme Learning Outcomes.....	6
3.1 Terms/Meaning of Terms used in Learning Outcomes	7
4 How to Interpret the Learning Outcomes	7
4.1 Module Learning Outcomes – Fundamentals of Financial Control	8
5 Sample Lecture/Tutorial/Practical Workshop and Independent Study Activity Timetable.....	9
5.1 Useful Research	10
5.1.1 Textbooks	10
5.1.2 Web-Based Resources	11
6 Learning Outcomes and Assessment.....	11
6.1 Required Textbook	11
6.2 Mapping of Learning Outcomes to the Required Textbook.....	11
6.3 Assessment Criteria.....	13
7 Global Assignment Writing	14
7.1 NCC Education Global Assignment Resources	15
7.2 Report Writing Tips	15
7.2.1 Collecting the Content Material	16
7.2.2 Completing the Tasks	16
7.3 Plagiarism.....	17
7.3.1 Harvard Referencing.....	17
7.3.2 Harvard Referencing – Examples	17
7.4 Word Processing and Presentation Requirements	18
8 Global Examination Preparation	19
8.1 NCC Education Global Examination Resources	19
8.2 Cheating in an Examination.....	19
8.3 Revision.....	19
8.3.1 Revision Plan	19
8.3.2 Revision Tips	21
8.3.3 Examination Writing Tips	21
9 Assessment Dates.....	22
10 Conclusion.....	22
Appendix A – Assessment Criteria.....	23
Appendix B.....	25
Statement and Confirmation of Own Work	

NCC Education International Diploma in Business Fundamentals of Financial Control (DB 106)

1 Introduction

This Assessment and Syllabus Guide has been created for the use of teaching staff and students and is designed to be used throughout the duration of the twelve week teaching semester for this module.

The guide is an integral part of the learning process and should be followed stringently as it provides a means to interpret the syllabus and effectively prepare for the assessment.

The content also provides an insight into what is expected of the student in order to progress successfully on the International Degree pathway and ultimately obtain an Undergraduate degree at the required academic standard.

The module will be assessed by Global Examination.

2 Academic Material and How it is to be Used

2.1 CD Contents

For the International Diploma in Business (IDB) the course materials are contained on three CD ROMs – one for the Accredited Partner Centre, one for the lecturer and one for the student.

The CDs have a date indicating the period for which the material contained on that CD is valid. This date should always be checked to ensure that the current CD and syllabus is being used.

The information contained on each of the CDs is as follows:

- Centre CD ROM:
 - NCC Education IDB Programme Handbook;
 - NCC Education Code of Practice;
 - Articulations and Exemptions document;
 - Corporate Guidelines;
 - NCC Education Prospectus 2007.
- Lecturer CD ROM:
 - NCC Education IDB Programme Handbook;
 - Lecturer Notes where applicable;
 - Assessment and Syllabus Guide for each module.

- Student CD ROM:
 - NCC Education IDB Programme Handbook;
 - Student Notes where applicable;
 - Assessment and Syllabus Guide for each module;
 - NCC Education Prospectus 2007.

2.2 Academic Material

The International Diploma in Business consists of eight core modules worth 15 credits each. Each module has an Assessment and Syllabus Guide and Lecturer/Student Notes where applicable.

Additional resources associated with the required textbooks are available for certain modules. Full details of these are listed in Section 6.1 and also in the Programme Handbook. These textbook resources vary in form from Instructor Manuals to a list of web links.

We advise teaching staff and students to use these materials as additional resources to accompany the Assessment and Syllabus Guide. However, these resources should not form the sole basis of study or lectures/tutorials.

3 Programme Learning Outcomes

Programme Learning Outcomes (LOs) refer to the outcomes of the entire programme leading to the relevant award. They represent the complete knowledge and understanding the student should have accumulated and will be able to successfully demonstrate through the assessment.

Students who do not demonstrate the required knowledge of the programme content will not receive the award.

These outcomes are categorised in terms of:

- knowledge and understanding;
- intellectual skills;
- practical skills;
- key/transferable skills.

The International Diploma in Business Programme learning outcomes are listed below.

1. Knowledge and understanding of the underlying concepts and principles of business and management, and an ability to evaluate these.

2. Ability to present, evaluate and interpret data, to develop lines of argument and make sound judgements in areas of business and management.
3. Ability to evaluate different approaches to business problem-solving.
4. Ability to communicate results of studies/research effectively.
5. Ability to develop new general skills in the area of business and management, including the development of skills for employability.

3.1 Terms/Meaning of Terms used in Learning Outcomes

The following table (taken from an updated version of Bloom's Taxonomy) provides clear definitions of the language used in the learning outcomes and examples of how students will be expected to demonstrate their knowledge and understanding, indicating that the learning outcome has been accomplished.

Term	Examples
CREATING: can the student create a new product or point of view?	Assemble, construct, create, design, develop, formulate, and write.
EVALUATING: can the student justify a stand or decision?	Appraise, argue, defend, judge, select, support, value, evaluate.
ANALYSING: can the student distinguish between the different parts?	Appraise, compare, contrast, criticise, differentiate, discriminate, distinguish, examine, experiment, question, test.
APPLYING: can the student use the information in a new way?	Choose, demonstrate, dramatise, employ, illustrate, interpret, operate, schedule, sketch, solve, use, write.
UNDERSTANDING: can the student explain ideas or concepts?	Classify, describe, discuss, explain, identify, locate, recognise, report, select, translate, paraphrase.
REMEMBERING: can the student recall or remember the information?	Define, duplicate, list, memorise, recall, repeat, reproduce, state.

4 How to Interpret the Learning Outcomes

Learning outcomes identify the specific intentions of each module on the programme. They describe what students should know, understand, or be able to do at the end of the module.

The use of learning outcomes leads to a more student-centred approach: learning outcomes indicate the knowledge and understanding students should possess following the successful completion of the module/programme.

Learning outcomes will:

- help to guide students in their learning as they explain what is expected of them, therefore assisting them to succeed in their studies;
- help staff to focus on exactly what they want students to achieve in terms of both knowledge and skills;
- provide a useful guide to inform potential candidates and employers about the general knowledge and understanding that a graduate will possess.

Note: The module aims to develop knowledge and understanding of the principles of good practice in financial and management accounting but does not require detailed knowledge of accounting standards. The assessment of learning outcomes will not require preparation of financial statements in accordance with any particular set of accounting standards.

4.1 Module Learning Outcomes – Fundamentals of Financial Control

	Specific Learning Outcomes (LOs)	Demonstrable Knowledge
LO 1	Knowledge and understanding of the scope and objectives of financial and management accounting, and the techniques used to record transactions. Identify the users of accounts and their particular needs.	Knowledge and understanding Analysis
LO 2	Preparation of balances sheets, income statements and cash flow statements for a range of businesses (sole traders, partnerships and limited companies).	Application and problem-solving Communication
LO 3	Knowledge and understanding of the treatment of non-current and current assets and the processing of related accounting adjustments, including depreciation and bad debt provision	Knowledge and understanding Analysis
LO 4	Knowledge and understanding of the treatment of non-current and current liabilities, and the processing of related adjustments	Knowledge and understanding Analysis
LO 5	Knowledge and understanding of the role of management accounting in decision-making	Knowledge and understanding
LO 6	Classification of costs and into variable and fixed, direct and indirect, and preparation of costing information for product costs	Application and problem-solving Communication
LO 7	Knowledge and understanding of job costing, absorption costing and marginal costing. Preparation of costing statements.	Knowledge and understanding Analysis
LO 8	Preparation of budgets and an understanding of the behavioural consequences of budgeting	Application and problem-solving Communication

5 Sample Lecture/Tutorial/Practical Workshop and Independent Study Activity Timetable

The teaching staff and students must cover the syllabus thoroughly and effectively. It is necessary to ensure that the understanding and demonstrable knowledge related to the learning outcomes are acquired by the student.

Semester 1		Lecture Topic	Tutorial Topic/Independent Activity	Class Hours	Independent Hours
30 th Jan	Week 1	Introduction to Accounting – users, purposes and types of business entity The Accounting Equation	Chapter 1 in required text. Questions B1.1, C1.1, C1.2 (pages 21-22). Chapter 2 in required text. Supplement to Chapter 2 Questions B2.1-B2.3 (page 45).	3	9.5
6 th Feb	Week 2	Financial Statements: Balance Sheet, Income Statement and Cash Flow Statement	Chapter 3 in required text. Supplement to Chapter 3. Questions B3.1, B3.2 (page 64).	3	9.5
13 th Feb	Week 3	Accounting information for trading businesses	Chapter 6 in required text. Supplement to Chapter 6. Questions A6.1-A6.4, B6.1, B6.2 (pages 147-148).	3	9.5
20 th Feb	Week 4	Non-current (fixed) assets: types, depreciation	Chapter 8 in required text. Supplement to Chapter 8. Questions B8.1, C8.1, C8.2 (pages 221-222).	3	9.5
27 th Feb	Week 5	Current assets: working capital, inventories, receivables, prepayments	Chapter 9 in required text. Supplement to Chapter 9. Questions B9.1-B9.2 (pages 255-256).	3	9.5
6 th March	Week 6	Liabilities: trade payables, accruals, provisions	Chapters 10 and 11 in required text. Supplement to Chapter 10. Questions B10.1-B10.3 (pages 276-277), B11.1 (page 299).	3	9.5
Introduction to Management Accounting					
13 th March	Week 7	Management functions, role of management accounting and decision-making	Chapter 16 in required text. Questions B16.1-B16.4 (pages 442-443).	3	9.5

20 th March	Week 8	Classification of Costs: variable and fixed, direct and indirect	Chapter 17 in required text. Questions B17.6-B17.7 (pages 466).	3	9.5
27 th March	Week 9	Product Costs: materials, labour, overheads	Chapter 18 in required text. Questions B18.1-B18.3 (pages 500-502).	3	9.5
3 rd April	Week 10	Job Costing and Stock Valuation: job costing and absorption / marginal costing	Chapter 19 in required text. Questions B19.1-B19, C19.1 (pages 524-526).	3	9.5
10 th April	Week 11	Preparing a Budget I: budgetary process, benefits, behavioural aspects	Chapter 21 in required text. Questions A21.1- A21.14(page 591).	3	9.5
17 th April	Week 12	Preparing a Budget II: practical examples	Chapter 21 in required text. Questions B21.1-B21.3 (pages 592-594)	3	9.5
Total hours				36	114

The table shown provides examples of the topics it is advisable to cover in lectures/tutorials/practical workshops and independent study activities over the twelve week teaching semester.

- Each week there should be a lecture and tutorial/practical workshop totalling 3 hours.
- Students should spend a total of 9.5 hours each week on independent study, which may include the sample activities as indicated in the following table. Sample tasks are written in italics in the table.
- This totals 150 hours of study per module.

5.1 Useful Research

5.1.1 Textbooks

You may find the following books useful as they provide supplementary reading and information that supports the required textbook detailed in Section 6.1

McLaney, E. and Attrill, P. (2004) *Accounting: An Introduction* 3rd Ed. Prentice Hall.

Dyson, J.R. (2003) *Accounting for Non-Accounting Students* 6th Ed. Prentice Hall

Both books have companion websites with a large amount of additional learning resources for students.

5.1.2 Web-Based Resources

Additional reading on many aspects of the syllabus can be found on the ACCA student website.

For financial accounting issues:

http://www.accaglobal.com/students/study_examinations/qualifications/professional_scheme/part1/paper1_1

For management accounting issues:

http://www.accaglobal.com/students/study_examinations/qualifications/professional_scheme/part1/paper1_2/

6 Learning Outcomes and Assessment

NCC Education Global Examinations and Global Assignments are mapped to the specific learning outcomes, using the required textbook as the main source of reference for the assessment of each module.

It is imperative students have access to the required textbook at the Accredited Partner Centre or they purchase this themselves. Full details of the required textbook are given in Section 6.1.

6.1 Required Textbook

Weetman, P., (2006) *Financial and Management Accounting: An Introduction*, 4th ed. FT Prentice Hall.

Additional student and lecturer resources should be downloaded from:

www.pearsoned.co.uk/weetman

6.2 Mapping of Learning Outcomes to the Required Textbook

The following table details the mapping of the learning outcomes to the contents of the required textbook and should be used as an integral part of the learning process throughout the academic year.

The module aims to develop knowledge and understanding of the principles of good practice in financial and management accounting but does not require detailed knowledge of accounting standards. The assessment of learning outcomes will not require preparation of financial statements in accordance with any particular accounting standards.

L/O	Chapter/Page Reference	Main Topics Covered
L/O 1	Chapter 1	Development of a conceptual framework
		Types of business entity
		Users and their information needs
		Purpose of financial statements
	Chapter 2	The Accounting Equation
		Defining Assets
		Defining Liabilities
		Defining Ownership Interest
L/O 2	Chapter 3	The Balance Sheet
		The Income Statement
		The Cash Flow Statement
	Chapter 6	Goods purchased for re-sale
		Goods manufactured for re-sale
		Accounting for a trading business
		Preparation of financial statements
	L/O 3	Chapter 8
Information provided in balance sheet		
Depreciation		
Chapter 9		Working capital cycle
		Inventories of raw materials and finished goods
		Trade receivables
		Prepayments
L/O 4		Chapter 10
	Trade payables	
	Accruals and the matching concept	
	Chapter 11	Provisions
		Deferred income
		Long-term liabilities
L/O 5	Chapter 16	The needs of internal consumers
		Management functions
		Role of management accounting
		Decision-making case studies

L/O 6	Chapter 17	Variable and fixed costs
		Direct and indirect costs
		Cost classification for planning and control
	Chapter 18	Accounting for materials costs
		Accounting for labour costs
		Production overheads: traditional approach and ABC
L/O 7	Chapter 19	Job costing records and transactions
		Absorption costing statements
		Marginal costing statements
L/O 8	Chapter 21	Purpose and structure of a budget
		Budgetary process
		Benefits of budgeting
		Behavioural aspects of budgeting
		Practical example of budgeting

6.3 Assessment Criteria

The table provided in Appendix A details the assessment criteria for the programme and module. Teaching staff and students should refer to this when undertaking any assessment, marking any assessment, writing any formative assessment, or generally progressing through the module.

Formative assessments are assessments created by teaching staff during the teaching of a module, to determine the degree to which students are able to demonstrate the knowledge required to meet the learning outcomes.

Examples of formative assessment include the following:

- Inviting students to participate in discussion about a topic either in pairs or in small groups, then asking a representative of each pair/group to share the thinking with the whole group (sometimes called think-pair-share).
- Presenting several possible answers to a question and asking students to debate the alternatives.
- Asking all students to write down the answer to a question and then selecting a few students randomly to read their answers to the group.
- Comparing students' understanding of certain terminology or concepts at the start of the lecture/tutorial to their level of comprehension after instruction. Ask all students to write their own definition of the terminology/concept at the start of the lecture/tutorial, then again after instruction, and finally to compare their definitions.

- Asking students to summarise the main ideas they have acquired from a lecture, discussion, or assigned reading.
- Asking students to solve a few problems or to answer questions at the end of the lecture/tutorial, and checking their answers.
- Interviewing students individually or in groups about their thinking processes during problem-solving.
- Assigning brief writing assignments related to certain topics and learning outcomes, to be completed in class or for homework.

The results of these types of formative assessment should be used to plan the further teaching/self study required in order to aid the student's learning process.

Marks obtained in this formative assessment will not contribute to the final mark for the module.

A student should not be entered for any assessment until the 12 week teaching semester and effective revision is complete, in accordance with the guidance included in this document.

It is imperative that the assessment criteria is understood and that students are able to demonstrate the skills required to achieve their maximum potential in any formative assessment, Global Assignment or Global Examination.

7 Global Assignment Writing

Global Assignments usually consist of up to five tasks. The required number of words varies for each task but culminate in a final report totalling between 3000 – 5000 words, depending on the module. Full details of the criteria will be given with the actual assignment tasks.

When faced with the tasks in the assignment students should follow the guidance below to ensure that they are answering the questions fully and have provided sufficient evidence of their research in a clear and logical manner, which is easy for the reader to follow.

- It is useful to think of the reader as someone who has no knowledge of the given subject matter and aim to give them a clear understanding of the subject through reading the report.
- The reader should be reminded of the questions throughout the report and by the end have a clear understanding of the tasks undertaken, and award marks accordingly.

Formative assessment by teaching staff at the Accredited Partner Centre is encouraged by NCC Education in order to test the demonstrable knowledge and understanding of students in relation to the required learning outcomes prior to the submission of a Global Assignment.

7.1 NCC Education Global Assignment Resources

To help students in writing the assignment, NCC Education provides sample assignment questions from previous assessment sessions together with the marking scheme and criteria on the Education Campus. Log on to the Education Campus through our website at www.nccedu.com

The user name and password given to Accredited Partners at the final accreditation stage is required to access these resources.

NCC Education also provides moderation reports which include Global Assignment reports per module for Accredited Partners available on the Education Campus.

These reports include a summary of which questions the candidates failed to answer effectively and conversely those where the answers had covered the areas required.

The moderation report also details individual performance per country, which teaching staff and students may find useful.

7.2 Report Writing Tips

What is a report?

- A collation of answers related to individual tasks.
- Can consist of diagrams as well as written text.

The report must:

- be well-structured and state its purpose and content;
- be presented in a clear and concise way for the reader to follow;
- have a neat and well presented layout, and not present any obstacles to the reader;
- have a clear and interesting reading style;
- refer to literary texts and research, indicating a personal view and opinion.

Format of the report:

- Introduction (it is generally better to write the introduction after the report is completed).
- Organise information according to its importance.
- Ensure you refer back to the purpose of the task.
- Conclusion must always summarise your findings.

7.2.1 Collecting the Content Material

Once students know which questions to answer, the first task will be to gather the necessary material together in order to effectively answer those questions.

Material comes in two kinds – *primary* and *secondary* sources – and it is important to use both in any research undertaken.

- Primary sources are literary texts. For example, students should use the required textbook for the module, as listed in the Programme Handbook and in Section 6.1 above, as one of the primary sources (the more primary sources used, the better).
 - Students should present primary sources in such a way that it is obvious they have read and interpreted the text and formed an opinion based on its content (in fact, as though they are critics of the material).
- Secondary sources are works of criticism and, although they are useful in the research, students should not simply repeat what the critic has said.
 - Students should refer to the critic's opinion in relation to how they formed their own opinion through primary source research, and describe how the opinions either concur or disagree.

Note: It is always better to read an original text and refer to it than to read and refer to a critic.

7.2.2 Completing the Tasks

Although the tasks in Global Assignments vary in length and structure it is important to remember that the marks are awarded for the student's demonstrable knowledge, understanding and attainment of the learning outcomes for the module.

Students should use the primary source (the required textbook) in each module to ensure they can display these skills together with subject knowledge in order to answer the questions effectively. It is essential to use the mapping table in Section 6.2, which highlights the chapters of the required textbook in which each learning outcome is covered.

The marking scheme for each task should be used as a fundamental tool in answering the questions. Particular attention should be paid to criteria which allude to what the reader is expecting to see and to the number of marks allotted to the task.

The number of marks allotted to a task can indicate how many points the reader is expecting, and provide guidance as to which answers should be longer and more comprehensive than others.

7.3 Plagiarism

NCC Education's Academic Dishonesty and Plagiarism Policy is contained in Appendix B at the end of this document.

NCC Education requires students to submit the Statement and Confirmation of Own Work (which is provided at the end of Appendix B) with every assignment, in support of our Quality Assurance practices and as an accurate way of recording that a student has confirmed the work is entirely his/her own.

Plagiarism is a serious academic offence and students are responsible for making themselves aware of it and the consequences.

7.3.1 Harvard Referencing

NCC Education requires students to use accurate Harvard referencing and to include a bibliography with each Global Assignment submission. When writing a document of significant length which contains references to sources, such as textbooks or critiques, it is essential that these are referenced accurately. Examples of Harvard referencing required by NCC Education can be found at the URL below:

<http://library.curtin.edu.au/referencing/harvard.html>

7.3.2 Harvard Referencing – Examples

Cited publications are referred to in the text by the author's name and date of publication. This leaves numerical referencing free for use in footnotes.

- Examples of referencing in the text of the document include:
 - In a recent book (Adem et al., 1998) it was argued...
- Publications with the same author and date of publication are differentiated by the addition of a letter.
 - In her recent book, Harrington (Harrington, 1997a) argued...
- If you are referring to a particular page(s), details should be given after the date, as follows:
 - (Fee & Brown, 1997, 125-8)

The bibliography should contain every book you have accessed in order to complete the report, even if it is not directly referred to in the report.

Within this system, the full references in the bibliography are arranged in alphabetical order by author. Works by the same author are arranged according to date, and those with the same author and date, alphabetically by title, as follows.

Adem, A. et al. (1998) *Group representations*. American Mathematical Society.

Bournemouth University Library. (2002) *Guide to Citing Internet Resources*.

Available from:

http://www.bournemouth.ac.uk/using_the_library/html/guide_to_citing_internet_sourc.html [Accessed 30 July 2002].

Fee, E. & Brown, T.M. (1997) *Making medical history*. John Hopkins U.Pr.

Hacking, I. (1992) Styles of statistical reasoning in McMullin, E. (ed.) *The social dimensions of science*. Univ. Notre Dame Pr., 130-57.

Harrington, A. (1997a) *The placebo effect*. 2nd ed. Harvard U.Pr.

Harrington, A. (1997b) Placebos in clinical trials. *Medical History*, 42, 116-31.

7.4 Word Processing and Presentation Requirements

The way in which the assignment is presented is of equal importance to the academic content of the document. It is imperative the reader is able to see the questions and the answers. It is essential to ensure that the grammar and spellings are accurate and correct. A checklist follows which students should use as a guideline before submitting the assignment for marking:

- Use standard Arial font size 11.
- Include page numbers.
- Include title page.
- Submission to be printed single-sided, not double sided.
- Ensure you have written within or to the maximum word limit.
- Start each task on a new page and include the question.
- Ensure any diagrams, snap shots, PowerPoint slides fit correctly on the page and are referenced, for example, Fig 1, Fig 2.
- Include a table of contents.
- Use accurate Harvard referencing.
- Include a bibliography.
- Include a completed Statement and Confirmation of Own Work as the front page.
- Check spelling, grammar and punctuation.
- Submit the assignment on a floppy disk or CD ROM by the deadline date provided.

8 Global Examination Preparation

Similar to Global Assignments, Global Examinations assess the students' demonstrable knowledge and understanding and attainment of the learning outcomes. However, the examination paper is unseen and *must* be completed within a strict timeframe at the Accredited Partner Centre. Guidance on revision is given in Section 8.3 below.

8.1 NCC Education Global Examination Resources

To help students in preparing for the examination, NCC Education provides examination papers and marking schemes from previous assessment sessions on the Education Campus under each programme heading. Log on to the Education Campus through our website at www.nccedu.com

The user name and password given to Accredited Partners at the final accreditation stage is required to access these resources.

NCC Education also provides moderation reports which include a summary of which questions the candidates failed to answer effectively and conversely, those where the answers had covered the areas required.

Formative assessment by teaching staff at the Accredited Partner Centre is encouraged by NCC Education in order to test the demonstrable knowledge and understanding of the students relating to the required learning outcomes, prior to students sitting the Global Examination.

8.2 Cheating in an Examination

Any instances of suspected cheating or other unfair practices will be brought before the Awards Panel who will determine whether or not malpractice has occurred.

The Awards Panel will call for evidence as deemed necessary and all relevant students' results will be withheld until the outcome is finalised.

8.3 Revision

8.3.1 Revision Plan

As the Global Examination papers are unseen, a well-structured revision plan must be incorporated into the learning timetable at the Accredited Partner Centre during the 12 week semester. This must be adopted by the students in order for them to develop their own knowledge and understanding, which they will then be able to demonstrate in the examination.

Revision should not be a last minute attempt to make up for poor study habits during the previous 12 weeks. Students should work consistently,

always aware of the forthcoming examination, and allow time to revise accordingly.

The following table refers to the learning outcomes for the module and the areas which need to be revised when preparing to demonstrate the required knowledge and understanding in the Global Examination.

LO	Main Revision Topics to be Covered
LO 1	<ul style="list-style-type: none"> • Students should be able to identify the users of financial and management accounting information and give brief explanations of the needs of each. • Students should be able to record business transactions using the double entry system and prepare a trial balance
LO 2	<ul style="list-style-type: none"> • Students should be able to prepare income statements, balance sheets and cash flow statements from a trial balance and relevant additional information • Students should be able to differentiate between sole trader, partnership and limited company financial statements
LO 3	<ul style="list-style-type: none"> • Students should be able to correctly record purchases of fixed assets • Students should be able adjust non-current assets for depreciation using appropriate depreciation policies and estimates • Students should be able to account for disposals of non-current assets • Students should be able to treat trade receivables and bad debts • Students should be able to explain the measurement of inventory value
LO 4	<ul style="list-style-type: none"> • Students should be able to define the term liability and describe current and non-current liabilities • Students should be able to process accruals adjustments • Students should be able to explain the nature of provisions and their treatment in financial statements
LO5	<ul style="list-style-type: none"> • Explain the needs of internal users of accounting information • Describe the management functions of planning, decision-making and control • Describe and analyse the role of management accounting
LO 6	<ul style="list-style-type: none"> • Distinguish between fixed and variable costs • Distinguish between direct and indirect costs • Explain the use of cost, profit and investment centre reporting • Prepare computations and diagrams to illustrate cost relationships • Allocate and apportion production overheads to products
LO 7	<ul style="list-style-type: none"> • Prepare a job cost record showing direct material, direct labour, other direct and production overhead • Compare profit using absorption and marginal costing
LO 8	<ul style="list-style-type: none"> • Explain the objectives of a budgetary system • Preparation of master and supporting budgets • Explain and analyse the behavioural consequences of budgeting

8.3.2 Revision Tips

- Make sure your notes are easy to follow and well organised. Keep paperwork neatly filed together with clear labelling. Keep your lists of readings and references. Collect lists of past questions and past papers.
- Note down what you have not yet had time to do, and the key issues you have not yet investigated.
- Do not let work pile up. Even if you make the time to catch up, it may be impossible to gain access to readings for topics a few weeks before the examination.
- Try to read through your notes periodically. Use them to form an overview of the course so far. Make connections between what you have studied and what is to come.
- If you are particularly confused with one aspect of your course, set aside time to look at your notes, key texts and past examination papers. Try to make sense of the module as a whole. Do not leave it too late to get advice from the teaching staff.
- Useful summaries and tips may be provided during the final lectures and tutorials for the module.

8.3.3 Examination Writing Tips

As you may have seen from the past examination papers, the examination consists of a varied number of questions and requires the students to choose the correct answer or answers from the choices given in addition to completing tables and diagrams using the choices available.

Attention should be paid to the number of marks awarded for each question as this often gives some indication as to how many points you need to write down.

Students should consider how to manage their time effectively during the examination (by use of previous examination papers). In the examination it is essential to ensure that too much time is not spent on one question, leaving insufficient time to complete the examination paper properly.

Students must ensure they comply with the following when sitting an examination.

- Required details on the initial page of the examination paper are completed.
- Answers are written as per the instructions in the examination paper.
- All answers are written legibly and coherently in the answer booklet provided.
- All questions are answered in the given time.

If the syllabus has been covered explicitly and effectively and students have:

- demonstrated their knowledge and understanding of the learning outcomes for the module through formative assessment;
- undertaken suitable revision,

then they will be sufficiently prepared to sit the examination.

9 Assessment Dates

Full details of examination dates, dates when assignments are available together with assignment submission deadlines, are available on the Education Campus. Log on to the Education Campus through the NCC Education website at www.nccedu.com

The user name and password given to Accredited Partners at the final accreditation stage is required to access these resources.

This Assessment and Syllabus Guide should be used throughout the 12 week teaching semester. If students have any queries regarding the assessment, please contact the teaching staff at the Accredited Partner Centre.

10 Conclusion

This Assessment and Syllabus Guide should be useful to both teaching staff and students whilst teaching/studying the International Diploma in Business, Fundamentals of Financial Control module.

If you have any queries regarding this guide please contact:

denise.ormrod@nccedu.com

Appendix A – Assessment Criteria

International Diploma in Business and International Advanced Diploma In Business	Mark awarded	
<p>DISTINCTION (A) Distinction level work is relatively rare and is expected to stand out from the work of other students. Not many students will achieve a distinction.</p> <ul style="list-style-type: none"> - directly addresses the question or problems raised - provides a coherent argument displaying an extensive knowledge of relevant information - evaluates concepts, techniques and theory - relates theory to practice - reflects the student's own argument and is not just a repetition of standard lecture, and reference material is very accurate - provides evidence of reading beyond the required reading - shows awareness of other approaches to the problem area - has an appreciation of methodological concerns and displays an awareness of the limitations of current knowledge 	DISTINCTION	75% and above
<p>CREDIT (B) This is a highly competent level of performance</p> <ul style="list-style-type: none"> - directly addresses the question or problems raised - provides a coherent argument drawing on relevant information - shows some ability to evaluate concepts and theory and to relate theory to practice - reflects the student's own argument and is not just a repetition of standard lecture and reference material - does not suffer from any major errors or omissions - provides evidence of reading beyond the required reading - displays an awareness of other approaches to the problem area 	CREDIT	65% - 74%
<p>PASS (C) This is an acceptable level of performance and all competent students should expect to achieve at least this level.</p> <ul style="list-style-type: none"> - addresses the question but provides only a basic outline of relevant arguments and evidence along the lines offered in the lectures and referenced readings but with little evidence of further reading - all learning outcomes are demonstrated - answers are clear but limited - some minor omissions and inaccuracies but no major errors 	PASS	40% - 64%
<p>REFERRED (D) Students attaining this level of performance should be in a small minority of those on the course</p> <ul style="list-style-type: none"> - learning outcomes have not been demonstrated - relevant points have been omitted from the answer - there are errors in the answer - parts of the question remain unanswered - answers may be too brief and possibly in note form 	REFERRED	0% - 39%



Appendix B

Academic Dishonesty and Plagiarism Policy

Principle

The principle to be applied is that no student shall obtain, or attempt to obtain, an advantage in assessment through unfair or improper means. Any such attempts shall be deemed to be in contravention of the regulations governing NCC Education's academic qualifications and subject to disciplinary action by NCC Education. This document is designed to explain what plagiarism is, why it brings severe penalties to the student, and how to avoid it.

What plagiarism is:

Using someone else's work as your own, without citing the source.

This includes direct copying, rephrasing, and summarising, as well as taking someone else's idea and putting it into different words. Cutting and pasting paragraphs from different websites is the same as handing in a paper downloaded from the internet, both are examples of plagiarism.

Examples

The following are provided as examples of **dishonesty** or **plagiarism**.

A Examinations

1. Taking of unauthorised material into an examination.
2. Consulting unauthorised material outside the examination hall during the examination.
3. Obtaining an unseen examination paper in advance of the examination.
4. Copying from another examinee (student).
5. Attempting to communicate with another examinee (student) during the exam.
6. Using an unauthorised calculator or other device e.g. mobile phone during the examination or storing unauthorised material in the memory of a programmable calculator or other device e.g. mobile phone which is taken into the examination.
7. Impersonation, where a substitute takes an examination, test or assignment on behalf of the student.

B Course work and Project work

8. Falsifying data in experimental results.
9. Copying course work or project work from another person or source.
10. Collusion to present joint work as the work solely of one individual.
11. Plagiarism, where the work or ideas of another, are presented as the student's own.

C Other

12. Bribery or attempted bribery of a person thought to have some influence on the student's assessment.
13. Any other conduct calculated to secure an unfair or improper advantage in an assessment.
14. If you share your coursework or examination paper with another student and he or she plagiarises it, you are considered as guilty as the one who has plagiarised your work, since you enabled the plagiarism to take place. Under no circumstances should a student make his or her coursework or examination paper available to another student unless the instructor gives explicit permission for this to happen.
15. It is also an offence under the regulations to knowingly assist in any of all of the above.

Plagiarism is a serious academic offence and NCC Education will discipline students for committing plagiarism. Students who plagiarise, including who anyone enabled the plagiarism to take place, are likely to be caught, and could be removed from completing their NCC Education award, and will not be allowed in future to take an NCC Education programme.

Students are responsible for educating themselves about plagiarism, and NCC Education advice is to avoid plagiarism at all costs.

Avoiding plagiarism

Students learn from the work of others and may quote from it without penalty.

Where direct quotation appears to a student to be appropriate s/he must ensure that quotation marks and reference to the original author is clear within the text. Essays, projects and reports will also show the referenced works in the bibliography. One of the best ways to avoid plagiarism is to ensure you use references and citations properly, using the Harvard System.

<http://library.curtin.edu.au/referencing/harvard.html>

Actions

Examinations

Any student found to be acting dishonestly or committing plagiarism will be excluded from the examination hall. The student shall countersign the irregularities report made out by the invigilator, and will have the right to send a written explanation to the Academic Standards and Quality Manager at NCC Education, The Towers, Towers Business Park, Wilmslow Road, Didsbury, Manchester, M20 2EZ, United Kingdom within 24 hours. The student's explanation, along with all other evidence, shall be forwarded to the Awards Panel for due consideration.

Course and Project Work

Where cheating or plagiarism is suspected with the course work or project work submitted by a student, then all the evidence will be collected and sent to the Chief Moderator who will undertake a formal investigation and hold a review hearing.

Outcome

The Awards Panel shall make a decision on all of the available evidence. The Awards Panel decision shall be final and binding.



Statement and Confirmation of Own Work

Programme Qualification Name:

All submitted work must have this form as the cover/first page. Please include this form as part of a standard format when submitting an assignment.

Student Declaration

I have read and understood NCC Education's regulations on plagiarism.

I can confirm the following details:

Student ID/Registration Number:

Name:

Module Name:

Title of Work:

Module Leader:

Number of Words:

I confirm that this is my own work and that I have not plagiarised any part of it. I have also noted the grading criteria and pass mark for assignments.

Due Date:

**Student Signature
& Submitted Date:**

