



Doc. 300.1.2

Higher Education Institution's Response

Date: 10/02/2021

- **Higher Education Institution:**
University of Nicosia
- **Town:** Nicosia
- **Programme of study
Name (Duration, ECTS, Cycle)**

In Greek:

Programme Name

In English:

Accounting, (4 years, 240 ECTS, Bachelor of Science)

- **Language(s) of instruction:** English
- **Programme's status:** Currently Operating



The present document has been prepared within the framework of the authority and competencies of the Cyprus Agency of Quality Assurance and Accreditation in Higher Education, according to the provisions of the “Quality Assurance and Accreditation of Higher Education and the Establishment and Operation of an Agency on Related Matters Laws of 2015 to 2019” [N. 136 (I)/2015 to N. 35(I)/2019].

A. Guidelines on content and structure of the report

- *The Higher Education Institution (HEI) based on the External Evaluation Committee's (EEC's) evaluation report (Doc.300.1.1) must justify whether actions have been taken in improving the quality of the programme of study in each assessment area.*
- *In particular, under each assessment area, the HEI must respond on, without changing the format of the report:*
 - *the findings, strengths, areas of improvement and recommendations of the EEC*
 - *the deficiencies noted under the quality indicators (criteria)*
 - *the conclusions and final remarks noted by the EEC*
- *The HEI's response must follow below the EEC's comments, which must be copied from the external evaluation report (Doc. 300.1.1).*
- *In case of annexes, those should be attached and sent on a separate document.*

0. Introduction and overall assessment

We refer to the report of the External Evaluation Committee (EEC) for the assessment-accreditation of the Programme (BSc in Accounting), which was prepared following a virtual visit at the University of Nicosia by the members of the EEC on November 19, 2020.

We would like to thank the EEC members for their thorough and insightful work during the evaluation of the Programme (BSc in Accounting), and their report. We would also like to express our appreciation for the collegial and constructive approach with which they conducted their evaluation. All full-time faculty teaching in the programme were present (on-line) during the evaluation. Part-time faculty and Special Teaching Staff were also present as well as students of the Accounting degree.

The EEC report is extremely positive and all assessment areas (5 out of 5) were marked as “Compliant”. In particular, from the 18 sub-categories (in all 5 assessment areas) of the quality indicators:

- 17 were considered as “compliant”
- 1 was considered as “partially compliant”

As reported by the members of the EEC, the Department is doing very well and has a clear strategy on education and teaching, collaboration with business and society, attracting and nurturing students. The bachelor programme (BSc in Accounting) has, as reported by the EEC in their report, a clear set of overarching learning outcomes (comprising evaluation, analysis and reflection upon accounting concepts and principles; financial statements; financial reporting; management accounting techniques; strategic management accounting techniques; investment, financing, and dividend policy decisions; legal principles relating to business; personal and corporate taxation; audit; governance and management control and international accounting standards) which infuse the various modules. Based on the EEC report, the teaching staff are competent and their qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. That was also the impression they got talking online with the students, who mentioned that they have a very good interaction with their teachers.

We do appreciate the committee’s recommendations for improvement, which will enhance the quality of our programme and we will be addressing those in the corresponding section of this response.

In the following sections we break down the comments and suggestions of the committee and we provide our comments (if any) and the actions taken to address the comments. In order to simplify and make this response report easier to read, we state the EEC findings and strengths for each section together and then we summarise the constructive feedback of the committee and our response.

1. Study programme and study programme's design and development

(ESG 1.1, 1.2, 1.8, 1.9)

We thank the EEC for its positive feedback. According to the evaluation report, the programme has its own strategic aim of achieving excellence in teaching, research and service in accounting within a competitive educational environment. The EEC also commented that there is a holistic system for quality assurance. Overall, all quality indicators were assessed as compliant.

Below, the findings and strengths reported by the EEC in its assessment are presented followed by its constructive feedback and our responses/actions.

1.1 Findings and Strengths reported by the EEC

Findings

“The BSc Accounting sits within the Department of Accounting, Economics & Finance, which has the strategic aim of achieving excellence in teaching, research and service in accounting within a competitive educational environment.

The strategy is executed via six pillars of: brand; student learning; research; external engagement; revenue generation; and people and culture.

The BSc Accounting Programme (lasting for 4 years, 8 semesters, and providing 240 ECTS) aims to provide students with the academic grounding and technical and high order skills necessary to pursue a career in accounting and accounting related areas.

The BSc programme and teaching and learning materials are designed in such a way as to satisfy International Financial Reporting and International Auditor Standards.

The Standards and Guidelines for Quality Assurance in the European Higher Education Area are adhered to, and it was evident from the submitted documentation and verbal responses that there are extensive quality assurance procedures in place, and that there is ongoing monitoring of programme and module content as well as internal and external communication with students and other stakeholders.

The University has its own university level internal procedures manual and quality assurance committee, and a similar structure is replicated at departmental level, albeit this is on a smaller scale. In the case of the Department of Accounting, Economics and Finance, the internal quality assurance committee comprises: Head or Associate Head of the Department; One faculty member (with experience in quality assurance) and a student representative. The QA committee monitors quality of the offerings on a given programme, and if necessary makes suggestions for change or augmentation to the Departmental Council”.

Strengths

“There is a holistic system for quality assurance, which spans the range of functions executed by the department such as teaching and learning, research, administration and outreach and engagement.

There is clear distinction and demarcation, but obvious complementarity between quality control and quality assurance. The former focuses on the specifics of the BSc programme organisation and the extent to which learning objectives and outcomes are achieved, while the latter focuses on internal evaluation procedures and processes”.

1.2 Constructive Feedback by the EEC

“The internal departmental quality assurance committee seems rather small, and could be expanded in order to include a wider range of staff across a range of levels of seniority and subject expertise”.

Action/Response

We thank the EEC for its positive comments and observation that the BSc Accounting programme and teaching and learning materials are designed in such a way as to satisfy International Financial Reporting and International Auditing Standards. The EEC also observed that the Standards and Guidelines for Quality Assurance in the European Higher Education Area are adhered to, and it was evident from the submitted documentation and verbal responses that there are extensive quality assurance procedures in place, and that there is ongoing monitoring of programme and module content as well as internal and external communication with students and other stakeholders. We welcome the EEC’s recommendation to expand the internal departmental quality assurance committee. We will be considering this in the framework of the national regulations (<https://www.dipae.ac.cy/index.php/el/enimerosi/anakoinoseis/176-2018-10-08-systasi-epitropis-poiotitas-tmimatos>) and our University’s policies on Quality Assurance.

2. Teaching, learning and student assessment (ESG 1.3)

We do appreciate the committee's positive assessment and feedback for (a) teaching, (b) course content, (c) course assessment, and (d) advising and learning support structures. Section 2.1 presents the findings and strengths reported by the EEC and followed by the EEC's constructive feedback (Section 2.2) and our response.

2.1 Findings and Strengths reported by the EEC

Findings

"The programme has a clear set of overarching learning outcomes (comprising evaluation, analysis and reflection upon accounting concepts and principles; financial statements; financial reporting; management accounting techniques; strategic management accounting techniques; investment, financing, and dividend policy decisions; legal principles relating to business; personal and corporate taxation; audit; governance and management control and international accounting standards) which infuse the various modules. Teaching delivery takes place via lectures and tutorials and in other formal and informal formats. (Chapter 3 of the University's internal regulations provide a detailed overview and discussion of policies relating to programmes of study) and utilizes a variety of learning materials from textbooks, reports etc.

The flow of information and contact and interaction between staff and students appears to be both frequent and multi-faceted via face-to-face meetings, email, social networks, intranet and Moodle. An extensive system of advising is in place to ensure that student following appropriate pathways etc. Moreover, there is an extensive and varied system of formative and summative assessments across modules, which provide opportunities for student progress to be monitored and staff feedback received.

Students on the BSc Accounting (and indeed other under- and post-graduate courses) have if necessary, access to extensive Pedagogical Support Structure and Processes via the Pedagogical Support Unit, the e-Learning Pedagogical Support Unit and the Technology Enhanced Learning Centre. More generally, the university is well equipped to offer mechanisms to monitor student welfare (including the Centre for Research and Counselling Services).

At module level, a clear set of aims, learning outcomes, teaching methods and reading lists are available to students. Assessment methods are varied and appear to be designed to map onto and assess the extent to which students have achieved learning outcomes. The module content in most cases is closely aligned with requirements stipulated by the external accounting bodies".

Strengths

"The BSc Accounting appears to offer the students a good grounding in technical and higher order skills pertaining to critical insight and reflections. The course content is comprehensive and the

assessment methods appropriate. The advising and learning support structures at faculty / university level are particularly impressive and certainly worthy of note”.

2.2 Constructive Feedback by the EEC

“It appears that in an effort to ensure that the course makes a great deal of effort to conform to expectations set by external accounting bodies and potential employers. While this is to be commended – the course team could give consideration to providing students with more exposure to academic research appearing in top quality international journals”.

Action/Response

We thank the EEC for its very positive feedback. We also welcome the EEC’s recommendation to provide students with more exposure to academic research appearing in top quality international journals. This will be achieved by incorporating research-based articles and publications in the syllabus (under recommended readings) of each accounting compulsory courses, mainly in years 3 and 4 of the accounting degree. The journal articles, which will be incorporated in the syllabus and course outlines under the headings Required/Recommended Textbooks/Readings, will be those published by our faculty members as well as other relevant papers published at high-ranked international journals. Also, we would like to direct the EEC to our response in Section 3.2. The compulsory course ACCT-470 Special Topics in Accounting will further enhance the students’ exposure to academic research.

3. Teaching Staff (ESG 1.5)

We thank the EEC for its positive feedback and comments reported in their evaluation and presented below under ‘Findings’ and ‘Strengths’ sections. In particular, the EEC observed that the faculty is knowledgeable and competent, our teaching staff and publications are closely related to the programme courses, and cover a wide variety of fields in accounting, finance, and economics, and that the programme takes into account innovation in teaching methods and the use of new technologies is encouraged.

The EEC’s recommendations and our action/response are presented in section 3.2 below.

3.1 Findings and Strengths reported by the EEC

Findings

“The BSc in Accounting is serviced by the Department of Accounting, Finance and Economics within the Business School of the University of Nicosia.

The department consists of approximately 25 members of staff. During the online site visit, the committee had the opportunity to meet with many of these, and talk about their experiences.

The members of the department are competent and the teaching staff qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. There is a good variety of Ph.D. qualified (doctoral) staff, but also staff who hold Certified or Chartered Accounting Status (e.g. ACCA, CMA).

Recognised visiting staff participate in teaching in the study programme. Law modules are being taught by dedicated part-time legal staff, tax modules are being taught by tax staff, and quantitative modules are being taught by staff specialising in statistics and econometrics. This ensures quality and sustainability in the teaching and learning.

The program takes into account innovation in teaching methods and the use of new technologies is encouraged. The university has a pedagogical support unit, which offers professional development workshops, and e-learning workshops. The department also benefits from the expertise of expert faculty from the School of Education.

The Pedagogical Support Unit also offers an opportunity to achieve a Teaching Certificate, which involves peer observation of teaching, and a reflection of best practices in teaching.

The number of teaching staff is adequate to support the programme of study. There is a variety of staff status (rank, full and part-time) to offer diversity to the students. The visiting staff number does not exceed the number of permanent staff.

Some of the teaching staff collaborate with other staff in the field of teaching and research with other institutions in Cyprus and abroad. Their staff and publications are closely related to the programme courses, and cover a wide variety of fields in accounting, finance, and economics.

The structure of the programme relies heavily on the ACCA syllabi, given that the programme is unique in that it offers the full maximum 9 exemptions for ACCA exams. This makes the programme very practice-orientated at the expense of the research-element in the programme”.

Strengths

“The committee found the following aspects of the teaching staff worthy of note:

- 1. The faculty is knowledgeable and competent, and visiting faculty cover the more tangential aspects required for a rounded Accounting degree, such as law, tax, and statistics.*
- 2. There is good mentoring of junior and new staff taking place.*
- 3. There is a good appreciation among staff of the set of skills that graduates in accounting need, including the ability to operate effectively in teams, and to present and communicate arguments in a coherent manner”.*

3.2 Constructive Feedback by the EEC

“In the view of the committee, the department could do more to add research-based courses to the programme, without sacrificing any of the ACCA/ICAEW content. At the moment, the programme only offers research-based courses as electives (such as ACCT-470 Special Topics in Accounting, BADM-431 Research Methods in Business and BADM-493 Final Year Project, p. 47). The fact that these courses are optional means that a student could graduate from the program without ever having been exposed to any research-based course.

The committee would recommend that the department considers adding a compulsory research-based course to their programme. It is only then that a synthesis between research and teaching for the students can be meaningfully achieved. Research-active staff are not able to provide synergy between their research and their teaching if there are no or few opportunities for staff to include research in their teaching”.

Action/Response

We thank the EEC for its very positive feedback. We also welcome the EEC’s recommendation to add a compulsory research-based course to the programme. This has already been done and the existing course ACCT-470 Special Topics in Accounting has been removed from Section B to Section C of the accounting pathway (see Appendix A) and converted into a compulsory course for all students registered under the pathway of the Accounting degree. The syllabus (see Appendix B) of the particular course has been reviewed in order to provide synergies between research and teaching.

4. Students

(ESG 1.4, 1.6, 1.7)

We thank the EEC for its very positive feedback. The EEC reported that our access policies, admission processes and criteria are implemented consistently and in a transparent manner, there are processes and tools in place to collect, monitor, and act on student information for student progression. Also, the EEC observed and reported that the University has an internal quality assurance department, which ensures that the quality of the programmes, including the BSc in Accounting, follows norms and standards set out by the European Guidelines and Standards for Quality Assurance. Overall, all quality indicators were assessed as compliant.

Section 4.1 presents the findings and strengths reported by the EEC, and followed by the EEC's recommendation (Section 4.2) and our response.

4.1 Findings and Strengths reported by the EEC

Findings

“The committee had the opportunity to speak online with a number of students of the BSc Accounting, who spoke favourably of the programme. We discussed skills required, reasons for studying the programme, opportunities for further study and research, and opportunities for students from disadvantaged backgrounds.

Pre-defined and published regulations regarding student admission are in place and are listed on www.unic.ac.cy/admission-requirements. These include standard English admission requirements (eg TOEFL and IELTS).

Access policies, admission processes and criteria are implemented consistently and in a transparent manner.

There are processes and tools in place to collect, monitor, and act on student information for student progression. All course leaders are required to provide feedback to students to help with their progression.

As part of the internal rules and regulations of the University of Nicosia, each programme including the BSc Accounting undergoes regular periodic review.

The programme offered by the department is subject to laws and regulations of the University of Nicosia. The University has an internal quality assurance department (outlined on p. 289), which ensures that the quality of the programmes, including the BSc in Accounting, follows norms and standards set out by the European Guidelines and Standards for Quality Assurance. The department itself also has a Quality Assurance committee.

The department relies on central departments at the University of Nicosia to ensure that student recognition on admission is to European standard. Pre-defined and published regulations regarding student certification are also in place as part of the wider administrative and regulatory framework of the University of Nicosia.

The BSc Accounting ensures its programme content is current in part by being tied to the ACCA and ICAEW regulations regarding the content of their professional accountancy syllabi. Both ACCA and ICAEW regularly review the contents of the courses of the BSc Accounting, and exemptions would not be granted if these courses would fail to remain current”.

Strengths

“The committee found the following aspects of the BSc Accounting with respect to students worthy of note:

- 1. The programme offers students various opportunities for practical application of accounting, including so-called practicums*
- 2. Groupwork is offered to students to ensure essential team-based skills are being practiced and assessed*
- 3. Students who attended the committee session spoke favourably of the programme”.*

4.2 Constructive Feedback by the EEC

“No recommendations were made by the EEC”.

Action/Response

We thank the EEC for its very positive feedback.

5. Resources

(ESG 1.6)

We do appreciate the committee's positive assessment and feedback for (a) teaching and learning resources, (b) physical resources, (c) human support resources, and (d) student support. Overall, all sub-categories of quality indicators were assessed as compliant.

Below we present the findings and strengths reported by the EEC (Section 5.1), which are followed by the EEC's recommendations and our action/response (Section 5.2).

5.1 Findings and Strengths reported by the EEC

Findings

“Students studying for the BSc Accounting have adequate and readily accessible teaching and learning resources.

Wider resources are also available as part of the Library of the University of Nicosia. The resources are fit for purpose and resilient in the face of changing student numbers.

Students were able to learn and access resources whilst the COVID-19 pandemic was ongoing, with most if not all teaching taking place online during the pandemic.

This being a virtual event, the committee was not able to physically visit the premises (e.g., the libraries, the study facilities, and the IT infrastructure). It relied instead on helpful videos supplied by the department and University of Nicosia. These videos illustrated the adequacy of the physical premises.

The committee also spoke to the heads of several central University departments, that the programme benefits from in terms of student support.

For student life support (for example, mental health issues), a support network is available at the University level. Student support is provided covering the needs of a diverse student population, such as mature, part-time, employed and international students and students with special needs.

Student international mobility is high at the University of Nicosia, with the University fully participating in the Erasmus+ programme”.

Strengths

“The committee noted the following strengths in terms of student support:

1. There is a good support network at central university level for students with mental health issues

2. There is good accommodation for students with special needs (such as alternative assessment methods)”



5.2 Constructive Feedback by the EEC

“No recommendations were made by the EEC”.

Action/Response

We thank the EEC for its very positive feedback.



6. Additional for distance learning programmes
(ALL ESG)

N/A



7. Additional for doctoral programmes
(ALL ESG)

N/A



8. Additional for joint programmes
(ALL ESG)

N/A

B. Conclusions and final remarks

Section B.1. reports the conclusions and the final remarks of the EEC.

B.1. Conclusions by EEC

“It is the committee’s overall impression that the department is doing very well. The department offers a relevant bachelor programme in Accounting as well as a master programme. The bachelor programme has as mentioned in the relevant section above a clear set of overarching learning outcomes (comprising evaluation, analysis and reflection upon accounting concepts and principles; financial statements; financial reporting; management accounting techniques; strategic management accounting techniques; investment, financing, and dividend policy decisions; legal principles relating to business; personal and corporate taxation; audit; governance and management control and international accounting standards) which infuse the various modules.

It is likewise our impression that the teaching staff are competent and that their qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. That was also the impression we got talking online with a number of students. They were all very positive about the content of the topics taught and the way they are taught by the faculty. In addition, they mentioned that they have a very good interaction with their teachers. We followed the teaching in one of the courses and our observation confirm the student’s impression of a very engaging teaching. In addition, the students mentioned that they have a very good interaction with their teachers.

The committee noticed that there is an apparent lack of compulsory research-based courses in the programme. The purpose of such course(s) is to create a synthesis between research and teaching. Research-active staff are not able to provide synergy between their research and their teaching if there are no or few opportunities for staff to include research in their teaching. The committee therefore recommends the department to look into how research can be integrated in the compulsory part of the programme.

The access to policies, admission processes and criteria are implemented consistently and in a transparent manner. There are also processes and tools in place to collect, monitor, and act on student information for student progression. All course leaders are required to provide feedback to students to help with their progression.

Finally, the committee noticed that there is a good support network at central university level for students with mental health issues. In addition, there is good accommodation for students with special needs (such as alternative assessment methods)”.

B.2. Final Remarks by our Department

We would like to thank the members of the EEC for the overall evaluation of the programme, i.e. BSc in Accounting, offered by the Department of Accounting, Economics and Finance and their constructive comments. Overall, the EEC evaluates the Department as compliant in 17 (out of 18) sub-categories of quality indicators and as partially compliant in only 1 (out of 18) sub-categories of quality indicators.



As reported by the members of the EEC, the Department is doing very well and has a clear strategy on education and teaching, collaboration with business and society, attracting and nurturing students. The EEC's impression has been that the teaching staff are competent and that their qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. The department will also integrate research in the compulsory part of the programme. As recommended by the EEC, the course ACCT-470 Special Topics in Accounting (Appendix B) has been reviewed and will be taught as a compulsory course (as shown in Section C of the Accounting degree pathway - Appendix A). This will provide the connection between research and the course material taught. In addition, journal articles related to the course syllabus and material taught will be added on the course outlines and discussed in class.

We are satisfied with the very positive feedback of the EEC and we are looking forward to the re-accreditation of the programme.

Appendix A: BSc Accounting Pathway

Appendix B: Course Syllabus (ACCT-470, Special Topics in Accounting)

Course Syllabus

Course Code	Course Title	ECTS Credits
ACCT-470	Special Topics in Accounting	6
Prerequisites	Department	Semester
ACCT-310, ACCT-312, ACCT-315, ACCT-437	Accounting, Economics & Finance	Fall/Spring
Type of Course	Field	Language of Instruction
Required	Accounting	English
Level of Course	Lecturer(s)	Year of Study
1 st Cycle	Department's Faculty	3 rd or 4 th
Mode of Delivery	Work Placement	Corequisites
Face to Face, Online	N/A	None

Course Objectives:

The main objectives of the course are to:

- Introduce students to the world of academic research.
- Examine the importance of academic research for practitioners in accounting.
- Guide and expose students to literature review and research methodology.
- Explain students how the research methodology is carried out.
- Expose students to published academic research.
- Enable students to write and submit academic articles for publication.

Learning Outcomes:

After completion of the course students are expected to be able to:

- Identify and explore the academic and the professional literature of an Accounting Topic/Issue/Problem.
- Consult literature of a good quality academic standard, from peer-reviewed academic journals and good quality textbooks.
- Carrying out a high-quality critical literature review on the topic focusing on the problems, research questions, arguments, methodologies used, and conclusions of studies.
- Draw conclusions from the literature review and discuss research and practical implications.
- Develop recommendations for practice, for managers and the accounting profession.

“Details on the contribution of the course’s learning outcomes towards the learning goals / competencies and learning objectives of the programme are included in the curriculum map of each programme”.

Course Content:

- Introduction to the Special Topics in Accounting, an overview of important issues (topics)
- Introduction to research methodologies in Accounting
- Introduction to Research Based Essay Writing
- Select a Topic: Students may choose any area for their Project as long as it relates to Accounting. The topic is expected to be relevant to contemporary Accounting theory and practice.
- Develop a Proposal after discussion with Instructor: Students should write a proposal that identifies the key objectives, methods and resources involved in conducting the research.

Suggested areas/topics:

- Corporate Governance
- Corporate Social Responsibility Reporting and Audit
- International Accounting and IFRS Adoption
- Forensic Accounting
- Accounting Analytics
- Managerial Accounting
- Financial Management and Financial Analysis
- An Overview of Research Methods In Accounting

Learning Activities and Teaching Methods:

Lectures, Seminars, Assignments, Discussions, Presentations

Assessment Methods:

Research Based Essay (100%), 3000 – 5000 words

The students will choose an issue that falls within the topics presented in the syllabus and will write a research-based essay of 3000 – 5000 words under the guidance and supervision of their instructor. The student may be required to present their essay to the Instructor or a committee consisting of a number of Instructors (oral examination) for assessment purposes.

Required Textbooks / Readings:

Title	Author(s)	Publisher	Year	ISBN
Research Methods in Accounting (5e)	Smith, M.	SAGE	2019	ISBN: 9781526490674 ISBN: 9781526490681
Research Methods for Accounting and Finance, (1e)	Paterson A., Leung D., Jackson W., MacIntosh R., O’Gorman K. D.	Goodfellow Publishers	2016	ISBN-13: 978-1910158883 ISBN-10: 1910158887

Recommended Textbooks / Readings:

Title	Author(s)	Publisher	Year	ISBN
Business Research Methods (13e)	Schindler, P.	McGraw Hill	2019	SBN10: 1259918939 ISBN13: 9781259918933
Research Methods For Business: A Skill Building Approach (8e)	Sekaran, U., Bougie, R.	Wiley	2019	ISBN: 978-1-119-56124-8

Further Reading: Seminal as well as recent academic papers on the topics will be assigned to the students. Students will be able to access those through the University of Nicosia Library.

<https://www.library.unic.ac.cy/ejournals> and <https://scholar.google.com> (for paywalled articles you will be asked to login with your University credentials to access the articles)



C. Higher Education Institution academic representatives

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Date: 04 March 2021

Year: 2020 Semester : Fall

Program: ACTG - Accounting (BSc)

Degree Objective: Bachelor

Min. ECTS Cr : 240

Total Sections:

Min. ECTS Cr : 204

Path Description: Accounting (BSc, 4 years)

Path inactive

Path Notes: R = Required course
C = Recommended course

Section: A Major Requirements

ECTS: Min. 102 Max. 102

Notes:

Courses	ECTS	TH
ACCT-110 Accounting I	6	3
ACCT-111 Accounting II	6	3
ACCT-210 Intermediate Financial Accounting	6	3
ACCT-211 Managerial Accounting	6	3
ACCT-231 Accounting Information Systems	6	3
ACCT-310 Advanced Financial Accounting	6	3
ACCT-312 Advanced Management and Cost Accounting	6	3
ACCT-315 Auditing	6	3
ACCT-330 Corporate Law	6	3
ACCT-360 Financial Reporting	6	3
ACCT-413 Advanced Accounting Theory	6	3
ACCT-416 Advanced Auditing	6	3
ACCT-421 Cyprus Taxation	6	3
ACCT-437 Corporate Governance	6	3
ACCT-450 Performance Management	6	3
FIN-410 Financial Management	6	3
FIN-440 Financial Analysis	6	3
Totals for Section:	102	51

Section: B Business Requirements

ECTS: Min. 30 Max. 60

Notes:

Courses	ECTS	TH
ACCT-412 International Accounting	6	3
ACCT-420 Business Taxation	6	3
ACCT-460 Advanced Financial Reporting	R 6	3
ACCT-480 Cyprus Business Planning Taxation	6	3
BADM-230 Business Law	R 6	3
BADM-431 Research Methods in Business	6	3
BADM-475 Strategy and Business Policy	6	3
BADM-493 Final Year Project	6	0
ECON-261 Principles of Microeconomics	C 6	3
ECON-262 Principles of Macroeconomics	C 6	3
FIN-266 Managerial Finance	R 6	3
FIN-430 International Financial Management	6	3
MGT-281 Introduction to Management	6	3
MKTG-291 Marketing	6	3

Totals for Section:**84 39****Section: C Business Electives****ECTS: Min. 12 Max. 24****Notes:** OR any BADM-, COMM-, ECON-, IMGT-, MGT-, MKTG- course not taken as a major core or requirement.

Courses			ECTS	TH
ACCT-470	Special Topics in Accounting	R	6	3
ACCT-499	Accounting Practicum		6	0
BADM-234	Organizational Behavior		6	3
BADM-491	Special Topics in Business		2	0
Totals for Section:			20	6

Section: D Language Expression**ECTS: Min. 18 Max. 30****Notes:** (1) Placement in the English courses is done on the basis of a Placement Test or tests such as TOEFL or GCE.
(2) Students must complete BADM-231 or BADM-332.

Courses			ECTS	TH
BADM-231	Business Communications	R	6	3
BADM-332	Technical Writing and Research	R	6	3
BENG-100	College English		6	6
COMM-200	Business and Professional Communication	R	6	3
ENGL-100	Basic Writing		6	3
ENGL-101	English Composition	R	6	3
Totals for Section:			36	21

Section: E Computer Requirements**ECTS: Min. 12 Max. 18****Notes:** Or any COMP-, MIS-, MULT- course not taken as a major core or requirement.

Courses			ECTS	TH
COMP-150	Microcomputer Applications		6	3
COMP-151	Computer Fundamentals		6	3
MIS-351	Information Systems Concepts		6	3
Totals for Section:			18	9

Section: F Mathematics Requirements**ECTS: Min. 18 Max. 30****Notes:**

Courses			ECTS	TH
IMGT-486	Quantitative Methods		6	3
MATH-105	Intermediate Algebra		6	3
MATH-108	Finite Maths with Applied Calculus	R	6	3
MATH-221	Statistics I	R	6	3
MATH-321	Statistics II	R	6	3
Totals for Section:			30	15

Section: G Humanities and Social Sciences Electives**ECTS: Min. 12 Max. 30****Notes:** Or any language course FREN-, GERM-, ITAL-, RUS-, SPAN-, GREK-, TURK- not taken in other sections.

Courses			ECTS	TH
ANTH-105	Cultural Anthropology		6	3

ART-110	Introduction to Visual Arts		6	3
ART-111	Greek Art		6	3
BADM-121	Business Ethics	C	6	3
ENGL-102	Western World Literature and Composition		6	3
ESCI-200	Society and Environment		6	3
EUS-103	Modern European History and Politics		6	3
HIST-201	World History to 1500		6	3
HIST-260	Cyprus History and Culture		6	3
HIST-265	The US and World History Since 1945		6	3
MUCT-107	Music Appreciation		6	3
MUCT-110	Fundamentals of Music		6	3
PHIL-101	Introduction to Philosophy		6	3
PSCI-101	American National Government		6	3
PSY-110	General Psychology I	C	6	3
PSY-111	General Psychology II		6	3
PSY-210	Social Psychology		6	3
SOC-101	Principles of Sociology	C	6	3
UNIC-100	University Experience		6	3
Totals for Section:			114	57

Section: H Unallocated Courses

ECTS: Min. 0 **Max.** 0

Notes:

Courses	ECTS	TH
See Section Notes	0	0
Totals for Section:	0	0

Total Credits: 404 198

Total Number of Subjects : 69

Faculty Professional Development Seminar on Teaching and Learning Theory and Practice

Following our long-standing policy for promoting teaching excellence, faculty professional development and pedagogical support, and in line with the recommendations and requirements set by the Cyprus Agency of Quality Assurance and Accreditation in Higher Education, the Senate and the Council of the University, approved the offering of a 36-hour professional development seminar, in the areas of contemporary teaching methods, new technologies in learning and online education.

The seminar is offered every Fall and Spring semesters in the form of **12 weekly workshops** and each workshop is **3 hours long**. The language of instruction is English. The successful completion of the seminar leads to a Certificate.

Seminar Schedule

Workshop 1: Developing Descriptors of Learning in the 21st century

Workshop 2: Cognitive and neuroscience research: Implications for education and learning

Workshop 3: Project and Problem Based Learning

Workshop 4: Developing a course with critical and creative focus

Workshop 5: Developing effective learning environments

Workshop 6: Including students with diverse needs in a university classroom

Workshop 7: Online Learning and Adult Education

Workshop 8: Assessment methods and learning outcomes in online and face-to-face courses

Workshop 9: Using video and multimedia in an online course

Workshop 10: Using interactive and collaborative tools in online learning

Workshop 11: Library Resources & Open Educational Resources (OER)

Workshop 12: e-Learning Authoring Software and the use of Moodle