

# HRODC Postgraduate Training Institute



**A Postgraduate - Only Institution**



**#116**

**Financial Accounting:  
Theory and Practice**

**Programme**

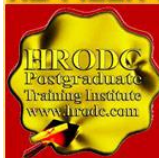
**Leading To:**

**POSTGRADUATE DIPLOMA IN**

**Financial Accounting**

**HRODC Postgraduate Training Institute**

**HQ : 122A Bhylls Lane, Castlecroft, Wolverhampton, West Midlands WV3 8DZ, UK**



**Prof. Dr. Ronald B. Crawford - Director**

PhD (Uni London); M. Ed. M (Bristol); PGCIS (UWL); Adv. Dip. Sc. Ed (Bristol); Dip. Doc.  
Res. (Uni Wlv); F.I.M.S.; HR. S. (I.M.S.); Exec. M. AOM; M. AAM; M.I.S.G.S.; M.S.C.O.S.;  
M. RG. C.



**HRODC POSTGRADUATE TRAINING INSTITUTE**  
*A Postgraduate – Only Institution*

**Websites:**  
<https://www.hrodc.com/>  
<https://www.hrodc.london>  
[postgraduateshortcourses.com/](https://www.postgraduateshortcourses.com/)

**Email:**  
[institute@hrodc.com](mailto:institute@hrodc.com)  
[london@hrodc.com](mailto:london@hrodc.com)

**HQ**  
122A Bhylls Lane  
Wolverhampton  
WV3 8DZ  
West Midlands, UK

**Tel:**  
+44 1902 763 607  
+44 7736 147 507

## HRODC Postgraduate Training Institute, A Postgraduate-Only Institution


### Our UK Government's Verification and Registration

**Our Institute is Verified by, and Registered with, the United Kingdom (UK) Register of Learning Providers (UKRLP), of the Department for Education (DfE). Its UK Provider Reference Number (UKPRN) is: 10019585 and might be located at: <https://www.ukrlp.co.uk/>.**

#### Programme Coordinator:

**Prof. Dr. R. B. Crawford is the Director of HRODC Postgraduate Training Institute, A Postgraduate-Only Institution. He has the following Qualifications and Affiliations:**

- Doctor of Philosophy {(PhD) {University College London (UCL) - University of London}};
- MEd Management (University of Bath);
- Postgraduate (Advanced) Diploma Science Teacher Ed. (University of Bristol);
- Postgraduate Certificate in Information Systems (University of West London, formerly Thames Valley University);
- Diploma in Doctoral Research Supervision, (University of Wolverhampton);
- Teaching Certificate;



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- Fellow of the Institute of Management Specialists;
- Human Resources Specialist, of the Institute of Management Specialists;
- Member of the Asian Academy of Management (MAAM);
- Member of the International Society of Gesture Studies (MISGS);
- Member of the Standing Council for Organisational Symbolism (MSCOS);
- Member of ResearchGate;
- Executive Member of Academy of Management (AOM). There, his contribution incorporates the judging of competitions, review of journal articles, and guiding the development of conference papers. He also contributes to the Disciplines of:
  - Human Resources;
  - Organization and Management Theory;
  - Organization Development and Change;
  - Research Methods;
  - Conflict Management;
  - Organizational Behavior;
  - Management Consulting;
  - Gender & Diversity in Organizations; and
  - Critical Management Studies.

**Professor Dr. Crawford has been an Academic in the following UK Universities:**

- University of London (Royal Holloway), as Research Tutor;
- University of Greenwich (Business School), as Senior Lecturer (Associate Professor), in Organisational Behaviour and Human Resource Management;
- University of Wolverhampton, (Wolverhampton Business School), as Senior Lecturer (Associate Professor), in Organisational Behaviour and Human Resource Management;
- London Southbank University (Business School), as Lecturer and Unit Leader.


**His responsibilities in these roles included:**

- Doctoral Research Supervisor;
- Admissions Tutor;
- Postgraduate and Undergraduate Dissertation Supervisor;
- Programme Leader;
- Personal Tutor

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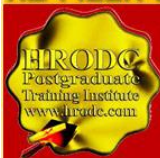
**For Whom This Course is Designed**

**This Programme is Designed For:**

- Chartered Accountants;
- Accounting and Finance Lecturers;
- Financial Consultants;
- Certified Accountants;
- Sole Proprietors;
- Partners;
- Limited Partners;
- Entrepreneurs;
- Licensed Accountants;
- Cost Accountants;
- Financial Accountants;
- Management Accountants;
- Organisational Decision-makers;
- Inventory Managers;
- Senior Managers;
- Product Managers;
- Operational Directors;
- Profit Centre Managers;
- Strategic Managers;
- All others with a genuine interest in Financial Accounting Issues.

<b>Classroom-Based Duration and Cost:</b>	
<b>Classroom-Based Duration:</b>	<b>12 Weeks (5 Days per Week)</b>
<b>Classroom-Based Cost:</b>	<b>£45,000.00 Per Student</b>
<b>Online (Video-Enhanced) Duration and Cost</b>	
<b>Online Duration:</b>	<b>20 Weeks – 3 Hours Per Day, 6 Days Per Week</b>
<b>Online Cost:</b>	<b>£30,150.00 Per Student</b>

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## Classroom-Based Programme Cost includes:

- Free Continuous snacks throughout the Event Days;
- Free Hot Lunch on Event Days;
- Free City Tour;
- Free Stationery;
- Free On-site Internet Access;
- Postgraduate Diploma/ Diploma – Postgraduate –or
- Certificate of Attendance and Participation – if unsuccessful on resit.

## Students and Delegates will be given a Selection of our Complimentary Products, which include:

- Our Branded Leather Conference Folder;
- Our Branded Leather Conference Ring Binder/ Writing Pad;
- Our Branded Key Ring/ Chain;
- Our Branded Leather Conference (Computer – Phone) Bag – Black or Brown;
- Our Branded 8-16 GB USB Flash Memory Drive, with Course Material;
- Our Branded Metal Pen;
- Our Branded Polo Shirt.;
- Our Branded Carrier Bag.

**Daily Schedule: 9:30 to 4:30 pm.**

### Delivery Locations:

1. Central London, UK;
2. Dubai, UAE;
3. Kuala Lumpur, Malaysia;
4. Amsterdam, The Netherlands;
5. Brussels, Belgium;
6. Paris, France; and
7. Durban, South Africa;
8. Other International Locations, on request.

## Financial Accounting: Theory and Practice, Programme

### Leading to Postgraduate a Postgraduate Diploma in Financial Accounting

## Programme Contents, Concepts and Issues

### A Conceptual Framework: Setting the Scene

#### Part 1: The Accountant and the Accounting Environment

- Accounting – Defined;
- The Development of a Conceptual Network;
- External Reporting;
- Internal Reporting;
- Types of Business Entity:
  - Sole Trader;
  - Partnership;
  - Limited liability Company.
- Formation of Business Entity;
- Running the Business;
- Accounting Information;
- Meeting Obligations;
- Users and Their Information Needs;
- General and Specific Purpose;
- Agency Theory.

## Part 2: A System Approach to Financial Reporting: The Accounting Equation

- Assets and Liabilities;
- The Accounting Equation – Statement of Financial Position;
- Alternative Ways of Expressing Accounting Equation;
- Asset:
  - Definition;
  - Examples;
  - Recognition.
- Liabilities:
  - Definition;
  - Examples;
  - Recognition.
- Ownership Interest;
- Changes in Ownership Interest;
- Subtracting;
- Causes of Changes in ownership Interest;
- Revenue and Expense;
- Net Impact of Business Transaction;
- Equation for Change in Ownership Interest.

## Part 3: Financial Statements from the Accounting Equation

- Primary Financial Statements;
- Financial Statement Preparation;
- Statement of Financial Position – Balance Sheet;
- Other Forms of Statement – Horizontal and Vertical;
- Income Statement;
- Statement of Cash Flows;
- Subdivision of Cash Flows;
- Profit Does Not Equal Cash;

- Practical Illustration;
- Debit and Credit Recording;
- Analysis of Transaction;
- Trial Balance.

## Part 4: Ensuring the Quality of Financial Statements

- Qualitative Characteristics;
- Relevance and Reliability;
- Measurement Principles;
- Materiality;
- Prudence;
- Regulation;
- Reviewing Published Financial Statements.

## Reporting the Transactions of a Business

## Part 5: Accounting Information for Service Businesses

- Accounting Equation;
- Debit and Credit Entries in Ledger Accounts;
- Analysis of Service Business Transactions;
- Three-column Ruling for Ledger Account;
- T-Account Form of Ledger Account;
- Ledger Account Titles;
- Checking the Accuracy of Double Entry Records;
- Error Detection.



## Part 6: Accounting Information for Trading Businesses

- Trading Businesses;
- Analysis of Transactions and Events;
- Transaction of Manufacturing Business;
- Detailed Work;
- Cost of Goods Sold;
- Transactions Involving Cash;
- Transactions Not Involving Cash;
- Events Affecting the Business;
- 'Day Books' ('Daily Diaries');
- Rules of Debit and Credit.

## Part 7: Published Financial Statements

- International Influences;
- Accounting Framework;
- Contents of Annual Report;
- Formats;
- Beyond the Annual Report;
- Group Accounting;
- Group Financial Statement;
- Consolidation;
- Goodwill;
- Loss of Value – Impairment.

## Part 8: Non-Current (Fixed) Assets

- Classification;
- Valuation;
- Revaluation;
- Cost;
- Depreciation:

- Yearly depreciation;
- Accumulated Depreciation;
- Calculation of Depreciation;
- Total Depreciation;
- Purpose and Methods of Depreciation;
- Reducing Balance Depreciation.

## Recognition in Financial Statements

### Part 9: Current Assets

- Current Asset – Defined;
- Examples;
- Working Capital Cycle;
- Working Capital – Defined;
- Recognition;
- Inventories:
  - Finished Goods;
  - Work in Progress;
  - Raw Materials.
- Receivables;
- Prepayments;
- Recognition;
- Double Debts;
- Investments;
- Cash;
- User's Needs for Information;
- Measurements:
  - Inventories;
  - Assets Acquired;
  - End of Year.
- Cost – Meaning;
- Comparison;

- Importance for Profit;
- Bad and Doubtful Debts;
- Prepayments;
- Debit and Credit Entries in ledger Accounts;
- Debit and Credit Analysis;
- Ledger Accounts;
- Recording a Doubtful Debt.

## Part 10: Current Liabilities

- Contingent Liabilities;
- Recording Expenses;
- Accrual of Expenses;
- Analysis of Transaction;
- Summary of Spreadsheet;
- Bookkeeping Supplement.

## Part 11: Provisions and Non-Current (Long-Term) Liabilities

- Current and Non-Current Liability – Defined;
- Examples;
- Debentures;
- Bonds;
- Bank Borrowing and Commercial Paper;
- Features of Loans;
- Provisions;
- Spreadsheet for Warranty Repairs;
- Deferred Income;
- Matching Concept;
- Bookkeeping Supplement.

## Part 12: Ownership Interest

- Structure of a Statement of Financial Position;
- Issue of Shares at the Date of Incorporation;
- Share Certificate;
- Share Premium;
- Revaluation;
- Recognise Increase in Value – ‘Not Realised’;
- Foreign Currency gains and Losses;
- Additional Primary Financial Statements;
- Statement of Changes in Equity;
- UK Statement of Total Recognised Gains and Losses (STRGL);
- UK Movements in Shareholders’ Funds;
- Dividends;
- Issue of Further Shares;
- Capitalisation Issue;
- Right Issue;
- Year-end Adjustments;
- Bookkeeping Supplements.

## Analysis and Issues in Reporting

## Part 13: Ratio Analysis

- Ratio Analysis;
- Comparisons;
- Accounting Policies;
- Inflation;
- Other Sources;
- Ratio’s Only a Starting Point;
- Systematic Analysis;
- Income Statement;

- Statement of Financial Position;
- Statement of Changes in Equity;
- Share Prices;
- Investor's Ratio;
- Gearing;
- EBITDA;
- Free Cash Flow.

## Part 14: Reporting Corporate Performance

- Operating and Financial Review (OFR);
- OFR Framework;
- Key Performance Indicators;
- Other Guidance in Financial Report;
- Segmental Information;
- Off-balance-sheet Finance;
- Corporate Social Responsibility;
- Global Reporting Initiative;
- Corporate Governance;
- True and Fair View;
- Measurement of Value.

## Part 15: Reporting Cash Flows

- Cash and Cash Equivalent – Defined;
- Indirect Methods:
  - Operating Cash Flow;
  - Cash Flows From Investing;
  - Cash Flows From Financing.
- Notes:
  - Line 1: Cash Flows From Operating Activities;
  - Line 2: Profit Before Taxation;

- Line 3: Adjustments For Items not Involving a Flow of Cash;
- Line 4: Adding Back Depreciation, Amortisation, Gain or Loss on Disposal, etc.
- Line 5: Adjusted Profit;
- Line 6: (Increase)/Decrease in Inventories (Stocks);
- Line 7: (Increase)/Decrease in Trade Receivables (Debtors);
- Line 8: (Increase)/Decrease in Prepayments;
- Line 9: Increase/(Decrease) in Cash Due to (Increases)/Decreases in Current Assets;
- Line 10: Increase/(Decrease) in Trade payables (Creditors)
- Line 11: Increase/(Decrease) in Accruals
- Line 12: Increase/(Decrease) in Cash Due to Increases/(Decreases) in Liabilities
- Line 13: Increase/(Decrease) in Cash Due Working Capital Changes
- Line 14: Cash Generated From Operations
- Line 15: Interest Paid
- Line 16: Taxes Paid
- Line 17: Net Cash Inflow From Operating Activities
- Line 18: Cash Flows From Investing Activities
- Line 19: Purchase of Non-Current Assets
- Line 20: Proceeds From Sale of Non-Current Assets
- Line 21: Interest Received
- Line 22: Dividends Received
- Line 23: Net Cash Used In Investing Activities
- Line 24: Cash Flows From Financing Activities
- Line 25: Proceeds From Issue of Share Capital
- Line 26: Proceeds From Long-Term Borrowings
- Line 27: Dividends Paid
- Line 28: Net Cash Used in Financing Activities
- Line 29: Increase/(Decrease) in Cash and Cash Equivalents
- Line 30 & 31: Cash and Cash Equivalents at the Start and End of the Period

➤ Direct Methods

- Operating Cash Flow
- Investing Cash Flows
- Financing Cash Flows
- Which to Choose – Direct or Indirect?
- Summary

## Part 16: Accounting Tables

- Present Value of an Ordinary Annuity (PVOA);
- Visualizing the Present Value of an Ordinary Annuity (PVOA)  
Present Value Formula, Tables, and Calculators;
- Difference between Present Value (PV) and Net Present Value (NPV);
- Calculating the Length of an Ordinary Annuity (n);
- Calculating the Payment in an Ordinary Annuity (PMT);
- Calculating the Rate (i) in an Ordinary Annuity;
- PVOA Used in Recording a Transaction and Amortizing Discount;
- Introduction to the Present Value of an Ordinary Annuity, Components of a Present Value Calculation;
- Derivation Tables In Respect of Accounting Standards.

## Postgraduate Diploma, Postgraduate Certificate, and Diploma – Postgraduate - Short Course Regulation

### Postgraduate Certificate, Postgraduate Diploma, and Diploma – Postgraduate: Their Distinction, Credit Value and Award Title

Postgraduate Short Courses of a minimum of five days' duration, are referred to as Diploma – Postgraduate. This means that they are postgraduate credits, towards a Postgraduate Certificate and Postgraduate Diploma. Postgraduate Certificate and Postgraduate Diploma represent Programmes of Study, leading to Awards bearing their title prefixes. While we refer to our short studies, of 5 days to five weeks, as 'Courses', those with duration of 6 weeks and more are labelled 'Programmes'. Nevertheless, in line with popular usage, we often refer to

all study durations as 'Courses'. Another mark of distinction, in this regard, is that participants in a short course are referred to as 'Delegates', as opposed to the term 'Students', which is confined to those studying a Postgraduate Programme.

Courses are of varying Credit-Values; some being Single-Credit, Double-Credit, Triple-Credit, Quad-Credit, 5-Credit, etc. These short courses accumulate to Postgraduate Certificate, with a total of 180 Credit-Hours (= 6 X 5-Day Courses or 3 X 10-Day Courses), or Postgraduate Diploma, with a total of 360 Credit-Hours (= 12 X 5-Day Courses or 6 X 10-Day Courses).


Delegates studying courses of 5-7 days' duration, equivalent to 30-42 Credit-Hours (Direct Lecturer Contact), will, on successful assessment, receive the Diploma – Postgraduate Award. This represents a single credit at Postgraduate Level. While 6-day and 7-day courses also lead to a Diploma – Postgraduate, they accumulate 36 and 42 Credit Hours, respectively.

### **Postgraduate Certificate, Postgraduate Diploma, and Diploma – Postgraduate Assessment Requirement**

Because of the intensive nature of our courses and programmes, assessment will largely be in-course, adopting differing formats. These assessment formats include, but not limited to, in-class tests, assignments, end of course examinations. Based on these assessments, successful candidates will receive the Diploma – Postgraduate, Postgraduate Certificate, or Postgraduate Diploma, as appropriate.

In the case of Diploma – Postgraduate, a minimum of 70% overall pass is expected. In order to receive the Awards of Postgraduate Certificate and Postgraduate Diploma, candidates must have accumulated at least the required minimum 'Credit-Hours', with a pass (of 70% and above) in at least 70% of the courses taken.

Delegates and students who fail to achieve the requirement for Postgraduate Certificate, Postgraduate Diploma, or Diploma - Postgraduate - will be given support for 2 re-submissions for each course. Those delegates who fail to achieve the assessment requirement for the Postgraduate Diploma or Diploma - Postgraduate - on 2 resubmissions, or those who elect not to receive them, will be awarded the Certificate of Attendance and Participation.



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## Diploma – Postgraduate, Postgraduate Certificate, and Postgraduate Diploma Application Requirements

Applicants for Diploma – Postgraduate – Postgraduate Certificate, and Postgraduate Diploma are required to submit the following documents:

- Completed Postgraduate Application Form, including a passport sized picture affixed to the form;
- A copy of Issue and Photo (bio data) page of the applicant's current valid passport or copy of his or her Photo-embedded National Identity Card;
- Copies of credentials mentioned in the application form.

## Admission and Enrolment Procedure

- On receipt of all the above documents we will assess applicants' suitability for the Course or Programme for which they have applied;
- If they are accepted on their chosen Course or Programme, they will be notified accordingly and sent Admission Letters and Invoices;
- One week after the receipt of an applicant's payment or official payment notification, the relevant Course or Programme Tutor will contact him or her, by e-mail or telephone, welcoming him or her to HRODC Postgraduate Training Institute;
- Those intending to study in a foreign country, and require a Visa, will be sent the necessary immigration documentation, to support their application;
- Applicants will be notified of the dates, location and venue of enrolment and orientation, where appropriate.

## Modes of Study and Duration of Postgraduate Certificate and Postgraduate Diploma Programmes

There are two delivery formats for Postgraduate Certificate and Postgraduate Diploma Programmes, as follows:

1. Intensive Full-time (Classroom-Based) Mode, lasting 3 months for Postgraduate Diploma, and 6 weeks for Postgraduate Certificate. These durations are based on six hours' lecturer-contact per day, five days (30 hours) per week, for Postgraduate Diploma;
2. Video-Enhanced On-Line Mode. This interactive online mode lasts twenty (20) weeks, for Postgraduate Diploma, and ten (10) weeks for Postgraduate Certificate. Our calculation is based on three hours per day, six days per week.

Whichever study mode is selected, the aggregate of 360 Credit Hours must be achieved.

## Introducing Our Video-Enhanced Online Study Mode

In a move away from the traditional online courses and embracing recent developments in technology-mediated distance education, HRODC Postgraduate Training Institute has introduced a Video-Enhanced Online delivery. This Online mode of delivery is revolutionary and, at the time of writing, unique to HRODC Postgraduate Training Institute.

You are taught as individuals, on a one-to-one or one-to-small-group basis. You see the tutor face to-face, for the duration of your course. You will interact with the tutor, ask and address questions; sit examinations in the presence of the tutor. It is as real as any face-to-face lecture and seminar can be. Choose from a wide range of Diploma – Postgraduate Courses and an increasing number of Specialist Postgraduate Certificate and Postgraduate Diploma Programmes. You might also accumulate Postgraduate Short Courses, via this mode of study, over a 6-year period, towards a Postgraduate Certificate or Postgraduate Diploma.

## Key Features of Our Online Study: Video-Enhanced Online Mode

- The tutor meets the group and presents the course, via Video, in a similar way to its classroom-based counterpart;
- All participants are able to see, and interact with, each other, and with the tutor;
- They watch and discuss the various video cases and demonstrations that form an integral part of our delivery methodology;
- Their assessment is structured in the same way as it is done in a classroom setting;
- The Video-Enhanced Online mode of training usually starts on the 1<sup>st</sup> of each month, with the cut-off date being the 20<sup>th</sup> of each month, for inclusion the following month;
- Its duration is twice as long as its classroom-based counterpart. For example, a 5-day (30 Credit Hours) classroom-based course will last 10 days, in Video-Enhanced Online mode. This calculation is based on 3 hours tuition per day, adhering to the Institute's required 30 Credit-Hours;
- The cost of the Video-Enhanced Online mode is 67% of similar classroom-based courses;
- For example, a 5-day classroom-based course, which costs Five Thousand Pounds, is only Three Thousand Three Hundred and Fifty Pounds (£3,350.00) in Video-Enhanced Online Mode.

## 10-Week Video-Enhanced Online Postgraduate Certificate and 20-Week Video-Enhanced Online Postgraduate Diploma

You might study an Online Postgraduate Certificate or Online Postgraduate Diploma, in 10 and 20 weeks, respectively, in the comfort of your office or homes, through HRODC Postgraduate Training Institute's Video-Enhanced Online Delivery. We will deliver the 180 Credit-Hours and 360 Credit-Hours, in line with our regulation, through 'Direct-Lecturer-Contact', within the stipulated timeframe. We aim to fit the tuition around your work, family commitment and leisure, thereby enhancing your maintenance of an effective 'work-study-life-style balance', at times convenient to you and your appointed tutor.

## Cumulative Postgraduate Certificate and Postgraduate Diploma Courses

All short courses can accumulate to the required number of Credit-Hours, for the Postgraduate Certificate and Postgraduate Diploma, over a six-year period from first registration and applies to both general and specialist groupings. In this regard, it is important to note that short courses vary in length, the minimum being 5 days (Diploma – Postgraduate) – equivalent to 30 Credit Hours, representing one credit, as is tabulated below.

On this basis, the definitive calculation on the Award requirement is based on the number of hours studied (aggregate credit-value), rather than merely the number of credits achieved. This approach is particularly useful when a student or delegate studies a mixture of courses of different credit-values.

For those delegates choosing the accumulative route, it is advisable that at least one or two credits be attempted each year. This will ensure that the required 180 Credit-Hours and 360 Credit-Hours, for the Postgraduate Certificate and Postgraduate Diploma, respectively, are achieved, within the designated period. These Credit-Values, awards and their accumulation are exemplified below.

<b>Examples of Postgraduate Course Credits: Their Value, Award Prefix &amp; Suffix – Based on 5-Day Multiples</b>		
<b>Credit Value</b>	<b>Credit Hours</b>	<b>Award Title Prefix (&amp; Suffix)</b>
<b>Single-Credit</b>	<b>30-54</b>	<b>Diploma - Postgraduate</b>
<b>Double-Credit</b>	<b>60-84</b>	<b>Diploma – Postgraduate (Double-Credit)</b>
<b>Triple-Credit</b>	<b>90-114</b>	<b>Diploma – Postgraduate (Triple-Credit)</b>
<b>Quad-Credit</b>	<b>120-144</b>	<b>Diploma – Postgraduate (Quad-Credit)</b>
<b>5-Credit</b>	<b>150-174</b>	<b>Diploma – Postgraduate (5-Credit)</b>
<b>6-Credit</b>	<b>180-204</b>	<b>Postgraduate Certificate</b>
<b>7-Credit</b>	<b>210-234</b>	<b>Postgraduate Certificate (+ 1 Credit)</b>
<b>8-Credit</b>	<b>240-264</b>	<b>Postgraduate Certificate (+2 Credits)</b>

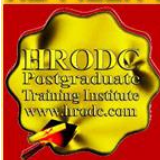
<b>Examples of Postgraduate Course Credits: Their Value, Award Prefix &amp; Suffix – Based on 5-Day Multiples</b>		
<b>Credit Value</b>	<b>Credit Hours</b>	<b>Award Title Prefix (&amp; Suffix)</b>
<b>9-Credit</b>	<b>270-294</b>	<b>Postgraduate Certificate (+3 Credits)</b>
<b>10-Credit</b>	<b>300-324</b>	<b>Postgraduate Certificate (+ 4 Credits)</b>
<b>11-Credit</b>	<b>330-354</b>	<b>Postgraduate Certificate (+5 Credits)</b>
<b>12-Credit</b>	<b>360</b>	<b>Postgraduate Diploma</b>
<b>360 Credit-Hours = Postgraduate Diploma</b>		
<b>12 X 5-Day Courses = 360 Credit-Hours = Postgraduate Diploma</b>		
<b>10 X 6-Day Courses = 360 Credit-Hours = Postgraduate Diploma</b>		

**Exemplification of Accumulated Postgraduate Certificate and Postgraduate Diploma Award Titles**

All Specialist Postgraduate Certificate and Postgraduate Diploma Programmes have their predetermined Award Titles. Where delegates do not follow a Specialism, for accumulation to a Postgraduate Diploma, they will normally be Awarded a General Award, without any Specialist Award Title. However, a Specialist Award will be given, where a delegate studies at least seventy percent (70%) of his or her courses in a specialist grouping. These are exemplified below:

- 1. Postgraduate Diploma in Accounting and Finance;**
- 2. Postgraduate Certificate in Accounting and Finance;**
- 3. Postgraduate Certificate in Aviation Management;**
- 4. Postgraduate Diploma in Aviation Management;**
- 5. Postgraduate Certificate in Industrial Health and Safety Management, Incorporating Oil and Gas Safety;**
- 6. Postgraduate Diploma in Industrial Health and Safety Management, Incorporating Oil and Gas Safety;**
- 7. Postgraduate Certificate in Business Communication;**
- 8. Postgraduate Diploma in Business Communication;**

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 HQ : 122A Bhylls Lane, Castlecroft, Wolverhampton, West Midlands WV3 8DZ, UK



**Prof. Dr. Ronald B. Crawford - Director**

PhD (Uni London); M. Ed. M (Bristol); PGCIS (UWL); Adv. Dip. Sc. Ed (Bristol); Dip. Doc. Res. (Uni Wlv); F.I.M.S.; HR. S. (I.M.S.); Exec. M. AOM; M. AAM; M.I.S.G.S.; M.S.C.O.S.; M. RG. C.

9. **Postgraduate Certificate in Corporate Governance;**
10. **Postgraduate Diploma in Corporate Governance;**
11. **Postgraduate Certificate in Costing and Budgeting;**
12. **Postgraduate Diploma in Costing and Budgeting;**
13. **Postgraduate Certificate in Client or Customer Relations;**
14. **Postgraduate Diploma in Client or Customer Relations;**
15. **Postgraduate Certificate in Engineering and Technical Skills;**
16. **Postgraduate Diploma in Engineering and Technical Skills;**
17. **Postgraduate Certificate in Events Management;**
18. **Postgraduate Diploma in Events Management;**
19. **Postgraduate Certificate in Health and Safety Management;**
20. **Postgraduate Diploma in Health and Safety Management;**
21. **Postgraduate Certificate in Health Care Management;**
22. **Postgraduate Diploma in Health Care Management;**
23. **Postgraduate Certificate in Human Resource Development;**
24. **Postgraduate Diploma in Human Resource Development;**
25. **Postgraduate Certificate in Human Resource Management;**
26. **Postgraduate Diploma in Human Resource Management;**
27. **Postgraduate Certificate in Information and Communications Technology (ICT);**
28. **Postgraduate Diploma in Information and Communications Technology (ICT);**
29. **Postgraduate Certificate in Leadership Skills;**
30. **Postgraduate Diploma in Leadership Skills;**
31. **Postgraduate Certificate in Law – International and National;**
32. **Postgraduate Diploma in Law – International and National;**
33. **Postgraduate Certificate in Logistics and Supply Chain Management;**
34. **Postgraduate Diploma in Logistics and Supply Chain Management;**
35. **Postgraduate Certificate in Management Skills;**
36. **Postgraduate Diploma in Management Skills;**

37. Postgraduate Certificate in Maritime Studies;
38. Postgraduate Diploma in Maritime Studies;
39. Postgraduate Certificate in Oil and Gas Operation;
40. Postgraduate Diploma in Oil and Gas Operation;
41. Postgraduate Certificate in Oil and Gas Accounting;
42. Postgraduate Diploma in Oil and Gas Accounting;
43. Postgraduate Certificate in Politics and Economic Development;
44. Postgraduate Diploma in Politics and Economic Development;
45. Postgraduate Certificate in Procurement Management;
46. Postgraduate Diploma in Procurement Management;
47. Postgraduate Certificate in Project Management;
48. Postgraduate Diploma in Project Management;
49. Postgraduate Certificate in Public Administration;
50. Postgraduate Diploma in Public Administration;
51. Postgraduate Certificate in Quality Management;
52. Postgraduate Diploma in Quality Management;
53. Postgraduate Certificate in Real Estate Management;
54. Postgraduate Diploma in Real Estate Management;
55. Postgraduate Certificate in Research Methods;
56. Postgraduate Diploma in Research Methods;
57. Postgraduate Certificate in Risk Management;
58. Postgraduate Diploma in Risk Management;
59. Postgraduate Certificate in Sales and Marketing;
60. Postgraduate Diploma in Sales and Marketing;
61. Postgraduate Certificate in Travel, Tourism and International Relations;
62. Postgraduate Diploma in Travel, Tourism and International Relations.

The actual courses studied will be detailed in a student or delegate's Transcript.

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**Prof. Dr. Ronald B. Crawford**  
**Director**  
**HRODC Postgraduate Training Institute**