



PROGRAMME SPECIFICATION

Programme Specification

Section 1: Basic Data

Awarding institution/body	University of the West of England
Teaching institution	University of the West of England
Faculty responsible for programme	Bristol Business School
Programme accredited by	N/A
Highest award title	BA (Hons) Accounting and (SW) BA (Hons) Accounting and
Default award title	
Interim award title	BA Accounting and DipHE in Accounting and DipHE Joint Studies CertHe in Accounting and CertHE Joint Studies
Modular Scheme title (if different)	N/A
UCAS code (or other coding system if relevant)	Y401
Relevant QAA subject benchmarking group(s)	Accounting
On-going/valid until* (*delete as appropriate/insert end date)	On-going
Valid from (insert date if appropriate)	1 ST September 2002 (updated September 2006)
Authorised by...	Date:...

Version Code

3

For coding purposes, a numerical sequence (1, 2, 3 etc.) should be used for successive programme specifications where 2 replaces 1, and where there are no concurrent specifications. A sequential decimal numbering (1.1; 1.2, 2.1; 2.2 etc) should be used where there are different and concurrent programme specifications

Section 2: Educational aims of the programme

The Award seeks to provide a foundation for lifelong learning with a strong emphasis on the development of appropriate knowledge, skills and professional values essential to the exercise of an accounting and finance specialism, whether in industry or public practice. It has been designed to provide a thorough grounding in financial reporting, management accounting and corporate finance. It aims to develop technically competent, broad based individuals who think and communicate effectively and who have the basis for conducting inquiry, carrying out problem solving and undertaking critical analysis in a constantly changing business context.

Section 3: Learning outcomes of the programme

The award route provides opportunities for students to develop and demonstrate knowledge and understanding, qualities, skills and other attributes in the following areas :

A Knowledge and understanding

Learning outcomes

Teaching, Learning and Assessment Strategies

(A) Knowledge and understanding of:**Teaching/learning methods and strategies:**

*The compulsory modules make a primary contribution to one or more knowledge and understanding outcomes as indicated below but these modules also make additional contributions, which are identified separately in the module specifications. The **primary contributions of the compulsory modules** are identified below.*

1. Business organisations, how they are organised, financed and managed, and the dynamic environment in which they operate.
2. The current and alternative regulatory frameworks which govern financial reporting.

Acquisition of 1 is through the modules Introduction to Management Accounting (L1), Introduction to Financial Accounting (L1), Management Accounting (L2), Financial Accounting (L2), Corporate Finance (L2), Advanced Management Accounting (L3), Corporate Reporting Theory & Practice (L3), Financial Management (L3).

Acquisition of 2 is through the modules Introduction to Financial Accounting (L1), Financial Accounting (L2), Corporate Reporting Theory & Practice (L3).

<p>3. The techniques and analytical tools used in the production of financial information for planning, decision making and control within organisations.</p>	<p>Acquisition of 3 is through the modules Business Statistics & Decision Making for Accounting (L1), Introduction to Management Accounting (L1), Introduction to Financial Accounting (L1), Management Accounting (L2), Financial Accounting (L2), Corporate Finance (L2), Advanced Management Accounting (L3), Financial Management (L3).</p>
<p>4. The theoretical framework for understanding the relationship between business organisations and their financial markets.</p>	<p>Acquisition of 4 is through the modules Corporate Finance (L2) and Financial Management (L3).</p>
<p>5. The different ethical frameworks within which the implications of financial decisions can be evaluated.</p>	<p>Acquisition of 5 is through the Financial Management (L3) module.</p>
<p>6. The key features of accounting information systems; their purpose, operation, product and relationships.</p>	<p>Acquisition of 6 is through the modules Introduction to Management Accounting (L1), Introduction to Financial Accounting (L1), Management Accounting (L2).</p>
<p>7. The basic concepts underlying the application of IT in support of the collection, processing and production of information.</p>	<p>Acquisition of 7 is through the modules Business Statistics & Decision Making for Accounting (L1) and Introduction to Management Accounting (L1).</p>
<p>8. The application of quantitative methods and statistics to business problems.</p>	<p>Acquisition of 8 is through the modules Business Statistics & Decision Making for Accounting (L1), Introduction to Management Accounting (L1), Management Accounting (L2), Advanced Management Accounting (L3), Financial Management (L3).</p>
	<p>All modules use a range of learning approaches including lectures, seminars, workshops, group work, case studies and exercises. Throughout, the learner is encouraged to undertake independent reading both to supplement and consolidate what is being taught/learnt and to broaden their individual knowledge and understanding of the subject.</p>
	<p>Assessment: Testing of the knowledge base is through a range of formative and summative assessment methods including coursework (e.g. essay and report writing, oral presentations, case studies) and tasks undertaken under examination conditions.</p>

B Intellectual Skills

(B) Intellectual Skills

On completion of the programme students will be able to :

1. Apply appropriate knowledge, analytical techniques and concepts to problems and issues arising from both familiar (routine) and unfamiliar (novel) situations.
2. Locate, extract and analyse data and information from a variety of different sources.
3. Synthesise and evaluate data and information from multiple sources.
4. Think critically, examine problems and issues from a number of perspectives, challenge viewpoints, ideas and concepts, and make well-reasoned judgements.

Teaching/learning methods and strategies

Intellectual skills are developed at levels 1,2 and 3 through a range of learning approaches including exemplars and activities within lectures, seminars and workshops, through feedback on group work, case studies, projects and IT-based activities.

Assessment

A variety of formative and summative assessment methods are employed to demonstrate the acquisition of intellectual skills. These include reflective essays, learning diaries, management reports, literature reviews, group discussions, presentations, tests, case studies, and examinations.

C Subject, Professional and Practical Skills

(C) Subject/Professional/Practical Skills	Teaching/learning methods and strategies
<p>On completion of the programme, students will be able to:</p> <ol style="list-style-type: none"> 1. Prepare and present financial statements, taking account of external requirements, for sole traders, partnerships and limited companies. 2. Identify, select and use appropriate techniques in order to produce costing statements for a range of products and services. 3. Prepare and present budgetary control information appropriate to the cultural, structural and managerial context of an organisation. 4. Identify, select and use suitable techniques for short term and long term investment decision making purposes, taking into account the dynamic relationship between an organisation and its environment. 5. Choose and apply appropriate techniques for estimating the value of business organisations and their underlying assets. 6. Identify, select and use appropriate techniques for evaluating the performance of business organisations. 7. Design financial reporting systems relevant to organisational contexts. 8. Identify and take account of the organisational, motivational and ethical issues underpinning the production, presentation, interpretation and evaluation of financial information. 	<p>(1) is achieved through the modules Introduction to Financial Accounting (L1), Financial Accounting (L2), Corporate Reporting Theory & Practice (L3).</p> <p>(2) is achieved through the modules Introduction to Management Accounting (L1), Management Accounting (L2), Advanced Management Accounting (L3).</p> <p>(3) is achieved through the modules Introduction to Management Accounting (L1), Management Accounting (L2), Advanced Management Accounting (L3).</p> <p>(4) is achieved through the modules Introduction to Management Accounting (L1), Introduction to Financial Accounting (L1), Management Accounting (L2), Corporate Finance (L2), Financial Accounting (L2), Advanced Management Accounting (L3), Financial Management (L3).</p> <p>(5) is achieved through the Financial Management (L3) module.</p> <p>(6) is achieved through the modules Introduction to Financial Accounting (L1), Financial Accounting (L2), Management Accounting (L2), Advanced Management Accounting (L3), Financial Management (L3).</p> <p>(7) is achieved through the modules Introduction to Financial Accounting (L1), Introduction to Management Accounting (L1), Management Accounting (L2), Advanced Management Accounting (L3).</p> <p>(8) is achieved through the modules Introduction to Financial Accounting (L1), Introduction to Management Accounting (L1), Financial Accounting (L2), Management Accounting (L2), Advanced Management Accounting (L3).</p> <p>Assessment</p> <p>A variety of assessment methods are employed within examinations and course work. For example, contextualised problems, case studies, preparation of financial statements, preparation of management reports, presentations.</p>

D Transferable Skills and other attributes

D Transferable skills and other attributes	Teaching/learning methods and strategies
<p>On completion of the programme, students will be able to:</p>	<p><i>Transferable skills are developed through an integrated programme of learning which is built into all the compulsory modules at levels 1, 2 and 3..</i></p> <p><i>These skills are taught and/or developed within lectures (individual or small group activity), workshops, and in small independent study groups as appropriate. There is a progressive emphasis on the student being able to develop progressively as an independent, reflective learner throughout the three years of the programme. There is also an emphasis on developing these skills within an accounting context in the compulsory accounting modules.</i></p>
<p>1. Present, discuss and defend ideas, concepts and views effectively through written and spoken communication</p>	<p>Skill 1 is given particular emphasis in the Financial Accounting (L2), Management Accounting (L2), Corporate Finance (L2) modules.</p>
<p>2. Extract, process and present numerical information for a given purpose.</p>	<p>Skill 2 is developed in the Business Statistics & Decision Making for Accounting module, and all the compulsory accounting modules.</p>
<p>3. Use IT competently (general IT skills including use of standard word processing packages, internet, data bases, spreadsheets and specialist accounting software).</p>	<p>Skill 3 is developed in all the compulsory accounting modules.</p>
<p>4. Work co-operatively in groups, share decision making and negotiate with others.</p>	<p>Skill 4 is given particular emphasis in the Introduction to Financial Accounting (L1), Financial Accounting (L2) and Corporate Finance (L2) modules.</p>
<p>5. Act independently in planning and undertaking tasks, manage and reflect on own learning and performance and seek and make use of feedback.</p>	<p>Skill 5 is developed in all the compulsory modules.</p>
	<p>Assessment Assessment of transferable skills is accomplished through a range of methods which include written and oral group/individual coursework, learning journals, management reports, computer-based assignments, group/individual reflection, presentations, tests, examinations.</p> <p>The design of the compulsory modules in the programme ensures that Skills 1 - 5 are assessed at various levels (refer to specific module specifications for details).</p>

Section 4: Programme structure

ENTRY ↓	<p>Level 1 Compulsory modules</p> <p>UMAC35-20-1 Introduction to Financial Accounting (<i>L1, Existing, 20 credits</i>)</p> <p>UMAC34-20-1 Introduction to Management Accounting (<i>L1, Existing, 20 credits</i>)</p> <p>UFQEEP-20-1 Business Statistics and Decision Making for Accounting (<i>L1, Existing, 20 credits</i>)</p> <p>OR (For students on the Half Award in Statistics)</p> <p>UMSCBQ-20-1 Global Business Context (<i>L1, Existing, 20 credits</i>)</p>	<p>Level 1 Optional modules</p> <p>None</p>	<p>Interim Awards:</p> <p>CertHE in Accounting and Credit requirements: 60 at the appropriate level</p>
	<p>LEVEL</p>	<p>Core modules</p> <p>None</p>	
	<p>Level 2 Compulsory modules</p> <p>UMAC38-20-2 Financial Accounting (<i>L2, Existing, 20 credits</i>)</p> <p>UMAC37-20-2 Management Accounting (<i>L2, Existing, 20 credits</i>)</p> <p>UMAC39-20-2 Corporate Finance (<i>L2, Existing but change of title, 20 credits</i>)</p>	<p>Level 2 Optional modules</p> <p>None</p>	<p>Interim Awards:</p> <p>DipHE in Accounting and Credit requirements: 120 at the appropriate level</p>
	<p>LEVEL</p>	<p>Core modules</p> <p>None</p>	
YEAR	<p>There is an optional placement year.* Students taking the "sandwich" route undertake a work placement of at least 40 weeks in this year. Placement credits will be awarded for successful completion of the placement which are necessary for the sandwich award title. The assessment of the placement will include satisfactory completion of a portfolio of activities by the student.</p>		

L LEVEL	Level 3 Compulsory modules UMAC3N-20-3 Corporate Reporting Theory and Practice (L3, Existing, 20 credits) UMAC3J-20-3 Advanced Management Accounting (L3, Existing, 20 credits) UMAC3L-20-3 Financial Management (L3, Existing, 20 credits)	Level 3 Optional modules None	Pre-requisite requirements
	Core modules None		Awards: Target/highest : BA (Hons) Half Award in Accounting Default title : BA Half Award in Accounting Credit requirements BA (Hons): 180 credits at the appropriate levels BA: 150 - 170 credits at the appropriate levels

→ **GRADUATION**

* Students wishing to undertake the placement year must have achieved at least 200 credits prior to placement of which at least 100 credits must be from the half award in Accounting.

Section 5: Entry requirements

Entry at Level 1

Minimum of five GCSE's which include Maths. and English (Grade C or higher).

And

Tariff points in range 200 -260 in any subject excluding General Studies.

Or

EDEXCEL Diploma (Final year): 6 merits or 4 distinctions and 2 Merits

Or

Approved Access route

Or

Baccalaureate: EB: 66%-70% or IB: 24-28 points

Or

Irish Highers: BBB-BBB

Entry at Levels 2 and 3

The programme supports direct entry at Levels 2 and 3 using AL and AEL processes where appropriate.

If English is not your first language, test results such as IELTS 6.0, TOEFL 570 (or 230 if computer test, NEAB or Cambridge Proficiency grade C are required.

Section 6: Assessment Regulations

a) MAR	Yes
b) Approved MAR variant (insert variant)	N/A
c) Non MAR	N/A

Section 7: Student learning: distinctive features and support

This programme is designed in support of the Teaching, Learning and Assessment Strategy of the Business School, which has five key strands. They are:

1. The development of autonomous learners.
2. Provision of learning opportunities, which are personally and professionally relevant and quality assured.
3. The maintenance of a supportive learning environment.
4. The promotion of the scholarship of teaching.
5. The provision of continuing professional development opportunities for all staff within a culture of reflective practice.

CURRICULUM DESIGN, CONTENT AND ORGANISATION

The design of the Half Award structure has been informed by the Quality Assurance Agency's (QAA) Accounting Subject Benchmark Statements, and the objective of retaining the accreditation for partial exemptions from professional accounting examinations. The Half Award is delivered within a modular scheme, which allows credit accumulation and flexibility in the student learning process. The BBS undergraduate provision is organised around 20 credit modules. The modules are taught as 'long thin' modules. This means that they are taught across the whole of the academic year, teaching in periods one and two, with examinations in teaching period three. The programme is organised within and between each of the three levels, where it is designed to provide a coherent set of modules at each level and to allow students to develop and progress through each level; in relation to knowledge and understanding, cognitive, subject-specific and study skills.

Level 1 introduces students to the basic theories, techniques and practices in accounting, as well as the business environment in which organisations operate, and the nature of these organisations. There is also an emphasis on the development of skills in the use of IT and statistical methods in the

context of accounting. Level 2 is structured around the development of key areas in the specialist compulsory modules of financial accounting, management accounting and corporate finance. Level 3 focuses on the latest developments in the theories and practices in financial accounting, management accounting and financial management, and critically examines the potential conflicts between theory and practice.

Teaching contact is designed to develop the students' abilities to become independent learners and to undertake increasing responsibility for their learning as they progress from Level 1 to Level 3. Consequently, a Level 1 module would normally be delivered through a lecture and a workshop / tutorial each week. At Level 2 and Level 3 a greater diversity of delivery patterns may be in operation, with some fortnightly workshops/tutorials, structured activities to support students' learning, and activities to encourage them to reflect on their learning and to obtain feedback.

TEACHING, LEARNING AND ASSESSMENT

The teaching, learning and assessment strategy of Bristol Business School (and its collaborating faculties) encourages students to take responsibility for aspects of their learning and staff to take responsibility for facilitating that learning. The balance of student and staff responsibility varies according to individual student profiles, academic level and according to the nature of the learning outcomes the students are expected to achieve.

Within this framework, the distinctive features of the teaching, learning and assessment strategies of this programme are as follows:

- The need to balance the rigour of academic learning with the vocational expectations of students and employers;
- the constraints imposed on assessment by professional validating bodies (see below); and
- the objective of developing the students' abilities to become independent learners and take increasing responsibility for their learning as they progress from Level 1 to Level 3.

To achieve this, a variety of learning approaches have been integrated throughout the programme with an overall emphasis on active student participation. Guided learning (including lectures, tutorials, seminars, workshops, visiting speakers, on-line and networked learning, electronic workshops and conferencing, case studies), group learning and independent learning are used throughout the programme with the level of independence increasing as the student moves from Level 1 to Level 3.

Subject specific, professional and transferable skills are developed in skill-based sessions in identified modules (refer to Section 3C and 3D above). The teaching and learning methods used in the programme seek to challenge the existing perspectives of the students and encourage creative and critical thinking. Many of the approaches used, including those that are based on case scenarios, present concepts and problems in a wide range of contexts to add depth and complexity and to ensure an applied focus. Group learning approaches also present a variety of challenges to students.

Teaching is based on academic, professional and research literature, supported by professional experience, and significant use of debate and discussion. Through didactic pedagogy, students are challenged to defend their ideas and views.

All students on the "sandwich" route undertake a work placement of at least 40 weeks in their placement year. This provides a rich learning experience during which students are presented with the challenges of undertaking a role in a business organisation, whilst being able to rely on the support of the Business School's Placements Office. On completion of the placement, students return to the final year of the programme for a further period of reflection and learning. Students on this programme normally undertake a placement in an accounting and/or finance related organisation, which further supports the development of their specialist knowledge and skills.

Assessment is an integral part of the teaching and learning process. The range of assessments indicated have been incorporated to:

- test the students' ability to integrate concepts theories and practice;
- ascertain their learning strengths and weaknesses and continuing development needs;
- expose students to a variety of assessment methods in order to enhance their life-long learning skills.

The faculty supports the University's modular assessment regulations (MAR) and its requirement for controlled conditions to apply to part of the assessment of every module. Forms of assessment commonly used in controlled and non-controlled conditions assessment are: invigilated timed

assignments including examinations, presentations, in-class tests, self and peer assessments, individual and group projects.

LEARNING RESOURCES

All modules have teaching and learning resource study packs / materials and recommended core texts. Additional support resources are provided through library and ICT facilities. Modules are increasingly being supported by web-based facilities. The current provision is through the learning resource web (LRW). Additional skills support for students can be found through the on-line study skills provision, which has been developed with the assistance of students to provide a useful and user-friendly resource.

STUDENT SUPPORT AND GUIDANCE

Student support is provided by academic staff, usually module leaders, for all issues relating to the content and delivery of the modules. The Student Advice Centre provides timely, accurate and confidential advice where necessary on all aspects of the provision. These include issues relating to fees, assessment arrangements, late work and extenuating circumstances procedures, option choice, timetabling, examination and progression counselling, as well as advice on accessing the support provided by the University's Centre for Student Affairs. Additional support and guidance is provided by the Programme Director and Year Tutors who are also responsible for gathering and responding to student feedback through student representatives and the Programme Management Committee. The faculty also has a Student Support and Guidance Steering Group which oversees the development and implementation of faculty policy concerning widening participation and student support and guidance.

The Business School Placements Office actively liaises with potential employers to secure appropriate placements for "sandwich" route students. It also provides extensive support for students in preparation for, as well as throughout, their industry placement period. Further support is provided through the undergraduate administration team, the Admissions Office, the International Office, the Students Union, the University's Careers Development Unit and the University's counselling services.

All students have a formal induction week at the start of the academic year. In addition to being an orientation week to introduce students to university life, the induction process also provides them with the information to access any support that they may require during their period of study at UWE. This information is documented in a student handbook document and is also available from the Student Advice Centre website. There is a range of central services offered to students. These include the Centre for Student Affairs, information technology services, student accommodation, sports facilities, student union services, the Chaplaincy and the Centre for Performing Arts.

Section 8 Reference points/benchmarks

Key influences which have informed the design of this Half Award :

1. The University's mission statement
2. The QAA Subject Benchmark Statements for Accounting
3. Accreditation requirements of professional accountancy bodies (e.g. Institute of Chartered Accountants in England & Wales, Chartered Institute of Management Accountants, Association of Chartered Certified Accountants)
4. The SEEC (Southern England Consortium for Credit Accumulation and Transfer) Credit Level Descriptors 2001.

1. The University's Mission Statement

This programme reflects the spirit of the university's mission to "advance an inclusive, civilised and democratic society and its enrichment through education, research, consultancy and public service." (www.uwe.ac.uk/vision) The programme meets the university's stated aspirations of:

Promoting educational opportunity, - through entry onto the programme and also the encouragement of AL, AEL and ACE processes where appropriate.

Exciting and enabling students to shape and enjoy a first class educational and social experience which enlarges the mind, - through the academic content of the modules as well as providing the opportunity to spend a year on a work placement and reflecting on previous and current work experience.

Command an exceptionally high reputation amongst employers, - through both the work placement (where applicable) and through the high achievements of graduate degree classifications, students are exceptionally well placed for management and professional positions on graduation.

Emphasise the importance of values, the pursuit and utility of knowledge, and the advancement of culture, - through specific academic input at levels 1,2 and 3 and the students' working environment and resources at the university.

2. The QAA Subject Benchmark Statements for Accounting

This Half Award achieves a significant proportion of the stated benchmarks (refer to Appendix 1 for details).

3. Accreditation requirements of professional accountancy bodies (e.g. Institute of Chartered Accountants in England & Wales, Chartered Institute of Management Accountants, Association of Chartered Certified Accountants)

Holders of this Half Award may be eligible for partial exemption from preliminary level examinations of the main professional accountancy bodies.

4. The SEEC (Southern England Consortium for Credit Accumulation and Transfer) Credit Level Descriptors 2001

The Award, in common with all undergraduate provision in the Business School, conforms with the credit level descriptors (refer to Appendix 3 for details).

Appendix 1

Extracts from QAA Subject Benchmark Statements for Accounting

Key sections and extracts from the benchmark statements are summarised / reproduced below. This framework will inform the development of new awards, award collaborations and serviced out modules.

The nature and extent of the subject of accounting:

- Accountancy is concerned with the provision and analysis of information for a variety of decision-making, accountability, managerial, regulatory, and resource allocation purposes. It is practised, in part, within a professional service context.
- Accounting as a degree subject requires students to study how the design, operation and validation of accounting systems affects, and is affected by, individuals, organisations, markets and society. This study is informed by perspectives from the social sciences.

The benchmark statements define the relevant knowledge and understanding fairly fully whilst leaving room for local interpretation.

Graduates are expected to have the following subject-specific knowledge and skills:

- i. an understanding of some of the contexts in which accounting can be seen as operating;
- ii. knowledge and understanding of the main current technical language and practices of accounting;
- iii. knowledge and understanding of some of the alternative technical language and practices of accounting;
- iv. skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the operations of business; financial analysis and projections;
- v. knowledge and understanding of contemporary theories and empirical evidence concerning accounting in at least one of its contexts, and the ability to critically evaluate such theories and evidence.
- vi. On completion of a degree covered by this statement with a substantial finance content, a student should have a knowledge and understanding of theories and empirical evidence concerning financial management, risk and the operation of capital markets.

Graduates are expected to be able to demonstrate a range of cognitive, intellectual and transferable skills. These include :

- i. a capacity for the critical evaluation of arguments and evidence;
- ii. an ability to analyse and draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and from data which must be acquired by the student;
- iii. ability to locate, extract and analyse data from multiple sources, including the acknowledgement and referencing of sources;
- iv. capacities for independent and self-managed learning;
- v. numeracy skills, including the ability to manipulate financial and other numerical data and to appreciate statistical concepts at an appropriate level;
- vi. skills in the use of communications and information technology in acquiring, analysing and communicating information;
- vii. communication skills including the ability to present quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to an intended audience;
- viii. normally, ability to work in groups, and other inter-personal skills, including oral as well as written presentation skills.

Appendix 2

QAA National Qualifications Framework: a brief guide to academic qualifications

The higher education qualifications awarded by universities and colleges in England, Wales and Northern Ireland are at five levels. In ascending order, these are the Certificate, Intermediate, Honours, Masters and Doctoral levels.

Certificate level

The holder of a Certificate of Higher Education will have a sound knowledge of the basic concepts of a subject, and will have learned how to take different approaches to solving problems. He or she will be able to communicate accurately, and will have the qualities needed for employment requiring the exercise of some personal responsibility.

The Certificate may be a first step towards obtaining higher level qualifications.

Intermediate level

Holders of qualifications at this level will have developed a sound understanding of the principles in their field of study, and will have learned to apply those principles more widely. Through this, they will have learned to evaluate the appropriateness of different approaches to solving problems. Their studies may well have had a vocational orientation, enabling them to perform effectively in their chosen field. They will have the qualities necessary for employment in situations requiring the exercise of personal responsibility and decision-making.

The intermediate level includes ordinary (non-Honours) degrees, the Foundation degree, Diplomas of Higher Education, and other higher diplomas.

Honours level

An Honours graduate will have developed an understanding of a complex body of knowledge, some of it at the current boundaries of an academic discipline. Through this, the graduate will have developed analytical techniques and problem-solving skills that can be applied in many types of employment. The graduate will be able to evaluate evidence, arguments and assumptions, to reach sound judgements, and to communicate effectively. An Honours graduate should have the qualities needed for employment in situations requiring the exercise of personal responsibility, and decision-making in complex and unpredictable circumstances.

Masters level

Much of the study undertaken at Masters level will have been at, or informed by, the forefront of an academic or professional discipline. Students will have shown originality in the application of knowledge, and they will understand how the boundaries of knowledge are advanced through research. They will be able to deal with complex issues both systematically and creatively, and they will show originality in tackling and solving problems. They will have the qualities needed for employment in circumstances requiring sound judgement, personal responsibility and initiative, in complex and unpredictable professional environments.

Doctoral level

Doctorates are awarded for the creation and interpretation of knowledge, which extends the forefront of a discipline, usually through original research. Holders of doctorates will be able to conceptualise, design and implement projects for the generation of significant new knowledge and/or understanding. Holders of doctorates will have the qualities needed for employment requiring the ability to make informed judgements on complex issues in specialist fields, and innovation in tackling and solving problems.

Qualification nomenclature

Public understanding of the achievements represented by higher education qualifications requires a consistent use of qualification titles. The following guidelines are designed to assist institutions in achieving consistency in the ways in which qualification titles convey information about the level, nature and subjects of study.

Subject

- Qualification titles that reflect the subject focus of programmes of study in two disciplines (e.g. a joint Honours award) should consider nomenclatures based on:
- 'A and B', where there is an approximately equal balance between two components;

- 'A with B' for a minor/minor combination where the minor subject accounts for at least a quarter of the programme.
- Qualification titles should not normally reflect more than three subject components. Where there are more than three significant components, the title 'Combined Studies' would be appropriate.

Appendix 3

SEEC Southern England Consortium for Credit Accumulation and Transfer Credit Level Descriptors 2001

Level 4: HE Level 1

Development of Knowledge and Understanding (subject specific)

The Learner:

- **Knowledge base:** has a given factual and/or conceptual knowledge base with emphasis on the nature of the field of study and appropriate terminology;
- **Ethical issues:** can demonstrate awareness of ethical issues in current areas of study and is able to discuss these in relation to personal beliefs and values.

Cognitive/Intellectual skills (generic)

The Learner:

- **Analysis:** can analyse with guidance using given classifications/principles
- **Synthesis:** can collect and categorise ideas and information in a predictable and standard format
- **Evaluation:** can evaluate the reliability of data using defined techniques and/or tutor guidance
- **Application:** can apply given tools/methods accurately and carefully to a well defined problem and begin to appreciate the complexity of the issues

Key/transferable skills (generic)

The Learner:

- **Group working:** can work effectively with others as a member of a group and meet obligations to others (for example, tutors, peers, and colleagues)
- **Learning resources:** can work within an appropriate ethos and can use and access a range of learning resources
- **Self evaluation:** can evaluate own strengths and weakness within criteria largely set by others
- **Management of information:** can manage information, collect appropriate data from a range of sources and undertake simple research tasks with external guidance
- **Autonomy:** can take responsibility for own learning with appropriate support
- **Communications:** can communicate effectively in a format appropriate to the discipline(s) and report practical procedures in a clear and concise manner
- **Problem solving:** can apply given tools/methods accurately and carefully to a well defined problem and begin to appreciate the complexity of the issues in the discipline

Practical skills (subject specific)

The Learner:

- **Application:** can operate in predictable, defined contexts that require use of a specified range of standard techniques
- **Autonomy in skill use:** is able to act with limited autonomy, under direction or supervision, within defined guidelines

Level 5: HE Level 2

Development of Knowledge and Understanding (subject specific)

The Learner:

- **Knowledge base:** has a detailed knowledge of major theories of the discipline(s) and an

awareness of a variety of ideas, contexts and frameworks

- **Ethical issues:** is aware of the wider social and environmental implications of area(s) of study and is able to debate issues in relation to more general ethical perspectives

Cognitive/Intellectual skills (generic)

The Learner:

- **Analysis:** can analyse a range of information with minimum guidance using given classifications/principles and can compare alternative methods and techniques for obtaining data
- **Synthesis:** can reformat a range of ideas and information towards a given purpose
- **Evaluation:** can select appropriate techniques of evaluation and can evaluate the relevance and significance of the data collected
- **Application:** can identify key elements of problems and choose appropriate methods for their resolution in a considered manner

Key/transferable skills (generic)

The Learner:

- **Group working:** can interact effectively within a team / learning group, giving and receiving information and ideas and modifying responses where appropriate
- **Learning resources:** can manage learning using resources for the discipline. Can develop working relationships of a professional nature within the discipline(s)
- **Self evaluation:** can evaluate own strengths and weakness, challenge received opinion and develop own criteria and judgement
- **Management of information:** can manage information; can select appropriate data from a range of sources and develop appropriate research strategies
- **Autonomy:** can take responsibility for own learning with minimum direction
- **Communications:** can communicate effectively in a manner appropriate to the discipline(s) and report practical procedures in a clear and concise manner in a variety of formats
- **Problem-solving:** can identify key areas of problems and choose appropriate tools / methods for their resolution in a considered manner

Practical skills (subject specific)

The Learner:

- **Application of skills:** can operate in situations of varying complexity and predictability requiring application of a wide range of techniques
- **Autonomy in skill use:** able to act with increasing autonomy, with reduced need for supervision and direction, within defined guidelines

Level 6: HE Level 3

Development of Knowledge and Understanding (subject specific)

The Learner:

- **Knowledge base:** has a comprehensive/detailed knowledge of a major discipline(s), with areas of specialisation in depth, and an awareness of the provisional nature of knowledge
- **Ethical issues:** is aware of personal responsibility and professional codes of conduct and can incorporate a critical ethical dimension into a major piece of work

Cognitive/Intellectual skills (generic)

The Learner:

- **Analysis:** can analyse new and/or abstract data and situations without guidance, using a range of techniques appropriate to the subject
- **Synthesis:** with minimum guidance can transform abstract data and concepts towards a given purpose and design novel solutions
- **Evaluation:** can critically evaluate evidence to support conclusions/recommendations, reviewing its reliability, validity and significance. Can investigate contradictory information/identify reasons

for contradictions

- **Application:** is confident and flexible in identifying and defining complex problems and can apply appropriate knowledge and skills to their solution

Key/transferable skills (generic)

The Learner:

- **Group working:** can interact effectively within a team / learning / professional group, recognise, support or be proactive in leadership, negotiate in a professional context and manage conflict
- **Learning resources:** with minimum guidance can manage own learning using full range of resources for the discipline(s). Can work professionally within the discipline
- **Self-evaluation:** is confident in application of own criteria of judgement and can challenge received opinion and reflect on action. Can seek and make use of feedback
- **Information management:** can select and manage information, competently undertaking reasonably straight-forward research tasks with minimum guidance
- **Autonomy:** can take responsibility for own work and can criticise it
- **Communications:** can engage effectively in debate in a professional manner and produce detailed and coherent project reports
- **Problem solving:** is confident and flexible in identifying and defining complex problems and the application of appropriate knowledge, tools / methods to their solution

Practical skills (subject specific)

The Learner:

- **Application of skills:** can operate in complex and unpredictable contexts, requiring selection and application from a wide range of innovative or standard techniques
- **Autonomy in skill use:** able to act autonomously, with minimal supervision or direction, within agreed guidelines

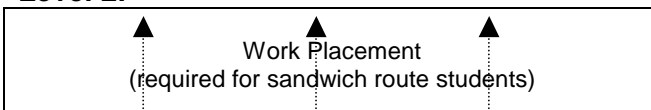
Appendix 4

Programme Structure for the Half Award in Accounting

Level 3

Corporate Reporting Theory and Practice	Advanced Management Accounting	Financial Management
Benchmark Compulsory	Benchmark Compulsory	Benchmark Compulsory
L3 20 credits	L3 20 credits	L3 20 credits

Level 2P

 <p>Work Placement (required for sandwich route students)</p>		
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Level 2

Financial Accounting	Management Accounting	Corporate Finance
Benchmark Compulsory	Benchmark Compulsory	Benchmark Compulsory
L2 20 credits	L2 20 credits	L2 20 credits

Level 1

Introduction to Financial Accounting	Introduction to Management Accounting	Business Statistics and Decision Making for Accounting	OR	Global Business Context (<i>for students on the Half Award in Statistics</i>)
Benchmark Compulsory	Benchmark Compulsory	Benchmark Compulsory		Benchmark Compulsory
L1 20 credits	L1 20 credits	L1 20 credits		L1 20 credits

Programme Specification Status and Further Information

This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of individual modules can be found in module specifications. These are available on the University Intranet.

Programme monitoring and review may lead to changes to approved programmes. There may be a time lag between approval of such changes/modifications and their incorporation into an authorised programme specification. Enquiries about any recent changes to the programme made since this specification was authorised should be made to the relevant Faculty Administrator.