



CORPORATE AND ACADEMIC SERVICES

PROGRAMME SPECIFICATION

Part 1: Basic Data		
Awarding Institution	University of the West of England	
Teaching Institution	University of the West of England	
Delivery Location	University of the West of England Kaplan Holborn College, London (accelerated delivery) National Economics University, Vietnam (NEU)	
Faculty responsible for programme	Faculty of Business & Law	
Department responsible for programme	Accounting, Economics and Finance	
Modular Scheme Title	Bristol Business School Undergraduate Scheme	
Professional Statutory or Regulatory Body Links <i>Name of PSRB</i> <i>Type of approval</i> Dates		
Highest Award Title	BA (Hons) Accounting and Finance	
Default Award Title	BA(Hons) Business Accounting	
Interim Award Titles	BA Accounting and Finance DipHE Accounting and Finance CertHE Accounting and Finance	
UWE Progression Route		
Mode(s) of Delivery	Sandwich, Full-time	
Codes	UCAS: N420	JACS:
	ISIS2: N420 N420(SW), N42013(FT) N40J Dual) N421 (NEU)(SW), N42113(NEU)(FT) N42C13 (FT accelerated delivery)	HESA:
Relevant QAA Subject Benchmark Statements	Accounting	
CAP Approval Date	23 April 2012	
Valid from Date	1 September 2012 (revised September 2014)	
Valid until Date	September 2018	
Version	2.2	

Part 2: Educational Aims of the Programme

The BA (Hons) Accounting and Finance programme 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.

Part 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:

Learning Outcomes	Teaching, Learning and Assessment Strategies
A Knowledge and Understanding	
<p>A Knowledge and understanding of</p> <ol style="list-style-type: none"> 1. Business organisations, how they are organised, financed and managed, and the dynamic environment in which they operate, including the major economic, legal, political, social, international, and cultural forces and their influences. 2. The current and alternative regulatory frameworks which govern financial reporting. 3. The techniques and analytical tools used in the production of financial information for planning, decision making and control within organisations. 4. The theoretical framework for understanding the relationship between business organisations and their financial markets. 	<p>Teaching/learning methods and strategies:</p> <p><i>Knowledge and understanding is acquired through a range of compulsory and optional modules at levels 1,2 and 3. Compulsory modules make a primary contribution to one or more knowledge and understanding outcomes as indicated below but most modules make additional contributions, which are identified separately in the module specifications. The primary contributions of the compulsory modules are identified below.</i></p> <p>Acquisition of 1 is through the modules Fundamentals of Accounting 1 (L1), Becoming an Accounting and Finance Professional (L1), Economic Principles in a Contemporary Context (L1), Financial Accounting and Reporting (L2), Management Accounting and Financial Decision Making (L2) Corporate Finance (L2), Advanced Management Accounting (L3) and Financial Management (L3), Corporate Reporting Theory and Practice (L3)</p> <p>Acquisition of 2 is through the modules Fundamentals of Accounting 2 (L1), Financial Accounting and Reporting (L2), Corporate Reporting Theory and Practice (L3), Accounting in Context (L3) Tax and Tax Planning(L2)</p> <p>Acquisition of 3 is through the modules Statistics and Data Management (L1), Fundamentals of Accounting 1 and 2 (L1), Financial Accounting and Reporting (L2), Management Accounting and Financial Decision Making (L2), Corporate Finance (L2), Advanced Management Accounting(L3) and Financial Management (L3) Tax and Tax Planning(L2)</p> <p>Acquisition of 4 is through the modules Corporate</p>

Part 3: Learning Outcomes of the Programme	
5. The different ethical frameworks within which the implications of financial decisions can be evaluated.	Finance (L2) and Advanced Management Accounting (L3) and Financial Management (L3) Acquisition of 5 is through the Becoming an Accounting and Finance Professional (L1), Accounting in Context (L3)
6. The key features of accounting information systems; their purpose, operation, product and relationships.	Acquisition of 6 is through the modules Fundamentals of Accounting 1 and 2 (L1), Financial Accounting and Reporting (L2)
7. The basic concepts underlying the application of IT in support of the collection, processing and production of information.	Acquisition of 7 is through the modules Becoming an Accounting and Finance Professional (L1), Statistics and Data Management (L2) and Fundamentals of Accounting 1 and 2 (L1)
8. The application of quantitative methods and statistics to business problems.	Acquisition of 8 is through the modules Statistics and Data Management (L1), Fundamentals of Accounting 2 (L1), Management Accounting and Financial Decision Making (L2) and Advanced Management Accounting (L3) and Financial Management (L3) Tax and Tax Planning(L2) 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/learned and to broaden their individual knowledge and understanding of the subject.
Assessment: Testing of the knowledge base is through a range of formative and summative methods including coursework (eg essay and report writing, oral presentations and case studies) and tasks undertaken under examination conditions.	
B Intellectual Skills	
B Intellectual Skills On completion of the programme students will be able to :	Teaching/learning methods and strategies: Teaching/learning methods and strategies
1. Apply appropriate knowledge, analytical techniques and concepts to problems and issues arising from both familiar (routine) and unfamiliar (novel) situations.	Intellectual skills are developed at levels 1,2 and 3 through a range of learning approaches including exemplars and activities within lectures and workshops, through feedback on group work, case studies, projects and IT-based activities.
2. Locate, extract and analyse data and information from a variety of different sources.	

Part 3: Learning Outcomes of the Programme

<p>3. Synthesise and evaluate data and information from multiple sources.</p> <p>4. Think critically, examine problems and issues from a number of perspectives, challenge viewpoints, ideas and concepts, and make well-reasoned judgments.</p>	<p>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</p>
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C Subject, Professional and Practical Skills

<p>C Subject, Professional and Practical Skills</p>	<p>Teaching/learning methods and strategies:</p>
<p>On completion of the programme, students will be able to:</p>	
<p>1. Prepare and present financial statements, taking account of external requirements, for sole traders, partnerships and limited companies.</p>	<p>Acquisition of 1 is through the modules Fundamentals of Accounting 1 and 2 (L1), Financial Accounting and Reporting (L2) and Advanced Management Accounting (L3) and Financial Management (L3)</p>
<p>2. Identify, select and use appropriate techniques in order to produce costing statements for a range of products and services.</p>	<p>Acquisition of 2 is achieved through the modules Fundamentals of Accounting 2 (L1), Management Accounting and Financial Decision Making (L2) and Advanced Management Accounting(L3) and Financial Management (L3)</p>
<p>3. Prepare and present budgetary control information appropriate to the cultural, structural and managerial context of an organisation.</p>	<p>Acquisition of 3 is achieved through the modules Fundamentals of Accounting 2 (L1), Management Accounting and Financial Decision Making (L2) and Advanced Management Accounting (L3) and Financial Management (L3)</p>
<p>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.</p>	<p>Acquisition of 4 is achieved through the modules Fundamentals of Accounting 1 and 2 (L1), Management Accounting and Financial Decision Making (L2) and Management Accounting and Financial Management (L3) and Corporate Finance (L2) Tax and Tax Planning(L2)</p>
<p>5. Choose and apply appropriate techniques for estimating the value of business organisations and their underlying assets.</p>	<p>Acquisition of 5 is achieved through the Advanced Management Accounting (L3) and Financial Management (L3)</p>
<p>6. Identify, select and use appropriate techniques for evaluating the performance of business organisations.</p>	<p>Acquisition of 6 is achieved through the modules Fundamentals of Accounting 2 (L1), Financial Accounting and Reporting (L2) and Advanced Management Accounting (L3) and Financial Management (L3)</p>
<p>7. Design financial reporting systems relevant to organisational contexts.</p>	<p>Acquisition of 6 is achieved through the modules Fundamentals of Accounting 2 (L1), Financial Accounting and Reporting (L2) and Advanced Management Accounting (L3) and Financial Management (L3)</p>

Part 3: Learning Outcomes of the Programme

8. Identify and take account of the organisational, motivational and ethical issues underpinning the production, presentation, interpretation and evaluation of financial information.

Acquisition of 7 is through the modules Fundamentals of Accounting 1 (L1), Financial Accounting and Reporting (L2) and Advanced Management Accounting (L3) and Financial Management (L3) Tax and Tax Planning(L2)

Acquisition of 8 is through the modules Becoming an Accounting and Finance Professional (L1), Fundamentals of Accounting 1 (L1), Financial Accounting and Reporting (L2), Advanced Management Accounting (L3) and Financial Management (L3) Tax and Tax Planning(L2)

Assessment:
A variety of assessment methods are employed within examinations and course work. For example, contextualized problems, case studies, preparation of financial statements, preparation of management reports and presentations.

D Transferable Skills and other attributes

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Teaching/learning methods and strategies:

On completion of the programme, students will be able to:

Transferable skills are developed through an integrated programme of learning which is built into all compulsory modules at levels 1, 2 and 3..

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 (or four) years of the programme. There is also an emphasis on developing these skills within an accounting context in the compulsory accounting modules.

1. Present, discuss and defend ideas, concepts and views effectively through written and spoken communication

Skill 1 is given particular emphasis in the Financial Accounting and Reporting (L2), Management Accounting and Financial Decision Making (L2) Corporate Finance (L2) Tax and Tax Planning(L2) and Accounting in Context (L3) modules

2. Extract, process and present numerical information for a given purpose.


Skill 2 is developed in the Statistics and Data Management module (L1) and all other compulsory accounting modules

Part 3: Learning Outcomes of the Programme

3. Use IT competently (general IT skills including use of standard word processing packages, internet, data bases, spreadsheets and specialist accounting software).	Skill 3 is given particular emphasis in the Becoming an Accounting and Finance Professional (L1) module and is also developed in all compulsory accounting modules
4. Work co-operatively in groups, share decision making and negotiate with others.	Skill 4 is given particular emphasis in Academic Skills for Accounting and Finance (L1), Fundamentals of Accounting 2 (L1), Tax and Tax Planning (L2), Personal Financial Planning (L3)
5. Act independently in planning and undertaking tasks, manage and reflect on own learning and performance and seek and make use of feedback.	<p>Skill 5 is developed in all the compulsory modules.</p> <p>Assessment:</p> <p>Assessment of transferrable skills is accomplished with 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>

Part 4: Programme Structure BA (Hons) Accounting & Finance

This structure diagram demonstrates the student journey from Entry through to Graduation for a typical **full time student**, including: level and credit requirements, interim award requirements, module diet, including compulsory and optional modules

ENTRY				
	Level 1	<p>Compulsory Modules</p> <p>UMAD4X-30-1 Fundamentals of Accounting 1 (30 credits)</p> <p>UMED8D-15-1 Economic Principles in a Contemporary Context (15 credits)</p> <p>UMAD9B-15-1 Becoming an Accounting and Finance Professional (15 credits)</p> <p>UMAD4Y-30-1 Fundamentals of Accounting 2 (30 credits)</p> <p>UMED8J-15-1 Statistics and Data Management (15 credits)</p> <p>UMAD9C-15-1 Academic Skills for Accounting and Finance Students (15 credits)</p>	<p>Optional Modules</p> <p>There are no optional modules at level 1</p>	<p>Interim Awards</p> <p>CertHE Accounting and Finance</p> <p>Credit requirements: 120 at the appropriate level.</p> <p><i>Transfer to the default award of BA(Hons) Business Accounting is available for students with weak performance in level 1 core accounting modules. (Condonement is not normally applied on modules contributing to professional accreditation on BA(Hons) Accounting and Finance)</i></p>
	Level 2	<p>Compulsory Modules</p> <p>UMAD5F-30-2 Financial Accounting and Reporting (30 credits)</p> <p>UMAD5L-15-2 Corporate Finance (15 Credits)</p> <p>UMAD5E-30-2 Management Accounting and Financial Decision Making (30 credits)</p> <p>UMAD5G-15-2 Tax and Tax Planning (15 credits)</p>	<p>Optional Modules</p> <p>Two options selected from: (subject to availability)</p> <p>UMAD5N-15-2 Credit Management: Theory and Practice (15 credits)</p> <p>UJUJ4-15-2 Business Law (15 credits)</p> <p>UMED8U-15-2 Good Business, Bad Business and Sustainability (15 credits)</p> <p>UMAD5M-15-2 Market Analysis for Private Investors (15 credits)</p> <p><i>Additional options, as appropriate and available, may be offered through the annual Online Module Choices process each year.</i></p>	<p>Interim Awards</p> <p>DipHE Accounting and Finance</p> <p>Credit requirements 240 at the appropriate level</p> <p><i>Transfer to the default award of BA(Hons) Business Accounting is available for any student who has failed one of the following core modules UMAD5F-30-2 or UMAD5E-30-2 or UMAD5L-15-2 Students with weak performance in core accounting modules may also choose to join the default award. (Condonement is not normally applied on modules contributing to professional accreditation on BA(Hons) Accounting and Finance)</i></p>

Placement or Study Year Abroad (SYA):

Students taking the sandwich (SW) programme must choose one of the following options both of which aim to enable students to contextualise their academic learning in an applied business and/or cultural context:

1. Work Placement (a minimum of 40 weeks in employment) normally in the field relevant to the specialism of the degree of Accounting and Finance.
2. Study Year Abroad, which consists of two semesters of study (a minimum of 36 weeks at a partner institution abroad);

Whilst on Placement students complete study a 15 credit level 3 module, Learning and Development on Placement (UMCDDA-15-3) to assess the student's personal development from the experience of placement and their ability to work critically with theory in practice through the demonstration of a detailed knowledge and critical understanding of how their degree subject specialism may be applied in, and in turn be influenced by, real world organisations

Whilst on Study Year Abroad students complete a 15 credit level 3 module, Learning & Development on Study Year Abroad (UMCD9Y-15-3), to assess to assess the student's personal development from the experience of SYA and their ability to evidence cross-cultural awareness and analysis of the country in which they have been studying.

To be eligible for either Placement or SYA students must have passed a minimum of 210 credits. Where students make this choice they are advised to take 15 fewer credits at level three as the fifteen placement/SYA credits count towards the total required to complete the programme.

Level 3	<p>Compulsory Modules</p> <p>UMAD5Q-15-3 Advanced Management Accounting (15 credits)</p> <p>UMAD5R-15-3 Financial Management (15 credits)</p> <p>UMAD5V-15-3 Corporate Reporting Theory and Practice (15 credits)</p> <p>UMAD5Y-30-3 Accounting in Context (30 credits)</p>	<p>Optional Modules</p> <p>Three options should be selected up to a maximum value of 45 credits. (subject to availability)</p> <p><i>Students who have completed a Placement or SYA (and passed the relevant modules) are required to select two options up to a maximum credit value of 30 credits.</i></p> <p>Choice from:</p> <p>UMAD5W-15-3 Credit Risk Analysis and Management (15 credits)</p> <p>UMAD5Q-15-3 Audit and Corporate Governance (15 credits)</p> <p>UMAD5T-15-3 International Financial Management (15 credits)</p> <p>UMAD5R-15-3 Personal Financial Planning (15 credits)</p> <p>UMSD7U-15-3 Strategic Management (Accounting, Economics and Finance) 15 credits</p> <p><i>Additional options, as appropriate and available, may be offered through the annual Online Module Choices process each year.</i></p>	<p>Awards:</p> <p>Target/highest: BA (Hons) Accounting and Finance</p> <p>Default title: BA Accounting and Finance</p> <p>Credit Requirements: BA (Hons): 360 credits at the appropriate levels</p> <p>BA: 300-340 credits at the appropriate levels</p>

GRADUATION

NB: For part time mode of delivery provide a diagram to demonstrate the student journey from entry to graduation for a typical part time student

Part 5: Entry Requirements
<p>The University's Standard Entry Requirements apply with the following additions/exceptions*:</p> <p>Entry at Level 1 Minimum of five GCSE's which include Maths. and English (Grade C or higher).</p> <p>And Tariff points in range 320 in any subject excluding General Studies.</p> <p>Or</p> <p>EDEXCEL Diploma (Final year): 6 merits or 4 distinctions and 2 Merits</p>

Part 5: Entry Requirements

Or

Approved Access route

Or

Baccalaureate: EB: 70% or IB: 26 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.

Part 6: Assessment

Where students are studying an accelerated version of the programme an approved variant to University Academic Regulations and Procedure will allow students to study more than 160 credits in any one academic year.

Students are required to gain a minimum of 40% in each component in any module that is compulsory for the professional body requirements. No compensation or condonement is normally applied to these modules.

Assessment Map

The programme encompasses a range of **assessment methods** including; written exams, presentations, case studies, portfolios. These are detailed in the following assessment map:

Assessment Map for BA (Hons) Accounting and Finance

		Type of Assessment*									
		Unseen Written Exam	Open Book Written Exam	In-class Written Test	Practical Exam	Practical Skills Assessment	Oral assessment and/or presentation	Written Assignment	Report / Project	Dissertation	Portfolio
Compulsory Modules Level 1	UMAD4X-30-1	A & B (100)									
	UMED8D-15-1	A (50)						B (50)			
	UMAD9B-15-1	A (70)						B (30)			
	UMAD4Y-30-1	A (70)									B (30)
	UMED8J-15-1		A (50)					B (50)			
	UMAD9C-15-1						B (30)		A (20)		A (50)
Compulsory Modules Level 2	UMAD5F-30-2	A (75)							B (25)		
	UMAD5E-30-2	A (75)							B (25)		
	UMAD5G-15-2	A (70)				B (30)					
	UMAD5F-15-2	A (70)				B (30)					
Compulsory Modules Level 3	UMAD5Y-30-3				B (30)					A (70)	
	UMAD5Q-15-3	A (80)									B (20)
	UMAD5R-15-3	A (80)									B (20)
	UMAD5V-15-3	A (75)							B (25)		
Optional Modules Level 2	UMAD5N-15-2	A (40)			B (60)						
	UMED8U-15-2	A (50)							B (50)		
	UMAD5M-15-2	A (40)				B (60)					
	UJUJ4-15-2	A (60)							B (40)		
Optional Modules Level 3	UMAD5T-15-3	A (60)				B (40)					
	UMAD5R-15-3	A (50)					B (50)				
	UMSD7U-15-3	A (60)							B (40)		
	UMAD5W-15-3	A (50)							B (50)		
	UMAD5Q-15-3	A (70)							B (30)		

Part 7: Student Learning

Teaching, learning and assessment strategies to enable learning outcomes to be achieved and demonstrated

At UWE, Bristol there is a policy for a minimum average requirement of 12 hours/week contact time over the course of the full undergraduate programme. This contact time encompasses a range of face-to-face activities as described below. In addition a range of other learning activities will be embedded within the programme which, together with the contact time, will enable learning outcomes to be achieved and demonstrated.

On the BA Accounting and Finance programme teaching is a mix of scheduled, independent and placement learning. For the BA Accounting and Finance:

Scheduled learning includes lectures, seminars/workshops, 'lectorials' (a mix of lecture and seminar), 'webinars' (synchronous online seminars) group project supervision and individual supervision, some of which may also be facilitated in an online environment. Scheduled sessions may vary slightly depending on the module choices made.

Independent learning includes hours engaged with essential reading, preparation for classes, reviewing lecture content, case study preparation, assignment preparation and completion, exam revision etc. Scheduled sessions may vary slightly depending on the module choices made.

Placement learning: For students on the sandwich programme this is either

- A minimum of 40 weeks in employment - **Placement option**
- Two semesters of study (a minimum of 36 weeks at a partner institution abroad) - **Study Year Abroad option**
- One semester of study (a minimum of 18 weeks) at a partner institution abroad plus a minimum of an 18 week placement in the same region (with a maximum of a one week break between the two) **Study Year Abroad option**

Description of Distinctive Features and Support

The overarching aim of the Faculty's Learning Teaching & Assessment Strategy is '*to maximise student achievement (both in relation to award classification and to employability) and student satisfaction whilst maintaining appropriately rigorous academic standards and supporting the university's vision of becoming an inclusive and welcoming learning community, actively engaged with global society and based on values of mutual respect, critical engagement and self-awareness*'.

The supporting objectives of the strategy are the:

- further development of intellectually vibrant, highly reflective, mutually respectful and diverse student and staff learning communities within the Faculty
- increase in the use of links with the world external to UWE (including professional accreditation where possible) to inform curriculum design and delivery and provide lifelong learning opportunities
- provision of an effective, efficient and supportive infrastructure for learning (organisation and management of programmes, student advice, communication with students etc)
- appropriate design and flexible delivery of curricula which provide an intellectually stimulating learning experience enabling students to develop as highly employable and internationally aware lifelong learners
- provision of effective support for students making the transition to learning at UWE
- provision of effective and ongoing developmental support for all staff
- use of effective strategies for assessment for learning

Curriculum Design Content & Organization

The programme is delivered within the Business School Undergraduate Scheme, which allows credit accumulation and flexibility in the student learning process.

Part 7: Student Learning

The Scheme is structured on the basis of 15 and 30 credit semesterised modules. Each semester consists of a 12 week teaching block following by a period of assessment. In each semester students study one 30 credit module and two 15 credit modules. Students therefore study 60 credits (3 modules) each semester and 120 credits per level (6 modules in total).

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.

The programme utilizes a level 1 that has some commonality with the majority of the programmes of the Undergraduate Scheme, this allows students the some flexibility to transfer in or out of this programme and to pursue the course of study that is most appropriate to their emergent subject and/or professional interests.

1. Level 1 introduces students to the basic theories, techniques and practices in accounting, as well as the global business environment in which organisations operate, the nature of these organisations and the management and development of the human resources therein. There is also an emphasis on the development of skills in the use of IT and statistical methods in the context of accounting.
2. Level 2 is structured around the development of key areas in the specialist compulsory modules of financial accounting, management accounting and corporate finance. In addition, students have the opportunity to select related option modules which focus on their particular area of interest (refer to Section 4 above).
3. Level 3 focuses on the latest developments in the theories and practices in financial accounting, advanced management accounting, and financial management, and critically examines the potential conflicts between theory and practice. The Accounting in Context (30 credit) module has been designed to integrate the knowledge and understanding developed in the other compulsory modules at Levels 1, 2 and 3, and seeks to develop the students' ability to critically evaluate contemporary theories and empirical evidence concerning accounting in its various contexts. Students also have the opportunity to select a related option module at Level 3 which focuses on their particular area of interest (refer to Section 4 above).

Technology, Learning & Assessment

The teaching, learning and assessment strategy of the Faculty encourages students to assume responsibility for many 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 meet. Ultimately, the aim of this programme is to enable students to progress to a high level of autonomy in their learning and to view that learning as an ongoing process over which they have some control, about which they are able to make active choices, and which they are free to challenge.

To achieve this, an appropriate blend of learning approaches and opportunities have been integrated throughout the programme with an overall emphasis on active student participation. The Faculty 'blend' consists of face to face learning in large and small groups (lectures and seminars/ workshops) supported by on-line learning Blackboard, together with exposure to real life examples through case studies, occasional organisational visits and guest practitioner speakers. There is a significant requirement for students to work independently throughout the programme – both individually and in groups - with the level of this independence increasing as the student moves from level one to level three.

Included within the programme is a clear personal development strand of transferable skills and "brain habits" of the sort which facilitate the transition into HE and underpin employability and lifelong learning. These Personal and Academic Literacies – study, research, and employability skills – are developed at all levels of the programme through the **15 and 30** credit modules as follows:

	Personal and Professional (Employability) Strand	Enquiry Strand (Research & Academic Skills development)
Level 1	Becoming an Accounting and	Academic Skills for Accounting and Finance

Part 7: Student Learning

	Financial Professional	Students
Level 2	Financial Accounting and Reporting	Management Accounting and Financial Decision Making
Level 3	Accounting in Context	Accounting in Context

Whilst the 30 credit modules provide the focus for the development of skills, subject specific, professional and transferable skills are further developed throughout the programme and in more depth in identified modules i.e. research skills developed through the Academic Skills for Accounting and Finance Students (L1), group working and presentation skills through Personal Financial Planning (L3) and Market Analysis for Private Investors (L2), critical analysis through Auditing and Corporate Governance (L3).

The teaching and learning methods used in the programme intend to challenge the existing perspectives of the students and encourage creative thinking. Thus many of the approaches used, including those that are case based, set concepts and problems in a wide range of contexts to add depth and complexity and to ensure an applied focus.

Teaching is based on research literature, professional experience and significant use of debate and discussion. Through didactic pedagogy students are challenged to defend their thinking. A final year project allows students to explore a substantial issue utilising appropriate concepts, frameworks and methodologies in a highly independent manner. A final year capstone module requires students to integrate learning from the total programme and to reflect on how this prepares them for a future in complex and changing organisations.

All sandwich students will undertake a work placement of a minimum of 40 weeks, normally in an area of a business related to the specialism of the degree, and this provides a rich process in which student can make links between theory and practice, reassess themselves and confront the challenges of carrying out a role in a new organisation whilst knowing that they will have the opportunity to be supported if there is a problem and that they will be returning to the programme for a further period of reflection and learning after the placement is completed.

In addition to Placements there are opportunities for Study Year Abroad in a number of partner institutions who are able to offer relevant Business courses in English. Students are allocated to these places through a competitive process.

During Placement or Study Year Abroad students complete one 15 credit Level 3 module (*Learning & Development on Placement* or *Learning & Development on Study Year Abroad*).

The faculty supports the University's current Academic Regulations and Procedures, 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 and supervised mini-projects, dissertations, personal development portfolios and employer and self-assessment of the placement.

Assessment is an integral part of the teaching and learning process. Students are exposed to a variety of assessment methods that test their ability to integrate theory and practice and which promote the growth of their life-long learning skills. Assessment feedback helps students to ascertain their learning strengths and weaknesses and continuing development needs.

Assessments are designed to facilitate a progression through differing levels of complexity at each level of study:

- At level 1, a sound knowledge of the basic concepts of a subject.
- At level 2, a sound understanding of the principles of the field of study and the ability to apply these principles more widely.
- At level 3, an understanding of a complex body of knowledge, some of it at the current boundaries of the academic discipline.

Part 7: Student Learning

Learning Resources

All modules make use of Blackboard for web enhanced delivery to at least the recommended minimum standard and for communications with students. All modules have teaching/learning resource booklets and most have set texts in accordance with the university's Reading Strategy. Additional support is provided through the library and an extensive student computing network.

Students are directed towards the University Library online MySkills resources for the development of skills appropriate to the level and style of each module. Students will be directed on how the resources on this site should be used to develop the skills that will underpin their studies in module handbooks and/or via Blackboard.

Additional support is provided through the library by means of information skills sessions embedded at module level and self directed online tutorials. There is also an extensive programme of regular workshops including referencing management, database searching and finding journal articles.

For those studying on the Bristol campus, the library offers zoned space from silent to group study and student bookable rooms. There is excellent access to electronic databases on campus through the extensive student computing network and wifi. Most databases are also available off campus and supported by the online library enquiry service.

Student Support & Guidance

Student support for all issues relating to the content, delivery and assessment of modules is provided by Module Leaders, and for more general academic and professional concerns, by Programme Managers.

At each level students are supported by Academic Personal Tutors, an academic member of staff who will have access to information on the performance and profile of the student, allowing them to effectively support students' personal and academic development. This is an academic role and where students have problems of a personal nature they are to be referred as appropriate to UWE Student Services Student Advisors and to UWE Careers regarding employability issues. In addition, students can seek support from the Faculty's Academic Support Centre, an initiative intended to support the learning of all students within the faculty by offering one-to-one appointments to discuss individual learning issues and workshops covering a range of topics relevant to learning.

These Student Services Student Advisors provide timely, accurate and confidential advice where necessary on all aspects of the provision, for example coursework and examination arrangements, extenuating circumstances procedures, progression counselling, as well as personal issues such as problems with studying or meeting deadlines, financial matters, ill health and so on, including when relevant how to access the wider support provided by the University. This service is supported by extensive online resources.

The UWE Careers Placement Support Team provides extensive support for students in preparation for their placement period and acts as a recruitment service for employers.

Students and graduates are also supported by UWE Careers who help them to access skills, experience and knowledge to improve their employability prospects. The service provides high quality and professional advice and guidance focusing on enabling them to take control of and responsibility for their own career planning and progression/development. They can access support around finding vacancies for work experience, volunteering, part time work and internships, as well as events and workshops. UWE Careers provides recruiter facing services including advertising graduate job vacancies, work experience and volunteering opportunities, and running both undergraduate and graduate internship schemes. There are also part time jobs advertised by the Student Union Jobshop. There is specialist support for international students including specific resources developed for a range of countries where students are recruited from. Students are introduced to the service during the induction to the course and are encouraged to use the service all through their undergraduate programme and for three years after graduation.

All students take part in an Induction programme at the start of their studies. Separate induction events are arranged for students who arrive as direct entrants at levels 2 & 3.

Part 7: Student Learning

All new students are provided with a short Student Handbook to help them through their first weeks at university and to act a guide to the complex information environment in which they now find themselves. Together with the student portal myUWE, the university's [Essential Student Information](#) web pages provide support and the more detailed and up to date information to students.

An important part of the programme is the involvement of students. Two or three student representatives are elected to serve on the Student Representatives & Staff Forum meetings that are held each term to discuss issues raised by students in relation to their experience of studying at UWE and on the programme. The meetings are arranged by cluster group and are chaired by programme managers. The aim of the meetings is to discuss issues raised by students in an open and friendly atmosphere so that students feel able to contribute openly and honestly about their experiences. Any issues raised are taken forward by programme managers. Where appropriate they may be discussed at Departmental Committees or Faculty Academic Standards and Quality Committee.

Support to students with disability is coordinated centrally through Disability Services. This acts as a holistic service for disabled students and applicants to the University but also supports the academic and administrative staff who work with disabled students.

In addition to the above The University's Student Services offers a range of services to support students during their time at university and beyond:

- University Health Centre and general advice on Staying Healthy;
- Careers and employability, advice on choosing a career, and finding student and graduate vacancies;
- UWE volunteering, opportunities for students to get involved in the local community through the Community Volunteer Programme;
- Student Advisors & Counselling for anything from exam stress to homesickness and depression;
- The Living Centre, for support with faith and spiritual matters;
- Global student support, to help international students to make the most of living and studying in the UK;
- Managing disability and dyslexia, to get help with all disability related support needs;
- Money and Visas, for financial check-ups, or help with UK visas.

Part 8: Reference Points and Benchmarks

QAA subject benchmark statements
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 benchmarks 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;

Part 8: Reference Points and Benchmarks

- 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.

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

Part 8: Reference Points and Benchmarks

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.

University strategies and policies

- University's Vision & Mission – I.N.S.P.I.R.E.
- University Strategic Plan
- UWE Charter

Faculty strategies and policies:

- Blended Learning Framework
- Curriculum Principles
- Employability Strategy
- Faculty of Business and Law LTA Strategy

Staff research projects

- Where ever possible staff are encouraged to utilize their research – and that of colleagues – to inform their teaching, both in terms of content and pedagogic approach

Employer interaction and feedback

Employers and alumni are regularly consulted to ensure the currency and relevance of the programme

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, available on the University's website.