



University of the
West of England

CORPORATE AND ACADEMIC SERVICES

PROGRAMME SPECIFICATION

| Part 1: Basic Data | |
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| Awarding Institution | University of the West of England |
| Teaching Institution | University of the West of England |
| Delivery Location | University of the West of England |
| Faculty responsible for programme | Faculty of Business & Law |
| Department responsible for programme | Accounting Economics & Finance |
| Modular Scheme Title | Bristol Business School Undergraduate Scheme |
| Professional Statutory or Regulatory Body Links | Institute of Chartered Accountants in England and Wales ICAEW |
| <i>Name of PSRB</i> <i>Type of approval</i> Dates | |
| Highest Award Title | BSc (Hons) Professional Accounting (FT) |
| Default Award Title | |
| Interim Award Titles | BSc Professional Accounting (FT) DipHE Professional Accounting CertHE Professional Accounting |
| UWE Progression Route | |
| Mode(s) of Delivery | Full-time N42B Full time (BR) N42B33 Full time (BL) N42B63 |
| Codes | UCAS: ISIS2: N42B |
| | UCAS: ISIS2: N42B |
| Relevant QAA Subject Benchmark Statements | Accounting Economics Finance |
| CAP Approval Date | 23 May 2012 |
| Valid from Date | September 2012 |
| Valid until Date | September 2018 |
| Version | 1 |

Part 2: Educational Aims of the Programme

The BSc (Hons) Professional Accounting 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 and to provide maximum exemptions from the professional examinations of the Institute of Chartered Accountants in England and Wales (ICAEW). 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. It also aims to develop student's technical skills and professional competences at an appropriate level and pace to support their employment as trainee accountants parallel to their studies.

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 |
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| 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 modules at levels 1,2 and 3. 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), Fundamentals of Accounting 2 (L1) , Economic Principles in Context(L1) Management Accounting for Financial Decision making (L2) , Financial Accounting and Reporting (L2), Corporate Finance (L2), Accounting in Context (L3), Management Accounting and Financial Management (L3), Corporate Reporting Theory & Practice (L3).</p> <p>Acquisition of 2 is through the modules Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) , Financial Accounting and Reporting (L2), Management Accounting for Financial Decision Making (L2) , Corporate Reporting Theory & Practice (L3), Accounting in Context (L3).</p> <p>Acquisition of 3 is through the modules Statistics & Decision Management (L1), Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) Management Accounting and Financial Decision Making (L2), Financial Accounting and Reporting (L2), Corporate Finance (L2), Management Accounting and Financial Management (L3)</p> <p>Acquisition of 4 is through the modules Corporate Finance (L2) and Management Accounting and Financial Management (L3), Strategic Management (L3) .</p> |

Part 3: Learning Outcomes of the Programme

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| <p>5. The different ethical frameworks within which the implications of financial decisions can be evaluated.</p> | <p>Acquisition of 5 is through the modules Management Accounting and Financial Management (L3) and Accounting in Context (L3).</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 Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) , Management Accounting and Financial Decision Making (L2), Financial Accounting and Reporting (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 Introduction to Practice (L1) . Statistics & Decision Management (L1), Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1)</p> |
| <p>8. The application of quantitative methods and statistics to business problems.</p> | <p>The acquisition of 8 is through the modules Statistics & Decision Management (L1), Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) Financial Accounting and Reporting (L2), Management Accounting for Financial Decision Making (L2) , Management Accounting and Financial Management (L3)</p> |
| <p>9. The management of assurance and audit processes and engagements</p> | <p>Acquisition of 9 is through Introduction to Audit and Business (L1) Audit and Corporate Governance (L3)</p> |
| <p>10. The principles and practice of personal and corporate taxation and taxation compliance</p> | <p>Acquisition of 10 is through Introduction to Audit and Business (L1), Taxation (L1) Intermediate taxation (L2) and Advanced Taxation (L3)</p> |
| <p>11. The principles, development and application of strategic business decision making</p> | <p>Acquisition of 11 is through Management Accounting for Financial Decision Making (L2) , Financial Accounting and Reporting (L2) Corporate Finance (L2), Management Accounting and Financial Management (L3) Strategic Management (L3)</p> |
| | <p>All modules use a range of learning approaches including lectures, workshops, webinars, seminars, case studies, and exercises. Throughout the learner is required 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.</p> |
| | <p>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 exam conditions</p> |

| Part 3: Learning Outcomes of the Programme | |
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| B Intellectual Skills | |
| <p>B Intellectual Skills</p> <p>1. Apply appropriate knowledge, analytical techniques and concepts to problems and issues arising from both familiar (routine) and unfamiliar (novel) situations.</p> <p>2. Locate, extract and analyse data and information from a variety of different sources.</p> <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 judgements.</p> | <p>Teaching/learning methods and strategies:</p> <p>Intellectual skills are developed at levels 1 , 2 and 3 through a range of learning approaches including exemplars and activities during lectures, seminars and workshops, through feedback on group work, case studies , projects and IT based activities</p> <p>Assessment:</p> <p>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> |
| C Subject, Professional and Practical Skills | |
| <p>C Subject, Professional and Practical Skills</p> <p>1. Prepare and present financial statements, taking account of external requirements, for sole traders, partnerships and limited companies.</p> <p>2. Identify, select and use appropriate techniques in order to produce costing statements for a range of products and services.</p> <p>3. Prepare and present budgetary control information appropriate to the cultural, structural and managerial context of an organisation.</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>5. Choose and apply appropriate techniques for estimating the value of business organisations and their underlying assets.</p> | <p>Teaching/learning methods and strategies:</p> <p>Acquisition of 1 is through the modules Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) , Financial Accounting and Reporting (L2), Management Accounting for Financial Decision Making (L2) , Corporate Reporting Theory & Practice (L3),</p> <p>Acquisition of 2 is through the modules Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) , Financial Accounting and Reporting (L2), Management Accounting for Financial Decision Making (L2) , Management Accounting and Financial Management (L3)</p> <p>Acquisition of 3 is through the modules Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) , Financial Accounting and Reporting (L2), Management Accounting for Financial Decision Making (L2) , Management Accounting and Financial Management (L3)</p> <p>Acquisition of 4 is through the modules Fundamentals of Accounting 1, (L1), Fundamentals of Accounting 2 (L1) , Management Accounting for Financial Decision Making (L2) , Financial Accounting and Reporting (L2) Corporate Finance (L2) Management Accounting and Financial Management (L3)</p> <p>Acquisition of 5 is through the module Management Accounting and Financial Management (L3)</p> |


| Part 3: Learning Outcomes of the Programme | |
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| 6. Identify, select and use appropriate techniques for evaluating the performance of business organisations. | Acquisition of 6 is through the modules Fundamentals of Accounting 2 (L1) , Management Accounting for Financial Decision Making (L2), Financial Accounting and Reporting (L2) Management Accounting and Financial Management (L3) |
| 7. Design financial reporting systems relevant to organisational contexts. | Acquisition of 7 is through the modules Fundamentals of Accounting 2 (L1) , Management Accounting for Financial Decision Making (L2), Financial Accounting and Reporting (L2) Management Accounting and Financial Management (L3) |
| 8. Identify and take account of the organisational, motivational and ethical issues underpinning the production, presentation, interpretation and evaluation of financial information. | Acquisition of 8 is achieved through the modules Audit and Business(L1) Fundamentals of Accounting 1 (L1), Fundamentals of Accounting 2 (L1), Financial Accounting and Reporting (L2), Management Accounting and Financial Decision Making (L2), Management Accounting and Financial Management (L3) |
| 9. Assess internal controls, apply audit and assurance processes | Acquisition of 9 is through the modules Introduction to Audit and Business (L1) Audit and Corporate Governance (L3) and Advanced Taxation (L3) , Personal Financial Planning (L3) |
| 10. Calculate personal and corporate tax liabilities and apply principles of taxation | Acquisition of 10 is through the modules Introduction to Audit and Business (L1) Intermediate Taxation (L2) and Advanced Taxation (L3) |
| 11. Apply the principles and critical evaluation required to support strategic business decision making | Acquisition of 11 is through Management Accounting for Financial Decision Making (L2), Financial Accounting and Reporting (L2) Corporate Finance (L2) Management Accounting and Financial Management (L3) Strategic Management (L3) |
| | <p>Assessment:</p> <p>A variety of assessment methods are employed within examinations and coursework, including contextualized problems, case studies, preparation of financial statements, preparation of management reports and presentations</p> |
| D Transferable Skills and other attributes | |
| D Transferable Skills and other attributes | Teaching/learning methods and strategies: |
| On completion of the programme, students will be able to: | <i>Transferable skills are developed through the parallel work experience built into this programme, which operates alongside a training contract. Skills are also drawn upon and developed within lectures (individual or small group activity), workshops, and in small independent study groups as appropriate and within an accounting context in the accounting modules.</i> |
| 1. Present, discuss and defend ideas, concepts | Skill 1 is given particular emphasis in the modules |

Part 3: Learning Outcomes of the Programme

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| <p>and views effectively through written and spoken communication</p> <p>2. Extract, process and present numerical information for a given purpose.</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>4. Work co-operatively in groups, share decision making and negotiate with others.</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>Financial Accounting for Business Decision Making (L2), Financial Accounting and Reporting (L2) , Corporate Finance (L2), Audit and Corporate Governance (L3), Strategic Management (L3) and Accounting in Context (L3)</p> <p>Skill I2 is developed in all the accounting and taxation modules</p> <p>Skill 3 is given particular emphasis in all the accounting modules</p> <p>Skill 4 is given particular emphasis in Audit and Corporate Governance (L3) and Strategic Management (L3)</p> <p>Skill 5 is developed across all modules</p> |
| | <p>Assessment:</p> <p>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> |

Part 4: Programme Structure

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  | Stage 1 | <p>Compulsory Modules</p> <p>UMAD9V-30-1 Fundamentals of Accounting (PA) 1</p> <p>UMADAA-30-1 Fundamentals of Accounting 2(PA)</p> <p>UMADAR-15-1 Taxation</p> <p>UMED9U-15-1 Economic Principles in Contemporary Context (PA)</p> <p>UMAD9R-15-1 Introduction to Audit and Business</p> <p>UMAD9P-15-1 Introduction to Practice</p> | <p>Optional Modules</p> <p>There are no optional modules at level 1</p> | <p>Interim Awards</p> <p>CertHE Credit requirements: 120 at the appropriate level</p> <p>Students also attain exemption for Association of Accounting Technicians NVQ L4</p> |
| | Stage 2 | <p>Compulsory Modules</p> <p>UMADAE-30-2 Management Accounting and Financial Decision Making (PA)</p> <p>UMADAD-30-2 Financial Accounting and Reporting (PA)</p> <p>UMADAC-15-2 Corporate Finance (PA)</p> <p>UMADAF-15-2 Intermediate Taxation</p> <p>UMADAB-15-3 Audit and Corporate Governance (PA)</p> <p>UJUUK7-15-2 Business Law(PA)</p> | <p>Optional Modules</p> <p>There are no optional modules at level 2</p> | <p>Interim Awards</p> <p>DipHE Credit requirements: 240 at the appropriate level</p> <p>Students also attain exemption from ICAEW CFAB Certificate in Finance and Business</p> |

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|--|---------|---|--|--|
| | Stage 3 | <p>Compulsory Modules</p> <p>UMADAJ-30-3 Management Accounting and Financial Management(PA)</p> <p>UMADAH-15-3 Corporate Reporting Theory and Practice(PA)</p> <p>UMADAG-30-3 Accounting in Context(PA)</p> <p>UMAD9S-15-3 Advanced Taxation (PA)</p> <p>UMSDAL-15-3 Strategic Management (PA)</p> <p>UMADAK-15-3 Personal Financial Planning (PA)</p> | <p>Optional Modules</p> <p>There are no optional modules at level 3</p> | <p>Interim Award:</p> <p>BSc Professional Accounting</p> <p>Credit requirements <i>(300 credits at the appropriate levels)</i></p> <p>Target/highest title: BSc (Hons) Professional Accounting</p> <p>Credit requirements <i>BA (Hons): 360 credits at the appropriate levels</i></p> <p>Students also attain maximum exemptions (12 papers) from ICAEW ACA Professional Stage examinations</p> |
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GRADUATION

| Part 5: Entry Requirements |
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| <p>The University's Standard Entry Requirements apply with the following additions/exceptions*:</p> <p><i>Entry at Level 1</i></p> <p><i>Minimum of five GCSE's which include Maths. and English (Grade C or higher).</i></p> <p><i>And</i></p> <p><i>Tariff points in range 320 in any subject excluding General Studies.</i></p> <p><i>Or</i></p> <p><i>EDEXCEL Diploma (Final year): 6 merits or 4 distinctions and 2 Merits</i></p> <p><i>Or</i></p> <p><i>Approved Access route</i></p> <p><i>Or</i></p> <p><i>Baccalaureate: EB: 70% or IB: 26 points</i></p> <p><i>Or</i></p> |

Part 5: Entry Requirements

Irish Highers: BBB-BBB

AND a confirmed training contract with an accounting firm, practice or in the accountgn department of a corporation or business

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

Approved to University Regulations and Procedures

Assessment Map

The programme encompasses a range of **assessment methods** including; (eg essays, posters, presentations, written examinations). These are detailed in the following assessment map:

Assessment Map for *BSc Professional Accounting*

| | | 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 | Module no. UMAD9V-30-1 | A (70) | | | | | | | | | B (30) |
| | Module no. UMADAA-30-1 | A (70) | | | | | B (15) | | | | B (15) |
| | Module no. UMAD9R-15-1 | | A (70) | | | | | | B (30) | | |
| | Module no. UMADAR-15-1 | A (70) | | A (30) | | | | | | | |
| | Module no. UMED9U-15-1 | A (50) | | | | | | B (50) | | | |
| | Module no. UMAD9P-15-1 | | A (25) | | | | | | | | B (75) |
| Compulsory Modules Level 2 | Module no. UMADAE-30-2 | A (75) | | | | | | | B (25) | | |
| | Module no. UMADAD-30-2 | A (75) | | | | | | | B (25) | | |
| | Module no. UMADAF-15-2 | A (70) | | | | | | B (30) | | | |
| | Module no. | A | | | | | | B | | | |

| Part 6: Assessment | | | | | | | | | | |
|----------------------------|--|-----------|--|--|-----------|--|--|-----------|-----------|--|
| Compulsory Modules Level 3 | UJUUK7-15-2 | (60) | | | | | | (40) | | |
| | Module no. UMADAB-15-2 | A (70) | | | | | | | B (30) | |
| | Module no. UMADAC-15-2 | A (70) | | | B (30) | | | | | |
| | Module no. UMADAG-30-3 | A (30) | | | | | | | B (70) | |
| | Module no. UMADAJ-30-3 | A (70) | | | | | | B (30) | | |
| | Module no. UMAD9S-15-3 | A (60) | | | B (40) | | | | | |
| | Module no. UMSDAL-15-3 | A (60) | | | | | | B (40) | | |
| | Module no. UMADAH-15-3 | A (75) | | | | | | | B (25) | |
| | Module no. UMADAK-15-3 | A (50) | | | | | | B (50) | | |
| | *Assessment should be shown in terms of either Written Exams , Practical exams , or Coursework as indicated by the colour coding above. | | | | | | | | | |

| Part 7: Student Learning |
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| <p>Teaching, learning and assessment strategies to enable learning outcomes to be achieved and demonstrated</p> <p>This programme is taught through a mix of intensive block scheduled teaching and blended and independent learning. For the BSc Professional Accounting students will be largely based in their workplace and will attend taught session at specific points in the academic year. Students will normally attend 3 days scheduled face to face learning in a 15 credit module and 6 days in a 30 credit module. This will normally be supported by schedule 3 hour webinar / online support sessions (3 sessions per 15 credit module and 6 sessions per 30 credit module). In addition the students will be expected to engage in independent learning through ongoing self directed study.</p> <p>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.</p> <p>Independent learning includes hours engaged with essential reading, preparation for classes, reviewing lecture content, case study preparation, assignment preparation and completion, exam revision etc. made.</p> |
| <p>Description of Distinctive Features and Support</p> <p>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'.</p> <p>The supporting objectives of the strategy are the:</p> <ul style="list-style-type: none"> - 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 |

Part 7: Student Learning

- 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 in parallel with a workplace accountancy training contract with the objective of achieving maximum exemptions from the Professional Stage of the Chartered (ACA) Accountancy qualification of the ICAEW. The programme has been designed to include various entry and exit points such that student completing stage 1 gain exemption from the examinations and therefore qualification at Association of Accounting Technicians NVQ L4. Students with this qualification can also enter the programme at stage 2. On completion of stage 2, students gain exemption from the examinations and therefore qualification at ICAEW Certificate in Finance and Business (CFAB). Students who already have CFAB can enter the programme at Stage 3. On completion of stage 3, students will graduate with a BSc Professional Accounting and exemption from the full Professional Stage of the ACA examination of the ICAEW.

Students will then complete the Advanced Stage of the ACA to gain full qualification as Chartered Accountants with UWE, alongside their work based training contracts. This will then allow them to accredit their learning at the Advanced Stage to progress onto the fasttrack through the Masters in Accounting and Financial Management. The Undergraduate Programme therefore sits within an overall 5 stage strategy for professional learning and development

The Scheme is structured on the basis of 15 and 30 credit modules. Each semester consists of a 12 week teaching block followed by a period of assessment. In each semester students study between 30 and 55 credits dependent on their stage of study. Study is more intensive in the early part of Stage 1 where students are in less demand from their employers as they acquire the skills necessary to carry out productive work..

The programme is organised within and between each of the three stages, where it is designed to provide a coherent set of modules at each stage and to allow students to develop and progress through each stage in relation to knowledge and understanding, cognitive, subject-specific and study skills.

Stage 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. 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 specialist knowledge and skills for professional accountants, addressing financial accounting, management accounting, governance, taxation, law 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. The Accounting in Context (30 credit) module has been designed to integrate the knowledge and understanding developed in the other key accounting and governance modules at Stages 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 undertake advanced study in taxation, corporate reporting and business strategy

Teaching, Learning & Assessment

Part 7: Student Learning

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 (lectures and seminars/ workshops) supported by on-line learning in Blackboard, and encouragement to integrate their work experience in class activities and case studies. 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 lifelong learning, supported by additional practical employment skills acquired in work and through the skills training supplied by the Programme's training partner SWAT. 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. Introduction to Practice, Audit and Corporate Governance, Advanced Taxation

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 module (Accounting in Context) allows students to explore a substantial accounting issue utilising appropriate concepts, frameworks and methodologies in a highly independent manner. This 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.

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.

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.

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. 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 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. In addition, students can seek support from Faculty Learning Support tutor to address specific study skills issues.

At each level students are supported by Personal Academic Tutors whose role primarily concerns providing a first point of contact for students as a named individual who is concerned for their well being and progress. The aim is to help students in the achievement of their academic and employability goals. 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.**

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.

Students and graduates are also supported by UWE Careers who help them to access skills, experience and knowledge to support and develop their employment skills. 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.. 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 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 intensive Induction programme at the start of their studies which incorporates the module Introduction to Practice. 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. The Faculty 'Current Student' web pages provide access to the more detailed and up to date information covering all aspects of academic and administrative procedures and support. These pages link closely to the student portal, MyUWE, and to the Student Services web pages, and act as a comprehensive 'faculty handbook'.

Part 7: Student Learning

An important part of the programme is the involvement of students. Two or three student representatives are selected from the programme at the beginning of each year to serve on the Programme Staff: Student Representative and Staff Forum (SRSF) 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 and are chaired by the programme manager. 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 the programme manager. Where appropriate they may be discussed at Departmental Committees or Faculty Academic Standards and Quality Committee.

Support to students with disability is offered both at the faculty level under the remit of the Leader of WP, Disability & Schools Liaison and centrally through the university's Disability Resource Centre. 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 & Counseling 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 checkups, or help with 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 practiced, 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.

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.

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.