Business Accounting and Finance
BA Honours
Programme Handbook 2017-18
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Key Information

This section signposts you to some of the key information about your Undergraduate degree programme in your Programme Handbook and online Undergraduate Study Guide.

| Average number of contact hours for this stage/programme: | Page 3, Programme Handbook |
| Mode of delivery: | Page 14, Programme Handbook |
| Normal notice period for changes to the timetable, including rescheduled classes: | Online Undergraduate Study Guide |
| Normal notice period for changes to the curriculum or assessment: | Online Undergraduate Study Guide |
| Normal deadline for feedback on submitted work (coursework): | Pages 9-10, Programme Handbook |
| Normal deadline for feedback on examinations: | Page 13 Programme Handbook |
| Professional accreditation: | Pages 5-6 |
| Assessment methods and criteria: | Pages 9-12, Programme Handbook, Online Undergraduate Study Guide |
| Academic guidance and support: | Page 2 Programme Handbook, Online Undergraduate Study Guide |
Use of Programme Handbook

The purpose of this handbook is to provide you with an overview of your Undergraduate degree programme. This handbook should be read in conjunction with the Newcastle University Business School Undergraduate Study Guide. Together, these documents will provide you with a guide to the facilities offered to you both by the School and the wider University and are designed to complement other information provided by the University.

This handbook provides an accurate picture of the programme at the time of writing, but this may be subject to minor change during the course of the academic year. You will be informed of any changes through the appropriate channels.

This document contains specific information relating to the degree programme BA (Honours) Business Accounting and Finance (NN14). Additional information will be provided about the placements and Stages 2, 3 and 4 as you progress through the course. Much of this will be through the Blackboard system, on the Business Accounting and Finance homepage.

The Degree Programme: Marketing Contact Information

Address:
Undergraduate Support Office (5.09) Newcastle University Business School 5 Barrack Road
Newcastle upon Tyne NE1 4SE
Telephone: (0191) 208 1535
Programme Website: www.ncl.ac.uk/flyingstart

Degree Programme Director: Debbie Jones
Room 8.09, Level 8 Business School @ Barrack Road
Telephone: (0191) 208 1542
E-Mail: Debbie.Jones@ncl.ac.uk

Programme Secretary:
Ellen Arkless Undergraduate Student Support Office
Room 5.09, Level 5 Business School @ Barrack Road
Telephone: (0191) 208 1535
E-Mail: Ellen.Arkless@ncl.ac.uk

PwC Programme Manager:
Charlotte Lever
Charlotte is based in PwC’s Newcastle Office. She can be contacted on: Telephone: (0191) 269 4383
E-mail: Charlotte.Lever@pwc.com

PwC Newcastle Office: PricewaterhouseCoopers LLP Central Square South (5th & 6th Floor)
Orchard Street
Newcastle upon Tyne
NE1 3AZ

Please see the Business Accounting and Finance (BAF) Blackboard Community for details of other contacts at PwC and the Institute of Chartered Accountants in England and Wales (ICAEW).
Degree programme regulations

The Degree Programme Regulations detail the modules to be studied on your undergraduate degree. It is important that you read these and make sure you know the requirements of your Undergraduate degree. Degree Programme Regulations are available online: www.ncl.ac.uk/regulations/programme/

Programme specification

A detailed description of the programme structure, programme aims and learning outcomes can be found in the Programme Specification online: www.ncl.ac.uk/regulations/specs/

This includes information on the knowledge and understanding, intellectual skills, practical skills and transferable/key skills which you are expected to develop and demonstrate during your studies.

University regulations

It is important that you familiarise yourself with the University Regulations, in particular the Undergraduate Regulations and Examination Conventions which detail the regulations for study and award of an Undergraduate degree. This includes conditions for reassessment in failed modules and criteria for eligibility of an Undergraduate award. You are expected to read these and make yourself aware of their implications www.ncl.ac.uk/regulations/docs/

Programme Structure

An overview of the programme structure is given on the following pages. Information on module content is available online at www.ncl.ac.uk/module-catalogue and further details of the structure will be given during the first lecture for each module.

Full descriptions of each module, including the aims and outcomes, syllabus, skills developed (including Graduate Skills Framework), teaching methods and assessment methods, can be found in the Module Catalogue at www.ncl.ac.uk/module-catalogue

Each module will comprise a mix of teaching and learning methods, including independent study.

The Module Catalogue gives the indicative number of hours for each module of scheduled learning and teaching (such as lectures/seminars) and guided independent study (such as assessment preparation/directed reading and research).

As an overall indication, each 10 credits comprises 100 hours of study, including lectures – the majority of this time will be independent learning, which you will carry out yourself outside of scheduled classes. The exact number and type of contact hours for each module will vary but you can expect to have at least 18 contact hours per 10 credits of modules taken.

Reading lists for each module can be accessed at https://rlo.ncl.ac.uk/. Further information about the module structure and recommended reading will be provided by the module leader at the start of teaching.

Each year of the Degree Programme consists of a number of modules which together total 120 credits. For example there are six modules in Stage 1, each of which are 20 credits. The credit values of the modules in this Degree Programme vary from 15 to 40. 20 credits can be regarded as roughly 200 hours of student effort, consisting of lectures, seminars, workshops, private study and assessment. In Stage 1 students follow the standard University calendar, starting in late September and finishing in mid-June.
Stages 2, 3 and 4 each comprise 80 credits of taught modules plus a 40 credit placement module giving the total of 120 credits for the academic year. The teaching programme is split into two halves in Stages 2, 3 and 4 to accommodate the Placements. The first block of teaching takes place in the autumn and the second block takes place after Easter. The placements take place in between the two blocks. Accordingly Stages 2, 3 and 4 operate on different dates from the standard University calendar starting in mid-September and finishing at the end of June. Dates for each academic year are issued to students towards the end of the previous academic year.

The Programme of Study

Stage 1 - All modules taken at Stage 1 are core and compulsory. This means that you must pass all of the modules below in order to be able to progress to Stage 2.

<table>
<thead>
<tr>
<th>Code</th>
<th>Credits</th>
<th>Descriptive Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC1010</td>
<td>(20)</td>
<td>Introduction to Financial Accounting *</td>
</tr>
<tr>
<td>ACC1011</td>
<td>(20)</td>
<td>Introduction to Management Accounting and Finance*</td>
</tr>
<tr>
<td>ACC1053</td>
<td>(20)</td>
<td>Introductory Quantitative Methods and Principles of Taxation*</td>
</tr>
<tr>
<td>ACC1052</td>
<td>(20)</td>
<td>The Financial Environment</td>
</tr>
<tr>
<td>ECO1017</td>
<td>(20)</td>
<td>Introductory Economics</td>
</tr>
<tr>
<td>LAW1054</td>
<td>(20)</td>
<td>Introduction to Business Law*</td>
</tr>
</tbody>
</table>

Stage 2 - All modules taken at Stage 2 are core and compulsory and, with the exception of the Placement, contribute to overall Honours classification.

<table>
<thead>
<tr>
<th>Code</th>
<th>Credits</th>
<th>Descriptive Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC2055</td>
<td>(40)</td>
<td>Stage 2 Placement *</td>
</tr>
<tr>
<td>ACC2056</td>
<td>(20)</td>
<td>Management and Control *</td>
</tr>
<tr>
<td>ACC2064</td>
<td>(25)</td>
<td>Audit and Assurance*</td>
</tr>
<tr>
<td>ACC2065</td>
<td>(20)</td>
<td>Tax Compliance*</td>
</tr>
<tr>
<td>ACC2066</td>
<td>(15)</td>
<td>Financial Accounting for Business*</td>
</tr>
</tbody>
</table>

Stage 3 - All modules taken at Stage 3 are core and compulsory and, with the exception of the Placement, contribute to overall Honours classification.

<table>
<thead>
<tr>
<th>Code</th>
<th>Credits</th>
<th>Descriptive Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC3054</td>
<td>(40)</td>
<td>Stage 3 Placement *</td>
</tr>
<tr>
<td>ACC3056</td>
<td>(30)</td>
<td>Business Planning: Taxation *</td>
</tr>
<tr>
<td>ACC3057</td>
<td>(25)</td>
<td>Financial Accounting and Reporting *</td>
</tr>
<tr>
<td>ACC3058</td>
<td>(25)</td>
<td>Business Finance*</td>
</tr>
</tbody>
</table>
Stage 4 - All modules taken at Stage 4 are core and compulsory and, with the exception of the Placement, contribute to overall Honours classification.

<table>
<thead>
<tr>
<th>Code</th>
<th>Credits</th>
<th>Descriptive Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC4051</td>
<td>(20)</td>
<td>Contemporary Issues in Accounting and Finance</td>
</tr>
<tr>
<td>ACC4052</td>
<td>(20)</td>
<td>Case Studies in Business, Accounting and Finance</td>
</tr>
<tr>
<td>ACC4053</td>
<td>(20)</td>
<td>Financial Analysis</td>
</tr>
<tr>
<td>ACC4055</td>
<td>(40)</td>
<td>Stage 4 Placement</td>
</tr>
<tr>
<td>ACC4056</td>
<td>(20)</td>
<td>Corporate Governance and Ethics</td>
</tr>
</tbody>
</table>

Progress towards the ICAEW's Chartered Accountant Qualification; the Pass Marks Required for Each Module

Modules marked *** have specific relevance in terms of progress towards the ICAEW's Chartered Accountant qualification. Modules ACC1010 Introduction to Financial Accounting, ACC1011 Introduction to Management Accounting and Finance, LAW1054 Introduction to Business Law, ACC1053 Introductory Quantitative Methods and Principles of Taxation (the Principles of Taxation element), ACC2056 Management and Control, ACC2064 Audit and Assurance (Paper A) and ACC3058 Business Finance allow exemption from corresponding papers in the ICAEW Certificate and Professional Level examinations, subject to students achieving a mark of 50% or more in the module assessment (an ICAEW pass).

Modules ACC2065 Tax Compliance, ACC2064 Auditing and Assurance (Paper B), ACC3056 Business Planning: Taxation and ACC3057 Financial Accounting and Reporting also allow exemption from corresponding papers in the ICAEW Professional Level examinations, subject to students achieving a mark of 55% or more in the module assessment (an ICAEW pass).

Students also need to achieve a mark of 40% (a university pass) in ACC2066 in order to be eligible for credit for the ICAEW Accounting Certificate Level paper.

Placement Modules: The other modules marked with an *** are the placement modules ACC2055, ACC3054 and ACC4055. These modules contribute to the approved technical work experience required by the ICAEW to qualify as a Chartered Accountant. These modules are assessed on a pass/ fail basis and students must pass each module in order to proceed. Due to the nature of the module, there is no re-sit opportunity (see 'Placements', below).

For those modules not marked with a ***, students must achieve a mark of at least 40%.

If students fail to achieve an ICAEW pass in any of the modules ACC1010, ACC1011, ACC1053 (Principles of Taxation element), LAW1054, ACC2056, ACC2065, ACC2066, ACC2064, ACC3056, ACC3057 or ACC3058 after two attempts, then this will usually affect the provision of future placements by PwC.

If students fail to achieve the pass marks given above after two attempts (where relevant), then this will usually affect their ability to progress on the NN14 Degree Programme (see ‘Academic Performance and the Placements’, below).
Placements

There are placements in Stages 2, 3 and 4 with the placement provider PricewaterhouseCoopers LLP (PwC). Placements form an integral part of the programme allowing students to link the theory and practice of accountancy. Information will be provided about the placements on Blackboard and in ACC1052 The Financial Environment. The placements contribute to the development of students’ personal and professional skills and are also recognised as approved technical work experience by ICAEW.

The placements form part of the degree via the placement modules ACC2055, ACC3054 and ACC4055. While these are core modules, they are assessed on a pass/fail basis and they do not contribute to the calculation of the overall degree classification. Students have a separate contract for each placement. The placement contract usually runs from 1 October to 31 August each year, although students will normally work for a pre-determined period during December/January to March/April for Stages 2 and 3 and November to March/April for Stage 4. PwC will be entitled to request a personal reference from the University prior to offering a placement.

Assessment of performance on the placement will be conducted by the University in consultation with PwC in line with the guidelines issued for the relevant module. In line with these guidelines, students shall be required to comply with the professional and/or ethical rules of PwC and ICAEW while under contract even during the times when they are not actually working for the placement provider.

In order to pass the Placements, students must do two things. Firstly, they must meet the professional standards required by PwC and ICAEW. Principally this involves completing the work allocated to them in a timely manner to the required standard and maintaining appropriate professional standards. Secondly, students must complete a Placement Portfolio which provides evidence of their learning on Placement. Support and guidance will be provided to students throughout the placements (especially in cases where there is concern as to whether the student is meeting the required professional standards). However, if students fail to meet the required standards, they will fail the Placement Module and will not be eligible to continue on the degree programme. There is no re-sit opportunity for placement modules.

Appeals against placement assessment shall be conducted in accordance with the University’s Academic Appeals Procedure for Students. Alleged misconduct on the placement will be subject to investigation by the University, PwC and, where relevant, ICAEW. Where the professional and/or ethical rules of PwC and ICAEW are breached because of misconduct on the part of the student, then the placement contract may be terminated with the result that the student fails the placement module.

Note: Students experiencing difficulties with the placements will usually be offered the option of transferring to BA (Honours) Accounting Studies (NN49) which has an identical taught programme of modules to BA (Honours) Business Accounting and Finance (NN14). Alternatively other transfer options are usually available.

Academic Performance and the Placements

One aspect of PwC’s professional rules is that the usual policy of PwC is to allow their trainees two attempts at the Professional Level papers (ICAEW permit a maximum of four attempts at each Professional Level paper). While students are under contract to PwC, they are still employees of PwC and are expected to comply with PwC’s usual employment practices. Therefore, in line with PwC’s usual employment practices, if the student fails to achieve the ICAEW pass mark after two attempts, this will normally affect whether subsequent placements are offered by the firm.

In such cases students may be offered the option of transferring to BA (Honours) Accounting Studies (NN49). Alternatively other transfer options within the Business School may be available. BA (Honours) Accounting Studies (NN49) has an identical taught programme to BA (Honours) Business Accounting and
Finance (NN14). Such students will be encouraged to complete any outstanding Professional Level papers externally during the gaps in teaching when other students are on placement. This gives students the opportunity to graduate with the Professional Level completed. Such students remain very well placed to qualify as Chartered Accountants within 1-2 years after graduation and are often considered favourably by PwC for an offer of employment post-graduation as long as they have performed well in the other aspects of the Degree Programme.

Registering with ICAEW

Students will register with ICAEW during or before the start of Stage 2. Once registered, students will be known as Student Members of ICAEW for as long as they receive approved training.

This means that they will be:

- Able to use the London-based ICAEW Library and Information Services either directly or remotely. A letter of introduction from a member is required - see www.icaew.com/en/library
- Issued with personal passwords enabling access to a range of online services on the student site of the ICAEW website
- Issued quarterly with a copy of Vital, the student newsletter
- Invited to attend regular events held by NCASS (Northern Chartered Accountants Student Society). This society promotes and supports the interests of students and runs a vast array of social and networking events

Please note that once students have become Student Members of ICAEW, they are subject to the same rules and regulations as any other Student Member of ICAEW. Further information is available on the Institute’s website www.icaew.com. Students who are unsuccessful in passing the exams within the degree programme may still continue to take the exams as Independent Students at an ICAEW exam centre provided that they register with ICAEW.

Questions concerning the ICAEW Chartered Accountant Qualification, can be directed to the following contacts.
1. The ICAEW Student Helpline – (01908) 248 250 or studentsupport@icaew.com
2. Learning and Professional Development ICAEW Level 1 Metropolitan House 321 Avebury Boulevard Milton Keynes MK9 2FZ

Placements and Professional/Regulatory Requirements

The work placements are recognised by ICAEW as part of the approved technical work experience required to qualify as a Chartered Accountant. Accordingly, prior to starting your work placements you will be required to sign a student agreement with PwC and register as a provisional member of ICAEW. These requirements are identical to the arrangements that would apply to a PwC graduate trainee or any other accountancy trainee entering the profession.

Upon signing these contracts with PwC and registering with ICAEW you will be required to adhere to the standards of professional conduct as outlined in the PwC Employment Manual and ICAEW regulations. The important issues are set out below and further details will be provided at the start of each placement.
ICAEW Mandatory Declarations

Students are required to declare any act or default likely to bring discredit on themselves, ICAEW or the accountancy profession. This includes, but is not limited to:

- Any criminal offence or guilty plea to a criminal offence
- Bankruptcy
- Individual Voluntary Arrangements
- Failure to satisfy a judgement debt
- An adverse finding against you by a professional body or regulator

If any of the above apply or you think there are similar matters which should be declared please mention these immediately and certainly before registering with the ICAEW at the start of Stage 2.

Professional Independence and Confidentiality

You will be required to comply with the Independence Policy of PwC in particular the provision that you (and your spouse/ partner, minor children and close family members, who are financially dependent on you, if applicable) may not hold shares or other interests in certain clients of PwC. It is important that you inform PwC if your spouse / partner or close relative works for a client of PwC. They can then assess whether the relationship could affect PwC’s independence in any way.

Full details of this policy will be provided when you come to sign your student agreement at the start of Stage 2. If you have any additional questions about Professional Independence please speak to a member of the Programme Team. Additional details will also be provided during induction week and via the module ACC1052 The Financial Environment; further information can also be found on the BAF Blackboard.

Degree Programme Documentation

There are two main pieces of University documentation that relate to your degree programme. Firstly, the Programme Specification provides a summary of what the degree programme aims to achieve and how it goes about achieving these aims. It is quite a lengthy document and so rather than re-produce it here, it can be accessed electronically via the university website.

Secondly, the Programme Regulations sets out the programme of study and the main rules governing progress through the degree. Again this is available on the website but the most significant aspects have been summarised above.
Intellectual Development across the Stages

The programme is designed to ensure intellectual development through each stage. Stage 1 concentrates on providing an introduction to the subject area. It covers fundamentals in accounting, finance, IT, management, economics, business maths and law. It is designed to be accessible and relevant to all students, irrespective of whether they have studied business before.

Building on Stage 1, Stages 2 and 3 concentrate on the technical and professional aspects of accounting and finance. The syllabus includes modules that have been designed to satisfy the learning outcomes of ICAEW's Professional Level examinations. In particular Stage 2 develops students' knowledge and skills, with an emphasis on technical development while Stage 3 introduces the most demanding technical aspects as well as developing students' skills of discussion, application and analysis.

Stage 4 concentrates on developing higher level academic skills, appropriate to an undergraduate programme. These include skills of analysis and critical evaluation, knowledge of research issues and their impact on practice and the requirement to apply knowledge in an integrated manner thereby demonstrating the ability to synthesise knowledge from different subject areas. There are detailed learning outcomes for each of the modules on the programme which are available via the relevant Module Outlines.

Module Outlines

The module outlines for all the modules in the programme (including the placement modules) are available on the Module Catalogue: www.ncl.ac.uk/module-catalogue/

Assessment

Every module in the programme of study for each academic year is assessed. Assessment methods vary. While much of the programme is assessed by examination (largely because of the credit arrangements with ICAEW), modules are also assessed by assignments, reports and presentations. Most of the assessment is individually based although some is group based. The assessment for each module is designed to encourage you to develop skills relevant to the aims and objectives of the degree programme. Details of the assessment pattern for each module are specified in the relevant module outlines and the information provided to you by the lecturers delivering each module.

Class Tests

Class tests form part of the assessment for some modules in Stage 1. These will generally be held during normal lecture times rather than in the Examination Periods. Class tests are compulsory. Module leaders will give students good notice of the dates of class tests so any student missing a class test will be awarded a mark of 0, unless there is an acceptable reason for the absence.

Assignments/Reports

These might form all or part of the assessment for a module. You may be asked to work individually or as part of a team. The assignment brief will explain the requirements and the arrangements for submitting your work. Note the University has strict rules concerning plagiarism i.e. passing off the work of someone else as your own and you must ensure that you comply with these rules. Any student failing
to submit an assignment/report by the stated deadline will be awarded a mark of 0, unless an extension has been granted. Please see the NUBS Undergraduate Support Guide for details on how to apply for extensions.

**Assessed Presentations**
You will be asked to prepare and give assessed presentations, usually as part of a team. Again the assessment brief will explain the requirements. Marks will be awarded for the content and style of your presentation. Students are supported in the design and giving of presentations and feedback on presentations is given. Any student missing an assessed presentation will be awarded a mark of 0, unless there is an acceptable reason for the absence.

**Examinations**
During Stage 1 you will find that most examinations take place at the end of semester 2 (May/June time), with a smaller number taking place at the end of semester 1 (January). In Stages 2, 3 and 4, nearly all of the examinations take place in mid to late June. Students should expect that in Stages 2, 3 and 4 the majority of examinations will take place on consecutive days. There may also be some assessment immediately before the placement. Any student missing an examination will be awarded a mark of 0, unless there is an acceptable reason for the absence.

The date, time and location of Stage 1 examinations are posted on the University’s examination timetable which can be accessed via the University Student Homepage. The date, time and location of examinations in Stages 2, 3 and 4 are posted on the Programme Homepage on Blackboard. It is a student’s individual responsibility to check the information on the timetable and to attend the correct venue on the correct date and time.

The format of examinations varies. The duration may be between 1 and 3 hours long and you may or may not be able to take materials into the examination room with you. Copies of past examination papers are available on the web via the University home page at: http://www.ncl.ac.uk/library/resources/exam-papers/ for most Stage 1 modules. These will give you an idea of the nature of the assessment, although your module leader will inform you of the exact format for the examination for each module. The tables on the next four pages give an indication of the level of achievement required to gain a particular level of marks. Information on approved calculators can be found at: www.ncl.ac.uk/students/progress/exams/exams/CalculatorPolicy.htm

The assessment will depend on the individual module. You can expect to be assessed by a variety of means, including examinations, assignments both individual and group, presentations and the dissertation. The mix of assessment methods is to allow you to demonstrate your understanding of the knowledge outcomes of the programme and also your assimilation of the skills developed during your Undergraduate programme.

The assessment methods used in individual modules are included in the module outlines. The assessments for the taught modules are summarised in the table at the end of this document. Details of assessment deadlines will be provided on the Undergraduate Blackboard Community within the first two weeks of term to allow you to plan your workload. You should familiarise yourself with the assignment submission procedures available on the Undergraduate Blackboard Community. All assignments for Business School undergraduate modules must be submitted by 16.00 on the specified deadline date.

Please note that work submitted after the specified deadline, even by just a few minutes, will be treated as a late submission in line with University policy. Please see further details in the Undergraduate Study Guide on late submission of assessed work.
Occasionally, a module leader may change an assignment deadline (almost always to a later date). You will be notified of this in advance by e-mail by either the module leader or the relevant programme secretary. For all assignment deadlines, you should receive your marks and feedback within 20 working days. There may be certain exceptions to this turnaround time, but you will be notified of this at the time the deadline is set. For Semester 1 exams, generic feedback will be provided for the module early in Semester 2 to help you prepare for Semester 2 exams. For any students required to resit any exam, as a minimum generic feedback will be provided at least four weeks before the resit exam. Individual feedback for any exam can be provided on request after exam boards have met.

### Examinations – Stage 1 Modules

The weighting given to different skills e.g. numerical/written/understanding/application varies from module to module, and from question to question. In some modules technical/numerical skills may be more important than written skills, whereas in others it may be the opposite.

<table>
<thead>
<tr>
<th>Class</th>
<th>Mark Range</th>
<th>Knowledge and Understanding</th>
<th>Presentation Quality of Writing/Structure</th>
<th>Cognitive Skills of Data Analysis &amp; Evaluation of Arguments &amp; Evidence</th>
<th>Technical Skills</th>
<th>Problem Solving</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>&gt;79</td>
<td>Outstanding knowledge and understanding of the material, extending beyond the taught programme</td>
<td>Excellently written in good English. Well-structured so as to present a cogent and coherent argument</td>
<td>Provides a clear, logical and succinct answer to the question which makes excellent use of relevant material</td>
<td>Shows an outstanding level of technical skill for the stage</td>
<td>Shows ability to solve very complex stage 1 problems involving some degree of uncertainty</td>
</tr>
<tr>
<td>I</td>
<td>69 – 79</td>
<td>Excellent knowledge and understanding of the material, extending beyond the taught programme</td>
<td>Well written in good English. Structured so as to present a cogent and coherent argument</td>
<td>Provides a clear, logical and succinct answer to the question which makes very good use of relevant material</td>
<td>Shows an excellent level of technical skill for the stage</td>
<td>Shows ability to solve complex stage 1 problems involving some uncertainty</td>
</tr>
<tr>
<td>II.I</td>
<td>60-69</td>
<td>Very good knowledge and understanding of the material, extending beyond the taught programme</td>
<td>Well written in good English. Provides a coherent answer</td>
<td>Provides a coherent answer to the question which makes good use of relevant material</td>
<td>Shows a very good level of technical skill for the stage</td>
<td>Shows ability to solve complex stage 1 problems</td>
</tr>
<tr>
<td>II.II</td>
<td>50-59</td>
<td>Good knowledge and understanding of the taught programme</td>
<td>Reasonable writing. Some attempt to structure material logically</td>
<td>Provides an answer to the question which uses relevant material</td>
<td>Shows a good level of technical skill for the stage</td>
<td>Shows ability to solve simple stage 1 problems</td>
</tr>
<tr>
<td>III</td>
<td>40-49</td>
<td>Basic knowledge and understanding of the essentials</td>
<td>Basic presentation and writing skills</td>
<td>Provides an answer which addresses the question and contains some relevant material</td>
<td>Shows a basic level of technical skill for the stage</td>
<td>Shows ability to solve simple and familiar stage 1 problems</td>
</tr>
<tr>
<td>Fail</td>
<td>&lt;40</td>
<td>Fails to show a basic knowledge and understanding of the essentials</td>
<td>Poor writing. Unstructured material</td>
<td>Largely fails to address the question</td>
<td>Fails to show basic technical skills appropriate for the stage</td>
<td>Fails to show ability to solve stage 1 problems adequately</td>
</tr>
<tr>
<td>Class</td>
<td>Mark Range</td>
<td>Knowledge and Understanding</td>
<td>Presentation Quality of Writing/Structure</td>
<td>Cognitive Skills of Data Analysis &amp; Evaluation of Arguments &amp; Evidence</td>
<td>Technical Skills</td>
<td>Problem Solving</td>
</tr>
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<td>---------------------------------------------------------------------</td>
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<td>-----------------</td>
</tr>
<tr>
<td>I</td>
<td>&gt;79</td>
<td>Outstanding knowledge and understanding of the material, extending beyond the taught programme. Evidence of reading beyond set texts</td>
<td>Excellent presentation. Properly and fully referenced. Clearly organised</td>
<td>Provides a clear, logical and succinct answer to the question which makes excellent use of relevant material</td>
<td>Shows an outstanding level of technical skill for the stage</td>
<td>Solves very complex stage 1 problems involving some degree of uncertainty</td>
</tr>
<tr>
<td>I</td>
<td>&gt;69-80</td>
<td>Excellent knowledge and understanding of the material, extending beyond the taught programme. Shows evidence of reading beyond the textbook and of research literature</td>
<td>Excellent presentation. Properly and fully referenced. Clearly organised</td>
<td>Provides a clear, logical and succinct answer to the question which makes very good use of relevant material</td>
<td>Shows an excellent level of technical skill for the stage</td>
<td>Solves complex stage 1 problems involving some uncertainty</td>
</tr>
<tr>
<td>II.I</td>
<td>60-69</td>
<td>Very good knowledge and understanding of the material, extending beyond the taught programme. Some evidence of outside reading</td>
<td>Good presentation. Referenced. Good structure</td>
<td>Provides a coherent answer to the question which makes good use of relevant material</td>
<td>Shows a very good level of technical skill for the stage</td>
<td>Can solve complex stage 1 problems</td>
</tr>
<tr>
<td>II.II</td>
<td>50-59</td>
<td>Good knowledge and understanding of the taught programme</td>
<td>Acceptable presentation and structure</td>
<td>Provides an answer to the question which uses relevant material</td>
<td>Shows a good level of technical skill for the stage</td>
<td>Can solve simple stage 1 problems</td>
</tr>
<tr>
<td>III</td>
<td>40-49</td>
<td>Basic knowledge and understanding of the essentials</td>
<td>Basic presentation and structure</td>
<td>Provides an answer which addresses the question and contains some relevant material</td>
<td>Shows a basic level of technical skill for the stage</td>
<td>Can solve simple and familiar stage 1 problems</td>
</tr>
<tr>
<td>Fail</td>
<td>&lt;40</td>
<td>Fails to show a basic knowledge and understanding of the essentials</td>
<td>Poor presentation and structure</td>
<td>Largely fails to address the question</td>
<td>Fails to show basic technical skills for the stage</td>
<td>Unable to solve stage 1 problems adequately</td>
</tr>
</tbody>
</table>
Arrangements for Feedback of Results

Arrangements for feedback of results vary according to the nature and timing of the assessment. For examinations you will receive your mark, usually a percentage. Where the examination takes place at the end of Semester 1, the mark will be made available to students early in Semester 2. Where the examination takes place at the end of Semester 2, students’ marks will be released after the Board of Examiners. Although results will be released via the university’s S3P system at the end of each stage, official notification of results will be via letter for this programme so that we can explain the results both in terms of University pass marks and where relevant, ICAEW pass marks. Module Leaders will be able to give guidance to students concerning their performance, especially if they have performed poorly. General feedback will also be made available by Module Leaders.

For other assessed work you will also receive your mark. Feedback either on an individual or group basis will also be available. The mechanism for delivery of the feedback will vary according to the timing of the assessment.

Any marks returned for modules examined at the end of Semester 1 will be provisional, because they are subject to confirmation by the Examinations Board and may be subject to review by the External Examiner.

Personal Extenuating Circumstances, Absence from Examinations or Late Submissions of Work

The University has procedures to deal with circumstances where students feel that their preparation for or performance in assessment has been affected by adverse circumstances, e.g. illness, personal problems or bereavement. Students will be contacted during the year explaining how the procedures work and asked to complete a form to support their claim (PEC Form) with relevant supporting/ medical evidence.

Reassessment

The pass mark for University purposes is 40%. However, in order to obtain the relevant ICAEW Professional Level credit, students have to achieve a mark of 50% or 55% as appropriate (see degree programme regulations for details). Students are allowed one re-sit attempt at any failed modules in Stages 1-3 for University progression purposes. Note students cannot re-sit a module in order to improve their mark (as is the case with A Levels). Where a student re-sits because they have failed to achieve the University pass mark of 40%, their re-sit mark is capped at 40% for the purposes of determining their overall degree classification. Where a student re-sits to obtain an ICAEW Professional Level credit, the mark is reported to the ICAEW to enable the credit to be awarded but the re-sit mark does not contribute to the determination of the student’s overall degree classification. Where a student fails to achieve the ICAEW Professional Level credit mark after 2 attempts, this will usually affect whether the student can continue on the NN14 Degree Programme, including the professional placements offered by PwC.

Students should note that they must make themselves available for re-sits at the relevant time, otherwise they will not be able to proceed to the next stage of their degree. Re-sits usually take place in mid to late August for Stage 1 exams, and in early to mid-September for Stage 2 and 3 exams.
Determining Your Degree Classification

Students’ overall Honours Classification is determined by a weighted average of the marks achieved in the taught modules (i.e. excluding the placements) for Stages 2, 3 and 4. The taught modules taken in Stages 2 and 3 each contribute 25% of the total with the taught modules taken at stage 4 contributing the remaining 50%. The Placement modules do not contribute towards the Honours Classification. Where a module is passed at a second or later attempt, a mark of 40% is carried forward to the final degree class classification.

Further information about determining your overall classification will be given as you progress through the degree. However in simple terms, a weighted average of 70% or greater earns First Class Honours, 60-69% an Upper Second Class or 2.1 degree, 50-59% a Lower Second or 2.2 degree and 40-49% a Third Class Honours. In certain circumstances, where you have a certain number of modules in a higher class, you may be awarded a higher class of degree than indicated by the average. In calculating the average, modular weights are taken into account, so that a twenty credit module has twice the weight of a ten credit module.

Prizes

Prizes are awarded by PwC to high achieving students in each stage of the degree programme. Details of the prizes available are as follows:

- **First Prize- £250**
  Awarded to the student achieving the highest overall average percentage mark in the taught modules for each of Stages 1-4

- **Second Prize- £100**
  Awarded to the student achieving the second highest overall average percentage mark in the taught modules for each of Stages 1-4

- **Third Prize- £50**
  Awarded to the student achieving the third highest overall average percentage mark in the taught modules for each of Stages 1-4

Teaching and Learning, Team Working and Student Involvement

**Strategies**

A combination of teaching and learning strategies is used to help students achieve their learning objectives, including lectures, a variety of small group sessions, computer packages, projects and private study. Within a module students should expect the majority of their time to be spent in private study, rather than in formal taught sessions. Each module offers a package of learning experiences, with all parts of that package being important.

Many modules involve more than one member of academic staff lecturing and many will involve different staff in the delivery of small group sessions.

In stage 1 students will usually be taught on the main campus. From stage 2 onwards students will usually be taught in NUBS @ Barrack Road.
Most stage 1 lectures and other teaching sessions taught on the main campus run for 50 minutes from five past the hour until five to the hour in order to allow time for changeovers. Classes taught in NUBS @Barrack Road (generally stage 2 onwards) start on the half hour.

For all formal sessions students should come properly prepared and at the right time. Depending on the module they may need to bring with them the module booklet, a textbook, handouts, a calculator, a computer disk or other materials, such as a pen and paper. You are required to switch off your mobile phone before the teaching session begins.

Attendance
The teaching team regard attendance at classes as compulsory. Information on students’ attendance is monitored and anyone missing classes regularly will be invited to attend a meeting with the Degree Programme Director. This may result in disciplinary action under the Undergraduate Progress Regulations. Students are also encouraged to consider how poor attendance is likely to be viewed by our external partners PwC and ICAEW.

Students who miss sessions because of illness or some other good reason should notify their tutor and the module leader concerned and must complete a “Student notification of absence” form online. If you are absent because of a long-running health problem (e.g. more than one week) you should ensure that your tutor is aware of the problem.

International students are subject to additional attendance checks in line with UKBA requirements.

Formal Teaching Sessions
The following cover the main types of formal class.

Lectures - Lectures are primary concerned with providing a structure for the subject matter of the module and the presentation and explanation of material. This may include the lecturer providing a framework for the subject, an explanation of key concepts, critical analysis and interpretation of the material, or a demonstration of analytical or other techniques. Students will often get more out of lectures if they prepare beforehand by doing some reading or reviewing their notes from the last lecture. Each lecture is part of a series and will draw on material from earlier lectures and provide concepts relevant for later sessions.

Large Group Feedback Sessions - Large group feedback sessions are used to provide feedback on examples and calculations completed by students in advance of the session. The objective is to run through the answers, allowing students to raise particular queries or questions. Such sessions will be run on the assumption that students have already attempted the questions.

Workshops – Workshops typically take place with smaller groups of 15-20 students. The main purpose of workshops is to allow students to practice techniques in a setting where they can seek help and advice as they attempt to put the techniques into practice.

Workshops usually involve calculation questions attempted by the students either before the session or in the session itself.

Seminars - Seminars typically take place with smaller groups of 15-20 students where the emphasis is on active student participation, whether through giving a paper, making a presentation, taking part in a discussion or carrying out a teamwork exercise. Seminars are important in developing core skills in the areas of oral communication and presentation on the one hand, and in exploring conceptual issues on the other hand. Students must prepare in advance for seminars to be useful to them and come prepared to participate. The advance work will be clearly specified, but will vary from seminar to seminar.
Help Sessions - On some modules help sessions are scheduled. These are unstructured, voluntary sessions where students can seek help and advice on particular problems they are having with the module. A member of academic staff will be present to deal with any questions raised by students. Students are expected to take up opportunities offered in help sessions before they approach individual members of staff for help. Informal advice can also be sought from lecturers working on the module.

Other Methods of Student Learning

Private Study - This is the work students do in preparing for formal teaching sessions, reading, thinking, doing examples to improve technical skill, completing worksheets and essays or projects and revising for examinations. In terms of hours this constitutes the greatest area of student effort, comprising 60%-75% of the hours allocated for a module.

Computer Packages – There are a number of computer packages available to assist learning in particular areas. These may either be available as an additional support for those students who wish to use them, or they may be an integral part of the module. Students usually use these packages working on their own or in groups, working through the material at their own speed and at times of their own choosing. Some packages may primarily provide information, whereas others help develop technical skills and give feedback.

Team Working and Development Teams

One of the recurring themes in this Degree Programme is the importance of teamwork. This applies both to your study at the University and to the Placements.

Team working is an important skill which you will need to develop during the Programme. To assist you with developing this skill, we have established a system known as Development Teams. The system allows you to work with other students on the Programme on a number of tasks to help you develop your team working skills. Development teams are also intended to provide you with a support group of fellow students to help you resolve any problems that you encounter during the Programme.

Structure of the Development Teams

During Induction at the start of Year 1 you will be allocated to a Development Team of 4 or 5 members. The teams are selected mostly at random although we do try to ensure that there is a mix of male and female members in each team.

How will Development Teams fit into the Teaching Programme?
ACC1052 The Financial Environment will involve a number of team-based tasks, some of which may be formally assessed. The aim of this is to prepare you for the placements where the majority of the work will be undertaken in teams.

How will I benefit from my Development Team?
We hope that you will benefit a lot from working together with your team. It might be that a fellow team member can help you by explaining an idea or calculation that you find particularly difficult or that you can help another team member with building their confidence in delivering presentations.

How do I contribute to my Development Team?
As with most things on the Programme, the more you put into it, the more you will get out of it so contributing is the personal responsibility of everyone on the Programme.
While all the students on the Programme have lots of ability, there will be times when you find aspects of the Programme difficult or demanding. Your development team can provide a support group for you for these times, perhaps by helping you with parts of a module that you are finding difficult or by just having a chat.

Effective team working skills will be essential when you are on Placement and your Development Team provides an opportunity to help develop these skills as well a chance to get to know students on the programme.

**Student Involvement – Student Reps**

During the first few weeks we will elect Student Reps for the programme. We have Reps to help with various different aspects of the programme and they have proved to be an effective way of helping to manage the programme. It is anticipated we will elect new Reps each year so that different people have an opportunity to contribute to the Programme.

We plan to have Reps for the following areas: Open Day Reps, Social Reps and Student Consultation Reps. The Student Consultation Reps will participate in Board of Studies which is the formal mechanism for managing the Degree Programme.

In addition we would like students to participate in the running of the Programme by providing feedback. Feedback is collated through module and programme questionnaires and through Staff Student Committees. Responses to feedback raised are reported back to the Board of Studies and the Staff Student Committee. The Staff Student Committee for the Degree meets twice a year. Students are represented on the committee by student representatives, whose job it is to raise issues of concern brought to them by fellow students.
List of Assessment (for students starting stage 1 in 2017-18)

<table>
<thead>
<tr>
<th>Module</th>
<th>Compulsory/Core/Optional</th>
<th>Individual Assignments(s)</th>
<th>Group Assessment</th>
<th>Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC1010</td>
<td>Core</td>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>ACC1011</td>
<td>Core</td>
<td></td>
<td></td>
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<td>ACC1052</td>
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<td>75%</td>
</tr>
<tr>
<td>ACC1053</td>
<td>Core</td>
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<td></td>
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<td>ECO1017</td>
<td>Core</td>
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<td>LAW1054</td>
<td>Core</td>
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</tr>
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<td>100%</td>
</tr>
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<td>ACC2055</td>
<td>Core</td>
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<td>100% and placement performance</td>
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</tr>
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<tr>
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<td>Core</td>
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<td>100% and placement performance</td>
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</tr>
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<tr>
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<td>Core</td>
<td></td>
<td>100% and placement performance</td>
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</tr>
</tbody>
</table>

If you have any queries regarding any of the content of this document, please contact a member of the programme team.
Summary of Programme Commitments

The University’s Student Charter is available online: www.ncl.ac.uk/pre-arrival/regulations/#studentcharter

It is also provided to all students as part of The Student Guide. In the Student Charter, the University undertakes to provide you with access to ‘high standards of teaching, support, advice and guidance’. The Student Charter requires that students are provided with a ‘programme handbook which details any professional requirements, contact hours, mode of course delivery, assessment criteria, examination arrangements and regulations, academic guidance and support, and appeals and complaints procedures’. The purpose of this summary is to help you locate further details about this key information in your handbook.

Your handbook also contains a range of other valuable information, so you should read it thoroughly and retain a copy for future reference. Your attention is also drawn to the Student Charter Supplementary Statement of Student Rights and Responsibilities.