

JOINT HONOURS SCIENCE ACCOUNTING ROUTE PROGRAMME SPECIFICATION

1. Awarding institution	University of Newcastle upon Tyne
2. Teaching institution	University of Newcastle upon Tyne
3. Programme accredited by:	n/a
4. Final Award	BSc (Hons.)
5. Programme titles	Accounting and Mathematics Accounting and Statistics Accounting and Computing Science Accounting and Information Systems
6. UCAS Codes	NG41, NG43, NG45, NG55
7. Relevant QAA benchmarking group	Accounting
8. Date of production	March 2002; revised July 2003

<p>9. Educational Aims of the Subject Area:</p> <p>(a) To produce graduates with the following qualities:</p> <p>(i) the knowledge, understanding, key and specific skills and general intellectual development required to make them employable in graduate positions in accounting, finance, business, management and a wide range of other employments or capable of undertaking a taught postgraduate programme</p> <p>(ii) a capacity for inquiry, abstract logical thinking and critical analysis and the ability to work independently</p> <p>(b) To provide a route:</p> <p>(i) which combines study of both the conceptual and the applied aspects of the disciplines studied</p> <p>(ii) which enables students to progress to honours level in some of the areas within accounting and finance</p> <p>(iii) in which teaching is informed by research (both relevant research in the discipline and research carried out by members of staff) and by the subject area's strong professional links</p> <p>(iv) in which accounting and finance is related to a broader business context</p> <p>(v) which fully meets the requirements of the Quality Assurance Agency (QAA) Benchmark statement for Accounting inasmuch as they relate to joint degrees including accounting.</p>

<p>10 (a) Intended Learning Outcomes</p> <p>The route provides opportunities for students to develop and demonstrate knowledge and understanding, discipline-related and general key skills in the following areas:</p> <p>A. Knowledge and Understanding</p> <p>1. Basic framework of financial reporting, management accounting and finance</p> <p>2. Depending on option choices students will progress to stage 2 level in at least two of the following three areas and to stage 3 (honours level) in at least one of the following areas:</p>

- a) UK financial reporting including consideration of alternative recognition and measurement rules and of the impact of accounting choices.
- b) Principal aspects of management accounting and the use of accounting information for internal decision making and control
- c) The principal models used in finance and consideration of the application of these models in the context of the multinational corporation.
3. Key research in the disciplines studied (including research by members of staff where relevant), critical evaluation of theories and empirical evidence.
4. The opportunity to explore other aspects of accounting, finance and business

B. Subject-Specific/Professional Skills

1. Recording and summarising transactions and preparing financial statements
2. Analysis of business operations for decision-making purposes
3. Financial projections for decision-making and control
4. Solving problems in accounting and finance

C. Cognitive Skills

1. Critical evaluation of arguments and evidence
2. Drawing conclusions from structured, and to a lesser extent from unstructured, problems using given data or data acquired by the student

D. Key (transferable) Skills

1. Competence in written and oral communication, presentation, numeracy, computer literacy
2. Ability to work independently, through managing own learning, time management, showing initiative and adaptability.

Intended learning outcomes	Teaching/learning methods and strategies
A. Knowledge and Understanding	<p>The primary method of imparting knowledge and understanding is lectures. These are supplemented by seminars, workshops and large group problem sessions where students are able to check their learning through discussion and through practice. Much learning in accounting and finance is accomplished through a problem-based approach.</p> <p>Students are encouraged to supplement taught material through independent reading, with extensive guidance being given about which books and articles to read. Students also enhance their learning through student-centred project work and by analysing case studies.</p>

B Subject-specific/ professional skills	Professional skills are often demonstrated in lectures with follow-up in large group problem sessions and in workshops to enable students to develop these skills in a supportive environment where help is available. Mastery of these skills requires practice which students gain through workshops and through preparing problem-based worksheets. There are also open help sessions where students can seek help, as well as consultation with members of staff.
C Cognitive Skills	C1 is principally developed through seminars, where students can discuss such matters and learn to evaluate arguments and evidence. Problem-solving skills (C2) are principally developed through workshops, problem sessions and projects. Students can enhance their learning through independent reading, undertaking case study analysis and project work.
D Key (Transferable) Skills	These are introduced to students through sessions in the induction programme and skills session within modules. IT is taught in specific modules through lectures and workshops, but is further used and developed in other knowledge based modules. Modules also draw on quantitative skills developed in the other part of the joint programme. Oral communication skills are in particular developed through seminars and presentations. Students have the opportunity to develop work and study skills, but there is a limit to the extent to which these can be taught. Students can develop these skills further through project work and worksheets.
10 (c)	
Intended Learning Outcomes	Methods of Assessment
A. Knowledge and Understanding	Knowledge and understanding is primarily assessed by unseen examinations, but also to some extent by various forms of coursework – essays, projects, reports, case studies and worksheets
B. Subject-Specific/Professional Skills	Professional skills are assessed by unseen examinations, worksheets, projects and case studies.
C. Cognitive Skills	Cognitive skills are assessed by unseen examinations, essays and presentations for C2., worksheets, case studies and projects for C2 .

D. Key/Transferable skills	D1 is assessed through unseen examinations, worksheets, essays, projects and presentations. D2 cannot be directly assessed.
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11. Programme structures and requirements, levels, modules, credits

At Stage 1 students study introductory financial and management accounting (ACC101), Introduction to Business Finance (ACC106) and Introduction to IT (ACC102).

At stage 2 students must pursue at least two of the main streams of the discipline by taking at least two of the following modules:

ACC205 Income Measurement – stage 2 financial reporting
ACC203 Financial Control – stage 2 management accounting
ACC207 Corporate Finance – stage 2 finance

This ensures progression in at least two of the three areas and a reasonable choice of modules at stage 3. In addition students take a further 20 credits, either from the list above, or from other modules on offer in Accounting and Finance.

At stage 3 students must pursue to honours level their studies in at least one of the three main areas in accounting and finance and choose at least one of the following modules:

ACC301 Financial Accounting
ACC302 Management Accounting
ACC306 International Financial Management

In addition they must select a further 40 credits either from the list above or from the other modules on offer in Accounting and Finance for which they meet the pre-requisites.

This is shown below:

Stage 1	Module	Credits	Comp
ACC101	Foundations of Accounting	20	Y
ACC102	Introduction to IT	10	Y
ACC106	Introduction to Business Finance	10	Y
Stage 2		Credits	Hons
ACC203	Financial Control	20	Y
ACC205	Income Measurement	20	Y
ACC207	Corporate Finance	20	Y
ACC221	Understanding Company Accounts	20	Y

Stage 3

ACC301	Financial Accounting	20	Y
ACC302	Management Accounting	20	Y
ACC306	International Financial Management	20	Y
ACC309	Taxation in Accounting	20	Y
ACC316	Research Topic in Accounting, Organisation & Society	20	Y
ACC317	Derivatives	20	Y
ACC318	Accounting Change & Development	20	Y

The learning outcomes of each module are shown in Appendix I.

13. Support for Students and Their Learning

- Induction programme for orientation, introducing study skills for both new and returning students and providing careers guidance
- Sessions within relevant modules on skills development
- Student handbook and module guides
- School website
- Joint Honours Adviser in Accounting and Finance
- Student e-mail and personal access to Joint Honours Adviser and tutorial staff
- Access to Disability Unit which provides assistance and guidance e.g. dyslexia
- Access to Student Counselling Service
- Access to Careers Service
- Excellent University library facilities including CD ROMs and on-line services
- Research library of accounts of top 100 UK companies in the School
- Up-to-date IT facilities throughout the campus

12. Criteria for Admission

Dealt with in overarching Joint Honours Programme Specification

14. Methods for evaluating and improving the quality and standards of teaching and learning

Mechanisms for review and evaluation of teaching, learning, assessment, the curriculum and outcome standards

- Board of Studies annual report
- Peer observation of teaching
- Internal subject review
- External Examiner reports
- Annual module review
- Annual review of progression rates
- Joint Honours questionnaires
- Joint Honours Staff Student Committee

Committees with responsibility for monitoring and evaluating quality and standards

- Board of Studies in Accounting and Finance
- Joint Honours Board of Studies
- Teaching and Learning Committee in the University of Newcastle upon Tyne Business School
- Employers' Panel
- Stream Review meetings in Accounting and Finance
- Examination Boards

Mechanisms for gaining student feedback on the quality of teaching and their learning experience

- Student evaluation questionnaires

15 Regulation of Assessment

Covered by the overarching programme specification for Joint Honours Science programmes.

16. Indicators of Quality and Standards

RAE Grade 5 2001

Range of prizes, guest lectures and other support offered by professional firms, industrial companies and professional bodies for students

Good outcome from University Internal Subject Review, with action points duly followed up

Graduate employment statistics

17. Other Sources of Information

This specification provides a concise summary of the main features of the accounting route and the learning outcomes which a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities provided. The accuracy of the information contained in this document is reviewed by the University and may be checked by the Quality Assurance Agency for Higher Education.

Key information about the route can be found in:

- The Subject Area's Guide for Joint Honours Students
- Module outlines (available on the website)
- The Regulations of the University of Newcastle upon Tyne
- The University's Undergraduate Prospectus and Subject Area brochure
- Subject Review Report March 2003
- The School's website (<http://www.ncl.ac.uk/nubs/undergrad/accfin/index.htm>)