#### PROGRAMME SPECIFICATION



1	Awarding Institution	Newcastle University
2	Teaching Institution	Newcastle University
3	Final Award	Graduate Diploma
4	Programme Title	Finance, Accounting and Business
5	Programme Code	1505F
6	Programme Accreditation	ICAEW
7	QAA Subject Benchmark(s)	N/A
8	FHEQ Level	6
9	Last updated	May 2011

#### 10 Programme Aims

The programme aims to:-

- 1) provide a programme that will enable students to obtain the Institute of Chartered Accountants of England and Wales' Certificate in Finance, Accounting and Business.
- 2) develop students knowledge and understanding of the theory and frameworks of professional accounting
- 3) prepare students for progression to graduate level training and employment in the accountancy profession
- 4) contribute to the University's objectives by increasing the number of graduate students and enhancing their key skills and employability by preparing students for careers in the area of professional accountancy.
- 5) provide a qualification which fully meets the learning outcomes in the Framework for Higher Educational Qualifications.
- 6) provide a programme that conforms to University policies and QAA Codes of Practice.

## 11 Learning Outcomes

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

#### **Knowledge and Understanding**

On completing the programme students should have achieved an advanced understanding of:

- A1 The business context within which accounting and finance operate;
- A2 UK financial reporting, including consideration of alternative recognition and measurement rules and of the impact of accounting choices;
- A3 The impact of International Accounting Standards on UK financial reporting
- A4 The principles of management accounting, management control and pricing;
- A5 Business and financial strategy and decision making;
- A6 The context of audit and assurance work, the work of the auditor and the UK and international regulation of auditing;
- A7 UK taxation of income and capital gains, tax planning and the principles of VAT;
- A8 UK commercial and company law;

## **Teaching and Learning Methods**

The primary means of imparting knowledge and understanding is a combination of lectures, a variety of different seminar modes. Each seminar mode is interactive and student-focused, including discussion of taught and read material, and individual and group projects. As this will be essentially a conversion programme there will be a heavy emphasis on the taught components, however throughout the taught components of the course, students are encouraged and expected to engage in independent reading and are supported in this by the provision of extensive and prioritised reading lists.

Students are enabled to learn through their active participation in the different modes of course seminar.

## Assessment Strategy

Knowledge and understanding are assessed by a range of approaches, chosen to accurately assess student capabilities. These comprise essays, individual and group project reports, individual presentations, and exams.

#### **Intellectual Skills**

The programme provides opportunities for the students to develop and demonstrate skills in:

- B1 Location, extraction and analysis of data;
- B2 Critical evaluation of arguments and evidence;
- B3 Drawing conclusions from structured, and to a lesser extent from unstructured, problems using given data or data acquired by the student.

## **Teaching and Learning Methods**

Intellectual skills are developed through seminar discussion groups (B2), short individual projects and group projects (B1, B3).

## **Assessment Strategy**

Cognitive skills are assessed using essays, exams, short project reports, short group reports.

## **Practical Skills**

The programme provides opportunities for the students to develop and demonstrate:

- C1 The ability to communicate clearly and concisely to both specialist and non-specialist audiences using written, verbal and audio-visual channels.
- C2 The ability to exercise responsibility and leadership in group projects.
- C3 The ability to appropriately use library and information sources, and IT resources and applications.
- C4. The ability to organise and prioritise work activities and manage time effectively.

## **Teaching and Learning Methods**

Subject specific and practical skills are taught through lectures and seminars. Apart from the lectures, the teaching methods employed in seminars are designed to further enable student learning and to complement their independent study.

## **Assessment Strategy**

Subject specific and practical skills are assessed by means of essays, exams, and group or individual project work.

## Transferable/Key Skills

The programme provides opportunities for the students to develop and demonstrate the following key skills:-

- D1 Competence in written and oral communication, presentation, numeracy, computer literacy
- D2 Ability to work independently, through managing own learning, time management, showing initiative and adaptability;
- D3 Ability to work as a member of a team;

## **Teaching and Learning Methods**

To promote learning, students are encouraged to acquire, develop and utilise key skills in seminars involving individual and group projects – with both audio-visual presentations and written reports, and individual and group projects requiring information search, analysis and interpretation. Planning, organisation and prioritisation and effective time management are promoted by means of a strictly enforced coursework submission timetable.

#### **Assessment Strategy**

Key skills will be independently assessed in the module on Personal and Professional Skills. In addition, all the key skills (D1-4) are indirectly assessed by the main modes of coursework utilised to assess the other learning outcomes (A-C inclusive) (essays, exams, short briefings, individual and group project reports, individual presentations.

#### 12 Programme Curriculum, Structure and Features

Basic structure of the programme

#### Key features of the programme (including what makes the programme distinctive)

The Business School's Graduate Diploma in Finance, Accounting and Business builds on the School's established strengths in accounting and finance. It has been created to give a "double award" in conjunction with the ICAEW's FAB certificate. The accountancy profession recruits approximately 5000 graduates annually via ICAEW qualification, and this figure is expected to be largely retained in the next few years, in spite of current economic difficulties. Closely related to the School's other accounting programmes, the Graduate Diploma will share some common module content with those programmes, whilst also adding greater in depth study in each, and a portfolio of employment related skills.

## Programme regulations (link to on-line version)

http://www.ncl.ac.uk/regulations/programme/

## 13 Criteria for admission

Entry qualifications

The normal entry requirements will be at least the achievement of a good second class honours degree (or equivalent) in any subject, comparable to that awarded by a UK University.

Admissions policy/selection tools

Upon receipt of a completed application form.

### Non-standard Entry Requirements

Applicants who hold non-standard qualifications, and/or have an appropriate level of relevant experience, will be encouraged to apply and considered on an individual basis.

## Additional Requirements

Basic Numeracy (GCSE Grade B or equivalent).

Level of English Language capability

Applicants for whom English is not a first language must provide evidence of a satisfactory command of English by means of a TOEFL score of 575 or greater, or by an IELTS score of 6.5 or greater.

## 14 Support for Student Learning

The Student Services portal provides links to key services and other information and is available at: <a href="http://www.ncl.ac.uk/students/">http://www.ncl.ac.uk/students/</a>

#### Induction

During the first week of the first semester students attend an induction programme. New students will be given a general introduction to University life and the University's principle support services and general information about the School and their programme, as described in the Programme Handbook. New and continuing students will be given detailed programme information and the timetable of lectures/seminars/ tutorials/etc. The International Office offers an additional induction programme for overseas students.

## Study skills support

Students will learn a range of Personal Transferable Skills, including Study Skills, as outlined in the Programme Specification. Some of this material, e.g. time management is covered in the appropriate Induction Programme. Students are explicitly tutored on their approach to both group and individual projects.

Numeracy support is available through Maths Aid and help with academic writing is available from the Writing Centre (further information is available from the Robinson Library).

#### Academic support

The initial point of contact for a student is with a lecturer or module leader, or their tutor (see below) for more generic issues. Thereafter the Programme Director or Head of School may be consulted. Issues relating to the programme may be raised at the Staff-Student Committee, and/or at the Board of Studies.

#### Pastoral support

All students are assigned a personal tutor whose responsibility is to monitor the academic performance and overall well-being of their tutees. In addition the University offers a range of support services, including one-to-one counselling and guidance or group sessions / workshops on a range of topics, such as emotional issues e.g. Stress and anxiety, student finance and budgeting, disability matters etc. There is specialist support available for students with dyslexia and mental health issues. Furthermore, the Union Society operates a Student Advice Centre, which can provide advocacy and support to students on a range of topics including housing, debt, legal issues etc.

#### Support for students with disabilities

The University's Disability Support Service provides help and advice for disabled students at the University - and those thinking of coming to Newcastle. It provides individuals with: advice about the University's facilities, services and the accessibility of campus; details about the technical support available; guidance in study skills and advice on financial support arrangements; a resources room with equipment and software to assist students in their studies.

#### Learning resources

The University's main learning resources are provided by the Robinson and Walton Libraries (for books, journals, online resources), and Information Systems and Services, which supports campus-wide computing facilities.

All new students whose first language is not English are required to take an English Language Proficiency Test. This is administered by INTO Newcastle University Centre on behalf of Newcastle University. Where appropriate, in-sessional language training can be provided. The INTO Newcastle University Centre houses a range of resources which may be particularly appropriate for those interested in an Erasmus exchange.

# 15 Methods for evaluating and improving the quality and standards of teaching and learning

#### Module reviews

All modules are subject to review by questionnaires which are considered by the Board of Studies. Changes to, or the introduction of new, modules are considered at the Board of Studies and/or the School Teaching and Learning Committee. Student opinion is sought at the Staff-Student Committee and/or the Board of Studies. New modules and major changes to existing modules are subject to approval by the Faculty Teaching and Learning Committee.

#### Programme reviews

The Board of Studies conducts an Annual Monitoring and Review of the programme and reports to Faculty Teaching and Learning Committee. The FTLC takes an overview of all programmes within the Faculty and reports any Faculty or institutional issues to the University Teaching and Learning Committee.

#### External Examiner reports

External Examiner reports are considered by the Board of Studies. The Board responds to these reports through Faculty Teaching and Learning Committee. External Examiner reports are shared with institutional student representatives, through the Staff-Student Committee.

#### Student evaluations

All modules, and the Diploma programme, are subject to review by student questionnaires. Informal student evaluation is also obtained at the Staff-Student Committee, and the Board of Studies. The results from student surveys are considered as part of the Annual Monitoring and Review of the programme and any arising actions are captured at programme and School / institutional level and reported to the appropriate body.

#### Mechanisms for gaining student feedback

Feedback is channelled via the Staff-Student Committee and the Board of Studies.

## Faculty and University Review Mechanisms

The programme is subject to the University's Internal Subject Review process. Every five years programmes in each subject area are subject to periodic review. This involves both the detailed consideration of a range of documentation, and a two-day review visit by a review team which includes an external subject specialist in addition to University and Faculty representatives. Following the review a report is produced, which forms the basis for a decision by University Teaching and Learning Committee on whether the programmes reviewed should be re-approved for a further five year period.

### 16 Regulation of assessment

#### Pass mark

The pass mark is 40 % for University purposes, however for ICAEW recognition, the pass mark is 50%.

#### Marking scale

Fail 0-39
Pass 40-59
Merit 60-69
Distinction 70-100

#### Course requirements

Progression is subject to the University's Graduate Diplomas and Certificate Progress Regulations and Examination Conventions

The University employs a common marking scheme, which is specified in the above regulations.

Role of the External Examiner

An External Examiner, a distinguished member of the subject community, is appointed by Faculty Teaching and Learning Committee, following recommendation from the Board of Studies. The External Examiner is expected to:

- i. See and approve assessment papers
- ii. Moderate examination and coursework marking
- iii. Attend the Board of Examiners
- iv. Report to the University on the standards of the programme

In addition, information relating to the programme is provided in:

The University Prospectus:

The School Brochure

Programme and University Regulations: http://www.ncl.ac.uk/regulations/docs/

The Programme Handbook

Please note. This specification provides a concise summary of the main features of the programme and of the learning outcomes that a typical student might reasonably be expected to achieve if she/he takes full advantage of the learning opportunities provided. The accuracy of the information contained is reviewed by the University and may be checked by the Quality Assurance Agency for Higher Education.

## Mapping of Intended Learning Outcomes onto Curriculum/Modules

		Intended Learning Outcomes			
Module	Type	Α	В	С	D
NBS8140	Compulsory	1	1, 2, 3	4	2, 3
NBS8141	Compulsory				
NBS8142	Compulsory				
NBS8143	Compulsory				
NBS8144	Compulsory				
NBS8145	Compulsory				
NBS8146	Compulsory				