

## PROGRAMME SPECIFICATION



1	<b>Awarding Institution</b>	Newcastle University
2	<b>Teaching Institution</b>	Newcastle University
3	<b>Final Award</b>	BSc (Hons)
4	<b>Programme Title</b>	Accounting and Maths
5	<b>UCAS/Programme Code</b>	NG41
6	<b>Programme Accreditation</b>	N/A
7	<b>QAA Subject Benchmark(s)</b>	Accounting
8	<b>FHEQ Level</b>	Honours
9	<b>Date written/revised</b>	August 2013

### 10 Programme Aims

This specification for component subject in a Joint Honours in Science Programme must be read in conjunction with the over-arching Joint Honours Programme Specification and one other component subject specification in combinations as outlined above.

The programme aims to:

(a) produce graduates with the following qualities:

(i) The knowledge, understanding, key and specific skills and general intellectual development required to make them employable in graduate positions in accounting, business, management and a wide range of other employments or capable of undertaking a taught postgraduate programme

(ii) a capacity for inquiry, abstract logical thinking and critical analysis and the ability to work independently

(b) combine the study of both the conceptual and the applied aspects of accounting

(c) provide teaching 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

(d) relate accounting to a broader business context

(e) meet the requirements of the Quality Assurance Agency (QAA) Benchmark statement for Accounting

(f) meet the criteria for an honours degree laid down in the QAA's National Qualifications Framework

(g) satisfy the requirements of the QAA Code of Practice and University guidelines

### 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. The programme outcomes have references to the benchmark statements for Accounting

<b>Knowledge and Understanding</b>
<p>On completing the programme students will have gained and be able to demonstrate:</p> <p>A1 have a basic framework of financial reporting, management accounting and finance</p> <p>A2 depending on option choices students will have progressed 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> <ul style="list-style-type: none"> <li>a)UK financial reporting including consideration of alternative recognition and measurement rules and of the impact of accounting choices.</li> <li>b)Principal aspects of management accounting and the use of accounting information for internal decision making and control</li> <li>c)The principal models used in finance and consideration of the application of these models in the context of the multinational corporation.</li> </ul> <p>A3 Key research in the disciplines studied (including research by members of staff where relevant), critical evaluation of theories and empirical evidence.</p> <p>A4 The opportunity to explore other aspects of accounting, finance and business</p>
<b>Teaching and Learning Methods</b>
<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. 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>Assessment Strategy</b>
<p>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</p>
<b>Intellectual Skills</b>
<p>On completing the programme students should be able to:</p> <p>B1 demonstrate a critical evaluation of arguments and evidence</p> <p>B2 draw conclusions from structured, and to a lesser extent from unstructured, problems using given data or data acquired by the student</p>
<b>Teaching and Learning Methods</b>
<p>B1 is principally developed through seminars, where students can discuss such matters and learn to evaluate arguments and evidence. Problem-solving skills (B2) are principally developed through workshops, problem sessions and projects. Students can enhance their learning through independent reading, undertaking case study analysis and project work.</p>
<b>Assessment Strategy</b>
<p>Cognitive skills are assessed by unseen examinations, essays and presentations for B1 and B2. Worksheets, case studies and projects are also used for B2.</p>
<b>Practical Skills</b>
<p>On completing the programme students should be able to:</p> <p>C1 Record and summarise transactions and prepare financial statements</p> <p>C2 Analyse business operations for decision-making purposes</p>

C3	Perform financial projections for decision-making and control
<b>Teaching and Learning Methods</b>	
<p>Practical 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.</p>	
<b>Assessment Strategy</b>	
<p>Practical skills are assessed by unseen examinations, worksheets, projects and case studies.</p>	
<b>Transferable/Key Skills</b>	
<p>On completing the programme students will have developed:</p> <p>D1 Competence in written and oral communication, presentation, numeracy, computer literacy</p> <p>D2 An ability to work independently, through managing own learning, time management, showing initiative and adaptability.</p>	
<b>Teaching and Learning Methods</b>	
<p>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.</p> <p>Students can develop these skills further through project work and worksheets.</p>	
<b>Assessment Strategy</b>	
<p>D1 is assessed through unseen examinations, worksheets, essays, projects and presentations. D2 cannot be directly assessed.</p>	

<b>12</b>	<b>Programme Curriculum, Structure and Features</b>
<b>Basic structure of the programme</b>	
<p>This component is 50% of a three-year full-time programme.</p> <p>Stage 1 provides the foundation of accounting and finance. The emphasis in accounting and finance is mostly on the applied aspects of the discipline, with the key techniques being introduced. Contact hours are greater at stage 1 than in later stages in order to ensure that students master key technical issues.</p> <p>Stage 2 focuses on the two main streams of financial reporting and management accounting. At this stage the emphasis on the conceptual as opposed to the applied aspects of the discipline is increased, and students start to be introduced to research findings.</p> <p>At stage 3 further specialisation takes places with students taking credits covering financial reporting and management accounting. The research element in the curriculum increases, covering both key research in the area, but also relevant research by members of staff.</p>	

<b>Key features of the programme (including what makes the programme distinctive)</b>
The programme provides a broadly-based curriculum, suitable for many careers in accounting and business.
<b>Programme regulations (link to on-line version)</b>
<a href="http://www.ncl.ac.uk/regulations/programme/">http://www.ncl.ac.uk/regulations/programme/</a>

<b>13 Criteria for admission</b>
Presented in overarching Joint Honours Programme Specification.

<b>14 Support for Student Learning</b>
Presented in overarching Joint Honours Programme Specification.

<b>15 Methods for evaluating and improving the quality and standards of teaching and learning</b>
<p><i>Module reviews</i></p> <p>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 School Teaching and Learning Committee and at the Board of Studies. Student opinion is sought at the Student-Staff 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.</p> <p>Integration at Programme level is presented in the overarching Joint Honours Programme Specification.</p>

<b>16 Regulation of assessment</b>
Presented in overarching Joint Honours Programme Specification.

In addition, information relating to the programme is provided in:
<p>The University Prospectus: <a href="http://www.ncl.ac.uk/undergraduate/">http://www.ncl.ac.uk/undergraduate/</a>)</p> <p>The School Brochure: <a href="mailto:enquiries@ncl.ac.uk">enquiries@ncl.ac.uk</a>)</p> <p>The University Regulations: <a href="http://www.ncl.ac.uk/calendar/university.regs/">http://www.ncl.ac.uk/calendar/university.regs/</a>)</p> <p>The Degree Programme Handbook:</p>

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.
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### Mapping of Intended Learning Outcomes onto Curriculum/Modules

Compulsory modules are indicated in bold

Intended Learning Outcome	Description	Module codes
A1	A basic framework of financial reporting, management accounting and finance	<b>ACC1011 ACC1010, ACC2000, ACC2003, ACC2005, ACC3001, ACC3002</b>
A2	Specialist knowledge of at least one of 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.	<b>ACC1011, ACC2000, ACC2005, ACC3001</b>
A3	Key research in the disciplines studied (including research by members of staff where relevant), critical evaluation of theories and empirical evidence.	<b>ACC1011, ACC2003</b>
A4	Other key aspects of accounting, finance and business	<b>ACC1010, BUS3000</b>
B1	Demonstrate a critical evaluation of arguments and evidence	<b>ACC1011, ACC2005, ACC3001, ACC3000,</b>
B2	Draw conclusions from structured, and to a lesser extent from unstructured, problems using given data or data acquired by the student	<b>ACC1011, ACE1006, ACC2000, ACC2003, ACC2005, ACC3002, ACC3000</b>
C1	Record and summarise transactions and prepare financial statements	<b>ACC1011, ACC2003, ACC2005, ACC3001, ACC3002</b>
C2	Analyse business operations for decision-making purposes	<b>ACC1011 ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002</b>
C3	Perform financial projections for decision-making and control	<b>ACC1011, ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002</b>
D1	Competence in written and oral communication, presentation, numeracy, computer literacy	<b>ACC1011, ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002</b>
D2	An ability to work independently, through managing own learning, time management, showing initiative and adaptability.	<b>ACC1011, ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002</b>