

PROGRAMME SPECIFICATION



1	Awarding Institution	Newcastle University
2	Teaching Institution	Newcastle University
3	Final Award	BSc (Hons)
4	Programme Title	Accounting (Component)
5	UCAS/Programme Code	NG41 Accounting and Mathematics NG43 Accounting and Statistics NG4K Accounting and Computing Science NG55 Accounting and Information Systems
6	Programme Accreditation	N/A
7	QAA Subject Benchmark(s)	Accounting
8	FHEQ Level	Honours
9	Date written/revised	September 2007

10 Programme Aims

The aims of this programme are a subset of those for the Single Honours Degree in Accounting. As such, students will have less breadth, but they will be able to follow some topics in depth.

The programme aims to produce graduates with the following qualities:

- 1 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;
 - 2 a capacity for inquiry, abstract logical thinking and critical analysis and the ability to work independently.
- b) To provide a route:
- 3 which combines study of both the conceptual and the applied aspects of the disciplines studies;
 - 4 which enables students to progress to honours level in some of the areas within accounting and finance;
 - 5 in which teaching is informed by research (both relevant research in the discipline and research carried out by members of staff) and by the Department's strong professional links;
 - 6 in which accounting and finance is related to a broader business context;
 - 7 which fully meets the requirements of the Quality Assurance agency (QAA) Benchmark statement for Accounting inasmuch as they relate to joint degrees including accounting.

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.

Knowledge and Understanding

On completing the programme students should:

- A1 have a basic framework of financial reporting, management accounting and finance;
- A2 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:
 - a) have knowledge of UK financial reporting including consideration of alternative

<p>recognition and measurement rules and of the impact of accounting choices;</p> <p>b) have understanding of the principle aspects of management accounting and the use of accounting information for internal decision making and control;</p> <p>c) have understanding of the principle models used in finance and consideration of the application of these models in the context of the multinational corporation;</p> <p>A3 have key research in the disciplines studies (including research by members of staff where relevant), critical evaluation of theories and empirical evidence;</p> <p>A4 have the opportunity to explore other aspects of accounting, finance and business.</p>
Teaching and Learning Methods
<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-centres project work and by analysing case studies.</p>
Assessment Strategy
<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>
Intellectual Skills
<p>On completing the programme students should be able to:</p> <p>B1 Critically evaluate 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>
Teaching and Learning Methods
<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>
Assessment Strategy
<p>Intellectual skills are assessed by unseen examinations, essays and presentations for B1, worksheets, case studies and projects for B2.</p>
Practical Skills
<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> <p>C3 produce financial projections for decision making and control;</p> <p>C4 Solve problems in accounting and finance.</p>
Teaching and Learning Methods
<p>Practical skills are assessed by unseen examinations, worksheets, projects and case studies</p>
Assessment Strategy
<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 a proactive approach 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>

Transferable/Key Skills
On completing the programme students should have: D1 Competence in written and oral communication, presentation, numeracy, computer literacy; D2 The ability to work independently, through managing own learning, time management, showing initiative and adaptability.
Teaching and Learning Methods
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.
Assessment Strategy
D1 is assessed through unseen examinations, worksheets, essays, projects and presentations. D2 cannot be directly assessed.

12 Programme Curriculum, Structure and Features
Basic structure of the programme
At Stage 1 students study Foundations of Accounting (ACC1001), Core Skills for Accounting and Finance (ACC1004), Introduction to Business Finance (ACC1006). Students can choose between the optional modules of Introduction to Management & Organisations (BUS1001) or Introductory Economics (ECO1017). 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: ACC2003 – Financial Control – Stage 2 management accounting ACC2007 – Corporate Finance – stage 2 finance And the following compulsory module: ACC2005 – Income measurement – stage 2 financial reporting 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: ACC3001 – Financial Accounting ACC3002 – Management Accounting ACC3006 – International Financial Management In addition they must select a further 20 credits either from the list above or from the other modules on offer in Accounting and Finance for which they meet the pre-requisites.
Key features of the programme (including what makes the programme distinctive)
Programme regulations (link to on-line version)
NG41: http://www.ncl.ac.uk/regulations/programme/2007-2008/programme/ng41.php

NG43: <http://www.ncl.ac.uk/regulations/programme/2007-2008/programme/ng43.php>
NG4K: <http://www.ncl.ac.uk/regulations/programme/2007-2008/programme/ng4k.php>
NG55: <http://www.ncl.ac.uk/regulations/programme/2007-2008/programme/ng55.php>

13 Criteria for admission

See the overarching document for Joint Honours degrees

14 Support for Student Learning

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 Degree Programme Handbook. New and continuing students will be given detailed programme information and the timetable of lectures/practicals/labs/ tutorials/etc. The International Office offers an additional induction programme for overseas students (see http://www.ncl.ac.uk/international/coming_to_newcastle/orientation.phtml)

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.

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 Degree 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. Details of the personal tutor system can be found at <http://www.ncl.ac.uk/undergraduate/support/tutor.phtml>

In addition the University offers a range of support services, including the Student Advice Centre, the Counselling and Wellbeing team, the Mature Student Support Officer, and a Childcare Support Officer, see <http://www.ncl.ac.uk/undergraduate/support/welfare.phtml>

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. For further details see <http://www.ncl.ac.uk/disability-support/>

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, see

<http://www.ncl.ac.uk/undergraduate/support/acfacilities.phtml>

All new students whose first language is not English are required to take an English Language test in the Language Centre. Where appropriate, in-session language training can be provided. The Language Centre houses a range of resources for learning other languages which may be particularly appropriate for those interested in an Erasmus exchange. See <http://www.ncl.ac.uk/undergraduate/support/facilities/langcen.phtml>

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 School Teaching and Learning Committee and at the Board of Studies. 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 degree programme and reports to Faculty 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 degree 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 National Student Survey is sent out every year to final-year undergraduate students, and consists of a set of questions seeking the students' views on the quality of the learning and teaching in their HEIs. Further information is at www.thestudentsurvey.com/ With reference to the outcomes of the NSS and institutional student satisfaction surveys actions are taken at all appropriate levels by the institution.

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, see http://www.ncl.ac.uk/aqss/qsh/internal_subject_review/index.php

Accreditation reports

Additional mechanisms

Review Mechanisms:

Student Questionnaires
Degree Programme Review
Internal Subject Review
QAA Academic Review

Committees For Monitoring Quality

Faculty Board for Co- and Multi-disciplinary Degree Programmes
Co- and Multi-disciplinary Staff-Student Committee
Awards Board for Co- and Multi-Disciplinary Degree programmes
Subject Area Boards of Studies
Subject Area Boards of Examiners
Subject Area Staff-Student Committees
Faculty Teaching and Learning Committee
University Teaching and Learning Committee

16 Regulation of assessment

Pass mark

The pass mark is 40 (Undergraduate programmes)

Course requirements

Progression is subject to the University's Undergraduate Progress Regulations (<http://www.ncl.ac.uk/calendar/university.regs/ugcont.pdf>) and Undergraduate Examination Conventions (<http://www.ncl.ac.uk/calendar/university.regs/ugexamconv.pdf>). In summary, students must pass, or be deemed to have passed, 120 credits at each Stage. Limited compensation up to 40 credits and down to a mark of 35 is possible at each Stage and there are resit opportunities, with certain restrictions.

Progression is subject to the University's Masters Degree Progress Regulations, Taught and Research (<http://www.ncl.ac.uk/calendar/university.regs/tpmdepr.pdf>) and Examination Conventions for Taught Masters Degrees (<http://www.ncl.ac.uk/calendar/university.regs/tpmdeprexamconv.pdf>). Limited compensation up to 40 credits of the taught element and down to a mark of 40 is possible and there are reassessment opportunities, with certain restrictions.

Weighting of stages

The marks from Stages 2 and 3 will contribute to the final classification of the degree
The weighting of marks contributing to the degree for Stages 2 and 3 is 1:1

Common Marking Scheme

The University employs a common marking scheme, which is specified in the Undergraduate Examination Conventions, namely

	Honours	Non-honours
<40	Fail	Failing
40-49	Third Class	Basic
50-59	Second Class, Second Division	Good
60-69	Second Class, First Division	Very Good
70+	First Class	Excellent

Role of the External Examiner

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

- See and approve examination papers
- Moderate examination and coursework marking
- Attend the Board of Examiners
- Report to the University on the standards of the programme

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

The University Prospectus (see <http://www.ncl.ac.uk/undergraduate/>)

The School Brochure (contact enquiries@ncl.ac.uk)

The University Regulations (see <http://www.ncl.ac.uk/calendar/university.regs/>)

The Degree 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 Outcome	Module codes (Comp/Core in Bold)
A1	ACC1001 , ACC1006 , ECO1017, BUS1001, ACC2003, ACC2005 , ACC2007, ACC2021, ACC2020, ACC3001, ACC3002, ACC3006, ACC3016, ACC3017, ACC3018, ACC3024
A2	ACC1001 , ACC2005 , ACC2021, ACC2020, ACC3001, ACC3008, ACC3018
A3	ACC1001 , ACC2003, ACC3002, ACC3018
A4	ACC1006 , ACC2007, ACC3006, ACC3017
B1	ACC1001 , ACC2005 , ACC3001
B2	ACC1001 , ACC1006 , ACC2003, ACC2005 , ACC2007, ACC2021, ACC2022, ACC3002, ACC3006, ACC3024
C1	ACC1001 , ECO1017, BUS1001, ACC2003, ACC2005 , ACC2007, ACC2020, ACC3001, ACC3002, ACC3006, ACC3016, ACC3017, ACC3018
C2	ACC1001 , ACC1006 , BUS1001, ACC2003, ACC2005 , ACC2007, ACC2021, ACC2020, ACC3001, ACC3002, ACC3006, ACC3008, ACC3016, ACC3017, ACC3018
C3	ACC1001 , ACC1004 , ACC1006, ECO1017, BUS1001, MAS1403, ACC2003, ACC2005 , ACC2007, ACC2021, ACC2020, ACC3001, ACC3002, ACC3006, ACC3008, ACC3009, ACC3016, ACC3017, ACC3018
C4	ACC1001 , ECO1017, BUS1001, ACC2003, ACC2005 , ACC2007, ACC2020, ACC3001, ACC3002, ACC3006, ACC3016, ACC3017, ACC3018
D1	ACC1001 , ACC1004 , ACC1006 , ECO1017, BUS1001, MAS1403, ACC2003, ACC2005 , ACC2007, ACC2021, ACC2020, ACC3001, ACC3002, ACC3006, ACC3008, ACC3009, ACC3016, ACC3017, ACC3018
D2	ACC1001 , ACC1006 , ACC1004 , ECO1017, BUS1001, ACC2003, ACC2005 , ACC2007, ACC2021, ACC2020, ACC3001, ACC3002, ACC3006, ACC3008, ACC3009, ACC3016, ACC3017, ACC3018