

## 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
5	<b>UCAS/Programme Code</b>	NG41 Accounting and Mathematics, NG43 Accounting and Statistics, NG4K Accounting and Computing Science, NG55 Accounting and Information Systems.
6	<b>Programme Accreditation</b>	N/A
7	<b>QAA Subject Benchmark(s)</b>	Accounting
8	<b>FHEQ Level</b>	Level 6
9	<b>Date written/revised</b>	February 2010

### 10 Programme Aims

(a) 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:

1. which combines study of both the conceptual and the applied aspects of the disciplines studied
2. which enables students to progress to honours level in some of the areas within accounting and finance
3. 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
4. in which accounting and finance is related to a broader business context
5. 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.

<b>Knowledge and Understanding</b>	
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 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:
	<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>
A3	Key research in the disciplines studied (including research by members of staff where relevant), critical evaluation of theories and empirical evidence.
A4	The opportunity to explore other aspects of accounting, finance and business
<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>	
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>Intellectual Skills</b>	
On completing the programme students should be able to:	
B1	demonstrate a critical evaluation of arguments and evidence
B2	draw conclusions from structured, and to a lesser extent from unstructured, problems using given data or data acquired by the student
<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>
Cognitive skills are assessed by unseen examinations, essays and presentations for B2, worksheets, case studies and projects for B2.
<b>Practical Skills</b>
On completing the programme students should be able to:
C1      Record and summarise transactions and prepare financial statements C2      Analyse business operations for decision-making purposes C3      Perform financial projections for decision-making and control C4      Solve problems in accounting and finance
<b>Teaching and Learning Methods</b>
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.
<b>Assessment Strategy</b>
Practical skills are assessed by unseen examinations, worksheets, projects and case studies.
<b>Transferable/Key Skills</b>
On completing the programme students should be able to:
D1      Demonstrate 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.
<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>
D1 is assessed through unseen examinations, worksheets, essays, projects and presentations. D2 can not be directly assessed.

<b>12 Programme Curriculum, Structure and Features</b>
<b>Basic structure of the programme</b>
<p>At Stage 1 students study Foundations of Accounting (ACC1001), Core Skills for Accounting and Finance (ACC1004) and Introduction to Business Finance (ACC1006).</p> <p>At stage 2 students must pursue at least two of the main streams of the discipline by taking the following module:</p> <p>ACC2005 Income Measurement – stage 2 financial reporting</p> <p>and at least one of the following modules:</p> <p>ACC2003 Financial Control – stage 2 management accounting ACC2007 Corporate Finance – stage 2 finance</p> <p>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.</p> <p>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:</p> <p>ACC3001 Financial Accounting ACC3002 Management Accounting ACC3006 International Financial Management</p> <p>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.</p> <p>The learning outcomes of each module are shown in Annex I.</p>
Key features of the programme (including what makes the programme distinctive)
<b>Programme regulations (link to on-line version)</b>
<a href="http://www.ncl.ac.uk/regulations/">http://www.ncl.ac.uk/regulations/</a>

<b>13 Criteria for admission</b>
<p><i>Entry qualifications</i></p> <p>Dealt with in overarching Joint Honours Degree Programme Specification.</p> <p><i>Admissions policy/selection tools</i></p> <p>Dealt with in overarching Joint Honours Degree Programme Specification.</p> <p><i>Non-standard Entry Requirements</i></p> <p>Dealt with in overarching Joint Honours Degree Programme Specification.</p> <p><i>Additional Requirements</i></p> <p>Dealt with in overarching Joint Honours Degree Programme Specification.</p> <p><i>Level of English Language capability</i></p> <p>Dealt with in overarching Joint Honours Degree Programme Specification.</p>

## **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.

### *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.

Help with academic writing is available from the Writing Centre.

### *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. 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 eg. 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 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. 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. Every five years degree 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.

### *Accreditation reports*

This programme is not accredited by any professional body.

### *Additional mechanisms*

Board of Studies annual report  
Peer observation of teaching  
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

## 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 and Undergraduate Examination Conventions. 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.

### *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

	<b>Modules used for degree classification (DC)</b>	<b>Modules not used for degree classification</b>
<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/> or <http://www.ncl.ac.uk/postgraduate/>)

The School Brochure (contact [enquiries@ncl.ac.uk](mailto: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	<b>ACC1001</b> , <b>ACC1006</b> , ECO1017, BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, , ACC2020, ACC3001, ACC3002, ACC3006, ACC3016,
A2	<b>ACC1001</b> , <b>ACC2005</b> , 1, ACC2020, ACC3001,
A3	<b>ACC1001</b> , ACC2003, ACC3002,
A4	<b>ACC1006</b> , ACC2007, ACC3006,
A5	<b>ACC1006</b> , BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, ACC2020, ACC3001, ACC3002, ACC3006, , ACC3016,
A6	ACC2020, , , ACC3016, , ACC3018
B1	<b>ACC1001</b> , <b>ACC2005</b> , ACC3001
B2	<b>ACC1001</b> , <b>ACC1006</b> , ACC2003, <b>ACC2005</b> , ACC2007, , ACC3002, ACC3006,
B3	<b>ACC1001</b> , <b>ACC1006</b> , ACC2003, ACC2007, ACC3002, ACC3006,
B4	<b>ACC1001</b> , <b>ACC1006</b> , ACC2003, <b>ACC2005</b> , ACC2007, ACC2021
B5	<b>ACC1006</b> , ACC2007, ACC3006, ACC3017
C1	<b>ACC1001</b> , ECO1017, BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, ACC2020, ACC3001, ACC3002, ACC3006, ACC3016,
C2	<b>ACC1001</b> , <b>ACC1006</b> , BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, , ACC3001, ACC3002, ACC3006, ACC3016,
C3	<b>ACC1001</b> , <b>ACC1004</b> , <b>ACC1006</b> , ECO1017, BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, , ACC2020, ACC3001, ACC3002, ACC3006, , ACC3016,
D1	<b>ACC1001</b> , <b>ACC1004</b> , <b>ACC1006</b> , ECO1017, BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, , ACC2020, ACC3001, ACC3002, ACC3006, , ACC3016,
D2	<b>ACC1001</b> , <b>ACC1006</b> , <b>ACC1004</b> , ECO1017, BUS1001, ACC2003, <b>ACC2005</b> , ACC2007, , ACC2020, ACC3001, ACC3002, ACC3006, , ACC3016,
D3	BUS1001, ACC2003,