

PROGRAMME SPECIFICATION



1	Awarding Institution	Newcastle University
2	Teaching Institution	Newcastle University
3	Final Award	BSc (Hons)
4	Programme Title	Accounting and Maths Accounting and Statistics Accounting and Information Systems
5	UCAS/Programme Code	NG41, NG43, NG55
6	Programme Accreditation	N/A
7	QAA Subject Benchmark(s)	Accounting
8	FHEQ Level	Honours
9	Date written/revised	August 2012

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

Knowledge and Understanding	
On completing the programme students will have gained and be able to demonstrate:	
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:
	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.
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
Teaching and Learning Methods	
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.	
Assessment Strategy	
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	
Intellectual Skills	
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
Teaching and Learning Methods	
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.	
Assessment Strategy	
Cognitive skills are assessed by unseen examinations, essays and presentations for B1 and B2. Worksheets, case studies and projects are also used for B2.	
Practical Skills	
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
Teaching and Learning Methods	
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.

Assessment Strategy

Practical skills are assessed by unseen examinations, worksheets, projects and case studies.

Transferable/Key Skills

On completing the programme students will have developed:

D1 Competence in written and oral communication, presentation, numeracy, computer literacy

D2 An 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

This component is 50% of a three-year full-time programme.

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.

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.

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.

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

The programme provides a broadly-based curriculum, suitable for many careers in accounting and business.

Programme regulations (link to on-line version)

<http://www.ncl.ac.uk/regulations/>

13 Criteria for admission

Presented in overarching Joint Honours Programme Specification.

14 Support for Student Learning
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Presented in overarching Joint Honours Programme Specification.

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.

Integration at Programme level is presented in the overarching Joint Honours Programme Specification.

16 Regulation of assessment

Presented in overarching Joint Honours Programme Specification.

In addition, information relating to the programme is provided in:
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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.
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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	ACC1011 ACC1010, ACC2000, ACC2003, ACC2005, ACC3001, ACC3002
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.	ACC1011, ACC2000, ACC2005, ACC3001
A3	Key research in the disciplines studied (including research by members of staff where relevant), critical evaluation of theories and empirical evidence.	ACC1011, ACC2003
A4	Other key aspects of accounting, finance and business	ACC1010, BUS3000
B1	Demonstrate a critical evaluation of arguments and evidence	ACC1011, ACC2005, ACC3000, ACC3001
B2	Draw conclusions from structured, and to a lesser extent from unstructured, problems using given data or data acquired by the student	ACC1011, ACC1006, ACC2000, ACC2003, ACC2005, ACC3000, ACC3002,
C1	Record and summarise transactions and prepare financial statements	ACC1011, ACC2003, ACC2005, ACC3001, ACC3002
C2	Analyse business operations for decision-making purposes	ACC1011 ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002
C3	Perform financial projections for decision-making and control	ACC1011, ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002
D1	Competence in written and oral communication, presentation, numeracy, computer literacy	ACC1011, ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002
D2	An ability to work independently, through managing own learning, time management, showing initiative and adaptability.	ACC1011, ACC1010, ACC2000, ACC2003, ACC2005, ACC3000, ACC3001, ACC3002