

PROGRAMME SPECIFICATION

Bachelor of Arts (Honours) Top Up Accounting

GENERAL INFORMATION

1.	Programme Title	Bachelor of Arts (Honours) Top Up Accounting
2.	Name of final Award (s)	Bachelor of Arts (Honours) Accounting
3.	Awarding body/institution	Lancaster University
4.	Teaching institution	Blackburn College
5.	Mode (s) of Delivery	Face to Face
6.	Full or Part-Time	Both
7.	UCAS Code	L200
8.	Accreditation by a professional/ statutory body:	None
9.	Language of Study	English
10.	Work-Based Learning	Not applicable
11.	Date of Programme Specification preparation / revision	April 2015
12.	Due for revalidation	2019/20

PROGRAMME DESIGN

13.	The General Aims of the Programme are:	<p>The general aim of the programme is to provide a course of study which incorporates specific underpinning knowledge and develops key transferable skills which are directly relevant to work and specifically:</p> <ul style="list-style-type: none"> • to produce Honours Graduates with higher level skills and knowledge relevant to their employment and the needs of employers. • to engage students in Honours level analysis, synthesis, critical thinking, and evaluation of key theories and practices within an accounting and business environment. • to provide progression for relevant Foundation Degree students.
14.	The Educational objectives of the programme are:	<ul style="list-style-type: none"> • to enable students to articulate their knowledge, understanding, attributes and skills in an effective way in the context of practice, employment and continuing professional development through supporting independent learning by effective planning and managing of study and career aspirations • to operate a sector skills approach to teaching and learning that encourages critical reflection upon practice, making full use of the opportunities and experiences of the business sector to apply and synthesise their developing theoretical knowledge. • to develop through their study, interpersonal relationships, decision making and practical skills which contribute to increasing competence in the sector. • to facilitate integrated sector skills across accounting and general business and management roles. • to locate study and professional practice within an understanding of the significance of professional values and ethics.
15.	Applicable QAA Subject benchmarks	QAA Accounting (2007)
16.	Other external and internal reference points	<p>Association of Chartered Certified Accountants (ACCA) Chartered Institute of Management Accountants (CIMA) Chartered Management Institute (CMI) National Occupational Standards for Management QAA Framework for Higher Education Qualifications (2008) People First</p>
Bachelor of Arts (Honours) Top Up Accounting		
17	Programme Learning Outcomes	Knowledge and Understanding. Students must demonstrate critical understanding, at the appropriate level, of:

	A1	Utilising forecasting techniques in a business-oriented context.
	A2	Forecasting, budgeting and cost-controlling techniques within organisations.
	A3	Applying management accounting information as part of planning, control and decision-making processes.
	A4	Preparing and analysing complex financial information.
	A5	Preparing and applying investment decision tools for businesses
	A6	Applying statistical terminology and conventions in a business-related context.
	A7	Critically applying complex rules in tax calculations with the provision of advice in tax planning measures and tax liabilities.
	A8	Reporting complex financial information to a variety of users in a user-friendly fashion.
	Critical-thinking/intellectual skills. Students must demonstrate skills, at the appropriate level, of:	
	B1	Analysing policies and practices in the light of a range of theoretical perspectives
	B2	Critically evaluating arguments, assumptions, and abstract concepts to make judgments and to frame appropriate questions to achieve a solution or identify a range of solutions to a problem.
	B3	Systematically analysing relevant accounting concepts, framework and issues of policy and their use in informing practice.
	B4	Acquiring up-to-date knowledge, critical awareness of relevant legal frameworks and the capacity to apply and integrate these theoretical frameworks and key concepts in practice.
	Subject Specific Skills. Students must demonstrate skills, at the appropriate level, of:	
	C1	Making informed judgments on complex ethical and professional issues and acting appropriately in the light of relevant professional and ethical codes of practice.
	C2	Transferring necessary skills and knowledge for employment in situations requiring the exercise of personal responsibility, including the potential

			for decision making in complex and unpredictable contexts of a professional or equivalent nature.
		C3	Applying professional skills to the discipline.
		C4	Critically appraising the limitations of consolidated financial statements.
		C5	Evaluating financial consequences of investments decisions.
Key Transferable Skills. Students must demonstrate skills , at the appropriate level, of:			
		D1	Critically evaluating research in the accounting/finance fields, applying these methods, techniques and (where applicable) modes of acquired practice to review, consolidate, extend and apply their knowledge to carry out projects.
		D2	Organising and articulating opinions and arguments in speech and writing, using relevant specialist vocabulary; initiating research, and sustaining a project, based on individual initiative and/or research; and to present findings in a variety of media.
		D3	Effectively communicating using written, visual, electronic and oral means with individuals and groups; communicating information, ideas, problems, and solutions.
		D4	Appreciating the need to contextualise different points of view from a wide range of people and provide persuasive and informed feedback.
		D5	Applying regulatory frameworks to business situations and analysing the effects of the potential impact from a chosen course of action.
		D6	Critically analysing and interpreting qualitative and quantitative data.

PROGRAMME STRUCTURE AND REQUIREMENTS

18.	FHEQ Level	6	
19.	Credits	LEVEL FOUR	0
		LEVEL FIVE	0
		LEVEL SIX	120
		TOTAL	120

		Module Title	Credits	Level	Status
		Bachelor of Arts (Honours) Top Up Accounting LEVEL SIX			
		Financial Reporting	20	6	Mandatory
		Accounting Information Systems and Control Issues	20	6	Mandatory
		Corporate Finance and Related Ethical Issues	20	6	Mandatory
		Business Taxation	20	6	Mandatory
		Advanced Managerial Accounting	20	6	Mandatory
		Business Project	20	6	Mandatory

ADMISSION AND PROGRESSION

21.	Standard published admission criteria	Students who wish to undertake the top up programme will be required to have successfully completed the Lancaster University Foundation Degree (Arts) in Accounting. Students must achieve a pass or above in the Foundation Degree.
22.	Work Placement	Not applicable
23.	DBS requirements	None
24.	Other Criteria relevant to this programme	None
25.	Accreditation of Prior Learning / Exemptions	AP(E)L is not permitted on this programme
26.	Opportunities for progression	Progression opportunities for accounting graduates may lead to various employment pathways within multinational or small enterprises. Graduate programmes are available within large or small organisations. Alternatively, students have the option to pursue academic qualifications.

LEARNING, TEACHING AND ASSESSMENT

27.	Summary of learning, Teaching and Assessment strategy	The learning and teaching strategies will reflect the requirements of Honours Degrees and will address the Quality Code. The transfer of learning theories and concepts, and sector specific outcomes and vocational skills to the workplace remains a key characteristic of the pedagogical approaches used. It will involve a
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		<p>systematic consideration of all learning outcomes, the subject content and the requirement to develop demand-led advanced subject specific skills.</p> <p>Discussions with employers continue to demonstrate the need for an efficient, effective and flexible delivery strategy. At this level, the main approach is to adopt a blend which students can attend face to face sessions supplement by individual; support, whilst the Business Project module will be supported on a one-to- one basis.</p> <p>The assessment strategy for the programme is reflected in the Module Descriptors and comprises a mixture of assignments, presentations and formal examinations.</p> <p>The assessment strategy will enable students to engage in both formative and summative work and the assessment of vocational knowledge and skills applicable to the business professional is central to the strategy. At the same time equal emphasis will be given to the assessment of Honours level (level 6) outcomes which call for robust testing of knowledge of conceptual and higher level analysis, synthesis, critical evaluation and advanced research skills.</p> <p>The assessment strategy for this top-up programme incorporates the key characteristics of the award. Students at individual module level and programme level will be expected to evaluate the relevance of outcomes covered within the module and at programme level to contemporary practice.</p>
28.	Learning and Teaching methods used	Learning and teaching methods will incorporate lectures, seminars, workshops, presentations, tutorials, project supervision, and on-line support via Moodle, e-mail and video conferencing.
29.	Assessment methods used	<ul style="list-style-type: none"> • Examinations • Presentations • Research Project • Essays • Case study reports
30.	Support for students and their learning	<p>Support is offered via:</p> <ul style="list-style-type: none"> • Induction • Diagnostic Assessment (Developmental Needs Analysis) • Nominated Personal Tutor • Individual Tutorials

		<ul style="list-style-type: none"> • Group tutorials • Student Support Team • Early Intervention Tutorials • Monitoring of attendance • Library and learning resources • Online resources including the use of Virtual Learning Environments <p>Specific support for Disabled Students includes Personal Support Profiles, Exam Access Arrangements, specialist equipment, and Read and Write Gold and Mindview software</p> <p>As an institution under the Equality Act 2010 we honour our responsibility to make reasonable adjustment under College policies.</p>
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EVALUATION AND IMPROVEMENT OF QUALITY AND STANDARDS

31.	Mechanism for review and evaluation of teaching, learning, assessment, the curriculum and outcome standards	<p>The following instruments are used in assessing fitness for purpose:</p> <ul style="list-style-type: none"> • Learning, Teaching and Assessment Committee – HE • School Board • Programme Committee • Analysis of data on retention, achievement and progression • Peer Observation of Teaching • Annual Programme Review Reports • Programme Consultant’s meetings and reports • External Examiner’s visits and reports
32.	Mechanism for gaining student feedback on the quality of teaching and the learning experience	<ul style="list-style-type: none"> • Programme Committee • Module evaluation questionnaires • National Student Survey
33.	Committees with responsibility for monitoring and	<ul style="list-style-type: none"> • Academic Board • Learning, Teaching and Assessment Committee – HE • School Board

	evaluating quality and standards	<ul style="list-style-type: none"> • Programme Committee • Examination Boards including External Examiners from other HE institutions
34.	Regulation of assessment	<p>The approach to assessment including programme work assignments is approved in outline at validation and each time the programme is delivered programme teams devise assignment briefs which external examiners comment upon. Formal examinations are devised by the team and approved by external examiners and the University.</p> <p>Assignment briefs make it clear what task is to be undertaken and the timescale, along with the learning outcomes being assessed and an indication of how grading criteria will be applied.</p> <p>The teams overseen by the Head of School to ensure uniformity and fairness in the assessment process undertake internal moderation of assessment. External examiners (see below) then inspect students' work and the assessments made, attend the examination boards, and report formally to the College and the University on the rigour of the application of standards and any issues. Students have the right of appeal against the decisions made by assessment boards. Procedures exist whereby the form of an assessment can be varied in the light of a student's disability or learning difficulty.</p>
35.	Role of the Programme Consultant	Programme Consultants advise the programme team on the design, delivery and the approach to assessment on the programme
36.	Role of the External Examiner	External Examiners will advise the Assessment Board on matters of standards and fairness of the assessment process and if necessary offer advice on individual student results. External Examiners will report on whether the standards set are appropriate with reference to external reference points including subject benchmarks, Framework for Higher Education Qualifications and other reference points. They report on the robustness of assessment procedures and standards of student performance, drawing comparison of those standards with similar programmes elsewhere in Higher Education.