

PROGRAMME SPECIFICATION

Foundation Degree (Arts) Accounting

GENERAL INFORMATION

Programme Title	Foundation Degree (Arts) Accounting
Name of final Award (s)	Foundation Degree (Arts) Accounting
Awarding body/institution	Lancaster University
Teaching institution	Blackburn College
Mode (s) of Delivery	Face to Face
Full or Part-Time	Both
UCAS Code	N401
Accreditation by a professional/statutory body:	n/a
Language of Study	English
Work-Based Learning	Applicable
Date of Programme Specification preparation / revision	April 2015
Due for revalidation	2019/20
The General Aims of the Programme are:	<p>The general aims of the programme are:</p> <ul style="list-style-type: none">• To enable students to acquire an understanding of the Accounting sector.• To develop the academic and practical skills required for career development.• To enable the students to apply theoretical knowledge to practical work based activities.

The Educational objectives of the programme are:	<p>The educational objectives of the programme are for students to be able to:</p> <ul style="list-style-type: none"> • Engage in theories and concepts of business studies and the way in which they relate to practical situations and their place of work. • Engage in analysis of technological developments and innovation within Accounting and their applicability to real world situations and their place of work. • Develop students cognitive skills of critical thinking and analysis, and the ability to use such skills in problem solving in a variety of Accounting contexts. • Encourage students to reflect on their own practice, make and implement recommendations to enhance practice, and improve their professional competence through feedback and problem solving. • Engage students in research relating to business issues and practice and develop appropriate level academic skills in preparation for further study. 	
Applicable QAA Subject benchmarks	<p>QAA Accounting (2007)</p>	
Other external and internal reference points	<p>QAA Foundation Degree Qualification Benchmark (2010) QAA Framework for Higher Education Qualifications (2008) UCBC Work Based Learning Policy Association of Chartered Certified Accountants (ACCA) Chartered Institute of Management Accountants (CIMA) Chartered Management Institute (CMI) National Occupational Standards for Management People First</p>	
Programme Learning Outcomes	Foundation Degree (Arts) Accounting	
	A	KNOWLEDGE AND UNDERSTANDING. Students must demonstrate critical understanding, at the appropriate level, of:
	A1	Financial statements, source documentation and accounting concepts.
	A2	Statistical, mathematical and related financial techniques and their appropriate use in practice.
	A3	Organisational theory and theories of human behaviour at work.
	A4	UK Accounting Standards, cash flow statements and balance sheets.
	A5	Budgetary control and conventions, including stores costing mechanisms.
	A6	The application of management accounting as part of planning, control, decision-making, budgetary, forecasting, and cost-control techniques within organisations.
	A7	Contemporary issues, developments and trends in the relevant sector.
	B	CRITICAL THINKING / INTELLECTUAL SKILLS. Students must demonstrate skills, at the appropriate level, of:
	B1	Analysis and the interpretation of qualitative and quantitative data.
	B2	Organising and articulating opinions and arguments in speech and writing, using relevant specialist vocabulary.
	B3	Self-management, including the organisation of an effective work pattern that will help to meet deadlines.
	B4	Team working, showing flexibility in approaches and the ability to give direction and leadership, while work productively within a diverse group.

	B5	Researching and sustaining a project, based on individual initiative and/or research, resulting in presenting findings in a variety of media.
	B6	Analysis in policies and practices in the light of a range of theoretical perspectives.
	B7	Evaluating strengths and weaknesses within criteria defined by others.
	B8	Systematically updating their knowledge, critical awareness and understanding of relevant legal frameworks and have the capacity to apply and integrate these theoretical frameworks and key concepts in practice.
	C	SUBJECT SPECIFIC SKILLS Students must demonstrate skills, at the appropriate level, of:
	C1	Appreciating, developing and managing professional roles.
	C2	Research in career opportunities and begin to plan a professional path.
	C3	Operating as a reflective practitioner, demonstrating appropriate professional actions and behaviours.
	C4	Making informed judgments on ethical and professional issues and acting appropriately in the light of relevant professional and ethical codes of practice.
	C5	Evaluating financial requirements and any proposals for changes in standards and legislation.
	C6	Analytical judgements to make the necessary requirements informing financial decision making.
	C7	Preparation of key financial documents in accordance with the standards and frameworks of the International Accounting Standards Board (IASB).
	C8	Applying data to situations of varying complexity through a range of methods.
	D	KEY TRANSFERABLE SKILLS. Students must demonstrate skills , at the appropriate level, of:
	D1	Accessing and utilising learning resources.
	D2	Managing data and using this to undertake simple research tasks with support.
	D3	Working on their own initiative and in cooperation with others, and appreciating the need for flexibility in approaches, giving direction and leadership, whilst working productively within a diverse group.
	D4	Applying information and communication technologies.
D5	Appreciating the need to understand and contextualise different points of view from a wide range of people and provide persuasive and informed feedback.	

PROGRAMME STRUCTURE AND REQUIREMENTS

18.	FHEQ Level	5	
19.	Credits	LEVEL FOUR	120
		LEVEL FIVE	120
		LEVEL SIX	0
		TOTAL	240

20.	Requirements	Module Title	Credits	Level	Status
		Level 4 Foundation Degree (Arts) Accounting			
		Business Accounting	15	4	Mandatory
		Quantitative Techniques	15	4	Mandatory
		Organisations and People	15	4	Mandatory
		Financial Law	15	4	Mandatory
		Personal Taxation	15	4	Mandatory
		Management Accounting 1	15	4	Mandatory
		Research Methods	15	4	Mandatory
		The Reflective Practitioner	15	4	Mandatory
		Module Title	Credits	Level	Status
		Level 5 Foundation Degree (Arts) Accounting			
		Financial Accounting 1	15	5	Mandatory
		Financial Accounting 2	15	5	Mandatory
		Financial Management	15	5	Mandatory
		Economic Environment	15	5	Mandatory
		Management Accounting 2	15	5	Mandatory
		Statistics	15	5	Mandatory
		Work Based Learning	15	5	Mandatory Non- condonable
Research Project	15	5	Mandatory		

ADMISSION AND PROGRESSION

21.	Standard published admission criteria	<p>Foundation Degree The minimum entry requirement for Foundation Degree study at UCBC is 120 UCAS tariff points, which can be made up from one or a combination of the following:</p> <ul style="list-style-type: none"> • Two GCE A2 level passes
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		<ul style="list-style-type: none"> • Pearson BTEC National Diploma/Certificate • The Extended Diploma • Other qualifications such as Scottish Highers, Welsh Baccalaureate, Irish Leaving Certificates, International Baccalaureate, with the required UCAS points • Other Level 3 Qualifications or equivalent • Successful completion of an appropriate Access to HE qualification <p>Applicants without GCSE Grade C Mathematics or equivalent will be required to undertake numeracy aptitude test, consisting of up to two attempts. Any offer for a placement on the course is subject to successfully completing this assessment.</p> <p>International applicants International applicants must meet the College’s requirements for study at Level 4 as published at the time of application.</p> <p>Alternative entry routes Applicants without the standard entry requirements but with relevant work / life experience will be considered on an individual basis and will be asked to attend for an interview. This interview will be used as part of the decision-making regarding the applicant.</p> <p>English Language All students applying to UCBC must show that they have a good level of spoken and written English.</p>
22.	Work Placement	<p>All students will be required to spend at least 240 hours (120 hours per year) working in a relevant role in order to facilitate the application of theory to practice.</p> <p>This can be the students’ paid employment providing it is of relevance to the programme, or via a voluntary ‘placement’ in a relevant role. Students who have trouble in obtaining a relevant placement are supported to gain effective placement opportunities via the Programme Team in the first instance.</p> <p>The relevant department within the College to ensure suitability will inspect placements, to insure health and safety criterion are met. This department shall require the insurance details of each organisation prior to the commencement of placement. Each student requires a mentor (from the work setting or placement) to support them regularly face to face, on the phone or by email, and to provide feedback to the Programme Leader with regard to student progress.</p>
23.	DBS requirements	Any DBS requirements are handled in line with College policy
24.	Other Criteria relevant to this programme	Applicants without GCSE Grade C Mathematics or equivalent will be required to undertake numeracy aptitude test. Appropriate support will be given via a bridging unit through in-house support and may be supplemented by an in-house qualification.
25.	Accreditation of Prior Learning / Exemptions	Any cases will be considered in line with the Lancaster University policy.

26.	Opportunities for progression	The Foundation Degree is a valuable qualification in its own right preparing the students for employment within a range of roles within the Accounting, such as junior management/supervisory positions, marketing and sales roles and operational opportunities. For those wishing to continue with their studies the Bachelor of Arts (Honours) Top Up Accounting route is available, which is delivered for one academic year on a full-time status. Once, students gain the BA Honours degree, this allows them to pursue a professional or academic qualification.
LEARNING, TEACHING AND ASSESSMENT		
27.	Summary of learning, Teaching and Assessment strategy	<p>The learning, teaching and assessment strategies for this programme will reflect the core features of the Foundation Degree, addresses other relevant academic infrastructures and focuses on the centrality of Work Based Learning. Learning and teaching opportunities will be designed to allow for the transfer of learning between the different modules and the integration of theory and work based or work related activities. It will consistently address the learning outcomes, the subject content and the requirement to develop demand-led, practice-based and work related skills.</p> <p>Continuing explicit emphasis on practice- based or work related learning and application of complex theoretical principles to practice;</p> <ul style="list-style-type: none"> • Planned development of higher academic skills and advanced application of research; • Effective embedding of formative and summative assessment and feedback processes; • Effective development of independent students; • Use of flexible blended learning strategies to support learning; • Effective and on-going support through the use of structured, targeted tutorials and on-line tutorials; • Collaborative working with employers
28.	Learning and Teaching methods used	<p>Examples include:</p> <ul style="list-style-type: none"> • Lectures • Seminars • Presentations • Tutorials • Work based support • Online support through Moodle and email • Guest speakers
29.	Assessment methods used	<p>Examples include:</p> <ul style="list-style-type: none"> • Reports • Presentations • Case study reports

		<ul style="list-style-type: none"> • Reflective portfolios • Examinations • Assignments • Research projects
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 • 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>

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 evaluating quality and standards	<ul style="list-style-type: none"> • Academic Board • Learning, Teaching and Assessment Committee – HE • School Board • 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. The</p>

		<p>team devises formal examinations, which then are approved by external examiners and the University.</p> <p>Assignment briefs make it clear what tasks are 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) 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.