

Arden University QUALITY ASSURANCE DOCUMENT QA3 - PROGRAMME SPECIFICATION

BA (Hons) Accounting & Finance

1. Target Award	BSc (Hons)
2. Programme Title	BSc (Hons) Accounting & Finance
3. Exit Awards	From BSc (Hons): BSc Business (Ordinary) (300 Credits) Diploma of Higher Education in Accounting (240 Credits) Certificate of Higher Education (120 Credits)
4. Programme Leader(s)	Matthew Cooper
5. Delivery Model	Online Blended
6. Start date	October 2017
7. Programme Accredited by <i>(PSRB or other, if applicable)</i>	ACCA – 9 exemptions
8. UCAS Code <i>(If applicable)</i>	-
9. Relevant QAA subject benchmark statement	Undergraduate Subject Benchmarks – Accounting Feb 2016

10. Programme Aims
<p>The overall aim of the AU BSc (Hons) Accounting & Finance is to enable students to acquire knowledge, understanding and a range of practical skills relating to key and inter-connected accounting disciplines applicable to a range of commercial and non-commercial sectors, local, national and global, and in a variety of geographical and cultural settings. Simultaneously students will develop a range of transferrable skills that will assist them in as they pursue their careers or further relevant study. More specifically it will:</p> <ul style="list-style-type: none"> • enable students to develop professional level skills and understanding across a range of accounting related disciplines. • emphasise understanding of the external environment within which an organisation operates. • promote understanding of the key aspects of current practice and the interconnectedness of key areas within the field of accountancy. • equip students with the essential employability skills and tools to work ethically and professionally in a business environment and to be effective practitioners, when working independently and when collaborating with others. • enable students to communicate effectively through a variety of media and presentational forms used in business. • equip students to work within multicultural settings and to appreciate the complexity of decision making in such contexts.

- develop decision making skills which best support the growth of enterprise.
- provide an intellectually stimulating online academic environment in which students can develop confidence as independent learners and as members of an international community of learners and thereby inspire students to become lifelong learners.

The programme is designed to provide opportunities for students to develop their knowledge and skills in business in a flexible way. Learning materials have been developed which allow students to maximise the time they have available for study and the programme structure allows students to determine the pace at which they learn. The programme also provides a range of supports for distance learning students thereby allowing international access.

11. Intended programme learning outcomes and the means by which they are achieved and demonstrated		
11a. Knowledge and understanding	The means by which these outcomes are achieved	The means by which these outcomes are demonstrated
<p>With due regard to the QAA Undergraduate Accounting Benchmark Statement 2016, the intended programme learning outcomes are for students to:</p> <p>A1: Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.</p> <p>A2: Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards; and to analyse and interpret such financial statements.</p> <p>A3: Use relevant management accounting techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.</p>	<p>Acquisition of knowledge and understanding is facilitated through either:</p> <ul style="list-style-type: none"> • a combination of online learning blended with face to face learning which will include, workshops and tutorials; group discussions and independent and directed study, supported throughout by comprehensive online teaching materials and broader resources; or • online learning which will include facilitated group discussion, independent and directed study, supported throughout by comprehensive online teaching materials and broader online resources <p>We achieve this through a pedagogy that includes project work, group forums and project-based activities.</p> <p>That is:</p> <p>Asynchronous</p> <ul style="list-style-type: none"> • Independent and directed student study, supported throughout by comprehensive online multi-media teaching materials and resources accessed through our VLE 	<p>Assessment methods and strategies:</p> <p>In general, our assessment strategy encourages a variety of assessment methods (where appropriate) all explicitly aligned to learning outcomes that focus upon knowledge, understanding and skills. It should be note that in terms of this accountancy programme there is an emphasis on examination as this matches the requirements of the ACCA.</p>

<p>A4: Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organisation.</p>	<ul style="list-style-type: none"> • Guided group / project based work • Discussion forums where students discuss and critically engage with themes emerging from the materials they engage with, following the posing of questions or propositions, case studies or similar by either tutor or students themselves • Podcasts and narrated PowerPoints 	
<p>A5: Understand the general legal framework, and apply specific legal principles relating to business, including taxation legislation as applicable to individuals, single companies and groups of companies.</p>	<p>Synchronous</p> <ul style="list-style-type: none"> • Face to face seminars where theory and practice are integrated. • Independent and directed student study, supported throughout by comprehensive teaching materials and resources. • Guided group / project based work 	
<p>A6: Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.</p>	<p>Throughout, the learner is encouraged to undertake independent study to both supplement and consolidate what is being learnt and to broaden their individual knowledge and understanding of the subject. Learning is facilitated largely by set tasks with regular tutor support including small group forums. This allows students to not only discuss with staff their own work and progress, but to also see other students' work and to engage in the discussions that relate to the work of their peers.</p>	
<p>A7: Describe the organisational context of the accountant and of the development of accounting information systems; to understand the need for the efficient use of resources within an organisation.</p>	<p>There is a requirement for written work at all levels including reports, essays, practical tasks, developed plans, time constrained set work, etc. Our assessment strategy informs how feedback is supplied by tutors at the formative and summative assessment phases. Developing critical analysis through a structured taxonomy is encouraged as students progress through levels 4 - 5 levels culminating in a dissertation.</p>	
<p>A8: Prepare non-complex financial statements using generally accepted accounting principles.</p>		

<p>A9: Evaluate and comment on the performance and financial situation of organisations using a range of interpretative techniques.</p> <p>A10: Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.</p> <p>A11: Understand the limitations of accounting techniques and the implications of such limitations.</p> <p>A12: Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.</p> <p>A13: Communicate appropriately in writing and through an oral presentation.</p> <p>A14: Demonstrate comprehension of basic mathematical functions.</p>	<p>All students complete an induction module prior to starting on subject discipline units of work. The induction module requires students to undertake a range of tasks that both test and develop subject specific and online pedagogical knowledge, understanding, and skills.</p>	
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<p>A15: Demonstrate an appreciation of ethical issues associated with professional practice.</p>		
<p>11b. Intellectual (thinking) skills</p>	<p>The means by which these outcomes are achieved</p>	<p>The means by which these outcomes are demonstrated</p>
<p>Students will be expected to:</p> <p>B1: Solve problems through the identification of key issues, synthesis of information and analytical tools, and the presentation and critical evaluation of a range of options.</p> <p>B2: Undertake an independent Research Report relating to a single organisation or industry sector.</p> <p>B3: Prepare a written report which meets academic requirements of information collection and referencing of information sources.</p>	<p>Intellectual skills (B1 – B5) are developed throughout the programme by the methods and strategies outlined in section A, above. Intellectual development is further encouraged via formative assessment tasks including set briefs, in-module activities, self-initiated briefs, and discussion with tutors and peers (in online forums/debates).</p> <p>Specific modules support the development of quantitative and qualitative analysis, and the development of self-reflective skills. In addition, the student’s thinking skills will be evident in a summative assessment process which requires and rewards learners for the demonstration of creative thinking and problem solving, analysis, judgement and self-reflection in the development of solutions.</p> <p>Throughout, the learner is encouraged to develop intellectual skills by undertaking further independent study and research in order to further consider a range of perspectives.</p>	<p>Assessment methods and strategies:</p> <p>Our assessment strategy encourages a variety of assessment methods all explicitly aligned to learning outcomes that focus upon knowledge, understanding and skills, however within this particular programme there is an emphasis on formal examinations as this matches the specific requirements of the ACCA.</p>

<p>B4: Complete a programme of study through independent and self-managed learning.</p> <p>B5: Understand the limitations of acquired knowledge of legal and taxation issues and recognise the need to seek further specialist advice where necessary.</p> <p>B6: Reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.</p>		
<p>11c. Practical skills</p>	<p>The means by which these outcomes are achieved</p>	<p>The means by which these outcomes are demonstrated</p>
<p>Students will be expected to:</p> <p>C1: Engage in academic debate about the environment of business in a professional and ethical manner.</p> <p>C2: Demonstrate self-management and work productively and independently to</p>	<p>Practical and professional skills are employed in the production of solutions to real life situations developed through exercises and practical case study type activities culminating in summative assessment tasks as noted in assignment briefs. The important modern-day skills of managing or leading projects and/or teams working within differing organisational and national cultures are provided by specific modules, as are specific inputs with an emphasis upon practical functional decision making skills related to business and management knowledge.</p> <p>Practical skills are further developed and integrated through a series of in-course online activities and projects intended to test skills acquired. Group discussion forums provide opportunities for peer to peer</p>	<p>To support the development of practical skills, students must supply worked materials and evidence in completion of their assignments. Critical reasoning, good presentation and sound evidence trails in assignments are all rewarded.</p>

<p>produce work in a variety of formats as specified.</p> <p>C3: Present information clearly and coherently in an appropriate form using subject specific terminology.</p> <p>C4: Show an ability to read a range of complex academic works suitable for study at undergraduate level, summarising the arguments accurately and weighing up the merits and substance of arguments.</p> <p>C5: Examine practical, theoretical and ethical issues associated with the use of different methodologies, paradigms and methods of analysis.</p> <p>C6: Identify and evaluate alternative academic perspectives to contentious issues in business and management and integrate ideas and findings.</p>	<p>discussion of ideas and of the work of others and its strengths and weakness; this particularly supports the development of C6. Activities are provided so that students can work independently to consolidate their knowledge and grasp of practical skills. The in-course activities and assessment process in the final year particularly emphasise the acquisition of C6 with specific modules devised to highlight the practical differences in business and management skills required in differing contexts.</p>	
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<p>C7: Formulate research questions, deploy appropriate research methodologies and data collection methods and evaluate research findings examining practical, ethical and theoretical constraints.</p> <p>C8: Demonstrate a confident understanding of problem-solving skills in the environment of business.</p> <p>C9: Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.</p>		
<p>11d. Transferable skills</p>	<p>The means by which these outcomes are achieved and demonstrated</p>	<p>The means by which these outcomes are demonstrated</p>
<p>Students will be expected to:</p> <p>D1: Communicate succinctly using a variety of communication methodologies at a level suitable for an undergraduate student.</p>	<p>Transferable skills are developed throughout the programme. The skills of communication, critical use and acknowledgement of source material, especially the internet, and self-management (D1, D2, and D4) are integral to coursework at all levels. Independent study (D4) becomes an increasingly important skill as students' progress, culminating in the writing of the Dissertation.</p>	<p>To embed transferable skills all assignments must meet time deadlines and word count guidelines as guided by our policies All assessed work must be submitted independently even where group activity has been an element of the process. Students must take responsibility for their own work. All assignments require students to engage in critical enquiry and self-reflection which is rewarded in marking guides. These guides,</p>

<p>D2: Develop interpersonal skills of effective listening, negotiating, persuasion and presentation.</p> <p>D3: Reflect on working effectively in collaboration with others and evaluate own strengths and weaknesses and acting on feedback.</p> <p>D4: Take responsibility for own learning, acting independently in planning, and managing tasks with limited guidance.</p>	<p>All modules promote practical application and employability that a student may develop further in their Dissertation topic at level 6 if they wish.</p> <p>Modules increasingly include content with regard to the global business environment and matters of culture. The Managing Across Cultures module at level 5, combined with the Contemporary Management Issues module at level 6 provide a targeted focus for these aspects in also evidenced in the supporting materials and assessments used throughout the programme.</p> <p>As work becomes more progressively more complex at levels 5 and 6, students are required to draw upon their skill sets to manage increasingly large workloads. Students are required to complete a number of assignments and a Dissertation in level 6 that demonstrate independence and originality, and critical enquiry, and which further enhance communication and self-reflective skills. (D1 and D3)</p>	<p>in line with good practice, are available to students and are included with every assignment brief.</p>
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12. Graduate Attributes and the means by which they are achieved and demonstrated

Graduate Attributes

The concept of the Arden University Graduate, based upon the definition of 'graduate attribute' by Bowden et al (2000) has been developed around 6 attributes

E01 – Discipline Expertise

E02 – Effective Communication

E03 – Responsible Global Citizenship

E04 – Professional Skills

E05 – Reflective Practitioner

E06 – Lifelong Learning

All six attributes are relevant to this programme and form a specific learning outcome in each module.

The means by which these outcomes are achieved and demonstrated

The achievement of these attributes is integrated into all programmes of study curriculum, unit study tasks (individual and group work) and through summative assessment tasks. A contextualised version of the AU Graduate Attributes forms the last Learning Outcome on each Module Descriptor Form. Note – the graduate attribute itself is embedded across the module and therefore within the assessment strategy (formative & summative).

13. Learning and teaching methods and strategies

Learning and teaching methods and strategies are delivered through an integrated learning and teaching pedagogy that includes both asynchronous and synchronous activity. That is:

Asynchronous

- Independent and directed student study, supported throughout by comprehensive online multi-media teaching materials and resources accessed through our Virtual Learning Environment
- Guided group / project based work (quite often as a part of the formative strategy)
- Research tasks
- Discussion forums where students discuss and critically engage with themes emerging from the online materials they engage with, following the posing of questions or propositions, case studies or similar by either tutor or students themselves
- Podcasts and narrated PowerPoints

Synchronous

- Face to face seminars where theory and practice are integrated for blended learning students
- Independent and directed student study, supported throughout by comprehensive teaching materials and resources
- Guided group / project based work (quite often as a part of the formative strategy)

Based upon our typical student profile, our strategy enables students to engage with a variety of learning tools that best meet their learning styles, overall objectives and personal circumstances.

Independent study is the cornerstone of the learner experience, supported by peer engagement and engagement with the tutor.

There is a requirement for written work at all levels including reports, essays, practical tasks, developed plans, timed examinations, portfolios of work etc., and our assessment policy informs how feedback is supplied by tutors at the formative and summative assessment stage.

14. Assessment methods and strategies

Our assessment strategy encourages a variety of assessment methods all explicitly aligned to learning outcomes that focus upon knowledge, understanding and skills. These are contextualised so that the assessment is directly relevant to each subject area and assessment methods include case study analysis, written essay, critical self-reflection, portfolios of evidence, sector report production, time constrained tests, etc.

15. Employability

Our approach pays due regard to the UKCES report 'The Employability Challenge' (2009a) definition of employability, 'the skills almost everyone needs to do almost any job. They are the skills that must be present to enable an individual to use the more specific knowledge and technical skills that their particular workplaces will require.' Employability is an important strand integrated into the curriculum, learning tasks and summative assessment.

The development of key skills for future employability is reflected and embedded through the AU values (Programme Outcomes C & D) and the AU Graduate Attributes. This development is supported throughout the student journey with the suite of tools provided by the Ab Integro Careers Portal on the student home page.

16. Entry Requirements

- Two Subjects at GCE A level or equivalent, plus passes at grade C or above Maths GCSE and two other GCSEs (or equivalent); or
- Completion of a recognised Access Programme or equivalent.
 - IELTS 6.0 (no less than 5.5 in any element) or equivalent for students who's medium of prior learning was not English.
- Candidates who demonstrate an ability to study the programme as evidenced through previous vocational experience will be required to submit a personal statement (of between 350-500 words) that addresses their motivation for undertaking the programme; including their references, relevant prior experience and qualifications.
- Applicants from non-traditional backgrounds will be required to enter with a maths GCSE (C or above)

17. Programme Structure**Level 4**

Module Code	Module Title	Credits	Module Type (Core/Option)	Assessment Method
FIN4004	Financial Accounting	20	Core	Exam
FIN4005	Cost Accounting	20	Core	Exam
HRM4001	Developing Personal and Management Skills	20	Core	Portfolio of Personal Development Tasks
FIN4006	Business Maths	20	Core	Time Constrained Assessment
BUS4007	Understanding the Business Environment (Accounting and Finance)	20	Core	Exam
BUS4002	Managing Information Systems	20	Core	Case Study

Level 5

Module Code	Module Title	Credits	Module Type (Core/Option)	Assessment Method
FIN5005	Business Law	20	Core	Exam
FIN5006	British Taxation	20	Core	Exam
FIN5007	Accounting & Audit Framework	20	Core	Exam
FIN5009	Financial Reporting	20	Core	Financial Analysis and Report
FIN5004	Management Accounting	20	Core	Exam
FIN5008	Decision Making	20	Core	Coursework

Level 6

Module Code	Module Title	Credits	Module Type (Core/Option)	Assessment Method
FIN6002	Audit	20	Core	Exam
FIN6003	Financial Management	20	Core	Exam
FIN6004	Ethics	20	Core	Case Study based Essay

FIN6005	Professional, Statutory and Current Accounting Issues	20	Core	Essay
RES6001	+RM & Diss (40 credits)	40	Core	Major Project (Dissertation)

18. Subject	Select from:
N4 accounting	https://www.hesa.ac.uk/component/content/article?id=1787

Last Updated: 31.10.18 (V2)

Annex – Mapping of Intended Programme Learning Outcomes and Modules: BSc (Hons) Accounting & Finance

Programme Learning Outcomes		A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	C7	C8	C9	D1	D2	D3	D4			
		Modules																																				
Level 4	Financial Accounting	Y	Y		Y				Y											Y																Y		
	Cost Accounting	Y		Y					Y											Y																	Y	
	Developing Personal and Management Skills													Y			Y								Y	Y	Y							Y	Y		Y	
	Business Maths															Y										Y	Y										Y	
	Understanding the Business Environment (Accounting and Finance)											Y						Y		Y	Y			Y	Y		Y							Y			Y	
	Managing Information Systems								Y										Y	Y	Y					Y	Y	Y		Y					Y			
Level 5	Business Law					Y														Y	Y		Y			Y									Y		Y	
	British Taxation					Y															Y					Y												Y
	Accounting & Audit Framework						Y													Y						Y									Y	Y		Y
	Financial Reporting		Y					Y			Y	Y						Y								Y	Y							Y	Y			
	Management Accounting	Y		Y	Y								Y			Y										Y										Y		
	Decision Making			Y								Y		Y				Y	Y	Y						Y	Y	Y	Y			Y		Y	Y			
Level 6	Audit						Y										Y								Y										Y			
	Financial Management				Y													Y												Y					Y			Y
	Ethics																Y	Y		Y				Y		Y							Y				Y	Y
	Professional, Statutory and Current Accounting Issues	Y																			Y	Y				Y												Y
	+RM & Diss (40 credits)	Y												Y	Y	Y	Y	Y	Y	Y			Y	Y		Y	Y	Y		Y				Y		Y	Y	

