# **Programme Specification**

# **BA (Hons) Accountancy and Business**

Date of Publication to Students: September 2012

**NOTE:** This specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes advantage of the learning opportunities that are provided. More detail on the specific learning outcomes, indicative content and the teaching, learning and assessment methods of each module can be found (1) at http://www.bcu.ac.uk/business-school, (2) in the Module Specifications and (3) in the Student Handbook.

The accuracy of the information contained in this document is reviewed by the University and may be checked within independent review processes undertaken by the Quality Assurance Agency.

Awarding Institution / Body: Birmingham City University

Teaching Institution: Birmingham City University

**Interim Awards and Final** 

Award:

CertHe / DipHE / BA / BA (Hons)

Programme Title: BA (Hons) Accountancy and Business

Main fields of Study: Accountancy and Business Modes of Study: Full-time and Sandwich

Language of Study: English

UCAS Code: NN41

JACS Code: NN41

Relevant subject benchmark statements and other external reference points used to inform programme outcomes:

QAA benchmark statements for Accounting

QAA General Business and Management benchmark

University Teaching and Learning Strategy

Faculty Teaching and Learning Strategy

Faculty Mission Statement

#### Programme philosophy and aims

# Explain the overall approach adopted by the programme and how it leads to the aims shown below

#### For Accountancy

The ethos of the programme is one of practice-based learning, common to Programmes at Birmingham City Business School in which an in-depth, broad knowledge and understanding of a range of accountancy topics is developed.

#### For Business:

The distinctive themed approach to the Business pathway is designed to prepare students for the wide variety of activities, functions, professional skills and the powerful critical awareness that careers in today's business demand. Students are offered the opportunity to develop a broad base of business knowledge, a range of essential personal competencies and a comprehensive understanding of both the individual within an organisation and the organisation within its environment that will help to equip them for employment in large and small organisations, or setting up their own business

## The aims of the programme are to:

#### Provide students with:

- A concise, but thorough, introduction to the fundamentals of accounting.
- The opportunity to build on the fundamentals of accounting and acquire an understanding of practical accounting applications as well as more advanced academic accounting issues.
- A body of both theoretical and skills based knowledge that can be successfully combined with a range of other business-based disciplines.
- The opportunity to develop a theoretical understanding of generic theories relating to the conduct and environment of business.
- Experiential learning in the application of theory in conduct of business.
- A context in which to explore the connections and integration of subject specialisms into the wider world of business.
- Tasks and challenges which develop key transferable skills essential to a career in business.

# Intended learning outcomes and the means by which they are achieved and demonstrated:

# Learning Outcomes<sup>1</sup>

#### A. Knowledge and understanding of:

- The main features of the provision and use of accounting information in different contexts.
- The content and application of accounting techniques to a number of decision making contexts.
- 3 The legal and practical aspects of business taxation.
- 4 Accounting related quantitative methods.
- 5 The external environment and internal structure of businesses.
- A range of models and theories which seek to support understanding of business.
- 7 The holistic nature of an organisation and the challenges created by the need to meet goals in a multi discipline environment.
- The importance of teamwork, individual contribution and human interaction in the operation of organisations.
- 9 The complex impacts of international, social, cultural and economic issues and developments on the success and operation of businesses.
- 10 The business environment in which organisations operate.

#### B. The ability to:

1 Analyse and apply financial accounting concepts.

- 2 Interpret financial statements from a wide range of businesses.
- 3 Apply and evaluate the techniques of management accounting.
- 4 Apply various mathematical techniques to business decision making.
- 5 Analyse the international regulatory framework expressed in accounting standards.
- Analyse and critically evaluate business models, principles and concepts.

<sup>&</sup>lt;sup>1</sup> Guidance on the specification of learning outcomes is available from the Centre for the Enhancement of Learning and Teaching.

- Access, interpret and use information from a variety of sources to solve business challenges and problems.
- 8 Analyse multi factor situations and synthesise information to solve complex business problems.
- 9 Apply organisational and creative skills to develop business ideas.
- 10 Construct strategic plans for a variety of organisations.

#### C. The skills necessary to

- 1 Produce double entry accounts for sole trader and corporate businesses.
- 2 Analyse business performance using a wide range of ratios.
- 3 Use management accounting techniques to improve day to day decision making.
- 4 Produce cash flow accounts to ensure business viability and survival.
- 5 Adjust business accounts to arrive at the taxable profit.
- 6 Produce short term and long term tax plans for sole trader and corporate businesses.
- 7 Design observation and data collection activities to support creation of activity models and simulations for business situations.
- 8 Analyse operational situations and devise approaches which may improve performance of the business organisation.
- 9 Generate ideas for new business activity and evaluate the feasibility of those ideas.
- Develop detailed plans for business start up with appropriate specification of qualitative and quantitative aspects of the chosen business.
- Evaluate the business environment and make judgements as to how business activity might be adjusted to respond to those changes.
- Act independently in constructing own learning models, plan and undertake tasks, and accept accountability for own learning decisions.
- 13 Identify accurately those issues which require research, and apply appropriate methodologies using a variety of sources.

# D. The following transferable skills:

- 1 Communicate in writing appropriate for specific academic and professional audiences.
- 2 Reference all source materials consistently and accurately using the Harvard referencing system.
- 3 Present effectively for specific academic and professional audiences.
- 4 Productively use appropriate information and communications technology.
- 5 Work independently.
- 6 Numerical skills.
- 7 Problem solving skills
- 8 Research skills and the use of modern online electronic sources and databases.
- 9 Work with, and relate effectively to, others.
- 10 Manage time and prioritise workloads.
- 11 Show confidence and self-awareness, reflect on own learning, be self-reliant and constructively self-critical.
- 12 Develop a framework of ethical behaviour.

#### Learning teaching, and assessment methods used

The application of key concepts during lectures and workshops and explored further during seminars and self-directed study. Case studies are used to explore concepts applied to real-world scenarios. Experiential learning is encouraged via project-based assignments. Analysis, synthesis and evaluation are developed as themes throughout the programme.

A wide variety of assessment approaches are used across the programme. These include portfolios, articles, business reports, presentations, projects and examinations (case-based, open-book and closed-book).

#### Programme structure and requirements, levels, modules, credits and awards

The structure of the course, the modules, levels and credit values, and the awards which can be gained are shown in the diagram below.

#### **BA (Hons) Accountancy and Business Full Time**

#### **Level 4 CertHE**

Accounting & Finance (30 Credits)

Economic Environment (15 credits)

New Business Venture (15 credits) Marketing in Business (30 Credits) Managing People, Organisations and Self (30 credits)

#### Level 5 DipHe

Financial
Accounting and
Analysis
(30 credits)

Management Accounting (30 credits) Creative Problem Solving (15 credits)

The Business Entrepreneur (15 credits) Business
Operations and
Logistics
(15 credits)

Contemporary Business Issues (15 credits)

### Level 6 Ordinary and Honours Degree

Corporate
Reporting
(30 credits)

(15 credits)
or project/
dissertation\*

Accountancy
Option
(15 credits)
or project/
dissertation\*

Accountancy

Option

International Business Strategy (30 credits) Business Option (15 credits) or project/ dissertation\*

Business Option (15 credits) or project/ dissertation\*

Level 6 – Option modules worth a total of 60 credits should be chosen from the following;

Autumn Term (All 15 credits)	Spring Term (All 15 credits)	
Making Sense of Organisations	Business Operations and Systems	
Comparative International Reporting	Current Issues in Company Reporting	
Statistical Decision Making	Statistical Modelling	
Modules that run across both terms*		
Business Start Up Project (30 credits) or		
Management Consultancy Project (30 credits) or		
Dissertation (30 credits)		

## **BA (Hons) Accountancy and Business Sandwich**

#### **Level 4 CertHE**

Accounting & Finance (30 Credits)

Economic Environment (15 credits)

New Business Venture (15 credits) Marketing in Business (30 Credits) Managing People, Organisations and Self (30 credits)

## Level 5 DipHe

Financial
Accounting and
Analysis
(30 credits)

Management Accounting (30 credits) Creative Problem Solving (15 credits)

The Business Entrepreneur (15 credits) Business
Operations and
Logistics
(15 credits)

Contemporary Business Issues (15 credits)

## **PLACEMENT YEAR**

#### Level 6 Ordinary and Honours Degree

oring Autumn

Spring

Corporate Reporting (30 credits) Option (15 credits)

Option (15 credits) International Business Strategy (30 credits)

Placement project (Core) (30 credits)

Level 6 – Option modules worth a total of 30 credits should be chosen from the following;

Autumn Term (All 15 credits)	Spring Term (All 15 credits)
Making Sense of Organisations	Business Operations and Systems
Comparative International Reporting	Current Issues in Company Reporting
Statistical Decision Making	Statistical Modelling

## Support for Learning including Personal Development Planning (PDP)

Students will receive assistance for their own development through co-curriculum activities including dedicated activity weeks and extended induction programmes. They are encouraged to identify and, with guidance, to reflect on their own learning needs and are offered the following support as appropriate to meet those needs:

- Course Administrators.
- Departmental Undergraduate Coordinator for academic support.
- Personal Tutors for academic and personal support and guidance.
- Module tutors and module coordinators are available for individual student support and guidance.
- Academic study skills from Learner Support tutors.
- Business English support.
- Placements Office.
- Student services including Careers, Disability Services, Health and Child Care, Financial advice and Counselling Services.

To increase the employability of our graduates, co-curriculum activities will be implemented utilising the Future Proof Graduates Employability Skills Framework as a method of benchmarking the skills needed.

#### Criteria for admission

Candidates must satisfy the general admissions requirements of the programme, which are as follows:

Normally, a minimum offer of 280 points, with a minimum of 2 subjects at A2 level, two 6-unit or one 12-unit VCE. (Any) remaining points may be made up with AS qualifications.

International Baccalaureate 32 points, including internationally accredited Foundation courses.

Students whose first language is not English must also have an English Language qualification such as IELTS (minimum score of 6.0) or TOEFL (minimum score 550). All non-UK students are required to take the BCU English Language Diagnostic Assessment on arrival at Birmingham City University.

Satisfactory completion of a full-time Foundation Course of an appropriate type.

Qualifications must include a minimum of 5 GCSEs at grade C or above. These must include Mathematics and English language or an equivalent qualification.

The programme welcomes applications from mature students and from students with business experience. Each application is considered on its individual merit.

# Methods for evaluation and enhancement of quality and standards including listening and responding to views of students

All Business School degrees are subject to a range of quality assurance and enhancement procedures. A full review of the programme is conducted every five years, by a panel of internal and external experts. Within these five-year periods internal annual monitoring of the operation of the programme is undertaken.

The programme is subject to a number of mechanisms to ensure academic standards. All awards and assessments are subject to a rigorous system of internal marking and moderation, and to the approval of a team of external examiners who ensure that awards are comparable with those made by other universities.

Student feedback on their experience is sought in a number of ways. A Board of Studies comprising academic staff teaching on the programme and student representatives meets at least once each term and is supplemented by course representative meetings. Students are also asked to complete module feedback questionnaires, and random samples of them are asked to participate in the University's annual student satisfaction survey. Final year students are encouraged to participate in the National Student Survey (NSS). Actions taken to address issues raised by students through these various mechanisms are discussed in the Board of Studies and in annual monitoring reports.

Version	Date	Author	Change Description
1.0	May 2012	Bus & Mkt	Review and Reapproval
2.0	November 2012	FASOEC	Version Control and change of Business Logistics and Operations module title to Business Operations and Logistics.