

## PROGRAMME SPECIFICATION

Course		

Course record information	
Name and level of final award:	BSc (Hons) Accounting with Management
Name and level of intermediate awards:	BSc in Accounting with Management
	Certificate of Higher Education in Accounting
Diploma of Higher Education in Accounting	with Management with Management
Awarding body/institution:	University of Westminster
Status of awarding body/institution:	Recognised Body
Location of delivery:	Marylebone Campus, London, UK
Language of delivery and assessment:	English
Course/programme leader:	Bhagwan Moorjani
Course URL:	See final page
Mode and length of study:	Full-time. 3 years (or 4 years if optional work placement or study abroad year included).
University of Westminster course code:	ACCSACC
JACS code:	N400
UCAS code:	N4N2
QAA subject benchmarking group:	Accounting (2007)
	General business and management (2007)
Professional body accreditation:	Exemptions from ACCA in progress.
Date of course validation/review:	2009/2010
Date of programme specification:	May 2012
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## **Admissions Requirements:**

Normal entry requirements for Year 1 are expected to be:

- 300 UCAS points (equivalent to BBB at A2 or DDM at BTEC National Diploma); or International Baccalaureate 32 points
- GCSE Minimum grade C in Mathematics (grade B is preferred) and grade C in English.

Key skills and General Studies A2 will be viewed as a part of the candidate's overall application but will not normally be a qualification for entry.

The equivalence of qualifications from outside the UK will be determined according to guidance from NARIC (National Academic Information Centre).

All entrants who do not have English as their first language are normally expected to have a qualification in English Language usage equivalent to IELTS 6.0 (minimum of 5.5 in each component) or above

There may be the opportunity to apply for direct entry to Year 2 (Level 5) for candidates who have already achieved the equivalent of 120 UK (60 ECTS) credits at Level 4 from a degree course or relevant vocational or professional qualification from a UK or overseas institution. Similarly applications are considered for direct entry to Year 3 (Level 6) for candidates who have also already achieved the equivalent of 120 UK (60 ECTS) credits at Level 5. The applicant's claim for Accreditation of Prior Certified Learning (APCL) must show that they have not only met the credit requirements above but have also successfully met the relevant learning outcomes and reached an appropriate standard in subjects which are pre-requisite for effective progress through the subsequent levels of the course.

Every applicant who is judged to be academically suitable will be considered for admission. For applicants with a disability or long-term medical condition (including mental health), reasonable adjustments will be made where practicable in the light of the assessment of student need by the University's Disabilities Service in discussion with the relevant academic Department.

#### Aims of the course

This course is designed to provide a specialist undergraduate education, focusing on the knowledge, skills and applications required for graduates to pursue a qualification and a career in the accounting profession, whether in professional practice or industry, or as a platform on which to build postgraduate study in this area.

The course recognises and seeks to provide an understanding of the legal, ethical, social professional and business environment within which accounting operates. This sets accounting in the wider context and provides preparation for future careers, enabling graduates to develop knowledge, skills and understanding applicable across a wide range of public, private and not-for-profit organisations.

The course places a strong emphasis on developing students' awareness of the rapidly changing global, cultural and technological business environment in which accounting operates and the impact of this environment on the regulation and practice of accounting and financial reporting. Whilst specialising in the accounting area the course requires the collateral study of management theory and practice, emphasising the role of accounting against the wider managerial, strategic and functional areas of organisations.

The course aims to develop an understanding of the development of accounting thought and practice, the interrelationship between these, and an understanding of the interaction between accounting and the wider context of organisations, markets and the wider society in which they operate. The course aims to develop in students a critical and reflective approach to theories, issues and ideas, enabling successful graduates to understand accounting policy making in the wider political, economic and historical context and how these impact on the development of business and accounting practice.

#### The Course aims to:

- provide an understanding and appreciation of the wider environment within which accounting operates, including the economic, political, social, legal, ethical and global financial and corporate contexts
- provide knowledge and skills in current practice, and contemporary and emerging applications, enabling graduates to respond proactively to developments and the challenge of change in the working environment
- provide a specialist route focused on preparing students to fulfil the requirements of the educational qualifications of the professional accounting bodies
- enable students' eligibility for the award of exemptions from approved examinations of professional accounting bodies

- provide the basis on which graduates can build a career in accounting or the management of accounting functions in a wide range of organisations
- provide a theoretical and conceptual platform which will equip graduates for progression into a programme of specialist postgraduate study
- produce graduates with the capacity for critical evaluation of arguments and the ability to draw reasoned conclusions from a range of sources of evidence and data
- equip graduates with the skills to identify, extract and analyse data from a range of sources, to analyse business problems and present conclusions and recommendations including managerial and strategic solutions using appropriate accounting techniques
- develop numeracy skills applicable to a wide range of financial accounting, managerial accounting, statistical and other analytical techniques
- enable students to develop written and oral communication skills, and other interpersonal skills including the ability to work in teams as a team member or leader
- provide students with an opportunity to undertake a period of supported internship or study abroad in an accounting or management environment

## **Employment and Further Study Opportunities**

The BSc Accounting with Management is designed primarily for those who are intending to pursue professional qualifications and a career in accountancy. It will provide the knowledge and skills enabling graduates to apply for training and employment in the accounting field and aims to provide successful graduates with accreditation or credit for prior learning which will give exemptions from a range of examinations of the professional accounting institutes. It also recognises that in today's business environment accountants require not only technical expertise but also an extensive understanding of the wider business and economic sphere and the ability to analyse and interpret data within that wider context. They must understand the role that accounting plays in a wide range of business situations. They may be expected to contribute in a range of managerial, strategic and consultancy positions in a wide variety of private or public sector organisations.

In common with all Westminster Business School (WBS) courses, the Accounting with Management degree has embedded career development skills. In addition to the subject-specific knowledge and skills in the core accounting and accounting-related modules, the degree includes the WBS keystone modules BKEY401 Professional Competences, BKEY501 Business Research & Professional Practice and BKEY601 Strategic Perspectives.

The course provides the opportunity for an optional year-long placement or study year abroad. Students opting for these are supported by advisers in the Business Experience and International Team (BEIT); furthermore many academic staff teaching on the course are accountants with experience of and links with business and the professional institutes, and can provide advice on professional career progression and choices.

The identification of a student's individual employability skills forms a key part of the Personal Development Plan developed throughout their study programme and comprising an essential element in the requirements to be met by successful graduates. This is discussed further under Support for Students (below).

Graduates of the course are equipped to move on to obtaining professional qualifications of one of the accounting bodies or to follow a variety of careers in the private, public and not-for-profit sectors; study for professional qualifications is normally undertaken in private practice or alongside a post in an appropriate commercial or public sector organization. Past graduates of the predecessor degree (BSc Accounting and Business Management) have gone on to a range of accounting and other professional posts in the private and public sectors, including ICAEW and ACCA training contracts

and finance posts in the public sector. Others have gone on to postgraduate courses in Accounting or Accounting and Finance.

## **Learning outcomes**

Learning outcomes are statements on what successful students have achieved as the result of learning. These threshold statements of achievement and are linked to the knowledge, understanding and skills that a student will have gained on successfully completing a course.

## **Learning Outcomes**

Kno wled ge and unde rstan ding	In order to progress from Level 4 to Level 5, the student should be able to:  • describe and use personal and technological communication methods • use quantitative analysis to present information and solve business problems • explore and critically evaluate economic concepts through authentic problem-based learning	<ul> <li>In order to progress from Level 5 to Level 6, the student should be able to:</li> <li>map the terrain of professional and career choice</li> <li>apply management research methods</li> <li>apply accounting techniques for the implementation of financial reporting standards, the interpretation of accounts, budgetary analysis planning and control, decision making techniques and risk analysis</li> </ul>	On successful completion of the programme, the student should be able to:  • possess a cross-cultural perspective on the operational and strategic position of organisations • critically examine contemporary issues influencing business thinking and behaviour

- understand the impact of law on business relationships and show an awareness of ethical issues in relation to personal beliefs and values
- use the basic technical language and key terms of accounting
- compare and contrast the different branches of accounting and the role of accounting within the wider business context
- apply aspects of accounting and accounting systems
- apply skills in practical techniques such as recording transactions, preparation of financial statements, preparation of budgets, forecasts and use of management accounting techniques such as CVP
- use accounting software to record transactions
- prepare financial statements for internal and external users

- map the development of the conceptual framework for financial reporting and be aware of its impact on the standard- setting process and regulatory framework
- identify and discuss the legal and regulatory requirements governing accounting and their effect on reporting practices
- analytically examine the role of accounting in a range of organisations including public corporations, SMEs and the public sector
- evaluate the role of accounting in business impacts on the wider social and natural environment
- examine and discuss the use, advantages and limitations of a range of management accounting techniques and their application in decision-making, planning and control
- understand the role of auditors and the application of audit techniques

- critically evaluate alternative policies and strategies a company may adopt to meet stakeholder needs and minimise risk within changing internal and external environments
- understand and apply advanced aspects of financial reporting, group accounting and management accounting techniques
- critically evaluate theories of accounting, alternative frameworks, bases for valuation and recognition and income measurement
- critically evaluate theories and perspectives of management accounting
- discuss and evaluate regulatory and governance issues; the theory and operation of capital markets
- integrate accounting against knowledge of allied disciplines such as company law, audit, corporate taxation, business strategy in a national and international context

		Τ	Γ	r
Key	P	Communication	Communication	Communication
Tran	е	communicate effectively in an	communicate effectively in an appropriate	engage in debate in a professional
sfera	0	appropriate format in a clear and	medium and style with regard to audience and	manner, using communication to
ble	pl	concise manner using a range of	desired effect	persuade and convince
Skill	е	communication tools and with structured and coherent arguments	use information and communication tools to	
S	S	Structured and conferent arguments	present financial and management	
	ki		accounting information to a range of users	
	l II	Teamwork and Leadership	Teamwork and Leadership	Teamwork and Leadership
	S	work effectively in a group on a given	interact effectively within a group, allocating	work effectively as a member of a
	a	task meeting obligations to other	tasks, receiving and giving information and	team, negotiating in a professional
	n	group members	ideas, and modifying responses where	manner and managing conflict
	d	recognise, support or be proactive in	necessary to achieve team goals	<ul> <li>build a shared understanding of</li> </ul>
	A	leadership	take responsibility for the direction and action of	team goals
	tt	·	a group	continually reflect on the group
	ri		reflect on the group outcome and process to	process to improve personal and
	b		improve personal performance	group effectiveness
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#### Cognitive

- demonstrate factual knowledge
- structure a coherent argument with conclusions linked to evidence

### Information literacy

 access and use a given range of information tools including the internet

#### Numeracv

 collect numerical data from a range of defined sources, perform simple explorations to solve a range of given problems

## Information for decision-making

- apply given business tools accurately under direction to a well-defined problem and begin to appreciate the complexity of the issues
- use numerical data to record accounting transactions and present accounting reports

#### Research

 collect and collate information in an appropriate manner

#### Cognitive

 select and apply the major accounting theories in a practical context

### Information literacy

 access, collect and analyse self-determined quantitative and qualitative information for effective use

#### Numeracy

- use quantitative information to verify and extend existing theory
- apply numerical techniques to financial and management accounting problems

## Information for decision-making

- assess the reliability and validity of quantitative information
- use a range of established techniques to initiate and undertake critical analysis of information
- adopt multiple perspectives to identify key elements of real-life problems and select appropriate methods/tools for their resolution

#### Research

 critically review current research and critically evaluate arguments, assumptions, abstract concepts and data (that may be incomplete), to make own judgements

#### Cognitive

- critically analyse theories, concepts and problems
- formulate a complex argument within a theoretical and contextual framework
- challenge received opinion and use own criteria and judgement

#### Information literacy

 identify, access, collect and use self-determined academic accounting literature sources and themes

#### Numeracy

 use advanced quantitative techniques to solve problems in accounting and finance

## Information for decision-making

- evaluate options within the limitation of imperfect and incomplete information
- develop appropriate criteria to identify a range of solutions to a complex problem and use decisionmaking in unpredictable contexts

#### Research

 formulate a complex argument within a theoretical and contextual (accounting or other core discipline) framework

	Personal Awareness and Career	Pe	rsonal Awareness and Career Management		ersonal Awareness and Career
el	Management	•	evaluate own strengths and weaknesses	Μá	anagement
f	<ul> <li>manage and prioritise own study time</li> </ul>	•	identify career opportunities and critically	•	initiate own activity, plan and
M	to achieve set tasks		assess own skills and attributes against		manage own time effectively
a	<ul> <li>explore and reflect on personal</li> </ul>		requirements for future employment	•	manage own personal development
n	capabilities as defined in the personal	•	reflect on outcomes, processes, the experience	•	translate own strengths into
a	development planning process		of others and personal experience to improve		evidence for personal marketability
g	• identify sources of information on		performance		for employment
e	careers in accounting and allied	•	identify career choices in accounting and	•	develop own knowledge and
m	fields		related fields with a view to mapping future		experience to focus on personal
е			plans and education and training		development plan for
nt			requirements		professional training, postgraduate study or other
S					career aspirations
ki					career aspirations
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## **Learning, Teaching and Assessment Methods**

## **Approach**

The degree combines a specialist undergraduate education for students intending to pursue a qualification and a career in the accounting profession with the provision of transferable business and personal development skills, the platform for the latter being the Westminster Business School Keystone modules running through each year of the degree.

Learning, teaching and assessment methods for the degree reflect this mix; an advantage of the WBS undergraduate framework is its ability to provide a range of teaching, learning and assessment methods which can be closely tailored to the content and objectives of individual modules.

Overall learning takes place through a range of activities designed to emphasise active student learning; in the specialist academic modules this will include seminar, workshops, problem solving and exercises demonstrating accounting techniques or discussion and application of principles in to cases in areas such as accounting, law, audit and taxation. At levels five and six emphasis will be placed on developing an understanding of accounting concepts and theory underpinning accounting practice. At levels four and five, use will be made of specialist IT packages such as SAGE Accounting (accounting software package used extensively by business and professional firms).

The key content and frameworks for study of the core academic modules will be delivered by lectures given by module leaders or teams. Students are encouraged to bring their own practical experience to contribute to seminar discussions and cases; students who opt for the year-long placement or internship report finding this of particular benefit in deepening their understanding of the links between theory and practice as they return for their final year of academic study.

The learning, teaching and assessment strategy with its range and variety of individual approaches is designed to develop students' intellectual abilities, knowledge, analytical skills, powers of synthesis and evaluation and their transferable business and personal skills, encouraging a pro-active approach based on sound technical competence.

#### Level 4

#### Learning

At Level 4, students will be guided in managing the transition to higher education, and begin their accounting studies with the core Financial Accounting 1 and Management Accounting 1 modules which form the foundation for their future specialism.

Alongside their specialist subjects they will take the two Level 4 Keystone modules (taken by all students and representing one-half of the first year programme). These are year-long 30 credit interdisciplinary modules (BKEY401 Professional Competences and BKEY402 Business Context) designed to increase integration of aspects of the practical business world into the learning environment. For accounting students these will fulfil a key role in showing the links between the accounting function and the wider operations of a business or organisation.

The specialist accounting modules will focus on the practice of fundamental accounting techniques using an extensive range of exercises and case-studies, as well as on-line learning resources, professional accounting study texts and accounting software (SAGE); students will also learn the fundamental technical language of their specialist subject forming the basis of knowledge and competences which will underpin their future professional training and related eligibility for exemptions from the examinations of professional bodies.

The Keystone modules will provide an introduction to the wider business environment using case and problem-based learning as a means for students to access the necessary contextual knowledge, to develop essential competences for the world of work and to underpin further study. This includes

personal tutoring with BKEY401 Professional Competences learning activities being actively supported by a Personal and Professional Development Tutor (PPDT) and the commencement of personal development planning which is integrated into this module.

## **Teaching**

The teaching will foster the forms of learning indicated above and follows the University's guidelines on student-centred, active learning.

Knowledge and understanding of the core material of the specialist accounting subjects is introduced through weekly keynote lectures of one and a half hours, each developed through a weekly one and a half hour seminar or workshop and guided student learning. This will develop the student's technical knowledge and competence and begin to instil the disciplined and pro-active approach needed for success in professional examinations.

Alongside the specialist modules, the delivery Keystone modules will reflect the learning outcomes; for example they will use two-hour sessions allowing the use of, for example, activity-based learning, group and team work, presentations, peer review and individual reflection; this is supported by the personal and professional development tutoring system which will run in parallel as discussed above.

All students will be scheduled to attend sessions with other students on the same degree course across the Accounting with Management core modules and Keystone modules at Level 4. Experience has shown that this promotes social cohesion, improves student engagement and retention, and allows contextualisation of learning activities.

Diagnostic assessment of language, numeracy, IT and academic writing skills as part of the induction process will assist in underpinning subsequent support in these areas and act as a guide to action in engendering appropriate learning habits for academic and professional study.

## **Assessment**

Assessment of the core specialist modules will be by a mix of formative and end-of-module coursework and unseen examinations, tailored to the individual subjects and designed to facilitate the introduction to Higher Education and study for professional qualifications. This is mirrored in the Keystone modules where there will be an explicit focus on formative assessment early in the programme; this will allow students to make more informed judgements on their work (in an HE setting) and to develop transferable study skills which can be applied in the context of their specialist subject.

#### Level 5

### Learning

At Level 5, students are expected to take more responsibility for their own learning, to research independently on given topics, to begin to formulate their own arguments and responses and to move to a higher level of technical competence in their specialist subject. Students will take two further core subjects and an accounting-related elective. All these modules and the level five Keystone module (BKEY501 Business Research and Professional Practice) which runs alongside them will develop further students' practical knowledge and business awareness; thus at level five students are developing both the specific knowledge and wider business awareness that is required of accounting professionals today. This reflects the approach and requirements of the professional bodies with whom students may qualify in future and from whose examinations exemptions may be sought. A fundamental emphasis in the level five Accounting with Management core modules will be on the understanding of the principles and concepts underlying each subject as opposed to mere rote-learning of rules which are likely to become rapidly outdated. Understanding of principles and processes by which specialist knowledge develops is an essential feature in the education and training of professionals and sought by employers.

Research skills will be developed through the Keystone module BKEY501 (Business Research and Professional Practice) which represents one-quarter of the second year; in this module, students are divided into small learning sets to undertake a substantial piece of business research. The module helps prepare students for final-year project work or other pieces of independent research as well as enhancing employability skills in preparation for an optional placement or study abroad year.

## **Teaching**

Knowledge and understanding of the content of the specialist Accounting with Management core subjects is introduced through weekly keynote lectures of one and a half hours, each developed through a weekly one and a half hour seminar or workshop and guided student learning. Seminars and workshops will use a mixture of exercises, case-studies (both quantitative and discursive) relating techniques and principles to real-world examples. A strong emphasis will be placed on encouraging students to identify and collect material from a range of sources including for example professional journals and the quality financial press to relate their studies to current events in the accounting and business world.

Whilst study content will continue to be directed largely by module leaders, students will be expected to develop further the disciplined and pro-active approach and study skills needed for success in professional examinations.

The Level 5 Keystone module will consist of a small number of initial keynote lectures to introduce concepts and issues with one and a half hour seminars using activity-based learning; as at level four, this will be closely linked to individual reflection supported by the personal and professional development tutoring system.

#### Assessment

At Level 5 the greater part of the assessment of the core Accounting with Management modules will be by closed book, unseen examination (typically representing at least 70% of the overall module mark) in line with the requirements of the professional bodies. The remaining assessment will be by coursework. Examinations and coursework will require both technical knowledge and the demonstration of students' developing academic skills such as analysis, evaluation and discussion of alternative solutions or recommendations.

The Level 5 Keystone module will emphasise peer review of work in progress and research strategies to encourage critical review and enhance students' self-evaluative ability. This will develop transferable skills which can be carried into the student's academic and professional learning. The development of transferable skills may be developed also through extra-curricular activities including work experience, student representative work, and social and cultural activities; development is recorded and assessed through a personal development portfolio.

The Accounting with Management core modules and electives and preparation of the Keystone research and personal portfolio will entail the ability to work under pressure and to comply with deadlines which is seen as part of a business and professional education.

#### Level 6

#### Learning

At Level 6 there is an expectation that students will be able to take a pro-active, self-directed approach to their own learning. Whilst the higher level knowledge and technical competences in the core accounting or accounting-related modules and electives will continue to be delivered through keynote lectures, the emphasis of the learning process will be on the student. Students will be expected to undertake substantial reading on all specialist subjects commensurate with the requirements of the final year of an undergraduate degree and to develop and maintain professional competences. This will help to engender good practice for the maintenance of continuing

professional development (CPD) required by the professional bodies post-qualification. It is also designed to enhance academic practice for those who will be continuing on to postgraduate study.

The Level 6 Keystone module (BKEY601 Strategic Business Perspectives) builds on and synthesizes the knowledge and skills developed at Levels 4 and 5 using small business 'teams' to explore 'real-world' case studies; the case studies will reflect important business issues or problems. Students will be able to bring their specialist knowledge to bear in the case studies or simulations, thus gaining a further opportunity to link the theory and practice learned in their specialist subjects with management of situations or problem-solving in a business and strategic context; this in turn will further enhance meeting the final requirements of the professional bodies as well as employability.

Final year students may elect to take a 15 UK (7.5 ECTS) credit self-directed dissertation on a topic of their choice subject to approval by the Course Leader or designated academic supervisor. A dissertation will involve primary or secondary research into a topic related to the student's specialist area. This independent research provides a valuable foundation for both employment and postgraduate study in terms of evidencing the student's development of self-motivation, the ability to prioritise time and resources in order to meet deadlines, to deal with pressure effectively, to apply their own informed perspective, and to prepare a cogent analysis based on clearly articulated evidence.

## **Teaching**

The specialist Accounting with Management cores and electives will continue to be taught by weekly keynote lectures introducing, and providing a framework for, the subject content. This will include identification of key emerging issues in the subject area. There will be further support and opportunity for discussion, debate and tutor-supported practice of quantitative and computational aspects of the core syllabus, through weekly seminars or workshops.

In the Level 6 Keystone module lectures may be used to provide an introduction to concepts and issues or for lectures by visiting speakers from industry.

#### Assessment

As at Level 5, the greater part of the assessment (at least 70%) of the core Accounting with Management modules will be by closed book, unseen examination in line with the requirements of the professional bodies.

The remaining assessment will be by coursework, for which at Level 6 there will normally be an emphasis on the theoretical or conceptual aspects of the subject or on emerging issues and current debate. At Level 6, students are expected to engage pro-actively and independently with the academic literature. All specialist assessment will be on an individual basis.

The Level 6 Keystone module will incorporate some group work, recognising that employers value teamworking skills. However in order to reflect the assessment methods used by the professional bodies and student preferences for individual assessment at this level, the individual assessment elements will have a higher overall weighting than the group assessments.

#### **Course Structure**

The course and requirements for the award of the BSc (Hons) Accounting with Management) comprises a total of 360 credits to be obtained according to the academic and course-specific regulations shown below. Modules must be taken in accordance with the Course structure and regulations.

Modules contributing to the degree include both 30 UK (15 ECTS) credit and 15 UK (7.5 ECTS) credit modules and are divided into the following types:

**Core** modules are compulsory for all students on the Accounting with Management course. They provide the fundamental skills and knowledge expected to be addressed in an accounting degree and have been designed to enable successful graduates to obtain exemptions from examinations of the professional accounting bodies.

**Keystone** modules are compulsory common modules taken by all students in the Westminster Business School undergraduate programme. They have been designed to develop the key transferable skills expected of graduates in business and allied specialist areas.

**Specialist Option** modules. Students on the Accounting with Management degree must take a minimum number of specialist option modules from the prescribed list, as required by the course-specific regulations.

**Free** modules, of which a student may take a maximum of 15 UK (7.5 ECTS) credits in a year, may be chosen from the course options or the WBS UG programme options or from the Westminster electives (which are modules from the whole University) subject to availability, pre-requisite requirements and coherence with the student's personal study programme. Students may also use their free module to study a foreign language subject to availability and timetabling capability. Students intending to seek exemptions from the examinations of professional bodies are advised to seek guidance from the Course Leader where elective choices may enhance or reduce eligibility for these professional exemptions.

## Course Structure - BSc(Hons) Accounting with Management

Credit Level 4				
Module code	Module title	Status	UK credit	ECTS
BKEY401	Professional Competences	Keystone	30	15
BKEY402	Business Context	Keystone	30	15
BFBL401	Financial Accounting 1	Core	30	15
BFBL402	Management Accounting 1	Core	15	7.5
Max 1 from:				
BEQM400	Numeracy Skills for Business (subject to screening)	Option	15	7.5
1LAN401	Writing for Academic Success (subject to screening)	Option	15	7.5
BBIM404	Web Development	Option	15	7.5
BBIM405	Online Entertainment Management	Option	15	7.5
BBUS402	Principles of Marketing	Option	15	7.5
BEQM402	London Economy	Option	15	7.5
BEQM403	Business of Sport	Option	15	7.5
BHRM401	Role of the Manager	Option	15	7.5
	WBS UG Programme or Westminster electives	Option	15	7.5
Award of Certi	ficate of Higher Education available	, -,	<u> </u>	
Credit Level 5				
Module code	Module title	Status	UK credit	ECT
BKEY501	Business Research & Professional Practice	Keystone	30	15
BFBL502	Legal Aspects of Business	Core	15	7.5
BFBL503	Financial Accounting 2	Core	30	15
BFBL504	Audit Principles and Practice	Core	15	7.5
Min 1; max 2	7 tada 1 timopros ana 1 tadas	20.0		<del>                                     </del>
from:				
BFBL506	Financial Securities Valuation	Option	15	7.5
BEQM503	Principles of Statistics	Option	15	7.5
Max 1 from:	WBS UG Programme or Westminster electives	Option	15	7.5
	ma of Higher Education available	, -,		
The opportunity	is available to take an optional work placement or study abroad	year		
Credit Level 6				
Module code	Module title	Status	UK credit	ECT
BKEY601	Strategic Perspectives	Keystone	30	15
BFBL602	Advanced Financial Accounting	Core	15	7.5
BFBL601	Advanced Management Accounting	Core	15	7.5
Min 3, max 4 from:				
BFBL609	Advanced Audit Principles and Practice	Option*	15	7.5
BFBL611	Corporate Finance	Option*	15	7.5
	Financial Strategy & Management	Option*	15	7.5
	Taxation	Option*	15	7.5
BFBL612				7.5
BFBL612 BFBL613		Ontion*	1 15	
BFBL612 BFBL613 BFBL615	Company Law	Option*	15	† · · · ·
BFBL612 BFBL613 BFBL615 Max 1 from:	Company Law	·		
BFBL612 BFBL613 BFBL615 Max 1 from: BBUS612	Company Law  Dissertation	Option	15	7.5
BFBL612 BFBL613 BFBL615 Max 1 from:	Company Law	·		

Please note: Not all option modules will necessarily be offered in any one year. Named electives above (\*) are specialist electives - see course specific regulations.

Award of BSc Honours available.

The BScAwM course offers you numerous opportunities to widen your knowledge, understanding and critical appreciation of the role of accounting in business and the management organisations as well as the development of specialist accountancy skills and knowledge. The distinctive feature of the degree is the accounting and finance core running through all three levels. Graduates of this degree will be able to go on to further academic study in the accounting field or qualification as a professional accountant with one of the accounting bodies. The degree was designed in consultation with the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA) in order to maximise the number of exemptions counting towards their respective professional qualifications.

The professional bodies ACCA, CIMA, ICAEW and CIPFA all have a similar knowledge base within the foundation stage of their courses. The specialisms are normally developed towards the final stage of the professional course. Our degree will prepare you well for entry into any of the Accountancy bodies. All modules have learning outcomes with an aim of producing graduates who are both professional and reflective in their decision making and problem solving skills. As far as the exemptions from the examinations of these bodies are concerned, you should gain exemptions for their foundation level papers. The exact exemptions will depend on the accounting body and the choices you have made at both level 5 and level 6.

All professional bodies update their syllabi regularly and hence it is difficult to pin point the exact exemptions for each body.

Taking ACCA as an example, you might gain exemptions from the foundation papers and the following:

ACCA paper (as at March 2011)	Exemptions <u>may</u> be possible on the basis of:
F4 Corporate & Business Law	BFBL502 Legal Aspects of Business + BFBL615 Company Law
F5 Performance Management	BFBL501 Management Accounting 2 + BFBL601 Advanced Management Accounting
F6 Taxation	BFBL613 Taxation
F7 Financial Reporting	BFBL503 Financial Accounting 2 + BFBL602 Advanced Financial Accounting
F8 Audit & Assurance	BFBL504 Audit Principles & Practice + BFBL609 Advanced Audit Principles & Practice
F9 Financial Management	BFBL611 Corporate Finance + BFBL612 Financial Strategy & Management

## **Academic regulations**

The BSc (Hons) Accounting with Management degree and its intermediate awards operate in accordance with the University's Academic Regulations and the *Framework for Higher Education Qualifications in England, Wales and Northern Ireland* published by the Quality Assurance Agency for Higher Education (QAA) in 2008.

All students should make sure that they access a copy of the current edition of the general University handbook called Essential Westminster, which is available at <a href="westminster.ac.uk/essential-westminster">westminster.ac.uk/essential-westminster</a>. The following regulations should be read in conjunction with the Modular Framework for Undergraduate Courses and relevant sections of the current Handbook of Academic Regulations, which is available at <a href="westminster.ac.uk/academic-regulations">westminster.ac.uk/academic-regulations</a>.

#### Award

A pass in a module is achieved when the overall mark is greater than or equal to 40%.

In addition all Westminster Business School undergraduate modules require a minimum mark of 35% in the final assessment and a minimum mark of 35% in the assessed <u>components</u> within the module assessment (the module handbook will indicate those assessments which combine to give the inmodule and end-of-module components).

## To qualify for the award of BSc (Hons) Accounting with Management, a student must:

- obtained at least 360 credits including:
  - passed 75 credits at credit Level 4 or higher and achieved at least a condoned credit in each of the remaining modules worth 45 credits at Level 4; and
  - passed a minimum of 120 Credits at credit Level 5 or higher; and
  - passed a minimum of 120 credits at credit Level 6 or higher.
- attempted modules with a maximum value of 330 credits at credit Levels 5 and 6.

The class of the Honours degree awarded is decided by two criteria, the average of the best 105 credits passed at credit Level 6 being in the range of the class to be awarded, and the average of the next best 105 credits passed at credit Levels 5 and 6 provided the next best 105 credits passed are no more than one classification below this.

## **Course-specific regulations - BSc Accounting with Management**

At level 4, students should normally choose one of the named options, but may choose a free module from elsewhere in the Business School or from the list of Westminster electives.

At level 5, students should normally choose one of the named options, but may choose a free module from elsewhere in the Business School or from the list of Westminster electives.

At level 6, students *must* choose at least three options from the Accounting options (BFBL 609, BFBL611, BFBL612, BFBL613, BFBL615); in addition they may choose a fourth Accounting option, the Dissertation or a free option from elsewhere in the Business School or from the list of Westminster electives.

## **Support for Students**

On arrival, a Welcome Week programme will introduce students to the academic and administrative staff responsible for the course, the layout of the site on which they will be studying, the Library and IT facilities, Blackboard (a virtual learning environment) and the University intranet. Students will be provided with the Course Handbook and access to the Course Blackboard site, which provide detailed information about the course. The Welcome Week programme aims to provide an interesting introduction to the course where new students may not only gain information but have the opportunity to integrate socially while taking part in business related activities. During Welcome

Week, students complete activities with their allocated tutor group, facilitated by Student Ambassadors and their Personal and Professional Development Tutor (PPDT). Their PPDT will provide advice and guidance on academic matters on a planned and regular basis and will also work with the student to identify, develop and articulate their employability skills in their Personal Development Plan. PPDTs provide the link between course delivery by academic staff and the more specialist support provided by University Services. This personal tutorial support continues through Years 2 and 3. This intensive, pro-active support in the first year, followed by pastoral support, continued personal development and career guidance alongside immediate access to advice should provide the support a student needs to achieve their maximum potential.

At University level, Services for Students provide advice and guidance on accommodation, financial and legal matters, personal counselling, health and disability issues, careers and the chaplaincy provides multi-faith guidance. The International Education Office provides particular support for international students. The University of Westminster Students' Union also provides a range of facilities to support all students during their time at the University.

Within the School, the School Senior Tutor leads and co-ordinates the work of the Personal and Professional Development Tutors who provide pastoral guidance and academic support. The School Disability Officer supports students with specific needs. There is a designated team of advisors in the Business Experience & International Team (BEIT) who have UK, international and pan-European links with both academic institutions and with industry so are able to provide effective support for those students who wish to find a relevant work placement or to spend a semester or a year on a study abroad programme. Guidance and information on general matters concerning the course is provided by a dedicated Programme Administrator within the School Registry.

Learning support includes four libraries, each holding a collection of resources related to the subjects taught at their School. Students can search the entire library collection online through the Library Search service to find and reserve printed books, and access electronic resources (databases, e-journals, e-books).

Students can choose to study in the libraries, which have areas for silent and group study, desktop computers, laptops for loan, photocopying and printing services. They can also choose from several computer rooms at each campus where desktop computers are available with the general and specialist software that supports the courses taught at their School. Students can also securely connect their own laptops and mobile devices to the University wireless network.

The University uses a Virtual Learning Environment called Blackboard where students access their course materials, and can communicate and collaborate with staff and other students.

#### Reference Points for the course

## School:

There is a strong research culture in Westminster Business School, where we have internationally renowned research centres coupled with a good reputation for transferring research knowledge into practice. Up to date research from staff in the areas of Employment: skills, labour markets, diversity, employment relations; Finance and Financial Services: pensions, financial services markets, econometric forecasting for financial markets; and Business Information Organisation and Process Management: internet-based systems for strategic decision making have directly informed and enriched the development of curriculum for the UG Business programme.

Module Leaders and seminar tutors on the BSc Accounting with Management degree are mostly professional accountants, auditors and lawyers and many are members of the professional bodies (ICAEW, ACCA or CIMA).

Pedagogic research within the School on student-centred active learning, enquiry-based learning, delivering effective feedback, supporting student diversity by considering teaching and assessment

international students and using technology to enhance support and feedback has had a direct impact on the programme.

The course aims have been designed to reflect the University's mission to provide for the intellectual, social and professional development of the individual. The learning, teaching and assessment strategy supports the University's mission to provide high quality higher education and to meet the requirements of the University policies on employability and student-centred active learning.

## Externally

The skills strategy for the course has drawn upon the key national documents: QAA (2001) A Framework for HE Qualifications in England, Wales and Northern Ireland; and QAA (2007) Subject benchmarks in Business and Management. When embedding good practice in modules, module teams have used the SEEC (2003) Credit Level Descriptors for Further and Higher Education as a reference point. The requirements of relevant professional bodies for recognition and exemptions have influenced the curriculum and assessment of the specialist pathways.

## **Professional body accreditation**

The requirements of relevant professional bodies for recognition and exemptions have influenced the curriculum and assessment of the specialist pathways.

## Quality management and enhancement

## Course management

The BSc Accounting with Management degree will be managed by a Course Leader. The BScAwM Course Leader will report to the Director of Undergraduate Studies and will liaise with the course team, academic departmental representatives, academic administrators and support services to enhance the learning experience of the students and to ensure the academic coherence and quality of the course. The Director of Undergraduate Studies holds responsibility for managing and monitoring the delivery and quality assurance of the suite of undergraduate degrees within the School and reports directly to the Associate Dean (Learning & Teaching). The BScAwM Course Leader will be a member of the Course Leader forums which are held regularly to discuss operational matters, such as admissions and student progression, and to consider Course Committee feedback. Minimum standards, on matters such as Induction, are agreed and adhered to. Action points from this forum are sent, as appropriate, to the Heads of Department and the School Manager.

Westminster Business School operates a matrix management structure. Each member of academic staff is allocated to one of six Departments. Each Head of Department has responsibility for maintaining and monitoring the quality of all modules in that Department and holds line-management responsibility for all full- and part-time academics in their Department. The BA Business Management draws upon Keystone, Core and Option modules from all six Departments. Each Department has at least one away-day per year to identify and address ways of improving the design and delivery of the School's undergraduate courses. Staff in the Department participate in annual appraisal and observation of their teaching by their colleagues leading to staff development through course attendance or research activity. Academics attend staff-development workshops and symposia around current teaching, learning and assessment issues.

# Course approval, monitoring and review

The course was initially approved by a University Validation Panel in 2010. The panel included internal peers from the University and external subject specialists from academia and industry to ensure the comparability of the course to those offered in other universities and the relevance to employers. Periodic course review helps to ensure that the curriculum is up-to-date and that the skills gained on the course continue to be relevant to employers.

The course is monitored each year by the School to ensure it is running effectively and that issues which might affect the student experience have been appropriately addressed. Staff will consider

evidence about the course, including the outcomes from each Course Committee, evidence of student progression and achievement and the reports from external examiners, to evaluate the effectiveness of the course. The Annual Monitoring Sub-Committee considers the School action plans resulting from this process and the outcomes are reported to the Academic Council, which has overall responsibility for the maintenance of quality and standards in the University.

## Student involvement in Quality Assurance and Enhancement

Student feedback is important to the University and student views are taken seriously. Student feedback is gathered in a variety of ways. The most formal mechanism for feedback on the course is the Course Committee. Student representatives will be elected to sit on the Committee to represent the views of their peer group in various discussions. The University and the Students' Union work together to provide a full induction to the role of the Course Committee.

All students are invited to complete a Module Feedback Questionnaire before the end of each module. The feedback from this will inform the module leader on the effectiveness of the module and highlight areas that could be enhanced. The University also has an annual Student Experience Survey which elicits feedback from students about their course and University experience.

Students meet with review panels when the periodic review of the course is conducted to provide oral feedback on their experience on the course. Student feedback from course committees is part of the Schools' quality assurance evidence base.

For more information about the BSc Accounting with Management course, visit the University website at:

www.westminster.ac.uk/wbs

http://www.westminster.ac.uk/courses/undergraduate/subject?subject=Business%20and %20Management&level=UG

or contact Marylebone Admissions Office

mrdmark@westminster.ac.uk

Please note: This programme specification provides a concise summary of the main features of the course and the learning outcomes that a student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided. This specification should be read in conjunction with the Course Handbook provided to students and Module Handbooks, which provide more detailed information on the specific learning outcomes, content, teaching, learning and assessment methods for each module.

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