

# BA (Hons) Accounting and Business

## *Programme Specification*

### **Primary Purpose**

Course management and quality assurance.

### **Secondary Purpose**

Detailed information for students, staff and employers. Current students should refer to the related Course Handbook for further detail.

### **Disclaimer**

The University of Portsmouth has checked the information given in this Programme Specification. We will endeavour to deliver the course in keeping with this Programme Specification; however, changes may sometimes be required arising from annual monitoring, student feedback, review and update of units and courses. Where this activity leads to significant changes to units and courses, there will be prior consultation of students and others, wherever possible, and the University will take all reasonable steps to minimize disruption to students. It is also possible that the University may not be able to offer a unit or course for reasons outside of its control, for example; the absence of a member of staff or low student registration numbers. Where this is the case, the University will endeavour to inform applicants and students as soon as possible. Where appropriate, the University will facilitate the transfer of affected students to another suitable course.

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## Course Details

### **1. Named Awards**

BA (Hons) Accounting and Business

### **2. Course Code (and UCAS Code if applicable)**

C1711S

### **3. Awarding Body**

University of Portsmouth

### **4. Teaching Institution**

University of Portsmouth

### **5. Accrediting Body**

Association of Chartered Certified Accountants (ACCA); Chartered Institute of Management Accountants. (CIMA); Institute of Chartered Accountants in England and Wales (ICAEW)

### **6. QAA Benchmark Groups**

Accounting

General Business and Management

### **7. Document Control Information**

Version 1 September 2017

### **8. Effective Session**

2018/2019

### **9. Author**

Ian Toon

### **10. Faculty**

Faculty of Business and Law

### **11. Subject Group**

Accounting and Financial Management

## Curriculum

### **12. Educational Aims**

The Portsmouth Business School (PBS) Joint Honours Degree Programme:

- To provide a challenging and stimulating study environment.
- To provide a framework allowing students to follow a coherent programme of study.
- To enable students to study two subject areas and develop specialist interests and knowledge

- To provide an opportunity for students to create links between two different subject areas
- To provide students with the opportunity to develop key skills.
- To equip graduates with the necessary transferable skills for lifelong learning and flexibility in the context of changing labour markets.
- To provide students with the skills and knowledge required to maximise career and postgraduate study opportunities

The PBS Accounting and Business Joint Honours Degree Programme:

- To provide a rigorous programme of study relating to accounting and business that meets current organisational needs
- To develop an understanding of the theories and practice of accounting
- To provide an understanding of the functions of business and knowledge of the tools for analysis/evaluating business decisions
- To encourage ongoing critical and evaluative modes of thinking in all areas of study
- To provide links/platform for eventual professional development in the field of accounting and/or business

### 13. Reference Points

- University of Portsmouth Curricula Framework Document
- The scholarship and research expertise of academic members of staff
- QAA Code of Practice for the Assurance of Academic Quality and Standards in Higher Education
- Framework for Higher Education Qualifications (FHEQ) (if applicable, specify which sections are most applicable, e.g. Collaborative provisions)
- National Qualifications Framework
- Subject Benchmark Statements (SBS).
- Requirements of Professional and/or Statutory Regulatory Bodies
- Occupational Standards

The Joint Honours Degree Programme:

The programme and outcomes have been developed taking account of:

- The University of Portsmouth Undergraduate Curriculum Framework
- The University of Portsmouth policy regarding Key Skills
- The scholarship and research expertise of academic members of staff
- The National Qualifications Framework
- The Benchmark Statement for Accounting
- The Benchmark Statement for General Business & Management
- 'The General Business and Management Statement applies to general business and management honours degree programmes only.'
- This joint programme will reference to both the accounting and business Benchmark Statements. Outcomes which cross-reference directly to the Accounting Benchmark Statement are shown with a @. Outcomes which cross-reference to Business related Benchmark Statement are shown with a \$.

### 14. General Learning Outcomes

#### Level 4

Certificates of Higher Education are awarded to students who have demonstrated:

- knowledge of the underlying concepts and principles associated with their area(s) of study, and an ability to evaluate and interpret these within the context of that area of study

- an ability to present, evaluate and interpret qualitative and quantitative data, in order to develop lines of argument and make sound judgements in accordance with basic theories and concepts of their subject(s) of study

Typically, holders of the qualification will be able to:

- evaluate the appropriateness of different approaches to solving problems related to their area(s) of study and/or work
- communicate the results of their study/work accurately and reliably, and with structured and coherent arguments
- undertake further training and develop new skills within a structured and managed environment

And holders will have:

- the qualities and transferable skills necessary for employment requiring the exercise of some personal responsibility

### Level 5

Diplomas in Higher Education are awarded to students who have demonstrated:

- knowledge and critical understanding of the well-established principles of their area(s) of study, and of the way in which those principles have developed
- ability to apply underlying concepts and principles outside the context in which they were first studied, including, where appropriate, the application of those principles in an employment context
- knowledge of the main methods of enquiry in the subject(s) relevant to the named award, and ability to evaluate critically the appropriateness of different approaches to solving problems in the field of study
- an understanding of the limits of their knowledge, and how this influences analyses and interpretations based on that knowledge

Typically, holders of the qualification will be able to:

- use a range of established techniques to initiate and undertake critical analysis of information, and to propose solutions to problems arising from that analysis
- effectively communicate information, arguments and analysis in a variety of forms to specialist and non-specialist audiences, and deploy key techniques of the discipline effectively
- undertake further training, develop existing skills and acquire new competences that will enable them to assume significant responsibility within organisations

And holders will have:

- the qualities and transferable skills necessary for employment requiring the exercise of personal responsibility and decision-making

### Level 6

Bachelor's degrees/Bachelor's degrees with honours are awarded to students who have demonstrated:

- a systematic understanding of key aspects of their field of study, including acquisition of coherent and detailed knowledge, at least some of which is at, or informed by, the forefront of defined aspects of a discipline
- an ability to deploy accurately established techniques of analysis and enquiry within a discipline
- conceptual understanding that enables the student:
  - to devise and sustain arguments, and/or to solve problems, using ideas and techniques, some of which are at the forefront of a discipline
  - to describe and comment upon particular aspects of current research, or equivalent advanced scholarship, in the discipline
- an appreciation of the uncertainty, ambiguity and limits of knowledge

- the ability to manage their own learning, and to make use of scholarly reviews and primary sources (for example, refereed research articles and/or original materials appropriate to the discipline)

Typically, holders of the qualification will be able to:

- apply the methods and techniques that they have learned to review, consolidate, extend and apply their knowledge and understanding, and to initiate and carry out projects
- critically evaluate arguments, assumptions, abstract concepts and data (that may be incomplete), to make judgements, and to frame appropriate questions to achieve a solution - or identify a range of solutions - to a problem
- communicate information, ideas, problems and solutions to both specialist and non-specialist audiences

And holders will have:

- the qualities and transferable skills necessary for employment requiring:
- the exercise of initiative and personal responsibility
- decision-making in complex and unpredictable contexts
- the learning ability needed to undertake appropriate further training of a professional or equivalent nature

## 15. Learning Outcomes

Generic Learning Outcomes of the Programme (independent of route of study):

Students will be able to demonstrate an ability to:

- Discuss the key aspects of two subject areas
- Apply appropriate techniques of analysis to two subject areas
- Research topics and to devise and sustain arguments related to two specific subject areas
- Discuss current research and scholarship related to two subject areas
- Discuss the current limits of knowledge in specific subject areas
- Take responsibility for their own learning in a Joint Honours degree programme
- Carry out an extended piece of independent enquiry into one or more subject areas
- Communicate information in a manner appropriate to the subject and the intended audience
- Show initiative and be able to make and justify decisions
- In addition, students following the 'sandwich route' will also be able to experience and reflect upon the dynamics of the working environment, relevant to their programme of study and utilise this in the conceptualisation of their Level 3 studies.

### A. Knowledge and Understanding of:

- A.1 The role of accounting and its function in organisational information, communication and decision making systems. (@)
- A.2 The underlying concepts and techniques of current accounting practice. (@)
- A.3 Fundamental principles of a range of business functions. (\$)
- A.4 Interrelationships between organisations, the business environment and society. (\$)
- A.5 Processes relating to people and management in organisations. (\$)
- A.6 Complexity of organisational governance. (\$)
- A.7 Interaction of management theory and business practice. (\$)
- A.8 Nature of innovation and entrepreneurship. (\$)
- A.9 Complexity of values and norms adopted by business. (\$)

## **B. Cognitive (Intellectual or Thinking) Skills, able to:**

- B.1 Identify, define and explore accounting and business concepts using logical and creative approaches. (@ \$)
- B.2 Identify tacit assumptions and limitations of data and information. (@ \$)
- B.3 Analyse and evaluate evidence. (@ \$)
- B.4 Analyse and interpret data from a range of sources. (@ \$)
- B.5 Argue cogently using appropriate medium. (@ \$)
- B.6 Apply skills of mathematical and statistical analysis to business tasks. (@ \$)
- B.7 Reflect on own learning, and apply skills to actively manage studies. (@ \$)

## **C. Practical (Professional or Subject) Skills, able to:**

- C.1 Know and understand the technical language of accounting both current and alternatives. (@)
- C.2 Prepare financial statements and summarise transactions. (@)
- C.3 Interpret evidence concerning financial management, risk and capital markets. (@)
- C.4 Use techniques for planning and scheduling work/projects. (\$)
- C.5 Decide on the feasibility of plans given time and resources available. (\$)
- C.6 Demonstrate cultural sensitivity. (\$)
- C.7 Search for information and retrieve data using traditional and electronic sources. (\$)
- C.8 Use IT skills including spreadsheets for data analysis. (\$)
- C.9 Use CIT to process and progress tasks.
- C.10 Update professional knowledge using a variety of resources.
- C.11 Use a range of presentation forms professionally. (@ \$)

## **D. Transferable (Graduate and Employability) Skills, able to:**

- D.1 Communicate using persuasion, influencing, and project management skills. (@ \$)
- D.2 Use information technology. (@ \$)
- D.3 Solve problems. (@ \$)
- D.4 Apply numbers. (@ \$)
- D.5 Improve own learning and performance. (@ \$)
- D.6 Work with others (in a team environment). (@ \$)

## **16. Learning and Teaching Strategies and Methods**

Teaching and learning is achieved by lectures supported by seminars, workshops and surgery sessions. The understanding of theory is reinforced by the arrangement of common core units in each year. Pastoral support is provided by departmental personal tutor system, which has strong operational links with the course management team. The core learning outcomes can be achieved and demonstrated without the placement through the use of e.g. case studies.

Cognitive skills are developed through lectures supported by other class-based sessions and independent learning. On this pathway, students also have the opportunity to apply these skills in the course of their work placement.

C10 is developed through self-management and individual and group-based seminar and workshop activities. This skill, together with C1, C2, C3, C4, C5, C6, C7, C8, C9 and C11 are required in units focussing on the particular skill or skills referred to.

Transferable key skills are developed across the programme.

## 17. Assessment Strategy

Assessment is typically via a mix of coursework and examination, although some units will be assessed by only one of these modes. Coursework will include case studies, critical analysis through essays, presentations, both orally and through written reports and group work.

Whilst some of the learning outcomes can be assessed through examinations, coursework will be of particular importance in assessing professional skills and developing of independent and self-managed learning skills.

All assessments for core units on this programme are considered to provide opportunities for students to demonstrate knowledge and understanding of the subject matter relating to the degree programme. Some assessments lend themselves more readily to the development and demonstration of cognitive skills. Others provide evidence of practical, professional and subject specific skills. Most assessments will provide opportunities for students to demonstrate the achievement of transferable and key skills. Consideration of this has been given at each level whilst acknowledging that there is a rising expectation of the development of these skills as the programme progresses.

Assessments at level four typically include formative assessments such as essay writing and group presentations. These provide students with the opportunity to plan their own learning, manage their time effectively and become familiar with the University Library which includes assessing on-line materials.

The group presentations allow students to gain experience of working collaboratively in teams, respecting the views of others and gaining confidence in putting forward their own ideas.

Summative assessments come in the form of in-class tests and examinations. These allow students to demonstrate their recall and synthesis of information, factual knowledge and ability to work under pressure.

At level five students are assessed on longer essays for example on the Corporate Governance, Financial Crime, Ethics and Controls unit. This provides them with the opportunity to develop the intellectual skills of evaluation, knowledge and analysis. Presentations continue to provide opportunities to develop further collaborative skills, an understanding of group dynamics and an analysis of the individual student's role in that process.

Summative assessments become longer in duration in accordance with University guidelines. This allows students further opportunity to demonstrate their knowledge and understanding of the subject matter and their ability to work under pressure.

At level three six students are expected to demonstrate critical thinking and engage analytically with the subject matter. An example of this is the 10,000 word dissertation option. The dissertation provides an opportunity for students to develop self-management skills of sustained substantial piece of work. This includes skills of researching, analysing, documenting and evaluating. Other units based on independent study offer similar opportunities.

## 18. Course Structure, Progression and Award Requirements

See [Unit Web Search](#)<sup>1</sup> for full details on the course structure and units

One credit is equivalent to 10 hours of learning. Each level comprises a minimum of 120 credits. Units are offered as 20 credits. The final year dissertation is a 40 credit unit.

Accounting is offered as a three-year or four-year pathway. It is divided into three taught stages. Each of the three stages corresponds to an academic level. The four-year pathway version includes a work placement in the 3rd year.

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<sup>1</sup> [www.port.ac.uk/unitwebsearch](http://www.port.ac.uk/unitwebsearch)



To be awarded the degree "in sandwich mode" students must complete an approved work placement of at least 48 weeks and submit and pass the reflective report.

## **19. Employability Statement**

The five strands to the University's employability strategy are supported by:

- We offer the opportunity to train in debt counselling with the Citizen's Advice Bureau. The Work-based Financial Project offers opportunities to do accounting work for clients.
- Career Management Skills are embedded in the curriculum. This forms part of the personal tutoring programme where we address subjects such as CV writing and preparing for interviews.
- A year's work placement is offered as part of this programme. The Portsmouth Business School has its own specialised placement office. This is in addition to the service offered by Purple Door
- Links with employers are established within the placement programme and also through the annual careers fair. In addition there is a mentoring programme available with industry specialists.
- There are opportunities to study a language at level two in the programme; these can be selected from the wide range of language units offered by IWLP. Languages include French, Spanish, Arabic, Japanese and Mandarin.
- Personal Development Planning including the identification and review of skills is delivered at all levels of study as part of the personal tutoring system.
- Wednesday afternoon is kept free of formal tuition so that students may participate in the range of sports and other special interest clubs offered by the university.

## **Course Management**

### **20. Support for Student Learning**

- The Course is managed by a Course Leader
- The Combined Honours Degree is managed by a Course Leader from one subject area and a Deputy Course Leader from the other
- Extensive induction programme introduces the student to the University and their course
- Each student has a personal tutor, responsible for pastoral support and guidance
- University support services include careers, financial advice, housing and counselling
- The Academic Skills Unit (ASK)
- The Additional Support and Disability Advice Centre (ASDAC)
- Excellent library facilities
- Student course and unit handbooks provide information about the course structure and University regulations
- Feedback is provided for all assessments
- Personal Development Planning (PDP) for all awards

### **21. Admissions Criteria**

#### **A. Academic Admissions Criteria**

Students are recruited with a variety of different qualifications.

General guidance:

- A-levels: 120 points from a maximum of three A levels or equivalent (equivalent qualifications could include AVCE/AVCEDA, BTEC Nationals – Award, Certificate, Diploma).
- Five GCSEs A-C, including Mathematics and English at Grade B or above.

- IELTS requirements – minimum IELTS 6.0 certification for students whose first language is not English.
- If appropriate, prior learning may be assessed and accredited.

## **B. Disability**

The University makes no distinction in its admissions policy with regard to disability and will endeavour to make all reasonable adjustments in order to make it possible for students to study at Portsmouth on a course of their choice.

## **22. Evaluation and Enhancement of Standards and Quality in Learning and Teaching**

### **A. Mechanisms for Review and Evaluation**

- Course Leader's Annual Standards and Quality Evaluative Review
- Head of Department's Annual Standards and Quality Evaluative Review
- Unit and Course Level student feedback considered at Board of Studies
- Unit Assessment Board consideration of student performance for each programme
- Annual Standards and Quality Reports to Board of Studies, including consideration of Subject and Award External Examiner Reports
- Periodic Programme Review
- Student Representatives and Student/Staff Consultative Committees
- National Student Survey
- National Postgraduate Taught Experience Survey
- Staff Performance and Development Review
- Peer Review and Development Framework
- Faculty Learning and Teaching Committee

### **B. Responsibilities for Monitoring and Evaluation**

- Unit Co-ordinators for unit content and delivery
- Course Leader for day-to-day running of course
- Deputy Course Leader for day-to-day running of Combined Honours route
- Board of Studies with overall responsibilities for operation and content of course
- Combined Honours Management Board
- Head of Undergraduate Programmes
- Associate Dean (Academic)
- Associate Dean (Students)
- Quality Assurance Committee
- Unit, Award and Progression Board of Examiners

### **C. Mechanisms for Gaining Student Feedback**

- Student Representation on Board of Studies
- Student Staff Consultative Committees
- Unit and Course level student feedback questionnaires
- University participates in external student surveys, e.g. National Student Survey (NSS), Postgraduate Taught Experience Survey (PTES), Postgraduate Research Experience Survey (PRES) and International Student Barometer (ISB)

### **D. Staff Development Priorities**

- Academic staff undertake activities related to research, scholarship, teaching and learning and student support and guidance

- Annual staff performance and development reviews match development to needs
- Managers undertake a variety of management development programmes
- New academic staff required to undertake appropriate University of Portsmouth learning and teaching programmes
- All academic staff encouraged to seek Higher Education Academy membership
- Academic staff undertake initial and continuing professional development within the Academic Professional Excellence Framework (APEX) programme which is aligned with the Higher Education Academy (HEA)'s UK Professional Standards Framework (UKPSF)
- Support staff are encouraged to attend short courses in areas such as minute taking, and specific IT packages

### 23. Assessment Regulations

The current University of Portsmouth academic regulations will apply to this programme (see [Assessment and Regulations<sup>2</sup>](#)).

### 24. Role of Externals

Subject External Examiners who will:

- Oversee unit assessment and usually attend Unit Assessment Boards
- Review unit assessment strategy
- Sample assessment artefacts
- Present report to Unit Assessment Boards

Award External Examiners (usually also a Subject External Examiner) who will:

- Oversee and attend Award/Progression Boards
- Scrutinise and endorse the outcomes of assessment
- Ensure that the standard of the award is maintained at a level comparable with that of similar awards elsewhere in the United Kingdom

### 25. Indicators of Standards and Quality

#### A. Professional Accreditation/Recognition

Accredited by the Association of Chartered Certified Accountants (ACCA); Chartered Institute of Management Accountants (CIMA); Institute of Chartered Accountants in England and Wales (ICAEW).

#### B. Periodic Programme Review (or equivalent)

Periodic Review: Accounting, March 2017. The fitness of purpose of curriculum was confirmed and the annual monitoring and review processes were found to be effective.

#### C. Quality Assurance Agency

QAA Higher Education Review, March 2015, judgements about standards and quality meet UK expectations (*for full report see [Higher Education Review of the University of Portsmouth, March 2015<sup>3</sup>](#)*).

#### D. Others

None.

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<sup>2</sup> [www.port.ac.uk/departments/services/academicregistry/qualitymanagementdivision/assessmentandregulations/](http://www.port.ac.uk/departments/services/academicregistry/qualitymanagementdivision/assessmentandregulations/)

<sup>3</sup> [www.qaa.ac.uk/en/ReviewsAndReports/Documents/University%20of%20Portsmouth/University-of-Portsmouth-HER-15.pdf](http://www.qaa.ac.uk/en/ReviewsAndReports/Documents/University%20of%20Portsmouth/University-of-Portsmouth-HER-15.pdf)

## 26. Further Information

Further information may be found in:

- Student Handbook
- University of Portsmouth Curriculum Framework Document
- University of Portsmouth Prospectus
- [University of Portsmouth](#)<sup>4</sup> and [School/Department](#)<sup>5</sup> websites

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<sup>4</sup> [www.port.ac.uk/](http://www.port.ac.uk/)

<sup>5</sup> [www.port.ac.uk/accounting-and-financial-management/](http://www.port.ac.uk/accounting-and-financial-management/)