

# APPENDIX 1: PROGRAMME SPECIFICATION DOCUMENT

1. Qualification BA Hons	2. Programme Title ACCOUNTANCY	3. UCAS Code	4. Programme Type MOD. S, M, J, M
<p>5. Main Purposes and Distinctive Features of the Programme</p> <p>The aims of the programme are as follows:</p> <ul style="list-style-type: none"> <li>to develop at final honours degree level appropriate transferable knowledge and skills which reflect academic developments in the field of business and accounting and current best practice in accounting</li> <li>to encourage continuing academic and professional development to equip students to become life-long learners</li> <li>to assist students achieve personal development and competence, adaptability, self-confidence and critical self-reflection through critical enquiry and independent judgement</li> <li>to develop capability in the exploration, analysis and evaluation of business and accounting issues and concepts including an awareness of ethical and environmental issues</li> <li>to provide students with the opportunity to unify conceptual and analytical frameworks with practice through a variety of contexts appropriate to accounting</li> <li>to produce graduates with a strong academic and vocational background and who are competent in applying business and accounting techniques to meet the needs of various types of organisations.</li> <li>To provide students with the opportunity to engage in Personal Development Planning by providing, at each level of study, the opportunity for students to reflect on, articulate, transfer and take ownership of the development of their skills.</li> </ul> <p>6. What a graduate should know and be able to do on completion of the programme</p>			
<p><u>Knowledge and understanding in the context of the subject(s)</u></p> <ul style="list-style-type: none"> <li>Demonstrate an understanding and critical awareness of the concepts, principles, rules and issues related to accountancy and related areas</li> <li>Demonstrate a knowledge and critical understanding of the current technical language and practices of the various areas of accountancy</li> <li>Demonstrate an understanding and critical awareness of the social, economic and political contexts in which accountancy and its related areas operate</li> </ul> <p>Cognitive skills in the context of the subject(s)</p> <ul style="list-style-type: none"> <li>Demonstrate critical reasoning analysis and analytical ability</li> <li>Evaluate and apply theoretical concepts</li> <li>Apply problem solving techniques</li> <li>Synthesise data/information and interpret research findings</li> <li>Demonstrate the planning, execution and reporting of original work</li> </ul>		<p><u>Subject-specific practical/professional skills</u></p> <ul style="list-style-type: none"> <li>Demonstrate an ability to use accounting theories and concepts in practical situations</li> <li>Demonstrate an ability to write essays and/or financial reports of graduate standard</li> <li>Use mathematical and statistical techniques to solve general business and accountancy related problems</li> <li>Identify and evaluate the impact of legal and/or professional pronouncements on the skills and techniques used by accountants in practice</li> <li>Identify and evaluate how legal and/or professional pronouncements affect individuals and businesses through the preparation of appropriate computations</li> </ul> <p>Other skills (e.g. key/transferable) developed in subject or other contexts</p> <ul style="list-style-type: none"> <li>Independently plan, conduct and report a programme of original research</li> <li>Communicate effectively in formal and informal scenarios using a variety of means</li> <li>Demonstrate proficiency in the use of Information Technology</li> <li>Manage time and workload</li> <li>Demonstrate work based skills</li> <li>Work independently or as part of a team</li> </ul>	

## 7. Qualities, Skills & Capabilities Profile

A Cognitive	B Practical	C Personal & Social	D Other
Critical reasoning	Investigative skills	Teamwork	Awareness of contemporary issues in accounting and finance
Analytical ability	Data handling skills	Independent investigation	Work based skills
Synthesis of knowledge	Professional skills	Self-confidence	
Problem solving	Oral and written communication	Self-evaluation and reflection	
Planning and execution	Research skills	Ethical awareness	
		Organisation and time management	
		Lifelong learning	
		Personal Development Planning	

8. Duration and Structure of Programme/Modes of Study/Credit Volume of Study Units (3 Years full-time, 4½-5 years part-time). Honours Degree = 360 credits; Intermediate Awards of Diploma of Higher Education and Certificate of Higher Education available at 240 and 120 credits respectively. All Honours degrees must include the study of 120 credits at Level H3.

The attached sheet gives details of pre-requisites for each module.

Part II *Students take 4 (Minor), 6 (Joint), 8 (Major) 10 (Single) Modules*

	Core Modules	Options (20 credits each)	Project (20 credits)
H3 Honours Modules	Financial Reporting & Regulatory Framework (S & MAJ) Management Accounting Control Systems (S & MAJ) Corporate Strategy (S & MAJ)	Advanced Taxation Advanced Auditing Practice ICT for Strategic Advantage European Business & Finance Contemporary Management Issues (S) Company Law	Investigative Study Practice (S & MAJ)
H2 Honours Modules	Financial Accounting (S, MAJ, J) Management Accounting Applications (S, MAJ, J) Auditing (S, MAJ) Financial Management (S, MAJ) Personal and Business Tax (S, MAJ) Work Experience (S, MAJ)		

Part I (Level 1) *Students take 2 (Minor), 3 (Joint), 4 (Major), 5 (Single) Modules*

<p>First Year Part-Time Equivalent</p>	<p>Financial Accounting Fundamentals (S, MAJ, J, MIN)</p> <p>Management Accounting Fundamentals (S, MAJ, J, MIN)</p> <p>Principles of Economics (S)</p> <p>Quantitative Methods (S + MAJ)</p> <p>Introduction to Law for Accountancy (S)</p>	<p>Business Environment &amp; IT/IS</p>	
<p>9. Learning, Teaching and Assessment Strategy</p> <p><u>Learning and Teaching Methods</u></p> <p>Lectures, seminars, tutorials, case study analysis, IT practicals, supported self study.</p> <p><u>Assessment Methods</u></p> <p>Essays, examinations – open and closed book, presentations, logbook.</p> <p><u>Assessment Classification System</u></p> <ul style="list-style-type: none"> <li>• Prior to 2003/2004 degrees were awarded on the basis of aggregate marks across part II with each module counting equally.</li> <li>• From academic year 2003/4 the honours classification is calculated by taking a final weighted average of the marks from those modules worth a total of 200 credits, including marks from modules worth 80 credits at level H2 (weighted 30%) plus marks from modules worth 120 credits at level H3 (weighted 70%) which represent the best marks achieved by a student at those levels</li> <li>• Students who enrolled prior to 2003/2004 will be classified using the methodology that provides the higher classification</li> <li>• Students enrolled from 2003/2004 will be classified using the second method</li> </ul> <p><u>Honours Classification Bands</u></p>		<p>10. Other Information (<i>including compliance with relevant Institute policies</i>)</p> <p><u>Date programme first offered</u></p> <p>Offered as minor, joint and major in 1993, single in 1998.</p> <p><u>Admissions Criteria</u> <u>Standard Requirements</u></p> <ul style="list-style-type: none"> <li>• Normally 5 GCSE,s (including Maths &amp; English Language) + 2 A Levels passes</li> <li>• Vocational Certificate of Education (VCE) double award</li> <li>• Other equivalent qualifications such as Scottish Higher passes, the Irish Leaving Certificate or International Baccalaureate</li> <li>• Holders of the AAT Technician qualification will be exempted from part 1 and will be offered direct entry into part II..</li> <li>• Holders of Associate membership of the Institute of Financial Accountants (qualified by examination) will be exempted from parts 1 and II (level H2). Entry will be direct into the final year of the course (level H3) with a 4 module top-up</li> </ul> <p><u>Non Standard Entry</u></p> <ul style="list-style-type: none"> <li>• Pass in a Kitemarked Access to Higher Education course, relevant work experience</li> <li>• Mature student evaluation will include interview</li> </ul> <p><u>Indicators of Quality and Standards</u></p> <p>Programme developed and reviewed with external specialist input; external examining monitoring; recognition for exemption purposes by Professional Bodies, specifically:</p> <p>ACCA: exemptions available for papers F1 to F9.</p>	

70% and above - First Class Honours  
60-69% - Upper Second Class Honours  
50-59% - Lower Second Class Honours  
40-49% - Third Class Honours  
0-39% - Fail

CIMA: exemptions pending.

IFA: membership at Associate or Fellow depending on practical experience

NIA (Australia): membership at Associate or Fellow depending on practical experience

ICSA: exemptions from Foundation Parts 1 & 2 and Professional Part 1 (13 papers)

The above is based on a programme of study followed by a single subject student and is based on current syllabi – May 2005.