

## PROGRAMME SPECIFICATION – BA (Hons) Accounting

This document applies to students who commence the programme in or after September 2017

1.	<b>Awarding institution/body</b>	University of Worcester
2.	<b>Teaching institution</b>	University of Worcester
3.	<b>Programme accredited by</b>	<p>IFA (Institute of Financial Accountants)</p> <p><u>Institute of Chartered Accountants in England and Wales (ICAEW) and Association of Chartered Certified Accountants (ACCA)</u> Successful completion of the following modules provides exemption from professional body examinations: BUSM1539, BUSM1549, BUSM1049, BUSM2569, BUSM2579, BUSM2529, BUSM3509, BUSM3569, BUSM3579, BUSM3559.</p> <p><u>Chartered Institute of Management Accountants (CIMA):</u> Successful completion of the following modules provides exemption from professional body examinations: BUSM1539, BUSM1549, BUSM1049, BUSM2569, BUSM2579, BUSM2529.</p> <p><u>Chartered Institute of Public Finance and Accountancy (CIPFA):</u> Successful completion of the following modules provides exemption from professional body examinations: BUSM1539, BUSM1549, BUSM1049, BUSM2569, BUSM2579, BUSM2529.</p> <p><u>CIMA Accredited Sage Certificate</u> BUSM2539 (optional module)</p>
4.	<b>Final award</b>	BA (Hons)
5.	<b>Programme title</b>	Accounting
6.	<b>Pathways available</b>	Single
7.	<b>Mode and/or site of delivery</b>	Taught modules
8.	<b>Mode of attendance</b>	FT, SW, PT
9.	<b>UCAS Code</b>	N400
10.	<b>Subject Benchmark statement and/or professional body statement</b>	<a href="#">QAA Subject Benchmark Statement Accounting, 2016</a>
11.	<b>Date of Programme Specification preparation/ revision</b>	July 2013; updated May 2014; amendment to regulations August and October 2014; August 2015 updating NSS and graduate destination details and accreditations; September 2015 updated to include the <a href="#">Taught Courses Regulatory Framework</a> and Personal Academic Tutoring. October 2015 – update to Section 16 and various hyperlinks in light

		of QAA changes; March 2016 – Amendments made in light of QAA changes and the approval of the BA (Hons) Accounting and Finance; August 2016 to include minor revisions to Appendix 1 (deletion of modules no longer running) and section 15 regarding assessment; August 2017 – AQU amendments & error on L6 award map
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## 12. Educational aims of the programme

The BA (Hons) Accounting Programme aims to develop the learner’s knowledge and skills in accounting, set within a framework of related business skills and knowledge. Although most of the emphasis will be based on commercial accounting, many of the skills acquired would be transferable to the public sector. The programme will aid those wishing to pursue a career as a professionally qualified accountant by providing a range of specialist accounting modules to enhance students’ ability to obtain exemptions with professional accountancy bodies. It will also be of interest to those who wish to follow a career in general management positions where knowledge of accounting will be an asset. The programme perspective is from the point of view of the provider of accounting information, but this will necessarily mean that skills in the interpretation of accounting information will be acquired. In particular, the purpose of the programme is to provide students with:

1. An appreciation of the role of accounting in the overall context of the business by the study of how the design, operation and validation of accounting systems affect, and are affected by, individuals, organisations, markets, society and the environment.
2. Skills and knowledge in the theory and practice of accounting in providing analysis and information for a variety of decision making, accountability, managerial, regulatory and resource allocation purposes.
3. A supportive and stimulating learning environment which is intellectually challenging and develops analytical and critical abilities
4. Preparation for pursuing a career as an accounting practitioner within the fields of commerce, industry, finance and the public sector with the potential for sitting professional body examinations and so gaining professional body membership.
5. Enhancement of lifelong learning skills and personal development to support employability, career aspirations and an effective contribution to society
6. Opportunities to enhance employability by undertaking a work based learning module, a work based placement and by “real world” learning experiences

## 13. Intended learning outcomes and learning, teaching and assessment methods

<p><b>Knowledge and understanding:</b> On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the purpose and nature of accounting in commercial organisations – its strengths and limitations and the use of accounting information by different stakeholder groups.</li> </ol>	<p><b>Examples of learning, teaching and assessment methods used:</b></p> <ul style="list-style-type: none"> <li>• A programme of structured lectures, interactive seminars, group work sessions, individual tutorials and VLE support.</li> <li>• The researching and writing of assignments and subsequent oral and written feedback. BUSM1539, BUSM2529,</li> </ul>
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<ol style="list-style-type: none"> <li>2. Discuss the regulatory structure of financial accounting information, including legal requirements and the application of International Financial Reporting Standards.</li> <li>3. Utilise and apply book-keeping and ledger accounting techniques, journal entries, bank reconciliations and control accounts to construct and draw up the extended trial balance</li> <li>4. Interpret, compare, critically analyse and synthesise income statements, statements of financial position and statements of cash flows, using a variety of analysis techniques to evaluate the financial position of a variety of organisations</li> <li>5. Prepare single entity financial statements in accordance with the requirements of IFRS, including the statement of financial position, income statement, statement of other comprehensive income and statement of cash flows from the extended trial balance</li> <li>6. Prepare consolidated statement of financial position and statement of profit or loss and other comprehensive income for group companies in accordance with IFRS</li> <li>7. Critically appraise established financial accounting standards and analysis techniques and where appropriate suggest alternatives from recent developments in the subject area</li> <li>8. To use various management accounting techniques. Including the calculation and interpretation of variances, NPV, payback and ARR</li> <li>9. Apply modern accounting techniques such as target costing and understanding different operational environments such as JIT, TQM, Value chain analysis</li> <li>10. Explain the sources of finance available to the enterprise (principally debt, equity and working capital) and the risks and opportunities that each presents. They will examine the debate as to whether there is an optimal financing structure</li> </ol>	<p>BUSM2579 and BUSM3519.</p> <ul style="list-style-type: none"> <li>• In-depth, self-directed research and tutorial guidance and discussion eg BUSM3049.</li> <li>• Real-world settings and scenarios experienced via case studies, audit simulations, guest speaker inputs, work based learning and work placement eg BUSM3559, BUSM2069, BUSM2089 and BUSM3069.</li> <li>• A variety of assessment vehicles including reports, examinations, oral presentations, group work, research tasks, briefing papers, computer-based tests.</li> <li>• Training in the use of accounting software packages and the use of the data maintained therein in related modules eg BUSM2539.</li> <li>• Links between modules to emphasise a holistic, business centred approach will be emphasised in learning and teaching activities, eg Financial Accounting in BUSM1549, BUSM2569 and BUSM3569 and Management Accounting in BUSM1539, BUSM2579 and BUSM3579</li> </ul>
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<p>and how financial markets operate and be able to devise appropriate financial structures.</p> <p>11. Explain the purpose and structure of the audit process and to be able to apply auditing techniques</p> <p>12. Discuss the legal context in which commerce and enterprise is conducted from the view points of the enterprise, employees and customers and be able to make judgements of the legal position of a variety of business situations.</p> <p>13. Explain the key concepts of related business disciplines such as marketing and general management.</p> <p>14. Discuss and study the principles of valuation of financial assets and explore the cost of capital, including other factors that may influence the choice of capital a business might raise. The nature of business risk is also considered, and techniques to minimise this, explored.</p> <p>15. Explain the range of taxation applicable to individuals, companies and groups of companies.</p>	
<p><b>Cognitive and intellectual skills:</b> On successful completion of the course, students will be able to develop:</p> <ol style="list-style-type: none"> <li>1. Problem solving and decision making skills, recognising the need to adapt approaches to suit the time horizon of the issue at hand and the need to ensure that decisions are made within the relevant regulatory framework.</li> <li>2. The facility for critical thinking, analysis and synthesis with reference to a wide range of accounting, legal and management issues.</li> <li>3. Skills in summarising and explaining involved technical issues to non-specialists in such a way that they are able to appreciate the implications of these issues to business decision making.</li> <li>4. Ability to analyse and draw reasoned conclusions concerning structured and to a more limited extent, unstructured problems from a given set of data and</li> </ol>	<p><b>Examples of learning, teaching and assessment methods used:</b></p> <ul style="list-style-type: none"> <li>• Research-based knowledge, understanding and critical appreciation is assessed through a variety of assessments which typically involve utilising existing data and gathering new data.</li> <li>• Seminar activities will include researching real world situations (for example, hostile takeover bids) and presenting summaries of these situations suitable for both the technically informed investor and less well informed shareholder.</li> <li>• Case studies will be used presenting a variety of issues; some cases will provide detailed information and data; others will present more general thematic problems where students will need to reason in the absence of all the desirable data e.g. BUSM1549, BUSM1539 and BUSM3519.</li> <li>• A computerised audit simulation will be used in BUSM3559 to provide a 'virtual reality' fictitious company, Sheridan AV Ltd with students acting as auditors. Students</li> </ul>

<p>from data which must be acquired by the student.</p>	<p>are able to go online and explore the assets, documents and management team issues while carrying out audit procedures. Students need to work in teams to analyse a wide range of data, solve problems and to think critically about the audit issues facing Sheridan AV Ltd.</p>
<p><b>Practical skills relevant to employment:</b> On successful completion of the course, students will be able to develop:</p> <ol style="list-style-type: none"> <li>1. Technical skills in the recording of financial transactions in a manner appropriate to the needs of the business and the production of key financial statements.</li> <li>2. Numeracy skills, including the ability to manipulate financial and other numerical data and to appreciate statistical concepts at an appropriate level.</li> <li>3. Skills in the use of information technology in acquiring, analysing and communicating information (including spreadsheets, word processing software web based sources).</li> <li>4. Effective self-management (time, planning, motivation, initiative and enterprise).</li> <li>5. Advocacy and negotiation skills.</li> </ol>	<p><b>Examples of learning, teaching and assessment methods used:</b></p> <ul style="list-style-type: none"> <li>• Core modules in accounting, finance and taxation require students to produce accurate calculations (eg BUSM 2529, BUSM2569, BUSM2579, BUSM3569 and BUSM3579).</li> <li>• Students will gain proficiency in using a recognised industry standard software package (eg BUSM2539 and BUSM2569).</li> <li>• Self-management skills are experienced through meeting assignment submission deadlines (egBUSM1539), completing an independent Business Project (BUSM3049) and working with others (BUSM2549).</li> <li>• Work based experiential learning opportunities are provided via BUSM2069 Work Based Investigation at Level 5, BUSM3069 Consultancy Project at Level 6 and the optional work placement year BUSM3000.</li> </ul>
<p><b>Transferable/key skills:</b> On successful completion of the course, students will be able to develop and enhance:</p> <ol style="list-style-type: none"> <li>1. Their capacity for independent and self-managed learning and personal development.</li> <li>2. The ability to work in groups, and other interpersonal skills including oral as well as written presentation skills.</li> <li>3. The ability to locate, extract and analyse data from multiple sources, including the acknowledgement and referencing of sources.</li> <li>4. Their sensitivity to diversity in terms of people, cultures, business, management, customer and ethical issues.</li> </ol>	<p><b>Examples of learning, teaching and assessment methods used:</b></p> <ul style="list-style-type: none"> <li>• Self-management skills are introduced at L4 and encouraged throughout the course via the personal academic tutor support system, online resources for PDP and employability and opportunities for placement learning.</li> <li>• Personal development is introduced through optional choices at Level 4 (BUSM1019) and is encouraged throughout the course via the personal academic tutor support system, online resources for PDP and employability.</li> <li>• Group oral presentations and written assessments in a variety of formats (essay, report, briefing paper) are used to develop oral and written communications, with particular reference to the nature of the intended audience eg BUSM1539, BUSM2529, BUSM2579, BUSM3029 and</li> </ul>

	<p>BUSM3519.</p> <ul style="list-style-type: none"> <li>• All core modules (at least) include learning outcomes which require students to use an appropriate range of academic, business or practical sources.</li> <li>• All modules include opportunities for group discussions. Some option modules include group assessments.</li> </ul>
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**Integration between practice and theory** is provided by:

- the opportunity to undertake a one-year business placement
- Work Based Investigation modules at Levels 5 and 6 which enable students to apply knowledge in the workplace and develop employability and key skills
- the mandatory modules at Level 6 requiring students to reflect on their learning and individual experiences of organisations, their environment and management. Such experiences will be acquired through other modules, for example via exposure to visits and other inputs from practising managers, simulation of real-life scenarios via case studies or modelling, as well as personal employment undertaken throughout their course.

The importance of **research-informed teaching** in enhancing students' learning experience is fully appreciated. The majority of tutors contributing to the programme are research-active and use their own research and that of others in the discipline to illustrate ideas, concepts and theories or to provide examples. The scope and calibre of research keeps programmes current and relevant and is invaluable to high standards of learning. There are many opportunities across the programme for students to learn about and engage in research within their discipline and the WBS Employability Standard of Research and Problem-solving is covered by the majority of modules in the programme. A student-centred learning approach ensures that students learn through their own enquiry and the assessment strategy supports this through investigative, explorative and applied assessment tasks.

**Internationalisation** is embedded in the curriculum and the programme also includes a number of modules with an international or global theme (particularly BUSM3029 International Business Strategy and BUSM2059 EU Law, Human Rights & the Legal Environment. Students study in a culturally diverse environment with peers and tutors from a range of cultural backgrounds. WBS is a member of the Network of International Business Schools (NIBS)

The themes of **ethical and sustainable business practice** are addressed throughout the curriculum and in particular in BUSM3559 Audit and Ethics. Students are encouraged to evaluate their own courses of action in relation to organisational ethical dilemmas and to consider the implications of ecological changes for business and communities, now and in the future, and responses to these changes. The use of the VLE to provide learning materials and student support promotes the paperless/low carbon learning processes, as do online submission and marking of assignments.

Course design (for example the development of 30 credit modules) takes into account the **principles of inclusivity**: the types of learner, their prior experience and expectations and how they learn and will be supported to learn effectively. A range of teaching methods are adopted to ensure the curriculum enhances the learning of all students. This includes lectures, seminars, presentation, visits from local accountancy firms to explain practical subjects such as auditing and tax, the use of an audit simulation to cater for the audio-visual learner, e-learning and the opportunity to use accounting software SAGE. [The UK Quality Code for Higher Education: Chapter B4: Enabling Student Development and Achievement](#) and the UW Strategy for Embedding Inclusive Practice in Learning, Teaching and Assessment have been used as reference points to ensure an appropriately responsive curriculum. The needs of all learners

are incorporated in learning and teaching activities, learning materials are adapted where necessary and reasonably possible and effective legible feedback is provided on assessments. WBS has a Diversity Co-ordinator who acts as a link between students with particular needs within the School and the Dyslexia and Disability Service to ensure that students are adequately supported in their learning and assessments.

The learning and teaching strategies for individual modules, as outlined in the accompanying Module Specifications, have been undertaken in accordance with the [University's Curriculum Design Policy](#). There is constructive alignment of the learning outcomes with teaching and learning approaches and assessment, research-informed teaching and all the employability standards covering Worcester graduate learning outcomes have been embedded within all modules.

#### 14. Assessment Strategy

The assessment strategy adopted has been designed to align with the requirements of the professional accountancy bodies with the aim of enabling students to maximise their exemption opportunities. As a result students will be assessed, to a large extent, by examinations but there will still be opportunities to use a variety of assignments including:

- Examinations to assess understanding of and ability to apply management tools from the syllabus
- Individual reports based on topical issues in accounting and/or case studies to develop personal analytical skills and raise awareness of “real world” issues
- Practical tests based on decision making and PC business systems to develop skills and knowledge of popular accounting software
- Group presentations based on collaborative research and study to develop teamwork, research and presentation skills
- Briefing papers to demonstrate knowledge, understanding and application of legal principles to accounting
- Multiple choice tests to assess understanding of and ability to apply management tools from the syllabus

Module subject specific assessment criteria are benchmarked to the University Undergraduate Generic Grade Descriptors and the UW assessment policy of anonymous marking is applied where appropriate. The programme also conforms to the WBS assessment strategy in terms of word limits for assignments/timings of exams against weightings for modules to ensure consistency across modules throughout the programme.

Assessment criteria are provided for each module’s assessment item against which the work will be marked. These are documented in the assessment briefs contained within the module outlines. A grid showing how assessment methods are mapped to modules is also included in the Course Handbook.

An appropriate balance of **formative and summative assessments** is included. The majority of modules include two summative assessments, which are typically weighted, for example, 75:25, 60:40, or 50:50, to reflect their role in delivering learning outcomes and ‘syllabus’ coverage at a mid-point and end of the semester. In addition to the summative assessments, opportunities will be provided for formative assessment, for example preparation of discussion papers, briefings for clients, multiple choice tests, examination tests and questions, and online quizzes through the University’s VLE or through self/peer evaluation in seminar groups. This is central to the learning, teaching and assessment strategies of all modules in enabling students to benefit from feedback prior to submitting summative assessments.

**Assessment styles** include primarily individual work (to develop and encourage independent learning) as per the requirements of the professional accountancy bodies but there is a small element of group-based work (to develop group skills and extend the scope of material/activity

that can be covered). A mixture of assignments is intentionally set in order to **maximise opportunities for all students** to perform and develop skills relevant to future academic and professional study, however there is not too much variety to ensure there is anything other than appropriate progression and structure through the programme.

Assessment builds across levels from fundamental underpinning theory at L4 to more applied and critical approaches at L6. L4 modules emphasise the students' ability to explain and analyse financial information, progressing to expectations of synthesis of financial data, critique of analysis techniques and independent contribution at L6. Report writing is included at all levels to reinforce this essential skill.

The above assessment regime matches the demands that will be placed on the professional accountant. Sometimes the accountant will have to work under pressure against a tight deadline (examinations) but on other occasions will have to collaborate with colleagues to provide solutions to business wide issues (group presentations). The high proportion of assessments by examination reflects requirements of professional bodies (IFA, CIMA, ICAEW, ICAS, ACCA and CIPFA) for exemptions.

Marking of student work is internally and externally verified with a minimum sample of 15% of each assessment item. Work is marked anonymously unless it is impractical to do so (e.g. oral presentations). Student work is graded according to the University's Generic Undergraduate grade descriptors (A-H). Specific assessment criteria, which reflect the Intended Learning Outcomes are also published for each assessment. Constructive, timely and relevant feedback is an integral part of the assessment process.

Wherever appropriate, submission and marking of assignments is undertaken online via the University's Virtual Learning Environment (VLE).

## **15. Programme structures and requirements**

The BA (Hons) in Accounting is available as a single pathway only. It may be taken in full-time, part-time or sandwich mode with an optional one year placement between Levels 5 and 6. The degree is professionally accredited by the IFA (the Institute of Financial Accountants). It also enables students to claim exemptions from ICAEW, ICAS, ACCA, CIMA (Chartered Institute of Management Accounting) qualifications and to obtain Sage 50 accounts certification.

The majority of modules represent 30 credits, with the exception of four 15 credit modules, at level 6 BUSM3559 Audit & Ethics, BUSM3029 International Business Strategy, BUSM3569 Advanced Financial Reporting and BUSM3579 Advanced Management Accounting.

At Levels 4 and 5, students may choose to take a Language option from the range available or business option(s) to the value of 30 credits enabling them to explore a broad range of business and management issues.

At level 6 students may take either BUSM3069 Consultancy Project or BUSM3049 Business Project to enable them to broaden their experience through work based experiential learning opportunities or to develop an area of accounting interest in depth.

Certain modules are mandatory for all business school undergraduates and so students on this course will experience studying in a multi-disciplinary context. These modules provide for increased employability and academic skill development.

These are:

BUSM3029 International Business Strategy

The Accounting degree course structure through Levels 4 to 6 affords academic progression in a context of increasing complexity and breadth of knowledge. The modern accounting



environment is multi-disciplinary and is based upon legal and statutory requirements which necessitate the study of business law, audit, ethics and taxation in addition to finance considerations.

The course progresses from core accounting principles at L4 (with BUSM1539 and BUSM1549) after a solid knowledge of underpinning ideas and models have been assimilated.

Core accounting principles are developed further at L5 (BUSM2569 Financial Reporting and BUSM2579 Management Accounting) and broader accounting and business areas are introduced such as taxation (BUSM2529)

Concepts, principles and ideas assimilated at L5 facilitate progression at L6 where topics are developed to a more advanced complexity for accounting and financial management (BUSM3579 Advanced Management Accounting, BUSM3569 Advanced Financial Reporting and BUSM3519 Strategic Financial Management), and Audit & Ethics (BUSM3559). The international business context (BUSM3029) is also studied at L6 and this completes an overview of the modern international business and accounting world.

Students are required to submit all items of assessment in order to pass a module, and in some modules, a pass mark in each item of assessment may be required or a specified pass mark higher than the University's minimum pass mark of D- may be required (either in all assessments or for the module overall) in order to secure relevant exemptions from professional bodies.

### **Sandwich Mode**

Students wishing to take the course in sandwich mode must record this intent with the Worcester Business School Placements Coordinator during Semester 2 of Level 4 and should register to the L5 module, BUSM2089 Preparing for Placement. Placement students who do not wish to take BUSM2089 Preparing for Placement will be able to access the learning materials and support for this module.

Formal registration to a sandwich degree requires students to register for module BUSM3000 as part of the normal procedures for selecting modules for the following year.

The Award Map for BA (Hons) Accounting can be found in Appendix 1.

## **16. QAA and Professional Academic Standards and Quality**

The intended learning outcomes for the BA (Hons) Accounting are underpinned by the subject specific criteria given in the [QAA Subject Benchmark Statement Accounting, 2016](#), set within the context of the [UK Quality Code for Higher Education \(2014\)](#) Qualification Descriptors for Levels 4, 5 and 6 and the guidelines as set out by the professional accounting bodies [ACCA \(2013\)](#), [ICAEW \(2015\)](#), [CIMA \(2014\)](#), and [CIPFA](#) which articulate the knowledge, skills and categories of achievement to be expected of successful honours graduates in the field. These have been used to craft module **learning outcomes and content as well as learning, teaching and assessment strategies of all** modules.

The programme is located at level 6 of the FHEQ.

The course structure also reflects the precepts of the England, Wales and Northern Ireland (EWNI) generic credit level descriptors (formerly NICATS) – please see Appendix B of the [Higher education credit framework for England: guidance on academic credit arrangements in higher education in England](#) - with increasing levels of confidence, responsibility and accountability: from a broad knowledge basis at level 4; to idea generation through concept analysis at level 5; through to effective application of a body of contemporary knowledge at level 6.

## **17. Support for students**

## **General approaches to student support**

The fundamental approach of WBS to student support is centred on the need to motivate and inspire our students. Tutors acknowledge that students learn in different ways and also have different expectations of their learning experience. Some respond best to a 'traditional' lecturing approach; others are motivated by learning and teaching contextualised in an industrial or an academic context. Others respond to an academic research approach. Modules provide a spectrum of approaches designed to engage with a wide range of student abilities. The need for *active learning* where students are invited to participate in learning activities, and also to reflect (at a meta-cognitive level) on their learning process is emphasised.

## **Employability orientation**

A key focus of the BA (Hons) in Accounting is the provision of a range of opportunities to assist students to become employable Worcester graduates. The programme aims to develop graduates who are: independent learners; critically aware, problem solving researchers and discoverers; employable, professional and enterprising; inclusive in their actions, valuing diversity; and ethically and environmentally responsible. Strategies used to embed employability into the curriculum and enhance graduate employability within a complex global world include:

- the option of a paid placement year
- the targeting of selected Employability Standards in every module (designed by WBS in conjunction with employers)
- automatic access to an electronic CV Compiler Tool to create a live and evidence-based CV
- accreditation, recognition or mapping of programmes to professional qualifications and/or associations as appropriate
- access to a broad network of business managers and employers
- employment preparation workshops which include CV preparation, mock interviews/assessment centres and meetings with employers
- opportunities to engage in work based learning modules
- the option to participate in the Future Leaders' Programme (offered as a Continuous Professional Development opportunity).

## **Student induction**

UG Business Management students engage in an Induction Week of activities designed to help familiarise them with UW and WBS and inform them of what is expected of them in higher education. Students meet WBS tutors and representatives from Registry, Library Services, Student Services and the Students' Union and are provided with information on course structure and content, resources and student support. In addition, they participate in a group project based on a 'live' issue for a local organisation culminating in review of projects by organisation representatives and an awards ceremony. Induction continues beyond Induction Week and is extended during the first semester to ensure that students receive appropriate support at the point of need.

## **Future Weeks**

The academic year includes two Future Weeks (when formal module activities are suspended) which are intensive study weeks in each year of the course where students engage in innovative and exciting learning activities. WBS Future Weeks include extended induction activities, academic tutorials, study advice sessions, staff research seminars and employability events and activities for all students. The Course Handbook includes a full list of Future Week activities and examples of activities targeted at specific year groups would include:

- Level 4 – study advice sessions, company visits to local accountancy firms, business simulations, formative feedback, work placement preparation workshops, Bright Futures Employers Panel and Networking, overseas exchange briefings, staff research seminars.
- Level 5 – ICAEW commercial awareness training workshops, work placement workshops, organising exchange, case study competition, business project briefing, module selection fair, ICAEW commercial awareness training workshops

- Level 6 – ICAEW graduate recruitment activities, IFA sessions on professional accountancy qualifications and career opportunities in the small/medium accounting firms, degree classification briefings, business project consultations, annual Business School lecture, career next-steps and contacts.

### **Personal Academic Tutoring**

Each student has a nominated Personal Academic Tutor to provide academic advice and guidance, personal development planning and pastoral support as appropriate. The Personal Academic Tutor plays a significant role in enhancing the student's academic and personal experience of studying and key aspects of the role include:

- Assisting students to make the transition to studying in higher education
- Helping students to understand the requirements of their course
- Supporting students to take responsibility for their own learning
- Helping students to make the most of learning resources and other forms of support available
- Supporting students in academic, professional and career related planning and development
- Advising and guiding students on issues or problems that arise while they are at University
- Supporting students for whom there may be particular challenges
- Providing the official University reference
- Meeting students on a regularly scheduled basis. Individual meetings will be held throughout the academic year, and the Academic Tutor will provide group meeting times during Future and/or Induction Weeks
- Tutors will advise students on individual course options, module selection and academic planning.

In addition, to the above, the following activities and documents have been put in place to provide development and support for undergraduate students at Worcester Business School:

- **Handbooks** are provided for the Course.
- **Module outlines** which include module code, module title, level, planned teaching activities, attendance requirements, assessment briefs, assessment criteria and reading lists.
- **Learning and study guides**, including bespoke guides for Work Placements and the Business Project.
- A **Virtual Learning Environment** to provide module-specific material, documents, activities and networking, as well as more general announcements and updates.
- **Course Leaders** to advise on curriculum and other course-related issues.
- A **Placements Coordinator** who runs a programme of workshops and other support arrangements and activities to prepare students for 1-year in-course placements and other work experience opportunities. Placement students will be further supported by a dedicated tutor during their placement experience.
- **Student representatives** on Course Management Committee to address course-wide issues.
- The University's [Disability & Dyslexia Service](http://www.worcester.ac.uk/student-services/disability-and-dyslexia.htm) provides advice and support for students who have mental health difficulties, dyslexia, sensory or physical impairments and other difficulties. There is a dedicated Assistant Disability Coordinator for students with sensory impairments. Advice is also available on access technology such as voice recognition and text-to-speech software.

<http://www.worcester.ac.uk/student-services/index.htm>

<http://www.worcester.ac.uk/student-services/disability-and-dyslexia.htm>

<http://www.worcester.ac.uk/student-services/index.htm>

## 18. Admissions

### Admissions Policy

The University aims to be accessible; it is committed to widening participation and encouraging diversity in the student population. The Worcester Business School works closely with central student support services including the Admissions Office, the Disability & Dyslexia Service and the International Centre to support students from a variety of different backgrounds. We actively encourage and welcome people from the widest range of economic and cultural backgrounds and value the contribution of mature learners.

### Entry requirements

The normal minimum entry requirement for undergraduate degree courses is the possession of 4 GCSEs (Grade C/4 or above) and a minimum of 2 A Levels (or equivalent Level 3 qualifications).

The current UCAS Tariff requirements for entry to this course are published in the prospectus and on the UW website <https://www.worc.ac.uk/journey/a-z-of-courses.html>

See [Admissions Policy](#) for other acceptable qualifications.

The University welcomes applications from candidates holding qualifications outside the UCAS Tariff including those awarded by professional bodies and overseas qualifications, including the International and European Baccalaureate.

Students whose first language is not English will be expected to have reached a sufficient standard on admission to the programme (eg. IELTS of 6.0 or higher or Pearson 59 or 51 or higher in each component). Please note that IELTS exams must be no more than two years old at the start of the course. Further details regarding minimum entry requirements can be found on the University [web site](#).

International students must hold a qualification equivalent to the UK standard entry requirements for undergraduate courses. International students can check their qualification with the International Recruitment Team at: [international@worc.ac.uk](mailto:international@worc.ac.uk)

### Recognition of Prior Learning

Details of acceptable level 3 qualifications, policy in relation to mature students or applicants with few or no formal qualifications can be found in the prospectus or on the University webpages. Information on eligibility for recognition of prior learning for the purposes of entry or advanced standing is also available from the University webpages or from the Registry Admissions Office (01905 855111).

Further information on Recognition of Prior Learning can be found at <http://www.worcester.ac.uk/registryservices/941.htm>

### Admissions procedures

Please refer to the Admissions Office or <http://www.worc.ac.uk/courses/howtoapply/475.html>

Full-time applicants apply through UCAS (course code N400).  
Part-time applicants apply directly to University of Worcester (UW).

## **Admissions/selection criteria**

Offers will be conditional against successful meeting of entry requirements. Evidence from personal statements and/or references included with the application form will be considered in order to ascertain a candidate's ability to demonstrate enthusiasm for the subject, commitment to study and the academic capability to succeed on the Course.

Please refer to the Admissions office or  
<http://www.worc.ac.uk/courses/howtoapply/6638.html>.

## **19. Methods for evaluating and improving the quality and standards of teaching and learning**

Mechanisms for review and evaluation of teaching, learning and assessment, the curriculum and outcome standards include:

- Module feedback and evaluation
- Annual Course Evaluation Report completed by Course Leader
- Periodic Review including external scrutiny
- Peer teaching observation
- Student Academic Representatives (StARs) at each level of the course
- External Examiners' Reports
- Academic staff annual review and development
- Staff Development Away Days and other events
- WBS Policy on Validation (Module Outlines and Assignment Briefs) and Moderation of Student Work
- Links with employers (eg Chartered Institute of Management Accountants, Institute of Financial Accountants, Institute of Chartered Accountants in England and Wales, Institute of Chartered Accountant in Scotland and the Association of Chartered Certified Accountants)
- Staff research and scholarly activity and membership of professional organisations

Committees with responsibility for monitoring and evaluating quality and standards:

### Worcester Business School Committees

- School Board
- School Quality Committee
- Learning, Teaching and Student Experience Committee
- Business Management Course Management Committee
- Post Results Moderation Group

### University of Worcester (UW) Committees

- Academic Standards and Quality Enhancement Committee
- Ethics Committee

Mechanisms for gaining student feedback on the quality of teaching and their learning experience:

- Informal module feedback and formal evaluation via questionnaires
- Business Management Course Management Committee
- Meetings with module tutors and Academic Tutors
- National Student Survey
- University of Worcester online Student Survey
- Induction, exit and other ad hoc surveys

## 20. Regulation of assessment

The course operates under the University's [Taught Courses Regulatory Framework](#)

### Requirements to pass modules

- Modules are assessed using a variety of assessment activities which are detailed in the module specifications.
- The minimum pass mark is D- for each module.
- Students are required to submit all items of assessment in order to pass a module, and in some modules, a pass mark in each item of assessment may be required. In order to secure relevant exemptions from professional bodies, a specified pass mark higher than the University's minimum pass mark of D- may be required (either in all assessments or for the module overall).
- Full details of the assessment requirements for a module, including the assessment criteria, are published in the module outline.

### Submission of assessment items

- Students who submit course work late but within 5 days of the due date will have work marked, but the grade will be capped at D- unless an application for mitigating circumstances is accepted.
- Students who submit work later than 5 days but within 14 days of the due date will not have work marked unless they have submitted a valid claim of mitigating circumstances.
- For full details of submission regulations see [Taught Courses Regulatory Framework](#).

### Retrieval of failure

- Students are entitled to resit failed assessment items for any module that is awarded a fail grade.
- Reassessment items that are passed are capped at D-.
- If a student is unsuccessful in the reassessment, they have the right to retake the module (or, in some circumstances, take an alternative module).

### Requirements for Progression

- Students at Level 4 may be permitted to progress to Level 5 when they have passed at least 90 credits at Level 4.
- Students at Level 5 may be permitted to progress to Level 6 when they have passed at least 90 credits at Level 5.
- A student who fails 90 credits or more due to non-submission will be required to withdraw from the University.
- Students who pass less than 90 credits but have submitted all items of assessment will be required to retake modules.

### Requirements for Awards

Award	Requirement
CertHE	Passed 120 credits at Level 4 or higher
DipHE	Passed a minimum of 240 credits with at least 90 credits at Level 5 or higher
Degree (non-honours)	Passed a minimum of 300 credits with at least 90 credits at Level 5 or higher and a minimum of 60 credits at Level 6, including the mandatory modules for Level 5 and Level 6 of the award (not the Independent study module) as specified on the award map.
Degree with honours	Passed a minimum of 360 credits with at least 90 credits at Level 5 or higher and a minimum of 120 credits at Level 6

## Classification

The honours classification will be determined by whichever of the following two methods results in the higher classification:

Classification determined on the profile of the best grades from 60 credits attained at Level 5 and the best grades from 120 credits at Level 6. Level 5 and Level 6 grades count equally in the profile.

or

Classification determined on the profile of the best grades from 120 credits attained at Level 6 only.

For further information on honours degree classification, please see the [Taught Courses Regulatory Framework](#).

## 21. Indicators of quality and standards

The programme has received extensive accreditation from the major professional accounting bodies and the University of Worcester works closely with ICAEW through their Partner in Learning programme.

Employers were consulted during the design of this programme and their reports commended the programme, including the following quote:

*“This course provides a technical yet practical approach to the financial and accounting sectors.”*

Annual External Examiners' reports have commented that the programme meets the needs of its students and equips them for subsequent employment. They have been extremely supportive and complimentary particularly with respect to the mix of assessments and the responsive and proactive approach to continuously improving the curriculum.

Many members of staff engaged in developing the programme are professionally qualified Chartered Accountants with professional practice backgrounds in financial reporting, auditing, management accounting, consultancy and management experience in investment banking, corporate rescue and international manufacturing.

The annual National Student Survey in which in 2015 Business Management received an overall satisfaction score of 4.1 (out of a total of 5).

In 2014/15 WBS's progression was 99.1% at level 4 and 92.5% at level 5, with retention across all undergraduate levels of 93.1%

## 22. Graduate destinations, employability and links with employers

### Graduate destinations

- In 2014/15 the current suite of Accounting degrees offered at University of Worcester saw 100% of graduates in work or further study within six months of completing the course, with 60% holding a professional or managerial position and 91.8% of Accounting students graduated with a good degree (First class or 2:1).
- The BA (Hons) Accounting degree prepares students for a career in a wide range of organisations within the public and private sectors, in industry and commerce, both in the UK and abroad. Students may pursue a career in banking, insurance, corporate or personal finance, financial analysis and audit or as a trainee

accountant. The degree in accountancy also prepares students for wider managerial roles.

### **Student employability**

- All full-time Single Honours students have the opportunity to take a 4-year sandwich degree with a **placement year**, normally in the third year of the programme. Students can apply for opportunities in the UK at a large number of well-known organisations across a wide range of industry sectors who offer placements annually, including KPMG, PwC, Deloitte, E&Y, The Audit Commission, IBM, Microsoft, Kraft, The House of Commons, NHS and many others.
- Students at Levels 5 and 6 may choose to take a **Work Based Investigation module** worth 30 credits which aims to develop employability and key skills via paid or voluntary work experience alongside studies.
- A range of employability events and activities are available to students each academic year via **Future Weeks** (see Section 17).
- **Short-term work placement and job opportunities** are also advertised via the School's intranet for existing students.
- **Career guidance** - The course will enable students to develop their personal skills and attributes in relation to future job markets and will help them make plans to further develop and progress in their future directions, and promote themselves to future employers. Employability standards reflecting Worcester Graduate learning outcomes have been embedded within all modules. Students will benefit from the close links that have been developed with local and national employers within the accounting profession and the professional bodies. A range of skills workshops, visits and talks take place each year to prepare students for a career in either accounting or a related discipline. Further careers guidance is available through the University of Worcester Career Advisory Service and periodic Career Fairs are organised by Student Services.

Strategies used to embed employability into the curriculum and enhance graduate employability within a complex global world include:

- Accreditation with ICAEW, ACCA, CIMA and CIPFA professional qualifications
- the option of a paid placement year
- the targeting of selected Employability standards in every module (designed by WBS in conjunction with employers)
- access to a broad network of business managers and employers
- employment preparation workshops which include CV preparation, mock interviews/assessment centres and meetings with employers
- opportunities to engage in work based learning modules
- the option to participate in the Future Leaders' Programme (offered as a Continuous Professional Development opportunity).

### **Links with employers**

- Worcester Business School aims to promote closer **links with employers** through the work of its Business and Professional Development Team. The team is currently working with key decision makers in a variety of private, public and third sector organisations, and is supported by the School's Employers' Advisory Group, which meets on a regular basis.
- The School works closely with a number of **professional organisations** including the Institute of Chartered Accountants in England and Wales where we have recognised Partner in Learning Status, Association of Certified Chartered Accountants, Chartered Institute of Management Accountants, Institute of Commercial Management, Chartered Institute of Marketing, Chartered Institute of Personnel and Development, Chartered Institute of Public Relations, Institute of



Financial Accountants, Chartered Institute of Payroll Professionals, and British Computer Society.

- The School has worked with a number of **business clients** in developing and delivering its programmes. These include – the NHS (a range of Primary Care and Acute Trusts); Local Government (a range of County, District and Unitary Authorities); West Mercia, Warwickshire, Gloucestershire and Staffordshire Constabularies; Ministry of Defence and The Royal Air Force; Her Majesty's Prison Service; Royal Mail; Financial Services Organisations (e.g. Lloyds, HBOS Plc, Clerical Medical, NFU Mutual and Virgin Money); Housing Associations, Southco, Malvern Instruments, Allpay Limited, G4S Secure Solutions, Hereford & Worcester Fire and Rescue Service and Hitachi Capital.
- The School has well-developed working relations with the **local business community** many of whom contribute to undergraduate programmes to give a real-world insight into the future world of work.
- These professional and business networks also involve **external events**, many of which are open to students, as well as employers.
- The Business School's specialist **research centre**, CPW (Centre for People at Work), has a wide range of contract-funded consultancy and research projects and provides further opportunities for students to link with employers.
- The School has, for a number of years, been an important focus for **projects linked with the West Mercia Constabulary** through the Shared Police and Higher Education Research and Enterprise (SPHERE) partnership, which enables the force to utilise academic expertise to enhance its policing activities e.g. through undergraduate students' final year projects.
- The School liaises with **external agencies**, such as the Institute of Directors, Federation of Small Businesses, Chamber of Commerce and Confederation of British Industry.

**Please note:** This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of each module can be found in associated course documentation e.g. course handbooks, module outlines and module specifications.

## Appendix 1 - Award Map for BA (Hons) Accounting

\* Professionally Accredited

<b>Course Title: BA (Hons) Accounting</b>
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<b>Level 4</b>					
<b>Module Code</b>	<b>Module Title</b>	<b>Credits (Number)</b>	<b>Status (Mandatory (M) Designated (D) or Optional (O))</b>	<b>Pre-requisites</b>	<b>Exclusions (Code in brackets indicates earlier modules which would be also excluded)</b>
BUSM1539*	Introduction to Management Accounting	30	M	None	<b>BUSM1029</b> (or BUSM1051)
BUSM1549*	Introduction to Financial Accounting	30	M	None	<b>BUSM1029</b> (or BUSM1051)
BUSM1559	Quantitative Methods for Accounting and Finance	30	M	None	None
BUSM1049*	Business Law	30	O	None	(BUSM1002)
BUSM1019	Business Challenge	30	O	None	<b>COMP1311</b> (and BUSM1001 and BUSM1101 and BUSM1113 and COMP1211)
BUSM1619	Creative Communications: Ideas & Impacts	30	O	None	(BUSM1061 and BUSM1412 and BUSM1062 and BUSM1411)
BUSM1814	Web & E-business	30	O	None	None
COMP1381	Introduction to Information Systems	30	O	None	<b>COMP2371</b>
LANG	Optional modules offered by the Language Centre	30	O	None	

### Single Honours Requirements at Level 4

Single Honours students must take 120 credits in total drawn from the table above to include mandatory modules BUSM1539, BUSM1549 and BUSM1559 and optional modules - which can include up to 30 credits drawn from a range of Language Centre modules in: Academic English for native and non-native speakers of English, Modern Foreign Languages and Teaching English as a Foreign Language (TEFL). Details of the available Language Centre modules can be found on the Language Centre website: <http://www.worcester.ac.uk/your-home/language-centre-module-options.html>

<b>Level 5</b>					
<b>Module Code</b>	<b>Module Title</b>	<b>Credits (Number)</b>	<b>Status (Mandatory (M) or Optional (O))</b>	<b>Pre-requisites (Code in brackets indicates earlier modules, which would be accepted as alternative pre-requisites)</b>	<b>Exclusions (Code in brackets indicates earlier modules which would be also excluded)</b>
BUSM2569*	Financial Reporting	30	M	<b>BUSM1549</b>	<b>BUSM2519</b> (BUSM2051 and BUSM2501 and BUSM2052 and BUSM2502)
BUSM2579*	Management Accounting	30	M	<b>BUSM1539</b>	<b>BUSM2519</b> (BUSM2051 and BUSM2501 and BUSM2052 and BUSM2502)
BUSM2529*	Taxation	30	M	<b>BUSM1029</b> or <b>BUSM1549</b> (or BUSM1051 or BUSM1501)	(BUSM2054)
BUSM2025	The Internal Legal Landscape	30	O	None	None
BUSM2049	Creative Problem Solving	15	O	<b>BUSM1019</b> (or BUSM1001 or BUSM1101 or BUSM1301)	(BUSM2081 and BUSM2111)
BUSM2055	Financial Markets, Trading and Investment	30	O	None	None
BUSM2059	EU, Human Rights & the Legal Environment	15	O	None	None
BUSM2069	Work Based Learning	30	O	None	BUSM2070
BUSM2070	Work Based Investigation	30	O	None	BUSM2069
BUSM2079	Commercial Law	15	O	None	BUSM1519
BUSM2089	Preparing for Placement	15	O	None	UMSC2010 and UMSC3010
BUSM2388	Social Media	15	O	None	None
BUSM2459	Services Marketing	15	O	None	None
BUSM2539*	Business Accounting Systems	15	O	None	(BUSM1052 and BUSM1529)
BUSM2819	Entrepreneurship & Small Business Management	30	O	<b>BUSM1019</b> (or BUSM1001 or BUSM1101 or BUSM1311) or <b>COMP1311</b> (or COMP1211)	(BUSM2081 and BUSM2111 and BUSM2082 and BUSM3301)
COMP2371	Introduction to Information Systems	30	O	None	<b>COMP1371</b>
COMP2381	E-business	30	O	None	<b>COMP3381</b> (and COMP3242 and COMP3271)

LANG	Optional modules offered by the Language Centre	15/30	O	None	
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### Single Honours Requirements at Level 5

Single Honours students must take 120 credits in total drawn from the table above to include mandatory modules BUSM2569, BUSM2579 and BUSM2529 and optional modules - which can include up to 30 credits drawn from a range of Language Centre modules in: Academic English for native and non-native speakers of English, Modern Foreign Languages and Teaching English as a Foreign Language (TEFL). Details of the available Language Centre modules can be found on the Language Centre website: <http://www.worcester.ac.uk/your-home/language-centre-module-options.html>

### Optional Work Placement

Single Honours students may take an optional work placement year between Levels 5 and 6.

Work Placement Option					
BUSM3000	Work Placement	NA	O	BUSM2089	(BUSM3000)

Level 6					
Module Code	Module Title	Credits (Number)	Status (Mandatory (M) or Optional (O))	Pre-requisites (Code in brackets indicates earlier modules, which would be accepted as alternative pre-requisites)	Exclusions (Code in brackets indicates earlier modules which would be also excluded)
BUSM3029	International Business Strategy	15	M	None	(BUSM3004 and BUSM3101)
BUSM3509*	Strategic Financial Management	30	M	<b>BUSM1029</b> or <b>BUSM 1549</b> (or BUSM1051 or BUSM1501)	(BUSM3051 and BUSM3052 and BUSM3070)
BUSM3569*	Advanced Financial Reporting	15	M	<b>BUSM2569</b>	BUSM3549 (BUSM3056)
BUSM3579*	Advanced Management Accounting	15	M	<b>BUSM2579</b>	
BUSM3559*	Audit & Ethics (Accredited)	15	M	<b>BUSM1029</b> (or BUSM1051 or BUSM1501) or <b>BUSM2811</b> or <b>BUSM1549</b>	(BUSM2053)
BUSM3049	Business Project	30	MO	None	(BUSM3001/2 and BUSM3040, BUSM3050, BUSM3059 and BUSM3090)
BUSM3069	Consultancy Project	30	MO	None	None

**Single Honours Requirements at Level 6**

\*MO – students may select either BUSM3049 or BUSM3069.

Single Honours students must take 90 credits from the table above to include BUSM3569, BUSM3579, BUSM3029, BUSM3509 and BUSM3559 and one or other of BUSM3049 or BUSM3069.