



Approved June 2013

Effective from September 2013

PROGRAMME SPECIFICATION

1. General information

Awarding body / institution	Leeds Trinity University
Teaching institution	Leeds Trinity University
Professional accreditation body	n/a
Final award	BA (Hons)
Title of programme	Accounting and Business
Subsidiary awards	Cert HE Business, Dip HE Accounting and Business
In the case of a Scheme of Study, the other Scheme(s) with which it may be combined	n/a
Duration and mode of study	3 years full-time (not available part-time)
Start date	September 2013
Periodic review next due	AY 2017/18
UCAS course code & code name	N1N4 BA/ACBUSSH
Delivery venue	Leeds Trinity University

2. Aims of the programme

Rationale and general aims
<p>The rationale of the Accounting and Business single honours programme is to provide the essential knowledge, understanding and skills required for graduates to begin to operate competently and effectively within an accounting and financial management environment. It is therefore targeted at students who are looking for a professional career in these areas.</p> <p>General aims:</p> <ol style="list-style-type: none"> 1. To develop a sound understanding of the development, strategy and operations of businesses as organisations and the associated accounting and financial management functions. 2. To develop a sound understanding of the impact and influence of the external environment (e.g. legal) and internal requirements on the accounting and financial operations of business organisations. 3. To engage students with the theoretical approaches used in the study of the accounting and financial management of business organisations.

4. To develop intellectual skills of critical analysis, evaluation, synthesis, hypothesis formulation and testing and problem solving in relation to business, accounting and finance.
5. To develop confidence and competence in oral and written communication, utilising appropriate professional vocabulary and the effective application of ICT.
6. To develop study skills and enthusiasm for learning, including the ability to work effectively both independently and as part of a team.

3. Student learning outcomes of the programme

Learning outcomes in terms of:

- knowledge and understanding (K)
- intellectual / cognitive / 'thinking' skills (I)
- physical skills specific to the subject (P)
- employability skills (E)

The 'K1', etc codes are used in section 7c) and module descriptors to refer to each of these learning outcomes.

On successful completion of the BA (Hons) Accounting and Business programme, students will be able to:

Knowledge and understanding (K)

- K1 demonstrate knowledge and understanding of the external environment of business, including legal and ethical frameworks, and how this affects accounting, management and business, as well as the development and operation of economies and markets for resources, goods and services;
- K2 demonstrate knowledge and understanding of the nature, purposes, structures, governance and activities of organisations, including individual behaviour, team management and corporate cultures;
- K3 demonstrate knowledge and understanding of key functional specialisms such as marketing, financial management, operations and people management, and the use of current technical language to describe accounting practices;
- K4 demonstrate knowledge and understanding of the importance of customer needs, services and relations, as well the needs of a business via theoretical and empirical evidence concerning the effects of accounting on its contexts;
- K5 demonstrate knowledge and understanding of the formulation of business and financial management strategies within a changing environment and how to meet stakeholder interests;

Intellectual/cognitive/'thinking' skills (I)

- I1 collect, order, analyse and evaluate quantitative and qualitative information and data;
- I2 use critical thinking, analysis and synthesis to identify assumptions, evaluate financial statements and economic events, question logic and reasoning and identify implicit values;
- I3 make informed choices in areas of financial analysis, ethical behaviour, social responsibility and equal opportunities practice as they apply to business and people management;
- I4 demonstrate effective cognitive, problem-solving and decision-making abilities using appropriate quantitative and qualitative skills;

Employability skills (E)

- E1 Self-management – the ability to plan and manage time; readiness to accept responsibility and improve their own performance based on feedback/reflective learning; the ability to take initiative and be proactive, flexible and resilient;

- E2 Teamworking – the ability to co-operate with others on a shared task and to recognise and take on appropriate team roles; leading, contributing to discussions and negotiating; contributing to discussions; awareness of interdependence with others;
 - E3 Business and sector awareness – an understanding of the key drivers for business success, including the importance of customer/client satisfaction and innovation; understanding of the market/sector in which an organisation operates; the ability to recognise the external context and pressures on an organisation, including concepts such as value for money, profitability and sustainability;
 - E4 Problem-solving – a capacity for critical reasoning, analysis and synthesis; a capacity for applying knowledge in practice; an ability to retrieve, analyse and evaluate information from different sources;
 - E5 Communication – the ability to present information clearly and appropriately, both orally and in writing, and to tailor messages to specific audiences and purposes;
 - E6 Application of numeracy – a general awareness of mathematics and its application in practical contexts; the ability to carry out arithmetic operations and understand data, to read and interpret graphs and tables and to manage a budget;
 - E7 Application of information technology – the ability to identify the appropriate IT package for a given task; familiarity with word-processing, spreadsheets and file management; the ability to use the internet and email effectively;
 - E8 Entrepreneurship/enterprise – the ability to demonstrate an innovative approach and creativity, to generate ideas and to identify and take opportunities;
 - E9 Social, cultural & civic awareness – embracement of an ethos of community and civic responsibility; an appreciation of diversity and ethical issues; an understanding of cultures and customs in the wider community.
- See also the generic objectives set out in section 4 below.

Statement of congruence with the relevant published subject benchmark statements <i>(including appropriate references to the FHEQ and any PSRB requirements)</i>	
<p>The aims, objectives and learning outcomes of the programme are consistent with the QAA's General Business & Management and Accounting benchmark statements. In this programme there is particular emphasis on knowledge relevant to sections 3.4, 3.5 and 3.6 of the General Business & Management statement and section 6.7 of the Accounting statement.</p> <p>The pattern of core and option modules facilitates good coverage of the material in sections 3.7 (General Business & Management) and 6.7 (Accounting).</p> <p>The programme aims to develop the knowledge and skills necessary for operating in the professional capacity of an Accountant (or Financial Manager). Normally, in the UK and international job markets, this requires recognised professional qualifications (e.g. ACCA, CIMA), which can be obtained through further academic and practical experience.</p> <p>Being heavily regulated by professional bodies, an accounting syllabus contains a selection of theoretical and practical modules. This programme has been mapped against the syllabus of the ACCA (as the largest professional accounting body), so that graduates can gain subject exemptions in the process of obtaining the ACCA professional qualification. The specialist accounting modules on the programme are aligned with ACCA requirements as follows:</p>	
<u>ACCA syllabus (Theoretical elements)</u>	<u>LTU BA (Hons) Accounting and Business</u>
F1 – Accounting in Business (AB)	BMM 4442 <i>Management and Financial Accounting</i>
F2 – Management Accounting (MA)	BMM 4442 <i>Management and Financial Accounting</i>

F3 – Financial Accounting (FA)	BMM 5572 <i>Financial Accounting</i>
F4 – Corporate and Business Law (CL)	BMM 5422 <i>Legal Issues for Management</i>
F5 – Performance Management (PM)	
F6 – Taxation (TX)	
F7 – Financial Reporting (FR)	BMM 6552 <i>Financial Reporting</i>
F8 – Audit and Assurance (AA)	BMM 6542 <i>Audit and Assurance</i>
F9 – Financial Management (FM)	BMM 5412 <i>Financial Management</i>

4. Learning outcomes for subsidiary award(s)

Guidance	
<p>The assessment strategy is designed so that each of these outcomes is addressed by more than one module at Level 4.</p> <p>The assessment strategy is designed so that each of these outcomes is addressed by more than one module over Levels 4 & 5.</p> <p>The assessment strategy is designed so that each of these outcomes is addressed by more than one module over Levels 4, 5 & 6.</p>	<p>Generic learning outcomes for the award of <u>Certificate of Higher Education</u>:</p> <p>On successful completion of at least 120 credits, students will have demonstrated an ability to:</p> <ul style="list-style-type: none"> i) interpret and evaluate data appropriate to the discipline; ii) make sound judgements in accordance with basic disciplinary theories and concepts; iii) evaluate the appropriateness of different approaches to solving problems within the discipline; iv) communicate the results of their work coherently; <p>and will have had specific opportunities to display transferable skills relevant to employment related to the discipline.</p> <p>Generic learning outcomes for the award of <u>Diploma of Higher Education</u>:</p> <p>On successful completion of at least 240 credits, students will have demonstrated, in addition to the outcomes for a Certificate:</p> <ul style="list-style-type: none"> i) critical understanding of disciplinary principles; ii) application of concepts outside their initial context; iii) use of a range disciplinary techniques; iv) proficient communication of the results of their work; <p>and will have had the opportunity to develop transferable skills relevant to employment related to the discipline including successful completion of at least one professional placement or school based training component.</p> <p>Generic learning outcomes for the award of an <u>Ordinary Degree</u>:</p> <p>On successful completion of at least 300 credits, students will have demonstrated, in addition to the outcomes for a Diploma:</p> <ul style="list-style-type: none"> i) an ability to make flexible use of disciplinary concepts and techniques; ii) critical evaluation of approaches to solving problems in a disciplinary context; iii) an ability to work autonomously within a structured learning experience; iv) effective communication of the results of their work in a variety of forms; <p>and will have had the opportunity to develop transferable skills relevant to employment related to the discipline including successful completion of two professional placements or school-based training placements.</p>

5. Content

Summary of content by theme

(providing a 'vertical' view through the programme)

This course aims to provide an intensive and academically rigorous pathway for students interested in the accounting profession.

As described in section 3, the syllabus is built around ACCA professional requirements. Core areas of the programme focus on contemporary accounting, management and business concepts, the understanding of accounting and financial functions, operations and external context, including legal issues.

Integrated within the study of the subject material of core modules is the development of IT and intellectual skills related to the analysis of qualitative and quantitative information, critical thinking and problem-solving. A range of employability skills is developed and practised, including effective communication, numerical proficiency, ICT applications, self-management, autonomous learning and team-working.

The programme starts at Level 4 by building essential knowledge of *Business Economics* (BMM 4402), *Management and Financial Accounting* (BMM 4442) and generic management disciplines (*Marketing Fundamentals* (BMM 4422), *Management and Organisational Behaviour* (BMM 4412) and *Operations Management* (BMM 4432)) to create a solid foundation for further studies. *Professional Development and Placement 1* (BMM 4452), which incorporates both personal skills (academic, information retrieval, self-management, etc.) and professional skills (team working, communication, employability, etc.), concludes with a period of relevant (accounting/finance) professional work placement to provide experience of the practical application of business and management skills and knowledge in an actual workplace environment, and includes the development of a personal development and career plan.

Level 5 develops intermediate level knowledge of *Financial Management* (BMM 5412), *Financial Accounting* (BMM 5572) and contemporary *e-Business and e-Marketing* and *People Management* techniques (BMM 5442 and BMM 5552). A core module also provides knowledge relating to a range of *Legal Issues for Management* (BMM 5422): business, corporate and employment law, as well as relevant legal and regulatory issues, which is in line with ACCA professional requirements.

Integrated within the study of the subject material of core modules is further development and practice of appropriate subject specific, intellectual and transferable skills already introduced at Level 4. Thus, for example, *Financial Management* (BMM 5412) further develops ICT skills, quantitative skills and problem-solving skills.

Professional Development and Placement 2 (BMM 5402) includes a second period of professional work placement at Level 5 and provides further experience of the practical application of accounting and financial management skills and knowledge in an actual workplace environment. In addition to a job and organisational analysis, similar to that conducted at Level 4, the Level 5 PDPM includes an employability-focused job-market study, confirming personal career choice and objectives, which are reflected in a fully developed career plan. All placements and projects have a focus on accounting and finance and may be undertaken in a volunteering context.

At Level 6 core modules provide advanced level knowledge of *Business and Management Strategy* (BMM 6422), which has an integrative role and is based on all previous studies, as well as business-oriented research methods – *Introduction to Research* (BMM 6412). This enables and prepares students for the design and execution of a *Research Project* (BMM 6442).

At Level 6 the focus of the programme is on *Audit and Assurance* (BMM 6542) and *Financial Reporting* (BMM 6552), which makes the programme distinctive, while students can opt for modules in *Business Ethics* (BMM 6462 – covering issues such as sustainability and diversity), *Leadership* (BMM 6482), *Entrepreneurship and Creativity* (BMM 6302) or cross-cultural business issues (BMM 6472 *International Management*), depending on their interest.

All of these advanced studies at Level 6 enhance the development of transferable skills, embodying an appropriate degree of self-awareness, planning and autonomous learning. In particular, the *Research Project* module (BMM 6442) develops skills in the design, conduct and evaluation of full cycle small scale research of a real business issue. Alternatively, students can take an option of *Professional Learning through Work* (BMM 6452), if appropriate agreement has been gained. They need to negotiate the topic with their placement provider/potential employer and their supervisor.

Research (module BMM 6442) is integrated within the content of this course. Students need to seek ethical approval of their project, following a process coordinated by the module leader in compliance with the principles of the University's Code of Research Conduct and Ethics.

The programme is tailored to provide maximum exemptions for graduates against mandatory ACCA knowledge and skills examinations and this focus on practical experience and the application of theory in practice, which is also vital for their future employment and professional qualification, makes this programme distinct from others offered in the region.

6. Structure

BA (Hons) Accounting and Business

Duration: 3 years full-time

Total credit rating: 360

Level 4 – with effect from September 2013

Candidates are required to take:

BMM 4402	Business Economics	Sem 2	20 credits
BMM 4412	Management and Organisational Behaviour	Sem 1	20 credits
BMM 4422	Marketing Fundamentals	Sem 1	20 credits
BMM 4432	Operations Management	Sem 2	20 credits
BMM 4442	Management and Financial Accounting	Sem 1	20 credits
BMM 4452	Professional Development and Placement 1	Sem 1 & 2	20 credits

International students with an IELTS level below 6.5 at entry are required to take the following module instead of BMM 4452 (PDP1):

BMM 4462	English for Academic Purposes 1	Sem 1 & 2	20 credits
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Level 5 – with effect from September 2014

Candidates are required to take:

BMM 5402	Professional Development and Placement 2	Sem 1 & 2	20 credits
BMM 5412	Financial Management	Sem 1	20 credits
BMM 5422	Legal Issues for Management	Sem 1	20 credits
BMM 5572	Financial Accounting	Sem 2	20 credits
BMM	Business Research	Sem 2	20 credits
BMM 5552	People Management	Sem 2	20 credits

Level 6 – with effect from September 2015

Candidates are required to take:

BMM 6542	Audit and Assurance	Sem 2	20 credits
BMM 6582	e-business & e-marketing	Sem 1	20 credits
BMM 6422	Business and Management Strategy	Sem 1	20 credits
BMM 6552	Financial Reporting	Sem 2	20 credits

Candidates are required to choose one of:

BMM 6442	Research Project	Sem 1 & 2	20 credits
BMM 6452	Professional Learning through Work	Sem 1 & 2	20 credits

Candidates are required to choose one of:

BMM 6462	Business Ethics	Sem 2	20 credits
BMM 6472	International Management	Sem 2	20 credits
BMM 6482	Leadership	Sem 2	20 credits
BMM 6302	Entrepreneurship and Creativity	Sem 1 & 2	20 credits
BMM 6502	International Marketing	Sem 2	20 credits

Note: Programme-bespoke modules are highlighted in **bold**; specialist modules shared with other programmes are in **bold italics**; generic modules shared with other programmes are not highlighted.

7. Learning, teaching and assessment

7a) Statement of the strategy for learning, teaching and assessment for the programme

The programme focuses on essential accounting, management and business knowledge acquisition at Level 4, more detailed, contemporary and specific business and accounting/finance subject knowledge at Level 5 and advanced and specialised knowledge of accounting, strategic business awareness and independent study at Level 6.

In line with Leeds Trinity's graduate employability strategy, such employability skills as those used for communication, quantitative work and ICT are emphasised at Level 4. At Level 5 employability skills continue to be practised, in addition to the development, in a subject-specific context, of a range of intellectual skills including analysis and problem solving. Specifically, subject-related skills are focused on practical accounting techniques, as well as team-working and communication skills, through the core modules. At Level 6 the emphasis is on the application of higher level intellectual skills, including critical thinking, analysis, evaluation, synthesis and hypothesis formulation. Skills are further developed relating to the design and conduct of independent (but supervised) research. Level 6 subject studies include the development of intellectual skills to equip students to make informed choices relating to considerations of ethics and social responsibility together with an appreciation of, and sensitivity to, diversity.

Gaining appropriate experience in an actual work situation to allow the application of knowledge and the practice and development of skills is essential for a business and accounting programme. Two periods of structured professional work placement are integrated into the programme at Level 4 and Level 5 for this purpose and can be followed up with a *Professional Learning through Work* project (BMM 6452) at Level 6. Throughout the programme all students receive learning support and guidance from an individually assigned Progress Tutor, including assistance with the completion of a personal development plan and career plan.

There are two opportunities to include aspects of volunteering within each work placement experience: i) undertaking a placement as a volunteer in a charity not-for-profit organisation – this option is particularly relevant to international students; and ii) suggesting the student's own topic for their organisation-based project at Level 6. Some volunteering options may include extra-curricular activities.

Learning is supported by structured delivery of subject material in, mainly, 3-hour teaching sessions, which combine lectures and workshops, where learning can be consolidated through group activity and class-based exercises. In particular, at Level 4 the emphasis on transferable skills acquisition enables autonomous learning to develop early in the programme. This mode of learning becomes increasingly important as students progress from Level 4 to Level 6. All students engage in an accounting/finance research project at Level 6. If students are able to obtain the required permissions, they may also conduct their research project in cooperation with an identified organisation through the *Professional Learning through Work* module (BMM 6452). It is envisaged that students may develop effective contacts to facilitate this through their Level 4 and Level 5 work placements. At Level 5 experiential and active learning are important elements in the development of vocational knowledge and understanding. To meet this requirement, applied

exercises, case-studies, role-play, practical workshops, management games, business simulations, group- and project-work form part of the teaching strategy of the programme.

To facilitate the progression of students into business and accounting careers there is a focus on inviting qualified and active accountants and financial managers as guest speakers, visiting lecturers and mentors to students as appropriate.

A wide range of assessment modes is used to allow students to demonstrate their level of knowledge, understanding and skills proficiency. Taught modules are usually assessed by two elements and include examination papers, individual presentations, personal development plans, essays, case-studies, reports and group projects. As students progress from Level 4 to Level 6 assessments require the demonstration of appropriate levels of subject knowledge and understanding, subject-specific skills, intellectual skills and the effective use of transferable skills. In particular, assessment focuses on the appropriate development of higher level intellectual skills, including critical thinking, analysis, evaluation, synthesis and hypothesis formulation, within the context of specific subject material.

7b) Module details

Module number and name	Learning and teaching methods	Assessment				Teaching staff (Module co-ordinator shown as first name, in bold script)	Venue (if not University premises)
		Component form	Magnitude (eg. 2,000 words or 2 hours)	Weighting and/or Pass/fail	Timing (Semester & indicative teaching week)		
Level 4							
BMM 4402 Business Economics	Lectures, tutorials and workshops	3 online quizzes Report	30 minutes each 2,500 words	3 x 10% 70%	Mid-semester 2 End of Semester 2	Hurol Ozcan	
BMM 4412 Management and Organisational Behaviour	Lectures/workshops and tutorials	Portfolio Unseen examination	1,500 words 2 hours	30% 70%	Mid-semester 1 End of Semester 1	Emma Roberts	
BMM 4422 Marketing Fundamentals	Lectures, tutorials/case study work and break-out sessions	7 online quizzes Coursework report	30 minutes each 2,000 words	7 x 5% 65%	Weeks 4-10 End of Semester 1	Nick Beaton	
BMM 4432 Operations Management	Lectures and tutorials	4 online multiple choice tests	45 minutes each (3 hours total)	4 x 25%	Throughout Semester 2	Denis Kobzev	
<i>BMM 4442 Management and Financial Accounting</i>	Lectures and tutorials	Written examination	3 hours	100%	End of Semester 1	Andy Gilliland	
<i>BMM 4452 PDP 1</i>	Lectures/workshops, individual tutorials and placement	Portfolio Placement Report	1,000 words 6 weeks 2,500 words	40% Pass/fail 60%	End of Semester 1 May-June After placement	Emma Roberts Hurol Ozcan	Placement in the host organisation

Module number and name	Learning and teaching methods	Assessment				Teaching staff (Module co-ordinator shown as first name, in bold script)	Venue (if not University premises)
		Component form	Magnitude (eg. 2,000 words or 2 hours)	Weighting and/or Pass/fail	Timing (Semester & indicative teaching week)		
BMM 4462 English for Academic Purposes 1	Workshops and seminars	Portfolio 1 (5 essays + learning log + 3 pieces of reflective writing)	1,500 words + reflective log + 750 words	All Pass/fail	During and end of Semester 1	Helen Barnes	
		Portfolio 2 (5 essays + learning log + 3 pieces of reflective writing)	1,500 words + reflective log + 750 words		During and end of Semester 2		
		Oral presentation	10-15 minutes		End of Semester 2		
		Report	2,000 words		End of Semester 2		
Level 5							
BMM 5402 PDP 2	Lectures/workshops, individual tutorials and placement	Portfolio Placement Report	1,500 words 6 weeks 3,500 words	30% Pass/fail 70%	End of Semester 1 Jan-Feb After placement	Emma Roberts Hurol Ozcan	Placement in the host organisation
BMM 5412 Financial Management	Lectures and tutorials	Written examination	3 hours	100%	End of Semester 1	Andy Gilliland	
BMM 5422 Law in Business Context	Lectures and workshops/tutorials	Essay Unseen examination	2,000 words 2 hours	50% 50%	End of Semester 1 End of Semester 1	Andy Gilliland Visiting Lecturer	
BMM Business Research	Lectures/workshops and individual tutorials	Research portfolio Poster presentation	3,000 words A3	80% 20%	End of Semester 2 End of Semester 2	Emma Roberts BMM team	
BMM 5552 People Management	Lectures/ workshops, guided team-work and tutorials	Individual report Group presentation	3,000 words 15 minutes	80% 20%	End of Semester 2 During Semester 2	Emma Roberts	
BMM 5572 Financial Accounting	Lectures and tutorials	Written examination	3 hours	100%	End of Semester 2	Andy Gilliland	

Module number and name	Learning and teaching methods	Assessment				Teaching staff (Module co-ordinator shown as first name, in bold script)	Venue (if not College premises)
		Component form	Magnitude (eg. 2,000 words or 2 hours)	Weighting and/or Pass/Fail	Timing (Semester & indicative teaching week)		
Level 6							
BMM 6302 Entrepreneurship and Creativity	Lectures and workshops	Business plan Dragons' den presentation (individual or group)	3,000 words 15 minutes	75% 25%	End of Semester 2 End of Semester 2	Hurol Ozcan Denis Kobzev Emma Roberts	
BMM 6542 Audit and Assurance	Lectures and tutorials	Written examination	3 hours	100%	End of Semester 2	Andy Gilliland	
BMM 6552 Financial Reporting	Lectures and tutorials	Written examination	3 hours	100%	End of Semester 2	Andy Gilliland	
BMM 6582 e-business & e-marketing	Lectures, tutorials/case study work and break-out sessions	Report: case study portfolio	4,000 words	100%	End of Semester 1	Liz Cable	
BMM 6422 Business and Management Strategy	Lectures and tutorials	Assessed report Assessed report	1,500 words 2,500 words	40% 60%	Mid-semester 1 End of Semester 1	Hurol Ozcan	
BMM 6442 Research Project	Workshops and individual tutorials	Research project report	5,000 words	100%	End of Semester 2	Denis Kobzev / tbc	
BMM 6452 Professional Learning through Work	Tutorials	Project proposal/ agreement Final project report and reflections Oral presentation	1,000 words 3,000 words 1,000-word equivalent	30% 50% 20%	First half of Semester 1 End of Semester 2 End of Semester 2	Denis Kobzev / tbc	Placement in the host organisation
BMM 6462 Business Ethics	Lectures and workshops	Individual report	4,000 words	100%	End of Semester 2	Denis Kobzev / tbc	
BMM 6472 International Management	Lectures and workshops	Individual report Group presentation	2,500 words 20 minutes	60% 40%	End of Semester 2 Mid-semester 2	Mark Seabright	
BMM 6482 Leadership	Lectures/workshops, group work and tutorials	Individual presentation Written report	10 minutes 3,000 words	20% 80%	Mid-semester 2 End of Semester 2	Emma Roberts	

Module number and name	Learning and teaching methods	Assessment				Teaching staff (Module co-ordinator shown as first name, in bold script)	Venue (if not College premises)
		Component form	Magnitude (eg. 2,000 words or 2 hours)	Weighting and/or Pass/Fail	Timing (Semester & indicative teaching week)		
BMM 6502 International Marketing	Lectures, tutorials and break-out sessions	4 on-line scenario based activities Individual Presentation Marketing Plan	30 min each 15 min 3,000 words	4 x 5% 10% 70%	Weeks 3, 5, 7, 9 Week 7 End of Semester 2	Mark Seabright	

8. Entry requirements

Honours degree programmes

Applicants should normally have achieved the following prior to registration for the programme:

5 academic or vocational qualifications, of which at least 2 should be GCE or VCE 'A' levels (or equivalent at level 3) and one should be GCSE English Language at grade C (or equivalent).

Some equivalent qualifications and the current typical offer conditions in terms of UCAS Tariff points are detailed in the undergraduate prospectus. For students whose first language is not English a pass in an approved test in English is needed, eg. the International English Language Testing Service (IELTS) and the Test of English as a Foreign Language (TOEFL). International students with an IELTS score of less than 6.5 must take the *English for Academic Purposes* modules at levels 4 and 5. These modules will be mandatory by default but international students with IELTS scores 6.5 and higher may be exempted from this module (subject to passing an internal University language test successfully and module leader's assessment); in such a situation they will do PDP1 instead.

Applications are welcome from those with few or no formal qualifications. Any previous relevant work experience and learning will be assessed and, where appropriate, accredited as part of the application process. Please see the University's Assessment of Prior Learning (APL) procedures.

9. Progression, classification and award requirements

Details of requirements for student progression between levels and receipt of the award(s)
(A certain level of attainment which must be achieved in a specific module; any deviation from the standard University stipulations for award classification, eg. exclusion of Level 4 module marks from Foundation Degree classification)

Standard University progression requirements apply to this programme. Both PDP modules are exempt from condonement of marginal failure, ie. all students must pass them to progress to the next level. Marginal failure may be condoned for all other modules for the purposes of University awards but not for professional subject exemptions.

Students who complete only Level 4 successfully will be awarded a Cert HE in Business. Students who complete both Levels 4 and 5 will be awarded a Dip HE in Accounting and Business.

Based on their performance in BMM 4462 *English for Academic Purposes 1* and a business language test, international students may be required to transfer to BA (Hons) Business, BA (Hons) Business and Management or BA (Hons) Business and Marketing.

10. Prerequisites

Details of modules which must be passed before enrolment on a module at a higher level
Include the rationale which justifies imposition of the prerequisite(s) and the mark/grade required.

BMM 4442 *Management and Financial Accounting* is a prerequisite for BMM 5572 *Financial Accounting*.

BMM 5572 *Financial Accounting* is a prerequisite for BMM 6542 *Audit and Assurance*.

External examining arrangements

External examining arrangements

(eg. joint with another programme – extended duties for someone already in post – or separate, single/multiple examiners; if multiple examiners, which subjects / types of module are to be allocated to each)

There are currently two External Examiners currently responsible for all undergraduate programmes in the Business and Management area.

11. Additional information

Details regarding arrangements in respect of any special features of the programme/scheme, (eg. study abroad, a field course, specific work placement, opportunities for onward progression from foundation degrees)

Two 6-week professional work placements are undertaken, one each at Level 4 and Level 5, and there is an opportunity to undertake a Level 6 *Professional Learning through Work* module.

Where marginal condonement has been applied by the Board of Examiners students will not be able to claim ACCA exemptions in the following modules:

BMM 4442

BMM 5412

BMM 5422

BMM 5572

BMM 6542

BMM 6552.

12. Additional support needs

Arrangements made to accommodate students with additional support needs and any unavoidable restrictions on their participation in the programme/scheme

(Key aspects of the Equality Impact Assessment for the Department – see Internal Audit Form NP2G for further details)

Students with disabilities or other support needs are welcome and will be able to participate fully in the course. Arrangements will be made, via the normal University support network, to accommodate students with additional support needs wherever possible.