

PROGRAMME SPECIFICATION

Course record information

Name and level of final award:	BSc Honours Accounting BSc Honours Accounting with international experience BSc Honours Accounting with professional experience The BSc Accounting is a BSc degree that is Bologna FQ-EHEA first cycle degree or diploma compatible.
Name and level of intermediate awards:	BSc Accounting Diploma of Higher Education in Accounting Certificate of Higher Education in Accounting
Awarding body/institution:	University of Westminster
Teaching Institution:	University of Westminster
Status of awarding body/institution:	Recognised Body
Location of delivery:	London
Language of delivery and assessment:	English
Mode, length of study and normal starting month:	Three years full time. Four year full time if including one year international or one year professional experience. September start.
<u>QAA subject benchmarking group(s):</u>	QAA benchmarks in Accounting
Professional statutory or regulatory body:	Exemptions from the Association of Chartered Certified Accountants (ACCA) to be sought Exemptions from the Chartered Institute of Management Accountants (CIMA) to be sought
Date of course validation/review:	March 2015
Date of programme specification approval:	April 2021

Valid for cohorts:	From 2021-22
Course Leader	Dr Prem Puwanenthiren
UCAS code and URL:	westminster.ac.uk/courses/undergraduate

What are the minimum entry requirements for the course?

There are standard minimum [entry requirements](#) for all undergraduate courses. Students are advised to check the standard requirements for the most up-to-date information.

westminster.ac.uk/courses/undergraduate/how-to-apply

For most courses a decision will be made on the basis of your application form alone. However, for some courses the selection process may include an interview to demonstrate your strengths in addition to any formal entry requirements.

More information can be found here: westminster.ac.uk/courses/undergraduate/how-to-apply

Aims of the course

The **BSc Accounting** degree has been designed to enable you to develop your understanding of accounting theories and practice, together with the team-working, problem solving, communication skills and the commercial awareness needed in a complex global financial world. You will gain awareness of the global, social and ethical professional environment within which the accounting profession operates. The course will also focus on the understanding of accounting issues within the wider business context which will be delivered through the modules at each study level.

The course seeks to utilise the expertise of staff in the field of accounting as demonstrated by the growing research in this area. The study programme enables you to develop a thorough understanding of key concepts/theories/practices in the area of accounting along with the development of the ability to critically reflect on your learning. You will be also able to develop practical skills through the use of accounting software such as Sage, and the Financial Market Suite (FMS). The FMS utilises the Bloomberg platform which is a state-of-the-art teaching and research resource and is used widely by leading global financial institutions. This specialist course has been designed to ensure that you are able to relate theory to practice so that you are prepared for professional life.

The Course aims to:

- provide knowledge and skills in current accounting practice, and contemporary and emerging applications, enabling graduates to respond proactively to developments and the challenge of change in the working environment;
- develop a range of intellectual, professional attributes and transferable skills such as communication, problem-solving, risk assessment, research and critical reasoning skills that will enable you to gain employment in accounting or related business fields;

- provide the basis on which you can build a career in accounting or the management of accounting functions in a wide range of organisations;
- provide a theoretical and conceptual platform which will equip you for progression into a programme of specialist postgraduate study;
- equip you with an understanding of global diversity in accounting practice, culture and ethical regulatory environment.

What will you be expected to achieve?

Learning outcomes are statements of what successful students are expected to have achieved as the result of learning. These are threshold statements of achievement; the learning outcomes broadly fall into four categories:

- The overall **knowledge and understanding** of how businesses operate that you will gain from your course. (KU)
- **Professional and personal practice learning outcomes** are specific skills that you will be expected to have gained on successful completion of the course. (PPP)
- **Key transferable skills** that you will be expected to have gained on successful completion of the course. (KTS)
- **Graduate attributes** are characteristics that you will have developed during the duration of your course. (GA)

Level 4 Course Outcomes

Upon completion of level 4 you will be able to:

- L4.1** work effectively in a group, meeting obligations to other group members while demonstrating an understanding of the characteristics, functions and processes of business organisations and economies in a global context (KU)
- L4.2** understand the different branches of accounting and the role and impact of accounting within the wider business and societal context (KU)
- L4.3** understand of the regulatory framework of financial accounting and reporting (KU)
- L4.4** use the terminology and fundamental concepts and techniques of management accounting (KTS)
- L4.5** apply the double-entry system including ledger accounts and the trial balance, to prepare financial statement and reports (PPP)
- L4.6** operate accounting software and IT applications to record data and transactions and prepare financial reports for both internal and external users (PPP)
- L4.7** analyse information using basic mathematical and statistical techniques, and present and communicate this information effectively to others (KTS)
- L4.8** demonstrate an awareness of cultural differences within organisations and of the ethical constraints that they face (GA)
- L4.9** identify sources of information on careers in accounting and related fields (GA)

Level 5 Course Outcomes

Upon completion of level 5 you will be able to:

- L5.1** explore the legal and regulatory requirements governing financial accounting and reporting practices (KU)
- L5.2** evaluate the impact of international standardisation and harmonisation on financial accounting and reporting practices
- L5.3** demonstrate an understanding of the role of audit and use a variety of auditing techniques to analyse information and make recommendations (KU)
- L5.4** apply and evaluate financial accounting and reporting techniques, conceptual frameworks, and national and international accounting and financial reporting standards in the preparation and interpretation of financial statements (PPP)
- L5.5** use and evaluate a range of established management accounting techniques, including investment project appraisal, to perform critical analysis of information for managerial decision making, planning, and controlling purposes (PPP)
- L5.6** select and apply major theories in a variety of practical contexts (KTS)
- L5.7** use teamwork, leadership and IT skills while researching and critically evaluating accounting and finance articles and reports, and communicating information in an appropriate medium and style with regard to audience and desired emotional effect (KTS)
- L5.8** evaluate the impact of business organisations on the wider socio-economic environment in relation to ethical perspectives (GA)
- L5.9** identify career choices in accounting and related fields and map to future plans and education and training requirements (GA)

Level 6 Course Outcomes

Upon completion of level 6 you will be able to:

- L6.1** work collaboratively to apply a cross-cultural perspective on the operational and strategic position of organisations and critically examine policies and strategies that managers may adopt to help organisations adapt in increasingly complex internal and external environments in a global context (KU)
- L6.2** critically evaluate and apply key financial management theories and techniques (KU)
- L6.3** critically examine developments in financial reporting and prepare consolidated financial statements (KU)
- L6.4** apply complex theories and techniques related to advanced aspects of management accounting and critically evaluate their usefulness (PPP)
- L6.5** recommend possible solutions to an organisation's problems related to short- and long-term financing and investment, capital structure and risk management (PPP)
- L6.6** analyse data obtained from a variety of sources and critically evaluate academic research related to key topics in financial management (KTS)
- L6.7** engage in academic debate and present well-articulated solutions to complex problems in an appropriate style to a given audience (KTS)
- L6.8** appraise the importance of, and apply personal, corporate and professional responsibility (GA)
- L6.9** take responsibility for own knowledge and experience to focus on personal development plan for professional training, postgraduate study or other career aspirations (GA)

How will you learn?

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Overall learning takes place through a range of activities designed to emphasise *active* student learning; in the specialist academic modules this will include seminars, workshops, problem solving, exercises demonstrating the use and application of accounting techniques, and discussion and application of principles in to cases in areas such as accounting, law, audit and taxation.

The key content and frameworks for study of the core academic modules will be delivered by lectures given by module leaders or teams. Students are encouraged to bring their own practical experience to contribute to seminar discussions and cases.

For each module, you will receive a schedule of learning activities: you will need to engage with and complete all of these in order to learn from your experience of the module. Employability and enterprise are strongly embedded in the modules through the use of workshops, keynote speakers from the professional bodies and industry and problem-based learning activities.

Course materials will be provided through our virtual learning environment platform (Blackboard) which is an important resource base for you. Blackboard also provides a channel of communication between you and your module leader through message boards. This ensures a student centric approach, focusing on your abilities, needs and learning styles where the module leader is a facilitator of your learning.

At Level 4, you will practise fundamental accounting techniques using an extensive range of exercises and case-studies, as well as on-line learning resources. You will learn to use specialist IT packages such as SAGE Accounting, which is an accounting software package used extensively by business and professional firms.

The Level 4 core module Global Business for Accounting and Finance is an integrating module which draws together your knowledge to see the bigger picture of how businesses operate locally and globally. It uses problem-based learning: working in teams, you identify what you need to know, what you already know, and how and where to access new information that may lead to a solution of the problem. This helps you to develop flexibility, knowledge, effective problem-solving skills, self-directed learning, collaboration skills and intrinsic motivation. It is delivered using a blended learning approach which combines the best of traditional face to face teaching methods such as seminars with the use of on-line resources such as videos, tests and quizzes to improve your learning experience.

Blended-learning is used by leading universities world-wide as it enables you to:

- have a degree of flexibility regarding when you study
- become an independent learner
- clarify confusing topics by reviewing videos of topics (as many times as required)
- revise using multi-media resources and not just your own notes.

At Levels 5 and 6, emphasis will be placed on developing an understanding of accounting concepts and theory underpinning accounting practice. The Level 5 core module Ethics and Corporate Social Responsibility in Accounting will introduce you to the relevance and importance of corporate social responsibility (CSR) and ethics in business. In this module you will have the opportunity to take responsibility for your own professional development and to contribute to the professional development of your peers through the use of group presentation and group case study reports.

At Level 6 there is an expectation that you will take a pro-active, self-directed approach to your own learning. You will be expected to undertake substantial reading on all specialist subjects to develop and maintain professional competences. This will help to engender good practice for the maintenance of continuing professional development required by the professional bodies post-qualification. It is also designed to enhance academic practice for those who may be continuing on to postgraduate study.

The final year module Strategic Perspectives for Finance and Accounting helps you to integrate and apply your knowledge from all areas of your degree through an online business simulation. This 'synoptic assessment' allows you to demonstrate that you understand the bigger picture, by drawing connections between what you have learnt on different modules.

Teaching will be informed by our research so giving you the benefit of the knowledge of current theories and, where appropriate, their practical application.

How will you be assessed?

Assessment is an integral part of your learning process. Combined with our student-centred approach to teaching and learning, it aims to promote critical thinking, structure of coherent arguments, research and analysis, evaluation, decision-making, professional communication skills, effective group work, personal reflection, time-management and the ability to meet deadlines. It is not merely about giving and receiving a mark; rather more to ensure that your competences and abilities in the field of accounting are enhanced.

Every module incorporates 'formative assessment' which you are expected to complete as it provides you with useful feedback so you can reflect on your progress and act on the feedback to prepare for the assessments that count. Formative assessments are important to you as they help you to identify ways in which you can improve and areas of strength to be developed further.

Summative assessment will measure your individual learning and achievement. You can expect to be assessed on the learning outcomes of your course in a module through coursework in the form of essays, reports, case studies, and in-class tests as well as time constrained exams. Weightings for each assessment element will vary to reflect the nature and level of the module.

The greater part of the assessment of the core BSc Accounting modules will be by closed book, unseen examination (typically representing at least 75% of the overall module mark) in line with the requirements of the professional bodies for which these modules give accreditation; because of this accreditation you will be expected to complete them. This will show a future employer your ability to work under pressure. The remaining assessment will be by in-class test or coursework. Examinations and coursework will require both technical knowledge and the demonstration of your intellectual skills such as analysis, evaluation and discussion of alternative solutions or recommendations.

Our employers tell us that the ability to work effectively as part of a team is an essential skill which they expect graduates to have. In relation to your degree, assessed group work is useful to you as it:

- helps you to become more self-aware, self-critical and self-analytical
- improves the quality of your work by benefiting from the integration of diverse perspectives
- allows you to tackle tasks of greater complexity or carry out tasks in greater depth or breadth than would be the case if you had tackled it on your own

Consequently, assessed group work has been incorporated into Ethics and Corporate Social Responsibility in Accounting where it reflects the working practice in that professional area. There will be group assessment at level 6 only in the business simulation of the module Strategic Perspectives for Finance and Accounting.

In each year of your Course, you will complete ‘synoptic’ assessments which will encourage you to appreciate and apply the full breadth and depth of your knowledge. At Level 4, in Global Business for Accounting and Finance, you will draw together your knowledge to see the bigger picture of how businesses operate locally and globally. At Level 5, in Ethics and Corporate Social Responsibility in Accounting, you will draw together your learning on the course and in your life experience. At Level 6, in Strategic Perspectives for Finance and Accounting, you will integrate and apply your accumulated knowledge from all areas of your degree through a business simulation.

Employment and further study opportunities

University of Westminster graduates will be able to demonstrate the following five Graduate Attributes:

- Critical and creative thinkers
- Literate and effective communicators
- Entrepreneurial and forward looking
- Global in outlook and engaged in diverse communities
- Social, ethically and environmentally aware

These Graduate Attributes are designed to help you enhance your employability when you leave with a degree in Accounting. They are aligned to the Course Outcomes as follows:

Graduate Attribute	Evident in Course Outcomes
Critical and creative thinker	L4.1, L4.2, L4.3, L4.4 L5.1, L5.2, L5.3, L5.6 L6.1, L6.2, L6.4, L6.5, L6.6, L6.8, L6.9
Literate and effective communicator	L4.5, L4.6, L4.7 L5.4, L5.5, L5.7 L6.3, L6.4, L6.5, L6.6, L6.7
Entrepreneurial	L4.1, L4.5, L4.6 L5.4, L5.5, L5.6 L6.1, L6.3, L6.4, L6.5, L6.6
Global in outlook and engaged in communities	L4.1, L4.8, L4.9 L5.1, L5.2, L5.8, L5.9 L6.1, L6.3, L6.7, L6.8, L6.9

Socially, ethically and environmentally aware	L4.1, L4.8 L5.8 L6.1, L6.8
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University of Westminster courses capitalise on the benefits that London as a global city and as a major cosmopolitan, creative, intellectual and technology hub has to offer for the learning environment and experience of our students.

The BSc Accounting degree is designed primarily for those who intend to pursue professional qualifications and a career in accountancy. It was designed in consultation with the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA) in order to maximise the number of exemptions counting towards their respective professional qualifications.

The professional bodies such as Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW) and the Chartered Institute of Public Finance and Accountancy (CIPFA) all have a similar knowledge base within the foundation stage of their courses. The specialisms are normally developed towards the final stage of the professional course. This degree will prepare you well for entry into any of the Accountancy bodies.

It also recognises that, in today's global business environment, accountants require not only technical expertise but also an extensive understanding of the wider business and economic sphere and the ability to analyse and interpret data within that wider context. You will understand the roles played by accountants in society, providing and ensuring the integrity of financial and other information. On graduating, you should be able to contribute to society in a range of managerial, strategic and consultancy positions in a wide variety of private or public sector organisations.

The course provides the opportunity for an optional year-long work placement. If you opt for this, you are supported by an academic supervisor; furthermore some academic staff teaching on the course are accountants with experience of, and links with, business and the professional institutes, and can provide advice on professional career progression and choices.

You will also have the opportunity to spend either a year studying at one of our overseas partner Universities or you may combine a semester of study overseas with a one semester overseas work placement. This is not only an exciting experience for you; it helps you to develop a global outlook which is valued by most employers.

Past graduates have gone on to a range of accounting and other professional posts in the private and public sectors, including Association of Chartered Certified Accountants (ACCA) and Institute of Chartered Accountants in England and Wales (ICAEW) training contracts, and finance posts in the public sector. Others have gone on to postgraduate courses in Accounting or Accounting and Finance.

Course structure

This section shows the core and option modules available as part of the course and their credit value. Full-time Undergraduate students study 120 credits per year. Course structures can be subject to change each academic year following feedback from a variety of sources.

Modules are described as:

- **Core** modules are ones that must be undertaken by all students on the course.
- **Option modules** are related to your specific course from which you must choose at least one at Level 5 and one at Level 6.
- **Electives** include: modules from across the School, College and University which allow you to broaden your experience. For example, you may choose to commence the study of a foreign language alongside your course modules (and take this through to the final year), thereby adding further value to your degree.

BSc(Hons) Accounting

COURSE STRUCTURE TABLE				
Credit Level 4				
Module code	Module title	Status	UK credit	ECTS
4BUSS011W	Global Business for Accounting and Finance	Core	20	10
4ACCN002W	Introductory Financial Accounting	Core	20	10
4ACCN003W	Fundamentals of Management Accounting	Core	20	10
4ACCN004W	Computerised Methods in Accounting	Core	20	10
4ACCN005W	Quantitative Methods for Accountants	Core	20	10
Select 1 from:	Elective	Elective	20	10
<i>Award of Certificate of Higher Education available</i>				
Credit Level 5				
Module code	Module title	Status	UK credit	ECTS
5ACCN003W	Ethics and Corporate Social Responsibility in Accounting	Core	20	10
5ACCN004W	Financial Accounting and Reporting	Core	20	10
5ACCN005W	Intermediate Management Accounting	Core	20	10
5ACCN006W	Auditing Theory and Practice	Core	20	10
Select 1 or 2 from:				
5BUCL003W	Law and the Business	Option	20	10
5FNCE005W	Corporate Governance	Option	20	10
Max 1 from:	Elective	Elective	20	10
<i>Award of Diploma of Higher Education available</i>				
Optional Year Abroad or Placement Year				
The following modules must be passed for the award title 'with International Experience'				
5BUSS013W	WBS International Experience Year Semester 1	Option	60	30
5BUSS014W	WBS International Experience Year Semester 2	Option	60	30
The following modules must be passed for the award title 'with Professional Experience'				
5BUSS011W	Professional Placement Project Part 1	Option	60	30
5BUSS012W	Professional Placement Project Part 2	Option	60	30

Credit Level 6				
6MNST010W	Strategic Perspectives for Finance and Accounting	Core	20	10
6ACCN002W	Advanced Financial Accounting and Reporting	Core	20	10
6ACCN003W	Advanced Aspects of Management Accounting	Core	20	10
6ACCN004W	Financial Management	Core	20	10
Select 1 or 2 from:				
6ACCN005W	Taxation	Option	20	10
6BUCL005W	Company Law	Option	20	10
6BUSS004W	Dissertation	Option	20	10
Max 1 from:	Elective	Elective	20	10
<i>Award BA available</i>				
<i>Award BA (Hons) available</i>				

Please note: Not all option modules will necessarily be offered in any one academic year.

Professional Body Accreditation or other external references

Professional exemptions are currently sought with the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA).

Academic regulations

The current Handbook of Academic Regulations is available at westminster.ac.uk/academicregulations

How will you be supported in your studies?

Course Management

The BSc Accounting degree has a designated Course Leader whom you will meet during your first week and who is available for consultation during weekly office hours throughout the year or by appointment. You take modules, normally in common with students from your course, which each have a Module Leader who is responsible for the smooth running of that module. Module Leaders are usually available during term-time during their office hours or by appointment. The degree is one of a number offered by Westminster Business School and you will be part of a vibrant academic community with access to a full programme of additional seminars and social events organised by our student societies. At all levels of your university study you will have a Personal and Professional Development Tutor who will help and guide you through the complexities of life at University.

Academic Support

Upon arrival, an induction programme will introduce you to the staff responsible for the course, the campus on which you will be studying, the Library and IT facilities, additional support available and to your Campus Registry. You will be provided with the Course Handbook, which provides detailed information about the course. Each course has a course leader or Director of Studies. All students enrolled on a full-time course and part time students registered for more than 60 credits a year have a personal tutor, who provides

advice and guidance on academic matters. The University uses a Virtual Learning Environment called Blackboard where students access their course materials and can communicate and collaborate with staff and other students. Further information on Blackboard can be found at westminster.ac.uk/blackboard.

Learning Support

The Academic Learning Development Centre supports students in developing the skills required for higher education. As well as online resources in Blackboard, students have the opportunity to attend Study Skills workshops and one to one appointments. Further information on the Academic Learning Development Centre can be found at westminster.ac.uk/academic-learning-development.

Learning support includes four libraries, each holding a collection of resources related to the subjects taught at that site. Students¹ can search the entire library collection online through the Library Search service to find and reserve printed books, and access electronic resources (databases, e-journals, e-books). Students can choose to study in the libraries, which have areas for silent and group study, desktop computers, laptops for loan, photocopying and printing services. They can also choose from several computer rooms at each campus where desktop computers are available with the general and specialist software that supports the courses taught in their College. Students can also securely connect their own laptops and mobile devices to the University wireless network.

Support Services

The University of Westminster Student and Academic Services department provide advice and guidance on accommodation, financial and legal matters, personal counselling, health and disability issues, careers, specialist advice for international students and the chaplaincy providing multi-faith guidance. Further information on the advice available to students can be found at westminster.ac.uk/student-advice. The University of Westminster Students' Union also provides a range of facilities to support students during their time at the University. Further information on UWSU can be found at westminster.ac.uk/students-union.

How do we ensure the quality of our courses and continuous improvement?

The course was initially approved by a University Validation Panel in 2015. The panel included internal peers from the University, academic(s) from another university and a representative from industry. This helps to ensure the comparability of the course to those offered in other universities and the relevance to employers.

The course is also monitored each year by the College to ensure it is running effectively and that issues which might affect the student experience have been appropriately addressed. Staff will consider evidence about the course, including the evidence of student surveys, student progression and achievement and reports from external examiners, in order to evaluate the effectiveness of the course.

A Course revalidation takes place periodically to ensure that the curriculum is up-to-date and that the skills gained on the course continue to be relevant to employers. Students meet with

revalidation panels to provide feedback on their experiences. Student feedback from previous years is also part of the evidence used to assess how the course has been running.

How do we act on student feedback?

Student feedback is important to the University and student views are taken seriously. Student feedback is gathered in a variety of ways.

- Through student engagement activities at Course/Module level, students have the opportunity to express their voice in the running of their course. Course representatives are elected to expressly represent the views of their peers. The University and the Students' Union work together to provide a full induction to the role of the course representatives.
- There are also School Representatives appointed jointly by the University and the Students' Union who meet with senior School staff to discuss wider issues affecting student experience across the School. Student representatives are also represented on key College and University committees.
- All students are invited to complete a questionnaire before the end of each module. The feedback from this will inform the module leader on the effectiveness of the module and highlight areas that could be enhanced.
- Final year Undergraduate students will be asked to complete the National Student Survey which helps to inform the national university league tables.

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

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