

Calendar 2003-04



UNIVERSITY
of
GLASGOW

FACULTY OF LAW & FINANCIAL STUDIES

DEAN: Professor Noreen Burrows LLB PHD

Senior Adviser of Studies (Accountancy): Margaret Milner BA MAcc

Senior Adviser of Studies (Law): Thomas G Guthrie LLB

DATES OF SEMESTERS

Semester 1: 30th September 2003 - 23rd January 2004

Christmas Vacation: 22nd December 2003 - 9th January 2004

Semester 2: 26th January 2004 - 4th June 2004

Spring Vacation: 22nd March 2004 - 9th April 2004

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I UNDERGRADUATE ENTRY TO FACULTY

Before applying for admission to the Faculty of Law and Financial Studies, all applicants should consult the most recent edition of the University's *Undergraduate Prospectus*.

The *Prospectus* sets out the normal qualifications required for admission, describes the application procedure, summarises the Degree regulations and courses offered, and gives general information about the University. It is available in most U.K. schools, or it may be obtained from The Student Recruitment and Admissions Service, University of Glasgow, Glasgow, Scotland G12 8QQ.

II APPEALS BY STUDENTS

The Senate is charged by the *Universities (Scotland) Acts* with a duty to superintend the teaching of the University. This is understood to include examining. The Senate has authorised the establishment of Faculty Appeals Committees to hear appeals in the first instance, as specified in the Code of Procedure for Appeals to a Faculty Appeals Committee.

A student may further appeal from the decision of the relevant Faculty Appeals Committee to the Senate.

Any appeal giving all the grounds of that appeal must be despatched in writing to the Clerk of the relevant Faculty, or to the Clerk of Senate, as appropriate, within 14 days of the intimation to the student of the decision against which he or she is appealing.

Students are advised to consult the Clerk of the relevant Faculty before lodging an appeal to the Faculty Appeals Committee and the Head of the Senate Office, before lodging an appeal to the Senate Appeals Committee.

The Code of Procedure for Appeals to a Faculty Appeals Committee and the Code of Procedure for Appeals to the Senate are set out in that section of the University *Calendar* entitled 'University Fees and General Information for Students', which is available either from the Faculty Office or The Registry enquiry office in the University.

The Faculty Office is located in Room G/28, The Stair Building, and 5 - 9 The Square.

SCHOOL OF FINANCIAL STUDIES

III DEGREE OF BACHELOR OF ACCOUNTANCY

The Degree of BAcc is governed by Resolution 18 of the University Court which came into force on 20th September 1967. The provisions of the Resolution and Regulations, as follows, are subject to approval by the University Court:

1. The degree of Bachelor of Accountancy (BAcc) may be conferred by the University of Glasgow in the Faculty of Law and Financial Studies (the Faculty) as a degree in such designations as may be prescribed by Regulation.
2. The Senate may, with the approval of the University Court, make regulations governing the award of the degree. These shall be stated under 'Regulations' below.
3. Candidates for the degree who do not complete the minimum graduating curriculum for the degree with Honours may be eligible to receive an Ordinary degree.

REGULATIONS

1. Duration of Degree Study-Normal and Special Cases

(a) *Study in the University of Glasgow*

The period of study for the degree with Honours shall normally extend over not fewer than four academic years of full-time study and not more than five years or, where the curriculum consists of, or includes, a period or periods of part-time study, not fewer than five academic years and not more than eight years. The period of study may be reduced in respect of study undertaken for another degree of the University of Glasgow or in another university or institution of higher or further education recognised for the purpose by the University Court. In each case, however, the period of study is subject to the provisions of the following sub-sections.

(b) *Recognition of Study in other Faculties. Universities and Institutions of Tertiary Education.*

- (i) An undergraduate who has, in the course of study for another degree of the University of Glasgow, satisfactorily completed qualifying modules for the Bachelor of Accountancy degree and who is admitted by transfer to study for the Bachelor of Accountancy, having withdrawn from the other degree, may count the modules as qualifying towards the Bachelor of Accountancy degree.
- (ii) Credits to a maximum of 120, or exceptionally above that, as deemed appropriate by the Faculty of Law and Financial Studies, may count as part of the overall requirements of a minimum graduating curriculum if they have been obtained from:

A course of study for another award of the University of Glasgow;

or

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a course of study in another institution of Higher Education, provided that the Senate is satisfied that the standard of the courses for which they were awarded is equivalent to that of qualifying modules for the degree of Bachelor of Accountancy;

or

a combination of both.

2. Approval of Curricula

- (a) Every student must have his or her curriculum approved each session by an Adviser of Studies in the Faculty of Law and Financial Studies. Students must follow advising procedures currently in place in the Faculty of Law and Financial Studies.
- (b) A student shall not normally be permitted to enrol in a module after two weeks of teaching in that module have elapsed.
- (c) A student may not be enrolled concurrently for another degree or academic or professional qualification without the permission of the Faculty of Law and Financial Studies.

3. Minimum Requirements for the Award of a Degree.

The minimum requirements for the award of a degree, hereafter referred to as a minimum graduating curriculum, are expressed in terms of (a) credit bearing qualifying modules at various levels and (b) modules relating to the various degrees.

(a) Credit-bearing qualifying modules

- (i) A qualifying module shall carry the credits as determined in the *Undergraduate Course Catalogue* and Departmental Course Documentation.
- (ii) A minimum graduating curriculum shall carry credits totalling at least 480. At least 120 of these shall be at Level 2 and at least 180 shall be at Level 3/4.
- (iii) A normal full-time student work load shall normally consist of qualifying modules totalling approximately 120 credits per academic session. The full-time student work load per academic session shall be no less than 100 credits. The maximum part-time student work load per academic session shall be 80 credits.

(b) Grades

- (i) A student's assessed performance in each qualifying module shall be graded. Credits will be given only for assessments at a minimum of Grade D or above.

<i>Level 1/2 Grade</i>	<i>Grade Descriptor</i>	<i>Level 3/4 Grade</i>
A	Excellent	First
B	Very Good	Upper Second
C	Good	Lower Second
D	Satisfactory	Third
E	Weak Fail	Weak Fail
F	Poor Fail	Poor Fail
G	Very Poor Fail	Very Poor Fail
N	No Credit	No Credit

- (ii) Where a student has enrolled for a qualifying module but has not met the minimum requirement for the award of credits (see para 4 below), no credit shall be awarded.
- (iii) A minimum graduating curriculum shall consist of qualifying modules, which carry credits totalling at least 360, obtained at Grade D or above and including a minimum of 60 at Level 3, for the award of an Ordinary degree, and a minimum of 480 credits, obtained at Grade D or above, for the award of an Honours degree. In the Honours examination there shall be three classes of Honours, but the examiners may, in their discretion, divide the second class into two divisions. The names of the candidates placed in each class shall be arranged in alphabetical order. The Honours classification will normally be based on Level 3/4 modules but in assessing the merit of a candidate for the degree with Honours, the examiners may have regard to his or her performance not only in Level 3/4 modules but also in all the other modules of his or her curriculum.
- (iv) The Ordinary degree may be awarded with Distinction or Merit as determined by the Board of Examiners.

(c) Year Abroad

The Head of Department may approve a course of study for the duration of one year or one term/semester at a recognised institution outside the United Kingdom. Such a course of study shall attract a maximum of 120 credits for the full year and a maximum of 60 credits for the one term/semester duration. The Head of Department, in consultation with the Senior Adviser of Studies, shall determine which courses/modules shall be undertaken outside the United Kingdom, and in the case of a Socrates exchange scheme ensure compliance with the European Credit Transfer System (ECTS).

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4. Minimum Requirement for the Award of Credits

(a) *Specific Instructions*

The appropriate Head of Department shall prescribe specific instructions for each qualifying module. Such instructions may require students: to attend specified lectures, tutorials, laboratory or practical sessions and other events; to provide themselves with such books, equipment and other materials as are necessary for the module; to submit items of work, including essays, dissertations and project reports and computer based assignments, by such dates as may be instructed. All such instructions shall be provided for students by the beginning of the module. Reasonable notice of any alteration to them will also be given.

(b) *Minimum Requirement for the Award of Credits*

The minimum requirement for the award of credits for a module shall be specified by the appropriate Head of Department and provided for students by the beginning of the module. This requirement shall normally include a specified minimum level of compliance with specific instructions in terms of attendance and completion of work and a specified minimum level of performance in examinations including the end-of-module examination (if any) and other assessed work. Normally no credits shall be awarded to a candidate who does not meet this minimum requirement.

5. Designated Degrees

From time to time, further designations and combinations of qualifying modules may be added to those listed.

B Acc

The Bachelor of Accountancy degree aims to enable students to develop their understanding of accountancy and finance with the cognate disciplines of economics and law.

B Acc with Language

The Bachelor of Accountancy with Language degree aims to enable students to develop their understanding of accountancy and finance with the cognate disciplines of economics and law and allowing specialist study of a language other than English.

B Acc with Finance

The Bachelor of Accountancy with Finance degree aims to enable students to develop their understanding of accountancy and finance with the cognate disciplines of economics and law and allowing additional specialist study of finance.

B Acc with International Accounting

The Bachelor of Accountancy with International Accounting degree aims to enable students to develop their understanding of accountancy and finance with the cognate disciplines of economics and law and allowing specialist study in international accounting and language.

B Acc and Economics

The Bachelor of Accountancy joint degree with Economics aims to enable students to develop their understanding of accountancy and finance combined with advanced specialist study in Economics.

6. List of Recognised Qualifying Modules

The recognised qualifying modules for the degree, offered by Faculties of this University, shall be as set out in *Section V* below.

7. Approval of Qualifying and Designated Modules

- (a) Subject to the approval of the Senate, the Faculty of Law and Financial Studies and other appropriate faculties shall approve and recognise qualifying modules and designated modules relating to each designated degree.
- (b) Modules will normally consist of approximately 10 hours of study time for each unit of credit available from the module; consisting of attendance at lectures, tutorials, seminars and other classes, directed and private reading, use of computer based or other learning materials, and the preparation of course assignments.

8. Conditions Governing Qualifying Modules

Subject to the approval of the Senate, the Faculty of Law and Financial Studies and other appropriate faculties may prescribe:

- (a) that two qualifying modules may not both form part of a minimum graduating curriculum.
- (b) prerequisites and corequisites and other conditions for admission to qualifying modules.
- (c) that a qualifying module shall not be available to students in a specific year of study.

9. Fulfilment of Prerequisites

- (a) Except as provided for in (b) below, a qualifying module shall not normally form part of a minimum graduating curriculum unless, before admission to it, a student has met such prerequisites, corequisites or any other condition for entry as may be stipulated.

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- (b) Exceptionally, and where there is good academic reason, the appropriate Head of Department may, at his or her discretion, admit to a qualifying module a student who has not fulfilled the normal prerequisite(s) or corequisite(s) for that qualifying module, if the student has satisfactorily completed qualifying modules at the University in another related subject or other related subjects, or if the student provides other evidence of suitability for admission to the module.

10. Assessment

Approval of Schemes of Assessment Relating to Modules

At the start of each session, the schemes of assessment for each new qualifying module and any major changes in the previous session's schemes shall be approved by the BAcc Board of Studies and by the Faculty of Law and Financial Studies and the Senate. The schemes of assessment must specify the number and duration of written papers to be taken at the regular diets of examination, the nature of other assessment instruments and the relative weight to be attached to those assessments.

11. Reassessment in a Module

Candidates shall normally be required to sit any end-of-module examination for a module at the first available diet after completion of the module. There will not normally be any resit examination in Level 3 / 4 modules taken at Honours level. Any other candidate entitled to sit the end-of-module examination shall be entitled to resit the examination, but normally only once and at the next available diet. A candidate who does not attend that examination without good cause at the first diet, shall for the purposes of these regulations have the same entitlement as a student who attends the examination and is awarded a zero mark.

12. Progress of Students

(a) Annual Review

The progress of all students is subject to annual review.

(b) Exclusion or Suspension from Study

The Faculty of Law and Financial Studies may at its discretion exclude or suspend from attendance students whose progress is unsatisfactory, provided that the rules relating to unsatisfactory progress shall have been approved by Faculty and the Senate and published in the University *Calendar*.

(c) Progress Rules: Full-time Students

- (i) A candidate will normally be required to repeat attendance on modules previously attended in which he or she has failed to obtain Grade D or above. The candidate will be permitted to take only such further modules as the Faculty may permit, unless he or she has obtained credits as noted below:

After one year of attendance	80 credits	Including at least two Including modules from Finance 1, Financial Accounting 1 and Management Accounting 1 passed at Grade D or above.
After two years of attendance	160 credits	Including Finance 1, Financial Accounting 1, Management Accounting 1 and at least two modules from Finance 2, Financial Accounting 2 and Management Accounting 2 passed at Grade D or above.
After three years of attendance	240 credits	Including all Level 1 and Level 2 modules (with the exception of Taxation) passed at Grade D or above.

- (ii) A candidate will normally be required to discontinue studies for the degree unless he or she has obtained degree examination passes at Grade D or above equivalent to at least 60 credits in the first year, at least 90 credits in each subsequent year of attendance and has passed the degree examinations in Finance 1, Financial Accounting 1 and Management Accounting 1 before the end of his or her second year of study and Finance 2, Financial Accounting 2 and Management Accounting 2 before the end of his or her third year of study.

(d) Progress Rules: Part-time Students

- (i) A candidate will normally be required to repeat attendance on modules previously attended in which he or she has failed to obtain Grade D or above. The candidate will be permitted to take only such further modules as the Faculty may permit, unless he or she has obtained credits as noted below:

After one year of attendance	40 credits	Including at least one module from Finance 1, Financial Accounting 1 and Management Accounting 1 passed at Grade D or above.
After two years of attendance	90 credits	Including at least two modules from Finance 1, Financial Accounting 1 and Management Accounting 1 passed at Grade D or above.
After three years	140 credits	Including Finance 1, Financial Accounting 1, Management Accounting 1 and at least one module from Finance 2, Financial Accounting 2 and Management Accounting 2 passed at Grade D or above.

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After four years 190 credits Including Finance 1, Financial Accounting 1, Management Accounting 1 and at least two modules from Finance 2, Financial Accounting 2 and Management Accounting 2 passed at Grade D or above.

After five years of 240 credits Including all Level 1 and Level 2 attendance modules (with the exception of Taxation) passed at Grade D or above

- (ii) A candidate will normally be required to discontinue studies for the degree unless he or she has obtained degree examination passes at Grade D or above equivalent to at least 30 credits in the first year, at least 40 credits in each subsequent year of attendance and has passed the degree examinations in Finance 1, Financial Accounting 1 and Management Accounting 1 before the end of his or her third year of study and Finance 2, Financial Accounting 2 and Management Accounting 2 before the end of his or her fifth year of study.

(e) ***Certificate of Basic IT Competence***

Every student must normally obtain the Certificate of Basic IT Competence in his or her first year of study in order to qualify for an award covered by these regulations.

(f) ***Certificate of Higher Education (Accountancy)***

A candidate who has completed courses totalling at least 120 credits with Grades of D or above shall be eligible to receive the Certificate of Higher Education in Accountancy. Candidates who proceed to a degree in any faculty will not be eligible for a Certificate.

(g) ***Diploma of Higher Education (Accountancy)***

A candidate who has completed courses totalling at least 240 credits, of which at least 90 credits are for courses at Level 2 or above, with Grades D or above shall be eligible to receive the Diploma of Higher Education in Accountancy. Candidates who proceed to a degree in any faculty will not be eligible for a Diploma.

13. Appeals against Decisions relating to the Progress of Studies

- (a) The academic record of any student who fails to satisfy the progress requirement set out above will be examined by the Faculty Progress Committee. The Senior Adviser of Studies will submit a report to the Committee on each case. The date of the meeting of the Progress Committee will be advertised in advance on departmental notice boards. A student who has been affected by the application of the Progress Regulations may make written representations on his/her behalf to the Committee. The Progress Committee may exclude a student from further study for the degree of Bachelor of Accountancy or may permit the student to continue studies subject to such conditions as the Progress Committee may determine.
- (b) The exclusion of a student, or the suspension of a student from full-time or part-time attendance, must be confirmed by the Faculty of Law and Financial Studies. Students liable to be excluded or suspended shall be informed of this in writing. Any candidate may appeal against the application of the progress regulations; such appeal is to the Faculty Appeals Committee. Notification, in writing, of appeal by a candidate must be made to the Faculty Secretary within 14 days of notification of the exclusion or suspension and must include the grounds upon which the appeal is based. An appellant may be accompanied at the hearing of the appeal by an Adviser of Studies or some other appropriate person. The Committee's Code of Procedure is available from the Faculty Office or from the Senate website at <http://senate.gla.ac.uk/calendar/>
- (c) In exceptional circumstances, and after consideration of all the relevant evidence, it shall be open to the Faculty Progress Committee or the Faculty Appeals Committee to permit a student to repeat a full-time year, in which case he or she may be subject to the minimum requirements for progress of the particular year of the degree curriculum which has been repeated (see 12 (c) (i) and (ii) above).

LIST OF QUALIFYING AND DESIGNATED MODULES

Availability of Modules

- (i) A module may not be available in each session. It may be necessary to restrict entry to a module, or to withdraw a module in the light of staff changes, or if it is under-subscribed, or for other good reason. Full details relating to individual modules - times of meetings, requirements, assessment, *etc.* are available from the Department of Accounting and Finance, or the appropriate department offering the module. The details of the Department of Accounting and Finance modules are available from the Department's website at <http://www.gla.ac.uk/departments/accounting/index.html>
- (ii) Additional qualifying modules may be added to these lists. Further information may be obtained from the Department of Accounting and Finance or from the Department's website (see above)
- (iii) In some of the BAcc degrees, general modules may be required to be selected from the *Undergraduate Course Catalogue*, other than those already specified in Levels 1, 2, 3/4. The courses are subject to availability, agreed access from the host department and the approval of the appropriate Head of Department.
- (iv) Where a student transfers between the various BAcc degrees at any time during his/her course of study, the credits obtained

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in modules taken and passed under the common University code may be transferred to the same Level within the degree.

Qualifying Designated Modules TABLE:

Qualifying Modules	Credits	Designated Modules For the degree of					BAcc Ordinary
		BAcc Conventional	BAcc with Finance	BAcc with Languages	BAcc with International Accounting	BAcc with Joint Honours in Accounting & Economics	
Level 1							
Accounting and Finance Modules:							
Financial Accounting 1	20	✓	✓	✓	✓	✓	✓
Introduction to Business Statistics	15	✓	✓	✓	✓	✓	✓
Management Accounting 1	20	✓	✓	✓	✓	✓	✓
<u>Other Department Modules:</u>							
Economics 1	40	✓	✓	✓	✓	✓	✓
Language 1	20	✗	✗	✓	✓	✗	✗
Management 1	10	✓	✓	✓	✓	✓	✓
	Totals	145	145	165	165	145	145
Level 2							
Accounting and Finance Modules:							
Environment of International Business	15	✗	✗	✗	✓	✗	✗
Finance 2	15	✓	✓	✓	✓	✓	✓
Financial Accounting 2	20	✓	✓	✓	✓	✓	✓
Information and Computer Systems	20	✓	✓	✓	✓	✓	✓
Management Accounting 2	20	✓	✓	✓	✓	✓	✓
<u>Other Department Modules:</u>							
EBA2 (Economics) 8	30	✗	✗	✗	✗	✓	✗
Commercial Law for Business	20	✓	✓	✓	✓	✓	✓
Language 2	20	✗	✗	✓	✗	✗	✗
Taxation	30	✓	✓	✓	✓	✓	✓
	Totals	140	140	160	155	170	140

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Level 3							
Accounting and Finance Modules:							
Advanced Financial Accounting Practice	15	✓	✓	✓	✓	✓	✓
Auditing Theory and Practice	15	✓	✓	✓	✓	✓	✓
Research Methodology 2	15	✓	✓	✓	✓	•	•
							5
Level 4							
Accounting and Business Ethics	15	•	•	•	•	•	•
Accounting History	15	•	•	•	•	•	•
Accounting for Management Control	15	•	•	•	✓	•	•
Accounting Theory and Policy	15	•	•	•	•	•	•
Capital Markets Theory	15	•	✓	•	•	•	•
Contemporary Financial Reporting Issues	15	•	•	•	•	•	•
Dissertation	30	•	•	•	•	×	×
Financial Markets and Financial Institutions	15	•	✓ ¹	•	•	•	•
Financial Statement Analysis	15	•	✓	•	•	•	•
International Financial Accounting	15	•	•	•	✓	•	•
International Financial Management	15	•	✓	•	✓	•	•
Management Accounting & Organisational Behaviour	15	•	•	•	•	•	•
Social, Ethical and Environmental Reporting	15	•	•	•	•	•	•
		6	6	6	6	7	
Other Department Modules:							
Contemporary Issues in Taxation	30	•	•	•	•	×	•
Economics: Economic Analysis	30	×	×	×	×	✓	×
Economics: Government & the Economy	30	×	×	×	×	✓	×
Economics: Paper 3, Option 3	30	×	×	×	×	✓	×
Economics: Paper 4, Option 3	30	×	×	×	×	✓	×
European Tax Law	30	•	•	•	•	×	•
Language 3	30	⊗	⊗	✓	⊗	×	⊗
Any other Law Honours option 4	30	•	•	•	•	×	×
Any other Social Science Honours option 4	30	•	•	•	•	×	×
Levels 1, 2, 3/4 total credits required:		465	480	505	500	495	360
General Subjects							
Minimum credit requirement per degree		15	0	0	0	0	0
TOTAL MINIMUM GRADUATING CREDITS		480	480	505	500	495	360

Key to availability of designated modules for each BAcc degree:

- ✓ Designated (compulsory) module
- ✗ Not available as an option
- An optional module
- ⊗ Not available as a designated module but can be taken in part fulfilment of the requirement to take modules in general subjects.
- 1 Compulsory module but not counted as an Honours classifying module.
- 2 Students on an exchange scheme may be excused from this module if it is not available in the receiving institution.
- 3 A dissertation may, under Economics Honours regulations, be substituted for one of the two Economics option papers.
- 4 Limited to a maximum of 30 credits in total in any student's curriculum. Access to these modules is subject to the approval of the Head of the host department.
- 5 At least 30 credits shall be selected from Level 3 modules offered by the Department of Accounting and Finance.
- 6 At least 100 credits shall be selected from Level 4 modules offered by the Department of Accounting and Finance.
- 7 A minimum of 60 credits shall be selected from Level 3 / 4 modules offered by the Department of Accounting.
- 8 There is a concurrent proposal to amend the EBA2 module to 30 credits. This is being proposed by the Faculty of Social Science.

SCHOOLS OF LAW AND FINANCIAL STUDIES

IV DEGREE OF BACHELOR OF ACCOUNTANCY AND LAW (BAL)

The Degree of Bachelor of Accountancy and Law is governed by Resolution No. 456 of the University Court which came into force on 20th May, 1998. The following are the relevant provisions:

1. The Degree of Bachelor of Accountancy and Law may be conferred by the University of Glasgow in the Faculty of Law and Financial Studies (the Faculty) either as an Ordinary degree, or as a degree with Honours in such subjects as may be prescribed by regulation. A Certificate of Higher Education or Diploma of Higher Education may be conferred on a student who is not awarded a degree.
2. (1) The curriculum for the Degree of Bachelor of Accountancy and Law shall extend over not fewer than three academic sessions of full-time study. The curriculum for the Degree of Bachelor of Accountancy and Law with Honours shall normally extend over not fewer than four academic sessions of full-time study.
(2) Up to one year of the relevant period of study may be undertaken elsewhere than in the University of Glasgow and treated as study in the University of Glasgow, subject to such conditions as the Faculty may prescribe in individual cases.
(3) The period of study may be reduced in respect of such study undertaken for another degree of the University of Glasgow or in another university or institution of higher education recognised for the purpose by the University Court.
3. A Bachelor of Accountancy and Law of the University of Glasgow may, under conditions prescribed by the Senate, be admitted to the final examination at the Honours standard in a subject or subjects recognised for the study of the Degree of Bachelor of Accountancy and Law with Honours and if he or she is awarded honours by the examiners, shall receive a certificate to that effect.

SCHEDULE OF REGULATIONS

1. The curriculum for the Degree of Bachelor of Accountancy and Law shall comprise qualifying credit-bearing courses. The minimum requirement for the award of the degree is expressed in terms of courses taken and credits accumulated.
2. The qualifying courses shall be those listed in the following groups:

List A (compulsory) - Ordinary

<i>Title</i>	<i>Credits</i>
Financial Accounting 1	20
Management Accounting 1	20
Financial Accounting 2	20
Management Accounting 2	20
Introduction to Business Statistics	15
Business Statistics 2	15
Finance 1	20
Business Law 1	20
Commercial Law for Business	20
Sources and Institutions in Scots Law	40
Taxation	30

List B (optional) - Ordinary

<i>Title</i>	<i>Credits</i>
Contemporary Financial Reporting Issues	15
Accounting and Business Ethics	15
Accounting Theory and Policy	15
Advanced Financial Accounting Practice	15
Auditing Theory and Practice	15
Managerial Accounting and Organisational Behaviour	15
Accounting for Management Control	15
Finance 2	15
Financial Markets and Financial Institutions	15
Capital Markets Theory	15
International Financial Management	15
International Financial Accounting	15
Financial Statement Analysis	15
Social, Ethical and Environmental Accountability	15
European Union Law	10
Information and Computer Systems	20
Labour Law	20
Property Law	40
Law and Government	20

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List C (optional) - Ordinary

List C consists of any course included in the *Undergraduate Course Catalogue*, other than those specified in Lists A, B, D or E.

List D (optional Honours courses Accountancy)

<i>Title</i>	<i>Credits</i>
Contemporary Financial Reporting Issues	15
Accounting Theory and Policy	15
Advanced Financial Accounting Practice	15
Auditing Theory and Practice	15
Managerial Accounting and Organisational Behaviour	15
Accounting for Management Control	15
Finance 2	15
Investment Analysis and Portfolio Theory	15
International Financial Management	15
International Financial Accounting	15
Financial Statement Analysis	15
Financial Markets and Financial Institutions	15
Research Methodology (Accountancy)	15

List E (optional Honours courses Law)

<i>Title</i>	<i>Credits</i>
Administrative Law	30
Child Law	30
Commercial Banking	30
Company Law	30
Comparative Law	30
Computers and the Law	30
Constitutional Law	30
Contemporary Issues in Taxation	30
Conveyancing - Commercial Missives	30
Criminal Law: History and Theory	30
Development of Criminal Law	30
Environmental Law	30
European Human Rights Law	30
European Rules on Competition	30
European Social Law	30
European Tax Law	30
Forensic Investigation	30
Forensic Medical Investigation	30
Genetics and the Law	30
History of Scots Law	30
Human Reproduction and the Law	30
Institutions and Judicial Control of the European Union	30
Institutions of International Law	30
Intellectual Property Law	30
International Criminal Law	30
International Private Law	30
International Law and Problems of the Contemporary World Order	30
Law and the Economy	30
Law and Ethics	30
Law & Social Theory	30
Legal Theory	30
Medico-Legal Problems	30
Obligations	30
Prejudice, Discrimination and the Law	30
Property Law	30
Reception of Laws	30
Roman Criminal Law	30
United Nations Law	30

Any other Law Honours option for which the student holds the necessary prerequisites.

Not all options will be available every session.

Degree of Bachelor of Accountancy and Law at Ordinary Level

3. A minimum graduating curriculum for the Degree of Bachelor of Accountancy and Law at the Ordinary level must include qualifying courses comprising:

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- (1) a minimum total of 360 credits, including all courses in List A, at Grade D or better;
 - (2) a minimum of 30 credits from Accountancy and Finance courses in List B at grade D or better;
 - (3) a minimum of 30 credits from Law courses in List B at grade D or better;
 - (4) a maximum of 25 credits from List C at grade D or better;
 - (5) a minimum of 60 credits at Level 3.
4. The Ordinary degree may be awarded with distinction where the candidate has achieved a GPA of 14 or better, with no grade less than D, or with Merit where the candidate has achieved a GPA of at least 12 but less than 14, with no grade less than D. Where the candidate has accumulated more than the minimum number of credits required, the credit counted in the calculation of the grade point average shall be reduced to that minimum by discarding all or part of the credit for certain of the courses/modules in such a way as to maximise the grade point average while meeting all other requirements of the regulations. Candidates for the award of Distinction or Merit must complete the degree within three years.

Degree of Bachelor of Accountancy and Law with Honours

5. (1) A minimum graduating curriculum for the Degree of Bachelor of Accountancy and Law with Honours must include a minimum total of 480 credits from qualifying courses, including:
- (1) all courses in List A at grade D or better;
 - (2) a minimum of 60 credits from the courses in List B and List C, at grade D or better;
 - (3) a minimum of 150 credits from List D and List E, at grade D or better, with a minimum of 60 credits from each of Lists D and E;
 - (4) an optional honours dissertation of 30 credits, on a subject approved by the appropriate Head of Department, at grade D or better. If this option is not taken an additional 30 credits must be taken from Lists D and E, so that a student opting not to take an honours dissertation is required to take a minimum of 180 credits from Lists D and E, at Grade D or better.
- (2) No course may be taken at Honours level from Lists D and E, if it has previously been taken at Ordinary level from List B.
- (3) Where a dissertation topic is selected from Accounting and Finance, the student will be required to undertake the List D course Research Methodology in that department, unless the student is on an exchange programme in third year, in which case an alternative course, subject to the approval of the Head of Department, shall be agreed.
- (4) Where a dissertation topic is selected from Law, the student may be required to undertake a course in Research Methodology in that department, unless the student is on an exchange programme in third year, in which case an alternative course, subject to the approval of the Head of Department, may be agreed.
- (5) Honours classification will normally be primarily based on performance in the dissertation and in Lists D and E honours courses.

Departmental Instructions

6. Students shall be required to comply with such departmental instructions as are prescribed by the Head(s) of Department in charge of the course concerned. Such instructions may require students: to attend specified lectures, tutorials, laboratory or practical sessions, field courses, examinations and other events; to provide themselves with such books, equipment and other materials as are necessary for the course; to submit items of work, including essays, dissertations and project reports, by such dates as may be instructed. All such instructions shall be given to the students in writing at the beginning of the course concerned. Reasonable notice of any alteration to them will also be given. A student who fails to comply with departmental instructions may be refused enrolment in and admission to examinations in the course.

Credits and Credit Transfer

7. In order to obtain the credits assigned to a course a candidate must satisfy the conditions regarding coursework and attendance and complete the required assessment, as set out in these Regulations. Partial credit will not be awarded for incomplete courses. A candidate who has not satisfied the conditions regarding coursework and attendance in any course may be excluded from examination (i.e. no class ticket awarded) by the Head of Department.
8. A candidate who has, as part of the curriculum for a degree in another faculty of the University, attended courses and obtained credits which qualify towards the Degree of Bachelor of Accountancy and Law, if admitted by transfer to the Faculty of Law and Financial Studies, and if not concurrently seeking a degree in the other faculty, may be permitted to count such attendance given and credits obtained as qualifying towards the Degree of Bachelor of Accountancy and Law; and may be exempted by the Faculty of Law and Financial Studies from not more than two years' attendance in the Faculty of Law and Financial Studies, subject to such conditions as the Faculty may prescribe in each case.
9. A candidate who has attended courses and obtained credits in another institution of higher education approved by the University Court on the recommendation of the Senate, may be allowed to count such attendance given and credits obtained as qualifying towards the Degree of Bachelor of Accountancy and Law of this University provided that the Senate is satisfied that the content and standard of any course, or combination of courses, and associated credits to be recognised are equivalent to a corresponding course, or combination of courses, and credits qualifying for the Degree of Bachelor of Accountancy and Law; but any such candidate shall attend qualifying courses in the University of Glasgow for at least two sessions including the final year of his or her curriculum.

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10. A graduate of any other Faculty of the University or of another institution of higher education approved by the University Court on the recommendation of the Senate may be allowed to count such attendance given and credits obtained as qualifying towards the Degree of Bachelor of Accountancy and Law provided that:
 - (1) the Senate is satisfied that the content and standard of any course, or combination of courses, and associated credits to be recognised are equivalent to a corresponding course, or combination of courses, and credits qualifying for the Degree of Bachelor of Accountancy and Law;
 - (2) if admission to an Honours curriculum is sought, recognition is limited to the equivalent of such courses as satisfy the normal requirements of Faculty and departments for admission to Honours;
 - (3) recognition is limited to not more than 240 credits.
11. (1) A candidate may be permitted to study elsewhere within the provisions of a Student Exchange Programme or Credit Transfer Scheme approved by the University Court on the recommendation of the Senate and may be allowed to count courses attended and credits obtained in accordance with such provisions as qualifying towards the Degree of Bachelor of Accountancy and Law provided that the Senate has first confirmed the recommendation of the Faculty of Law and Financial Studies that the content and standard of any credit-bearing course be recognised as equivalent to or an approved substitute for a corresponding course and credits qualifying for the Degree of Bachelor of Accountancy and Law. Any such study taken overseas shall be limited in duration to one academic session.

(2) Examinations at the Honours standard taken furth of Scotland within such an approved Student Exchange Programme may constitute part of the final Honours diet, notwithstanding anything to the contrary in the Schedule of Regulations.
12. A candidate who has attended courses and obtained credits in an overseas institution of higher education in satisfaction of the requirements of a twinning or split-degree programme approved by the University Court on the recommendation of the Senate may count such attendance given and credits obtained as qualifying towards the Degree of Bachelor of Accountancy and Law in this University and as satisfying the normal requirements of Faculty and departments for admission to Honours, and may, subject to the approval of the Head(s) of Department(s) concerned, enter the third year of a specified course in this University leading to the Degree of Bachelor of Accountancy and Law with Honours. Such a candidate who is subsequently not permitted by the Head(s) of Department(s) concerned to enter the Senior Honours year of study may attempt such examinations as are required for completion of the Ordinary Degree of Bachelor of Accountancy and Law.
13. In respect of provisions 8-12, where necessary the credits from study outwith the University of Glasgow but counted as qualifying towards the Degree of Bachelor of Accountancy and Law, will be determined by the appropriate Head of Department.
14. A scheme of assessment for each qualifying course, at the Ordinary and Honours level as applicable, shall normally be approved by the Senate not less than one year before the diet of examination to which it applies; but the Senate may in special circumstances and not later than the end of the academic year before the diet of examinations allow modifications which shall be notified by the appropriate Head of Department concerned to all candidates in that course.
15. A student's assessed performance in each course shall be expressed in terms of a grade. Grade points shall be awarded on the following basis:

<i>Grade</i>	<i>Grade Descriptor</i>	<i>Grade points (per credit)</i>
A	excellent	16
B	very good	14
C	good	12
D	satisfactory	10
E	weak	8
F	poor	6
G	very poor	2

The grade points for a course shall be the product of the corresponding credits and the grade points per credit awarded. The grade point average is calculated by dividing the sum of grade points awarded by the total number of credits accumulated.

16. For courses where there is an end-of-course examination, departments may specify that students who have attained the specified minimum level of compliance with departmental instructions in terms of attendance and completion of work and a specified level of performance in assessed work and examination other than the end-of-course examination, may be exempted from the end-of-course examination and awarded a grade on the basis of the work an examinations completed.
17. Any candidate awarded an exemption at less than Grade A may, nonetheless, sit the end-of-course examination. In such cases, the candidate will be awarded the higher of the two results.
18. (1) Candidates shall normally be required to sit any end-of-course (module) examination at the first available diet after completion of the course (module).

(2) Assessment shall be conducted in accordance with the Code of Assessment published in the 'Fees and General Information' section of the *University Calendar*.

(3) Except with the express approval of the Senate a candidate who has attended for examination in a subject at the

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Honours standard shall not attend for examination in that subject at a subsequent diet. Examiners shall have the power to require candidates for Honours to attend an oral examination.

19. The Senate, on the recommendation of the Faculty of Law and Financial Studies, shall have power to make and from time to time to amend the scheme of marks to be used by examiners in assessment in the Faculty of Law and Financial Studies.

Student Progress

20. All students in the Faculty of Law and Financial Studies must have their curricula approved by an Adviser of Studies.
21. Unless exception is made in the University's *Undergraduate Course Catalogue*, progression to a List B course will be granted only to those students awarded grade D or better in the corresponding List A course. Where there are other prerequisites to entry these are stipulated in the *Undergraduate Course Catalogue*.
22.
 - (1) A candidate may be excluded from examination at any level in a subject by the appropriate Head of Department if the candidate has not satisfied the conditions regarding coursework and attendance as set out in the Departmental Instructions and communicated to students by the Professor or Lecturer in charge of the course at the beginning of the session.
 - (2) Such conditions shall conform with principles determined from time to time by the Faculty of Law and Financial Studies subject to the approval of the Senate.
23.
 - (1) The progress of all students is subject to annual review.
 - (2) The Faculty of Law and Financial Studies may at its discretion exclude or suspend from attendance students whose progress is unsatisfactory, provided that the rules relating to unsatisfactory progress shall have been approved by Faculty and Senate and published in the University *Calendar*.
 - (3) The progress rules for Bachelor of Accountancy and Law students are stated in the following Regulations.
 - (4)
 - (i) A candidate will normally be required to repeat attendance on courses previously attended but in which he or she has failed to satisfy the examiners whether or not he or she holds valid course certificates in these courses or any of them, or to take other courses in lieu, and will be permitted to take in addition only such further courses as the Faculty may permit if, after the following periods of attendance, he or she has not obtained at least the following number of degree examination credits, viz.:

after one year:	70 credits at Grade D or better
after two years:	140 credits at Grade D or better
after three years:	210 credits at Grade D or better
 - (ii) A candidate will normally be required to discontinue studies for the degree unless he or she has obtained degree examination passes equivalent to at least 40 credits at Grade D or better in first year, at least 80 credits at Grade D or better in each subsequent year of attendance and has passed the Degree Examinations in Financial Accounting 1 and Management Accounting 1 before the end of his or her second year of attendance on courses.
 - (iii) Before admission to Senior Honours a student shall have accumulated, at grade D or better, a minimum of 280 credits from qualifying courses listed in regulation 2, including all List A courses.
 - (5) Every candidate must normally obtain the Certificate of Basic IT Competence in his or her first year of study in order to progress to subsequent years of study.
24. Any candidate may appeal against exclusion from examination under Regulation 22, or against the application of the progress regulations contained in Regulation 23; such appeals must be made to the Faculty Progress Committee. Notification, in writing, of appeal by a candidate should normally be received by the Faculty Secretary at least five days before the published date of the meeting of the Progress Committee and must include the grounds upon which the appeal is based. An appellant may be accompanied at the hearing of the appeal by an Adviser of Studies or some other appropriate person.

Certificate of Higher Education (Accountancy and Law)

25.
 - (1) A candidate who has completed courses totalling at least 120 credits at grade D or better shall be eligible to receive the Certificate of Higher Education (Accountancy and Law). Students who proceed to a diploma or degree will not receive a certificate.
 - (2) The Certificate of Higher Education (Accountancy and Law) shall be awarded with Merit where the average grade over the courses being counted for the award of the certificate is B with no grade below D, and with Distinction where the average grade over the courses being counted for the award of the certificate is A.

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Diploma of Higher Education (Accountancy and Law)

26. (1) A candidate who has completed courses totalling at least 240 credits, where at least 90 credits are for courses at Level 2 or above, and with no grade below D, shall be eligible to receive the Diploma of Higher Education (Accountancy and Law). Students who proceed to a degree will not receive a certificate.

(2) The Diploma of Higher Education (Accountancy and Law) shall be awarded with Merit where the average grade over the courses being counted for the award of the Diploma is B with no grade below D, and with Distinction where the average grade over the courses being counted for the award of the diploma is A with no grade below D.

Miscellaneous matters

27. A full-time candidate for the degree with Honours shall complete courses of study extending over at least four sessions, of which courses of study in two sessions shall be at the Honours standard.
Where an Honours prescription permits a candidate in the Junior Honours year to take a course of study at a University abroad approved by the Senate, such a period of study of one session shall, in the case of full-time students only, be counted as one of these two sessions.
28. A candidate who has satisfactorily completed the whole of his or her Junior Honours courses but who is not for whatever reason awarded an Honours degree shall be awarded an Ordinary Degree.
29. The Faculty will ensure that students are informed of the standard of performance which guarantees an offer of admission to Honours in a particular programme. Any other student will be offered admission if the Faculty judges that the student's previous performance offers a reasonable prospect of the student reaching the required standard in the Honours programme. However, depending on student demand, class size may have to be limited and admission of students not achieving the guarantee requirements is subject to the availability of places in the class. In relation to List E, admission to Honours does not imply admission to any particular course. Students must apply for admission to individual courses in accordance with the instructions issued by the School of Law. Admission to a particular course cannot be guaranteed even for students who satisfy the minimum admission requirements. In the case of a student refused admission to Honours, the appropriate Head of Department will inform the student's Adviser of Studies. A student may appeal to the Faculty Appeals Committee against such refusal of admission.
30. A candidate for the degree with Honours shall normally present himself or herself for examination immediately upon completion of the prescribed courses. However, the appropriate Head of Department may, at his or her discretion and on grounds of illness or other good cause shown, permit a candidate to delay taking his or her final Honours examination for not more than one year.
31. (1) There shall be three classes of Honours, but the examiners may, at their discretion, divide the second class into two divisions.

(2) A candidate for the degree with Honours who has completed the degree examinations and has failed to be placed in any class, may be recommended for the award of the Ordinary Degree of Bachelor of Accountancy and Law. Any such recommendation shall be made by the Honours examiners concerned, who shall take into account the performance of the candidate in the Final Honours examinations and his/her course work in the Junior and Senior Honours Classes.

SCHOOL OF LAW

V DEGREE OF BACHELOR OF LAWS

The Degree of Bachelor of Laws will be governed by a Resolution of the University Court which, at the date of going to press, has yet to come into effect. The provisions of the Resolution as follows are subject to approval by the University Court.

1. The degree of Bachelor of Laws (LLB) may be conferred by the University of Glasgow as an Ordinary degree, or as a degree with Honours in such subjects as may be prescribed by regulations.
2. (a) The period of study for the Ordinary degree shall normally be three academical years and for the Honours degree shall normally be four academical years.

(b) Up to one year of the relevant period of study may be undertaken elsewhere than in the University of Glasgow. Up to one further year of study may be undertaken elsewhere in terms of a formal agreement approved by the *Senatus Academicus* (the Senate) on the recommendation of the Faculty of Law and Financial Studies (the Faculty) and such study may be treated as study in the University of Glasgow. In all cases where study has been taken elsewhere for the degree with Honours the final Honours examination must be taken in the University of Glasgow.

(c) The period of study may be reduced in respect of study undertaken for another degree of the University of Glasgow or in another university or institution of higher or further education recognised for the purpose by the University Court.
3. The examiners for the degree shall be the persons in the University of Glasgow who conduct courses qualifying towards the degree and such additional examiners as the University Court may appoint.
4. The Senate may with the consent of the University Court make regulations governing the award of the degree.
5. Any LLB graduate of the University of Glasgow or of another Scottish university who has attended a course offered in the Faculty additional to the courses taken in his or her graduating curriculum and obtained a course certificate therein may take the relevant degree examination and if he or she satisfies the examiners shall be entitled to receive a certificate to that effect.

REGULATIONS GENERAL

1. Period of Study - Normal and Special Cases

(a) *Study in the University of Glasgow*

A candidate for the degree of LLB (a candidate) shall, subject to the provisions of the following sub-sections, study in the University of Glasgow full-time for a minimum period of three years in the case of the Ordinary degree. A candidate must normally satisfy the minimum requirements for the award of an Ordinary degree within four years.

(b) *Study Elsewhere*

A candidate may pursue up to one year of study at another university or institution of higher or further education recognised for the purpose by the University Court and receive credit towards the degree by recognition of attendance on courses taken or by recognition of examinations passed as equivalent to attendance on or examinations passed for specified courses for the degree as determined by the Faculty of Law and Financial Studies (the Faculty).

(c) *Study Elsewhere in Terms of a Formal Agreement*

Where an approved formal agreement providing for study elsewhere exists candidates may count study in terms of such an agreement for up to one year as study in the University of Glasgow according to the terms of the agreement. The agreement may provide for the recognition of attendance on courses or of examination passes or both. This study elsewhere may be additional to that referred to in paragraph (b) above.

(d) *Reduction in the Period of Study and Recognition of Passes*

Application may be made for reduction of the period of study for the degree. Any reduction shall normally be not more than one year. In considering applications for reduction, the Faculty may:

- (i) recognise examination passes in the University of Glasgow or another university or institution of higher or further education as equivalent to specified examination passes for the LLB, up to a normal maximum of 120 credits; or
- (ii) require a person seeking reduction to pass a further examination as a condition of granting the reduction sought; or
- (iii) recognise attendance on courses elsewhere as qualifying to sit the relevant examination for the LLB; or
- (iv) award general credit towards the requirements of the LLB, subject to a maximum of 120 credits, for examination passes in the University of Glasgow or another university or institution of higher or further education.

Candidates for the degree of LLB who have transferred into the Faculty from another Faculty within the University of Glasgow or from a Faculty other than a Faculty of Law in another university or institution of higher or further education may apply under this Regulation for recognition of passes already obtained. Such recognition will take the form of the award of general credit as in (iv) above or specific credit as in (i) above.

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(e) *Applications*

Applications to study elsewhere, to study in terms of an approved formal agreement, for credit in respect of such study, for reduction of the period of study, and for recognition of passes must be made in writing to the Senior Adviser of Studies. Where relevant, the application must be supported by evidence of attendance or examinations passed. Written notification of the result of the application will be given and only such written notification may be relied on as evidence that the application has been granted.

Any student who undertakes study elsewhere without such written notification of approval shall be deemed to be absent without leave and shall not normally be entitled to credit in respect of such study.

2. Approval of Curriculum

The curriculum of every candidate and any changes in that curriculum must be approved by an Adviser of Studies.

3. Conditions of Study

- (a) During the period of full-time study required for graduation by a candidate, that candidate may not undertake any professional training or other occupation without the approval of the Faculty.
- (b) Candidates may not attend courses outwith their curriculum in another Faculty without the permission of the Faculty.

4. Minimum Requirements for the Award of Credits

(a) *Instructions to students*

Candidates are required to comply with instructions issued or approved by the course convenor or co-ordinator for the courses which they are attending. Such instructions will cover matters as attendance at specified lectures tutorials, laboratory or practical sessions, field courses, examinations and other events, the provision of necessary books, equipment and other materials for courses, submission of items of work such as essays, dissertations and project reports by particular dates. Such instructions will be given in writing at the beginning of the course concerned and reasonable notice of any alteration will be given.

(b) *Minimum Requirement*

The minimum requirement for the award of credits for a course shall be specified by the course convenor or co-ordinator, and given to students in writing at the beginning of the course. This requirement shall normally include a minimum level of compliance with instructions from the course convenor or co-ordinator in terms of attendance and completion of work, and a specified minimum level of performance in assessed work and, where applicable, examinations, including the end of course examination (if any). Where a candidate fails, without good cause, to comply with the instructions regarding completion of work and attendance credit for the course will be refused. Where the instructions are complied with, but the performance of the candidate is not sufficient to merit the award of a grade G (see regulation 8 below), no credit will be awarded. Moreover, a candidate shall be refused admission to an end of course examination if his or her level of compliance with the instructions issued and level of performance in assessed work and examinations prior to the end of course examination is such that, whatever the level of performance in the end of course examination, the candidate would not be awarded at least a grade G for the course (see regulation 8 below).

(c) *Achievement of grade D where a course involves more than one instrument of assessment*

Where a course involves more than one instrument of assessment a candidate will, provided the other requirements set out in (b) above are complied with, require to obtain:

- (i) an overall mark for all instruments of assessment of at least 50% of the total marks available; and
- (ii) no G or N grade for an individual instrument of assessment.

5. Re-assessment

- (a) A candidate shall normally be required to sit any end of course examination at the first available diet. A candidate who does not attend that examination without good cause shall not be given a grade, and will be awarded no grade points for the course in respect of that diet of examination. Where a candidate is excused from attendance at the first available diet of examination for medical reasons or other good cause, the next diet shall be treated as the first available diet.
- (b) A candidate who is awarded a grade of D or better after the first assessment of a course will not normally be allowed to resit an end of course examination or other summative assessment. Any other candidate entitled to sit the end of course examination or other summative assessment shall be entitled to resit the examination or assessment provided he or she has otherwise complied with the minimum requirements for the award of credits for the course concerned. In the case of an end of course examination, the candidate is entitled to resit at the next available diet. Where other forms of summative assessment are involved, the entitlement is to resit that assessment at the next available opportunity. Where the assessment of the course involves more than one instrument of assessment a grade of F or better in any one of these may be carried forward to the resit diet.
- (c) A candidate who, after resitting the assessment for a course, still has not achieved grade D or better, will normally be entitled to resit the assessment on two further occasions in the next succeeding academic year. Where the assessment of the course involves more than one instrument of assessment a grade of F or better in any one of these may be carried forward to the resit attempts in that academic year.

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- (d) The grade awarded as the result of a resit examination or assessment will be no higher than grade D and no lower than the candidate's original result.

However, a candidate who is entitled to resit an end of course examination or assessment and, for the purpose of completing in that year of study a graduating curriculum for the degree, requires an improved result after the first diet of assessment, may be awarded any grade A-G or no grade, provided that the result shall be no lower than the original result. This provision extends to courses totalling no more than 60 credits.

6. Progress in Studies

- (a) The progress of all candidates is subject to annual review. The academic record of any student who fails to satisfy the progress requirement set out below will be examined by the Faculty Progress Committee. The Senior Adviser of Studies will submit a report to the Committee on each case. The date of the meeting of the Progress Committee will be advertised in advance on Departmental Notice boards. A student who has been affected by the application of the Progress Regulations may make written representations on his/her behalf to the Committee. The Progress Committee may exclude a student from further study for the degree of Bachelor of Laws or may permit the student to continue studies subject to such conditions as the Progress Committee may determine.
- (b) Where a candidate fails to make adequate progress in studies as defined below, the Faculty may:
- Require the candidate to discontinue study for the degree;
 - Suspend the candidate from further attendance on courses for a period;
 - Require the candidate to repeat any year of study and to repeat attendance on any courses in which the candidate has a course certificate but has not been awarded a passing grade.
- (c) A candidate will normally be required to discontinue study if:
- After one year of study, he or she has not accumulated 60 credits at grade D or above;
 - After two years of study, he or she has not accumulated 160 credits, including 40 credits at level 2, at grade D or above;
 - After three years of study, he or she has not accumulated 240 credits, including 40 at level 2, at grade D or above, and achieved an overall grade point average of 8.5 or above;
 - He or she has not achieved the requirements for the award of an Ordinary degree after four years of study.
- (d) A candidate will normally be required to repeat any year of study if he or she has not accumulated the following numbers of credits at grade D or above:
- after one year of study, 80 credits;
 - after two years of study, 200 credits, including at least 40 at level 2;
 - after three years of study, 280 credits, including at least 40 at each of levels 2 and 3.
- (e) Where a candidate is required to repeat a year of study under paragraph (c), he or she may instead be suspended at his or her own request. The Faculty may impose such conditions on suspension as it considers fit, and a suspended candidate shall normally be readmitted on application if he or she has satisfied those conditions. A candidate who has been suspended will be readmitted to the year of study which Faculty considers appropriate in view of their performance since beginning study for the degree.
- (f) Every candidate must normally obtain the Certificate of Basic IT Competence in his or her first year of study in order to progress to subsequent years.

7. Appeals

Appeal against decisions applying the progress regulations set out in regulation 6 may be made to the Faculty Appeals Committee in writing. The appeal should be intimated to the Faculty Secretary within 14 days of receipt of notification of the decision by the candidate. The notification of appeal must include the grounds of the appeal in full. In exceptional circumstances, intimation of an appeal after this deadline may be accepted. The appellant may be accompanied at the hearing of the appeal by an Adviser of Studies or some other appropriate person. The Committee's Code of Procedure is available from the Faculty Office.

Appeals against decisions of the School of Law or the Faculty on other matters affecting a candidate should be made to the Faculty Appeals Committee in accordance with the procedure set out in the University *Calendar*.

8. Grade Points and Grade Point Average

- (a) A candidate's assessed performance in each course shall be expressed in terms of the following grades. The following grade points shall be awarded for the purposes of calculating a grade point average:

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<i>Grade</i>	<i>Grade Descriptor</i>	<i>Grade points (per credit)</i>
A	excellent	16
B	very good	14
C	good	12
D	satisfactory	10
E	weak	8
F	poor	6
G	very poor	2
N	no credit	0

Criteria for the award of the grades A-G will be set out in documentation issued to candidates at the beginning of each academic session. No credit will be awarded in the circumstances set out in regulation 4(b) above.

- (b) The grade points awarded for performance in each course shall be the produce of the grade points per credit and the credit value of that course. For example, an A grade in a 20 credit course shall be worth 320 grade points.
- (c) Credit will only be awarded for performance at grade G or above.
- (d) The grade point average shall be: the sum of the grade points awarded for courses attended divided by the total number of credits accumulated.

ORDINARY DEGREE

9. Minimum Requirements of Degree

To be awarded the Ordinary degree, a candidate must:

- (a) Have accumulated 360 credits, including at least 180 from Group A (see regulation 11).
- (b) Have obtained at least 300 credits at grade D or above.
- (c) Have obtained grade D or above in all the subjects listed as compulsory for the degree in regulation 12.
- (d) Have obtained at least 120 credits for subjects at level 2 or above, and at least 60 credits for subjects at level 3.
- (e) Have a grade point average of at least 10. Where the candidate has accumulated more than the minimum number of credits required, the credit counted in the calculation of the grade point average shall be reduced to that minimum by discarding all or part of the credit for certain of the courses/modules in such a way as to maximise the grade point average while meeting all other requirements of the regulations.

10. Degree with Distinction and Degree with Merit

The Ordinary degree may be awarded with Distinction where the candidate has achieved a GPA of 14 or better or with Merit where the candidate has achieved a GPA of at least 12 but less than 14. Where the candidate has accumulated more than the minimum number of credits required, the credit counted in the calculation of the grade point average shall be reduced to that minimum by discarding all or part of the credit for certain of the courses / modules in such a way as to maximise the grade point average while meeting all other requirements of the regulations.

11. Courses and Credits

- (a) The courses available for study in the Ordinary degree fall into the two groups listed below. The Faculty shall specify the prerequisites for entry to each of the courses in Group A. Further details of these courses including the timetable, shall be published from time to time by the Faculty.
- (b) A candidate is entitled to be admitted to any course which is compulsory for the degree, provided he or she satisfies the prerequisites for entry. Where a course is not compulsory, admission is at the discretion of the course co-ordinator, whose discretion must be exercised in accordance with any published criteria.
- (c) With the approval of Faculty where credit has been given for courses taken in other universities or institutions of higher or further education recognised for the purpose by the University Court, such courses may be substituted for those courses in Group A which Faculty regards as equivalent and an appropriate number of credits awarded.
- (d) A candidate may be given up to 30 credits for satisfactory performance of programmes of work which are not credit-bearing courses. Such programmes must be approved by the Faculty and may include participation in mootings, research, assistance with academic research, placements with employers and organisations outwith the University, and other appropriate activities. A candidate must have the approval of his or her Adviser of Studies for admission to such a programme. Faculty shall make arrangements for the approval of programmes and for the scrutiny of approval.
- (e) The courses available for study in the Ordinary degree and their credit values and levels are shown below:

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Group A

<i>Course</i>	<i>Level</i>	<i>Credits</i>
Business Reporting and Financial Management	1	20
Civil Law	1	40
Commercial Law	2	20
Criminal Law and Evidence	1	20
European Union Law	2	10
Forensic Medicine	2	20
Jurisprudence	2	20
Law and Government	2	20
Legal Theory	2	20
Managerial Accounting and Finance	1	20
Principles of Private Law	1	40
Property Law	2	40
Public International Law	1	20
Roman Law of Property and Obligations	1	20
Scots Law in the Western Legal Tradition	2	20
Sources and Family in Roman Law	1	20
Sources and Institutions in Scots Law	1	40
Taxation	2	30
Tax Law	2	10

Group B

All courses available for the degree of BAcc. in the Faculty, or courses listed in the *Undergraduate Course Catalogue* available in other Faculties.

12. Compulsory Courses and Order of Study

The courses named below are compulsory for the degree:

First Year

Principles of Private Law
Sources and Institutions in Scots Law

Second Year

Legal Theory
Law and Government

13. Assessment

Assessments shall be based on the syllabus of each course as issued to candidates by the course convenors or co-ordinators responsible for offering the course.

The forms and methods of assessments shall be prescribed by course coordinators with the approval of the Faculty, and shall be issued to the candidates by course convenors or co-ordinators. However, additional oral examinations may be held at the discretion of the examiners.

The standards of assessment are fixed by the Faculty in the case of subjects in Group A or by the Faculty in which a course is offered in the case of subjects in Group B.

Assessment shall be conducted in accordance with the prevailing Assessment Code, published in the 'Fees and General Information' section of the University Calendar.

CERTIFICATE AND DIPLOMA OF HIGHER EDUCATION

14. Certificate of Higher Education (Law)

- A candidate who has completed courses totalling at least 120 credits with a grade point average of at least 8.5 shall be eligible to receive the Certificate of Higher Education (Law). Candidates who proceed to a diploma or degree in any Faculty will not be eligible for the Certificate.
- The Certificate of Higher Education shall be awarded with Merit where the grade point average is at least 12, and with Distinction where the grade point average achieved is at least 14.
- Where the candidate has accumulated more than the minimum number of credits required, the credit counted in the calculation of the grade point average shall be reduced to that minimum by discarding all or part of the credit for certain of the courses/modules in such a way as to maximise the grade point average while meeting all other requirements of the regulations.

Postgraduate Diploma in Legal Practice

15. Diploma of Higher Education (Law)

- (a) A candidate who has completed courses totalling at least 240 credits, of which at least 90 credits are for courses at Level 2 or above, with a grade point average of at least 8.5 shall be eligible to receive the Diploma of Higher Education (Law). Candidates who proceed to a diploma or degree in any Faculty will not be eligible for the Diploma.
- (b) The Diploma of Higher Education shall be awarded with Merit where the grade point average is at least 12, and with Distinction where the grade point average achieved is at least 14.
- (c) Where the candidate has accumulated more than the minimum number of credits required, the credit counted in the calculation of the grade point average shall be reduced to that minimum by discarding all or part of the credit for certain of the courses/modules in such a way as to maximise the grade point average while meeting all other requirements of the regulations.

VI POSTGRADUATE DIPLOMA IN LEGAL PRACTICE

REGULATIONS

1. A Diploma in Legal Practice may be awarded by the University of Glasgow jointly with the University of Strathclyde.

2. Entrance Qualifications

- (1) Every candidate for the Diploma must:
 - (a) possess a degree in law of a Scottish University, or a qualification accepted by the *Senatus* as equivalent thereto;
 - (b) and have passed or obtained exemption from the professional examinations of the Law Society of Scotland in those subjects required in terms of the Admission as Solicitor (Scotland) Regulations.
- (2) Notwithstanding the requirements of paragraph (1)(b), the Director of the Diploma of Legal Practice shall have discretion to admit a candidate who is deficient in one element of these requirements, but could satisfy them during the period of study for the Diploma. A student so admitted will not be awarded the Diploma until those requirements are satisfied.

3. Period of Study

Every candidate for the Diploma shall pursue a course of full-time study extending over one academic year.

4. Curriculum

Every candidate for the Diploma shall attend the following classes:

- (i) Civil Court Practice
- (ii) Conveyancing
- (iii) Criminal Court Practice
- (iv) Financial Services and Accountancy
- (v) Practice Management
- (vi) Private Client
- (vii) *either* (a) Company and Commercial,
or (b) Public Administration

5. Examination

- (1) The Board of Examiners for the Diploma shall be those individuals who teach the prescribed courses, and such other examiners as may be appointed by the Senate of the University of Strathclyde.
- (2) Candidates must perform coursework satisfactorily and satisfy the Board of Examiners in examinations based on the curriculum.
- (3) In each of the required subjects a candidate may be examined in writing and orally at the discretion of the Examiners.
- (4) A candidate who fails to satisfy the Board of Examiners in any examination shall normally be permitted only one further attempt before the end of the academic year in which the course was taken.

6. Readmission

The Board of Examiners may in its discretion allow a candidate who has failed to obtain the Diploma to be readmitted in the following academic year in order to satisfy any outstanding examination requirements.