



**1. Programme Title(s) and Code(s):**

<i>Programme Title</i>	<i>UCAS Code</i>	<i>GU Code</i>
B.Acc in Accountancy		N400-2310

**2. Academic Session:**

2018-19

**3. SCQF Level (see [Scottish Credit and Qualifications Framework Levels](#)):**

10

**4. Credits:**

480

**5. Entrance Requirements:**

Please refer to the current undergraduate prospectus at:  
<http://www.gla.ac.uk/prospectuses/undergraduate/>

**6. ATAS Certificate Requirement (see [Academic Technology Approval Scheme](#)):**

ATAS Certificate not required

**7. Attendance Type:**

Full Time

**8. Programme Aims:**

Programme Aims

Accounting is concerned with the provision and analysis of information for a variety of decision making, accountability, managerial, regulatory and resource allocation purposes.

<sup>1</sup> This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if full advantage is taken of the learning opportunities that are provided. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of each course can be found in course handbooks and other programme documentation and online at [www.gla.ac.uk/](http://www.gla.ac.uk/)

The accuracy of the information in this document is reviewed periodically by the University and may be checked by the Quality Assurance Agency for Higher Education.

Specifically the programme aims to:

1. Encourage critical reflection leading to improved practice; develop knowledge and understanding of theoretical perspectives within the rapidly changing world of accounting and finance and an understanding of how these relate to business practice.
2. Develop an appreciation of the social, environmental and broader ethical issues underpinning and related to accounting and business practice.
3. Develop skills to work collaboratively within a learning community and to understand the contribution of business to a democratic and dynamic society.
4. Make the fullest use of the understandings and skills which students bring to the course and enable them to develop their capacity to learn, preparing students for employment and/or further study.

### 9. Intended Learning Outcomes of Programme:

The programme has been developed in line with accreditation requirements of the professional accounting institutes in the UK, and Accounting Subject Benchmarks set by the Quality Assurance Agency for Higher Education (QAA) in particular. The programme has been designed to ensure that all students who successfully complete the programme will have attained the requisite skills and abilities to meet these benchmarks and professional accreditation requirements.

Students must be able to demonstrate the intended learning outcomes upon successful completion of the programme. The specific intended learning outcomes for each course component of the programme are identified in each course document.

Knowledge and Understanding	
<p>Knowledge and Understanding: On successful completion of the programme students should be able to:</p> <ul style="list-style-type: none"> <li>• Fulfil their responsibilities in respect of the public and economic function of accounting.</li> <li>• Critically understand the nature of accounting and its development.</li> <li>• Critically understand the global business context, in which accounting operates, including its main institutional frameworks.</li> <li>• Apply relevant principles, perspectives and theories to inform professional values and practices.</li> <li>• Understand research in the area of business, and accounting and its contribution to practice.</li> </ul>	



Skills and Other Attributes					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">Intellectual skills</td> <td style="width: 20%;"></td> </tr> <tr> <td colspan="2" style="padding: 5px;"> <p>Intellectual skills: On successful completion of the programme students should be able to:</p> <ul style="list-style-type: none"> <li>• Apply knowledge of accounting and finance in relation to specific business organisations, tasks and contexts.</li> <li>• Apply critical skills to the operation and practice of accounting within organisational contexts.</li> <li>• Adopt a broad perspective and engage in informed criticism of existing business and accounting systems and practices.</li> <li>• Present a reasoned personal professional stance and justify this within the wider framework of accounting issues.</li> <li>• Solve accountancy problems using numeric skills.</li> </ul> </td> </tr> </table>		Intellectual skills		<p>Intellectual skills: On successful completion of the programme students should be able to:</p> <ul style="list-style-type: none"> <li>• Apply knowledge of accounting and finance in relation to specific business organisations, tasks and contexts.</li> <li>• Apply critical skills to the operation and practice of accounting within organisational contexts.</li> <li>• Adopt a broad perspective and engage in informed criticism of existing business and accounting systems and practices.</li> <li>• Present a reasoned personal professional stance and justify this within the wider framework of accounting issues.</li> <li>• Solve accountancy problems using numeric skills.</li> </ul>	
Intellectual skills					
<p>Intellectual skills: On successful completion of the programme students should be able to:</p> <ul style="list-style-type: none"> <li>• Apply knowledge of accounting and finance in relation to specific business organisations, tasks and contexts.</li> <li>• Apply critical skills to the operation and practice of accounting within organisational contexts.</li> <li>• Adopt a broad perspective and engage in informed criticism of existing business and accounting systems and practices.</li> <li>• Present a reasoned personal professional stance and justify this within the wider framework of accounting issues.</li> <li>• Solve accountancy problems using numeric skills.</li> </ul>					



Subject-specific/practical skills	
<ul style="list-style-type: none"> <li>• Professional/subject-specific/practical skills: On successful completion of the programme students should be able to:</li> <li>• In relation to the practice of accounting</li> </ul>	

- Formulate a sound understanding of the framework of accounting and finance.
- Employ a range of understanding and skills in IT, including specialist accounting software.
- Communicate accountancy concepts clearly and appropriately, both written and orally.
- Appraise the literature in accounting and cognate subject groups and apply relevant ideas to accounting and business practice.
- Assess business and professional practice(s) in relation to its social, political, ethical and environmental context.
- Construct and defend reasoned and coherent arguments about professional practices.
- Select and apply appropriate accounting standards.

#### Transferable/key skills

The programme will help students to develop skills that are transferable to other areas of study and professional employment. All students who successfully complete the programme, should be able to demonstrate an ability to:

- Communicate and report effectively both orally and in writing.
- Work independently.
- Use research, gathering evidence and adopt a rational and critical approach to choice and decision-making.
- Manage time and meet deadlines.
- Work efficiently with others in a group or team setting.

### 10. Typical Learning and Teaching Approaches:

#### Learning and Teaching Approaches

1. A very wide range of learning and teaching methods is employed in the undergraduate programme. The traditional lecture/tutorial/seminar continues to dominate teaching methods. Specific teaching methods employed are described in the course or module documents. Undergraduate Level 1 & 2 courses have regular lectures, which vary in intensity and frequency and are normally research informed.
2. In addition to lectures, students are required to attend tutorials and workshops to reinforce learning and to provide formative feedback.
3. Academic staff provide tutorials with some tutorial support from graduate teaching assistants. This use of tutorial help by external tutors or PhD students requires a more structured approach to tutorial content and solutions, and course co-ordinators have taken a greater supervisory and mentoring role. All new tutors are required to undertake GU induction and training sessions in the University's Learning and Teaching Centre.
4. The Adam Smith Business School offers clearly differentiated modes of delivery throughout Level 3 and 4 courses. These variations relate to style, delivery platforms, and assessments. Larger classes may employ more direct lecturing, whilst some courses, structured around a small class size and involving considerable literature work employ seminars, sometimes delivered by students. Problem oriented and case study methods are also seen in Level 3 and 4 courses.
5. The Adam Smith Business School has always adopted an open access policy to ALL Accounting and Finance courses at all levels within the degree programme subject to pre-requisite requirements and class size limits.
6. Learning materials in the form of lecture slides, tutorial problems and suggested solutions are made available on the Adam Smith Business School's Moodle site.

### 11. Typical Assessment Methods:

#### Assessment Methods

1. The method of assessment in most courses is coursework plus unseen examinations. Weighting is normally

25% coursework and 75% examination.

2. The role of coursework is both formative and summative, with the formative function leading directly into summative assessment. Coursework takes the form of class exams (e.g. multiple choice, critical essay, IT based computational) or assignments (e.g. IT based projects, group or individual essays, group or individual presentations).
3. Depending on their year of study and choice of courses, students will normally be expected to complete at least one piece of coursework in each undergraduate course.
4. For students, in addition to feedback in tutorials and seminars, the marks and comments on their assessments will be the most important feedback they receive on their progress. The Adam Smith Business School employs a system of marking and electronic feedback sheets. The feedback sheet provides general comments and an overall mark, as well as lecturer assessment of a number of specific qualities in the assessment. It is the Adam Smith Business School's policy to complete marking within three weeks of the submission date, although complexity of assignment and/or student numbers may make this objective unrealistic. Academic staff make themselves available to discuss and offer oral feedback to students on their assessment performance.
5. The acquisition of transferable skills is an essential component of any degree programme in the Adam Smith Business School. Assessment of transferable skills is accommodated within the summative assessment of coursework in each course.
6. Examinations are wholly summative, and are normally traditional closed book examinations or examinations in which students are allowed only copies of relevant academic papers, tables or case studies.

The questions set are usually either essays on conceptual or topical issues in finance and accounting, or computational or analytic accounting or finance problem questions, depending upon the ILOs of each course.

The other main method of assessment for Honours BAcc students is the research dissertation. This will involve a synoptic piece of independent work of approximately 8,000 – 10,000 words.

## **12. Programme Structure and Features:**

## DEGREE OF BACHELOR OF ACCOUNTANCY

The Degree of BAcc is governed by Resolution of the University Court. For more information on the rules governing the degree, please consult the regulations within the University Calendar, a copy of which can be found at <http://www.gla.ac.uk/services/senateoffice/policies/calendar/>

The degree may be offered either as an Ordinary degree or as a degree with Honours. The early exit awards of Diploma in Higher Education and Certificate in Higher Education are also available, subject to satisfying the regulation requirements.

### General Structure

The curricula for the Degree of Bachelor of Accountancy comprise of qualifying credit-bearing courses as outlined in the table below.

Qualifying Courses	Level	Degree of					
		BAcc	BAcc w Finance	BAcc W Lang	BAcc W Internat Accg	BAcc Jt Acc & Econ	BAcc Ord
<b>Credits</b>							
<b>Year 1 (Compulsory)</b>							
Financial Accounting 1	1	20	20	20	20	20	20
Management Accounting 1: A Business Decision Emphasis	1	20	20	20	20	20	20
Finance 1	1	20	20	20	20	20	20
The Accountancy Profession	1	20	20	20	20	20	20
Introductory Economics	1	20	20	20	20		20
Management for Accountants	1	20	20	20	20	20	20
Language 1	1			20	20(1)		
Economics 1A	1					20	
Economics 1B	1					20	
Total credits		120	120	140	120/140	140	120
<b>Year 2 (Compulsory)</b>							
Financial Accounting 2	2	20	20	20	20	20	20
Management Accounting 2: Organisational Performance	2	20	20	20	20	20	20
Finance 2	2	20	20	20	20	20	20
Business Law	1	20	20	20	20	20	20
Taxation	1	20	20	20	20	20	20
Statistical Analysis and Methods	2	20	20	20	20	Optional	20
Language 1	1				20(1)		
Language 2	2			20			
Economics 2A&B	2					40	
Total credits		120	120	140	120/140	140/160	120
<b>Year 3</b>							
Auditing	H	20	20		20	20	20
Advanced Financial Accounting	H	20	20		20	20	20

Honours Finance course (2)	H	20	20		20	20	20
Honours International Course (3)	H				20		
Microeconomic Analysis	4					15	
Macroeconomic Analysis	4					15	
Remaining no. of credits from Accounting and Finance, or other Social Science honours options (max 60 credits in total)	H	60	60	110 (study abroad)	40	0	60
Remaining no. of credits from Economics options						30	
Total credits		120	120	110	120	120	120
Year 4							
Accounting and Finance dissertation	H	40	40	40	40	40	
Auditing	H			20 (5)			
Advanced Financial Accounting	H			20 (5)			
Honours International courses – no. of credits					20		
Honours Finance courses – no. of credits	H		40				
Language 3	H			30			
Remaining no. of credits from Accounting and Finance Honours options (4)		80	40	20	60	20	
Remaining no. of credits from Economics options						60	
Total credits		120	120	130	120	<b>120</b>	
<b>TOTAL MINIMUM GRADUATING CREDITS</b>		<b>480</b>	<b>480</b>	<b>520</b>	<b>500</b>	<b>520/540</b>	<b>360</b>

#### Notes

1. Language component can be taken in Year 1 or Year 2
2. Capital Markets and Portfolio Management, Financial Markets and Financial Institutions, Financial Statements Analysis and Valuation, International Financial Management, Derivative Securities, Behavioural Finance, Mergers & Acquisitions, Corporate Finance. Students on the BAAcc with Finance are required to obtain credits in 3 of these courses over 3rd and 4th year. All other students are required to obtain credits in one of these courses in either 3rd or 4th year.
3. International Financial Accounting, International Financial Management. Students on the BAAcc with International Accounting are required to obtain credits in these 2 courses
4. Students studying the BAAcc with languages must take a finance honours option if they have not completed an appropriate equivalent course overseas.
5. Students studying abroad for one semester will take Auditing and Advanced Financial Accounting in Year 3 if possible, otherwise they will take these courses in Year 4. Equivalent courses at host institutions should be avoided. While on an exchange scheme, students will take courses subject to prior agreement with the Study Mobility Coordinator. Courses chosen should be at a level comparable to Honours courses.

**Qualifying Courses.**

Subject to the approval of Senate, a subject group may prescribe pre-requisites, co-requisites and other conditions for admission to qualifying courses. Details of all qualifying courses, including requirements for entry and methods of assessment, are listed within the Undergraduate Course Catalogue, a copy of which can be found at <http://www.gla.ac.uk/coursecatalogue/>.

**Assessment**

The assessment of courses is governed by the University's Code of Assessment.

**13. Programme Accredited By:**

ICAS, ACCA, CIMA, ICAEW, CIPFA

**14. Location(s):**

Glasgow

**15. College:**

College of Social Sciences

**16. Lead School/Institute:**

Adam Smith Business School [REG40100000]

**17. Is this programme collaborative with another institution:**

No

**18. Awarding Institution(s):**

University of Glasgow

**19. Teaching Institution(s):****20. Language of Instruction:**

English

**21. Language of Assessment:**

English

**22. Relevant QAA Subject Benchmark Statements (see [Quality Assurance Agency for Higher Education](#)) and Other External or Internal Reference Points:**

The major external reference points are;

1. University of Glasgow Strategic Plan

2. Benchmarking statements in Accounting and Finance
3. Accreditation Process with ICAS and others
4. External examiners

Information on the QAA Subject Benchmark statements for Accounting and Finance are available at <http://www.qaa.ac.uk/en/Publications/Documents/SBS-Accounting-16.pdf>

### 23. Additional Relevant Information (if applicable):

Support for students is provided by the Postgraduate/Undergraduate Adviser(s) of Studies supported by University resources such LEADS ([www.gla.ac.uk/myglasgow/leads/](http://www.gla.ac.uk/myglasgow/leads/)), Counselling & Psychological Services ([www.gla.ac.uk/services/counselling/](http://www.gla.ac.uk/services/counselling/)), the Disability Service ([www.gla.ac.uk/services/studentdisability/](http://www.gla.ac.uk/services/studentdisability/)) and the Careers Service ([www.gla.ac.uk/services/careers/](http://www.gla.ac.uk/services/careers/)).

The Accounting & Finance subject group has an extensive library funded through generous bequest by James Cusator Wards.

#### IT Facilities

Students are expected to carry out a variety of tasks using computers (e.g. word-processing reports or essays) and the Adam Smith Business School prefers to keep in contact with students via e-mail. Students will enjoy the use of several dedicated computing labs, equipped with powerful, modern PC's running a range of word-processing, spreadsheet, database, accounting and statistical software. Software purchase schemes organised by the University of Glasgow allow students to obtain personal copies of these items of software, for their own home use, free or at greatly discounted prices.

#### Employability

The Adam Smith Business School has close links with professional bodies and employers, many of which offer placement opportunities to their students. Some professional firms run presentations and drop in sessions for prospective graduates and also run separate events to give students a chance to interact with their staff. All students undertaking the degree programmes have access to these events.

#### Feedback from students

The Adam Smith Business School has Staff-Student Committees, in which student representatives may obtain further information about administrative matters, raise concerns and suggest improvements to their courses. Each year group within Accounting & Finance elects at least two students to the appropriate Staff-Student Committee There are extensive opportunities to study abroad.

You can find more information on the degrees at <http://www.gla.ac.uk/undergraduate/degrees/accountancy/>

### 24. Online Learning:

No

### 25. Date of approval:

27/09/2017