



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

<i>Programme Title</i>	<i>UCAS Code</i>	<i>GU Code</i>
Bachelor of Accountancy Joint Honours		N400-2310H

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:

The purpose of the BAcc Joint Honours Degree with Economics is to contribute towards the provision of expert, innovative and ethically aware accounting and finance professionals, who have a sound theoretical and applied knowledge in Economics. The Joint Degree also aims to equip students with an enquiring mind and the capability to contribute towards the civic

¹ 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/

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.

development of their profession. The programme is set within the context of the changing global business environment, and it is expected that graduates from the programme will be able to contribute towards the economic and social development of Scotland and further afield.

With this context in view, the programme acknowledges the diverse backgrounds and skills of the students who come to the School and aims to:

1. Develop informed, accountable and reflective accounting and finance professionals, who are able to contribute to changing economic and professional contexts through the proactive development of:
 - i) Professional knowledge and understanding
 - ii) Professional skills and abilities
 - iii) Professional values and civic commitment
2. Encourage critical reflection leading to improved practice; develop knowledge and understanding of theoretical perspectives within the rapidly changing world of accounting, finance and economics and an understanding of how these relate to business practice.
3. Develop an appreciation of the social, environmental and broader ethical issues underpinning and related to accounting and business practice.
4. Develop skills to work collaboratively within a learning community and to understand the contribution of business to a democratic and dynamic society.
5. 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.
6. To achieve this in line with national benchmarks.
<http://www.qaa.ac.uk/academicinfrastructure/>

9. Intended Learning Outcomes of Programme:

Intended Learning Outcomes (ILOs) of Programme: the programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills, qualities and other attributes in the following areas.

On the successful completion of the programme students should be able to:

- Demonstrate a critical understanding of the nature of accounting, finance and economics and their development.
- Demonstrate a broad and critical understanding of the global business context, in which accounting, finance and economics operate, including its main institutional frameworks.
- Draw upon relevant principles, perspectives and theories to inform professional practices.
- Show an ability to apply knowledge of accounting, finance and economics in relation to specific business organisations, tasks and contexts.
- Demonstrate an understanding of professional ethics and the relationship between business and accounting practice and broader ethical issues.
- Display the ability to work effectively with others in a group or in a team setting.
- To understand the role of IT in accounting and business practise and able to apply a

range of IT skills to specific business tasks and problems.

The programme has been developed in line with accreditation requirements of the professional accounting and finance institutes in the UK, the Institute of Chartered Accountants of Scotland 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.

The following tables outline specific ILOs in relation to knowledge and understanding and skills and other attributes.

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"> • Demonstrate a sound knowledge and understanding of accounting, finance and economics. • Demonstrate the knowledge and understanding to fulfil their responsibilities in respect of the public and economic function of accounting and finance. • Display a critical understanding of the nature of accounting, finance and economics and their development. • Demonstrate a broad and critical understanding of the global business context, in which accounting, finance and economics operate, including its main institutional frameworks. • Draw upon relevant principles, perspectives and theories to inform professional values and practices. • Display an understanding of research in the area of economics, finance and accounting and how they contribute to practice. 	
Learning and Teaching Methods	Assessment
Lectures Seminars/Tutorials Directed Study Experiential learning in workshops Use of the virtual learning environment (Moodle) for e-learning, Independent tasks Visiting lecturers Daytrips Dissertation	Assessment (Through a mixture of case based exams, a mixture of seen and unseen exams, critical essay based exams) Assignments (including IT based projects, business proposals, analysis of accounts and problem oriented case studies) Coursework Group Presentations (including presentations to the business community)

Skills and Other Attributes

Intellectual skills

Intellectual skills: On successful completion of the programme students should be able to:

- Demonstrate an ability to apply knowledge of accounting, finance and economics in relation to specific business organisations, tasks and contexts.
- Demonstrate an ability to apply critical skills to the operation and practice of accounting, finance and economics within organisational contexts.
- Display an ability to adopt a broad perspective and to engage in informed criticism of existing economic, finance and accounting systems and practices.
- Demonstrate an ability to present a reasoned personal professional stance and justify this within the wider framework of accounting and finance issues.
- Display numeric skills.

Learning and Teaching Methods	Assessment
<p>Lectures Seminars/Tutorials Directed Study Experiential learning in workshops Use of the virtual learning environment (Moodle) for e-learning, Independent tasks Visiting lecturers Daytrips Dissertation</p>	<p>Assignments (particularly computational assignments) Coursework Group Presentations</p>

Subject-specific/practical skills

Professional/subject-specific/practical skills: On successful completion of the programme students should be able to:

In relation to the practice of accounting and finance

- Demonstrate a sound understanding of the framework of accounting, finance and economics.
- Employ a full range of understanding and skills in IT.
- Develop the ability to communicate clearly and appropriately, both written and orally.
- Develop the ability to work effectively with others in a group or in a team setting.
- Demonstrate the ability to appraise the literature in accounting, finance and economics and apply relevant ideas to business practice.
- Describe business and professional practice(s) in relation to its social, political and environmental context.

In relation to Professional Reflection and Communication

- Access and evaluate critically professional relevant literature.
- Construct and defend reasoned and coherent arguments about educational matters and about professional practices.
- Reflect on and act to improve the effectiveness of their own practice by identifying areas of educational requirement and to pursue this through Continuing Professional Development opportunities.

In relation to Professional Values and Personal Commitment

- Demonstrate an understanding of the ethical issues within the profession and also broader ethical issues facing the business community along with their implications.
- Be aware of their responsibility for their personal professional learning and development.
- Be aware of the varying values within the communities in which business operates.

Learning and Teaching Methods

Assessment

Lectures
 Seminars/Tutorials
 Directed Study
 Experiential learning in workshops
 Use of the virtual learning environment (Moodle) for e-learning,
 Independent tasks
 Visiting lecturers
 Daytrips
 Study abroad exchange programme
 Dissertation

Assignments (including Lab based assessments)
 Coursework
 Group Presentations

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:

- Develop and manage effective relationships with others.
- Communicate and report effectively both orally and in writing.
- Be self-aware and self-critical and understand education as a life-long process.
- Use research, gathering evidence and adopt a rational and critical approach to choice and decision-making.
- Be sensitive to the needs of others, respecting their individual rights, and supporting their development; and show sensitivity to the needs of communities.
- Justify a personal stance in relation to professional educational.
- Be effective in administration and management, using new technologies with confidence when appropriate.
- Work with and manage change; and

<ul style="list-style-type: none"> • Be systematic, well prepared, and capable of planning ahead. 	
Learning and Teaching Methods	Assessment
Tutorials Experiential learning in workshops Use of the virtual learning environment (Moodle) for e-learning, Independent tasks Study abroad exchange programme	Assignments (based on identifying contemporary accounting and business issues). Coursework Group Presentations

10. Typical 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. Some courses employ one hour, frequent times arrangements (e.g. three per week) whilst others may have a mixture of two hour and one hour times.
2. In addition to lectures, students are required to attend tutorials and workshops to reinforce learning and to provide formative feedback. At undergraduate level the norm remains 1 one-hour tutorial per week or fortnight. In Financial Accounting 1, practising accountants drawn from supportive Glasgow practices mainly lead tutorials and workshops. These sessions are very much appreciated by students. Feedback is positive. This has also allowed us to keep the tutorial groups small and to provide some contact between the undergraduates and accounting firms.
3. Academic staff provide tutorials with some tutorial support from postgraduate students. 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 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, often delivered by students. Problem oriented and case study methods are also seen in Level 3 and 4 courses.
5. The 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.
6. Learning materials in the form of lecture slides, tutorial problems and suggested solutions are made available on the subject group's Moodle pages.
7. Active learning, involving direct analyses and discussion of real cases, has been introduced in a number of courses including, Accounting and Business Ethics (ABE). In Accounting and Business History (ABH) and Contemporary Financial Reporting Issues (CFRI), individual and group discussions are required before formal presentations. Accounting and Business Ethics (ABE), Accounting for Management Control (AMC) and Auditing Theory and Practice (ATP) have a small number of guest lectures, the objective being to relate theoretical study to real world problems and issues.

List of Honours Courses in Accounting and Finance in Levels Three and Four	List of Honours Courses in Economics in Levels Three and Four
Accountancy Dissertation	Advanced Macroeconomics 1
Accounting & Business Ethics 3	Advanced Macroeconomics 2: Fluctuations, Unemployment and Inflation
Accounting for Management Control	Contemporary Issues in Inequality
Accounting and Business History	Econometrics 1: Basic Statistics and Simple Linear Regression
Advanced Accounting Theory	Econometrics 2: Multiple Regression and Applications
	Economic Growth, Finance and Development
Advanced Financial Accounting Practice	Economics of Business 1: Contracts and Governance

Advanced Taxation	Economics of Business 2: Regulation and Business Strategy
Auditing Theory and Practice	Economics of Development and Policy in Less Developed Countries
Capital Markets Theory	The Economics of Housing
Contemporary Financial Reporting Issues	Economics of Industry 1: Basic Theories of Market Structures
Corporate Insolvency	Economics of Industry 2: Advanced Topics
Financial Markets & Financial Institutions	The Economics of Team Sport
Financial Statement Analysis	Environmental Economics
Human Rights for Business	Foreign Direct Investment and Multinational Firms in Developing Countries
International Financial Accounting	Financial Markets and Asset Pricing
International Financial Management	Financial Markets and Corporate Finance
Managerial Accounting & Organisational Behaviour	Government and the Economy **
Social Accounting, Reporting and Finance 3	Government Debt and the Macroeconomy
	International Finance
	International Trade
	Macroeconomic Analysis: Inflation, Unemployment and Growth *
	Microeconomic Analysis: Games and Industry *
	Natural Resource Economics
	Public Economics
	Regional Economics and the Scottish Economy 1: Analysis
	Regional Economics and the Scottish Economy 2: Policy

* Compulsory course in Junior Honours

** Compulsory course in Senior Honours

For Level One and Two courses please see University Calendar

<http://www.gla.ac.uk/services/senateoffice/calendar/>.

11. Typical Assessment Methods:

1. The method of assessment in most courses is coursework plus unseen examinations.
2. The role of coursework is both formative and summative, with the formative function leading directly into summative assessment.
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 School employs a system of marking and feedback sheets. These are tailored to the special requirements of each course. 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 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 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.
7. The questions set are usually either essays on conceptual or topical issues in finance, accounting and economics or computational or analytic accounting, finance or economic problem questions, depending upon the ILOs of each course.

Another method of assessment for the Joint Honours degree is a 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 WITH ECONOMICS

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/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 & Economics comprise of qualifying credit-bearing courses as outlined in Table 1 below.

Table 14.1

		Degree of					
Q u a l i f y i n g C o u r s e s	L e v e l	B A c c	B A c c w	B A c c W	B A c c W	B A c c J t A c c & E c c o n	B A c c O r d
		Credits					
Y e a r 1							
F i n a n c i a l A c c o u n t i n	1	2 0	2 0	2 0	2 0	2 0	2 0

g 1							
M a n a g e m e n t A c c o u n t i n g 1	1	2 0	2 0	2 0	2 0	2 0	2 0
F i n a n c e 1	1	2 0	2 0	2 0	2 0	2 0	2 0
E c o n o m i c s 1 A	1	2 0	2 0	2 0	2 0	2 0	2 0
E c o n o m i c s 1 B	1	2 0	2 0	2 0	2 0	2 0	2 0
M a n a g e m e n	1	2 0	2 0	2 0	2 0	2 0	2 0

t f o r A c c o u n t a n t s							
L a n g u a g e 1	1			2 0	2 0 (1)		
T o t a l c r e d i t s		1 2 0	1 2 0	1 4 0	1 2 0 / 1 4 0	1 2 0	1 2 0
Y e a r 2							
F i n a n c i a l A c c o u n t i n g 2	2	2 0	2 0	2 0	2 0	2 0	2 0
M	2	2	2	2	2	2	2

a n a g e m e n t A c c o u n t i n g g 2		0	0	0	0	0	0
F i n a n c e 2	2	2 0	2 0	2 0	2 0	2 0	2 0
B u s i n e s s L a w	1	2 0	2 0	2 0	2 0	2 0	2 0
G e n e r a l s u b j e c t	1	2 0	2 0				2 0
B u s i n e s s	2	2 0	2 0	2 0	2 0	2 0	2 0

S t a t i s t i c s							
L a n g u a g e 1	1			2 0 (1)			
L a n g u a g e 2	2		2 0				
E c c o n o m i c s 2 A & B	2				4 0		
T o t a l c r e d i t s		1 2 0	1 2 0	1 2 0	1 2 0 / 1 0 0	1 4 0	1 2 0
Y e a r 3							

A u d i t a n d A c c o u n t i n g P r a c t i c e	H	2 0	2 0		2 0	2 0	2 0
T a x a t i o n	H	2 0	2 0		2 0	2 0	2 0
I n f o r m a t i o n a n d C o m p u t e r S y s t e m s	H	2 0	2 0		2 0	2 0	2 0
R e s e	H	1 0	1 0	1 0 (r e	1 0	1 0	

a r c h				m o t e l y)				
H o n o u r s F i n a n c e c o u r s e (2)	H	2 0	2 0	2 0 (o v e r s e a s e q u i v a l e n t)	2 0	2 0	2 0	
H o n o u r s I n t e	H				2 0			

r n a t i o n a l C o u r s e (3)								
M i c r o e c o n o m i c A n a l y s i s	4					1 5		
M a c r o e c o n o m i c A n a l y s i s	4					1 5		
R e m								

a i n g n o . o f c r e d i t s f r o m A c c o u n t i n g a n d F i n a n c e H o n o u r s o p t i o n s	H	4 0	4 0	9 0 (s t u d y a b r o a d)	2 0	0	4 0	
	T o t a l c r e d		1 3 0	1 3 0	1 2 0	1 3 0	1 2 0	1 2 0

its							
Year 4							
Accounting and Finance dissertation	H	30	30	30	30	30	
Government and the Economy	4					30	
A							

u d i t a n d A c c o u n t i n g P r a c t i c e	H			2 0			
T a x a t i o n	H			2 0			
I n f o r m a t i o n a n d C o m p u t e r S y s t e m s	H			2 0			
H o n o u					4 0		

r s i n t e r n a t i o n a l c o u r s e s - n o o f c r e d i t s								
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	T o t a l c r e d i t s	1 1 0	1 1 0	1 2 0	1 1 0	1 2 0	
	T O T A L M I N I M U M	4 8 0	4 8 0	5 0 0	4 8 0	5 0 0	3 6 0

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Notes

- (1) Language component can be taken in Year 1 or Year 2
- (2) Capital Markets Theory, Financial Markets and Financial Institutions, Financial Statements Analysis, International Financial Management. Students on the BAcc with Finance are required to take 3 of these 4 courses. All other students are required to take one of these courses.
- (3) Accounting for Management Control, International Financial Accounting, International Financial Management. Students on the BAcc with International Accounting are required to take these 3 courses
- (4) Students on an exchange scheme will take courses (subject to agreement with their Adviser) as follows:-

In Year 4

Audit and Accounting Practice, Taxation, Information and Computer Systems,
Accounting and Finance dissertation

At the overseas institution (equivalent course) or remotely (via Moodle)
Research Thinking Thinking Research

At the overseas institution (equivalent course) or in Year 4
All remaining Honours courses

Qualifying Courses.

Subject to the approval of Senate, subject groups 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, a copy of which can be found at:

<http://www.gla.ac.uk/services/senateoffice/academic/assessment/#d.en.129990>

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:

Select...

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:

Relevant QAA Subject Benchmarking statements and other external or internal reference points:

The five 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 (See appendix A)
4. Meetings with the external review group
5. External examiners

Information on the QAA Subject Benchmark statements for Accounting, Finance or Economics are available at <http://www.qaa.ac.uk/academicinfrastructure//default.asp>

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/), Counselling & Psychological Services (www.gla.ac.uk/services/counselling/), the Disability Service (www.gla.ac.uk/services/studentdisability/) and the Careers Service (www.gla.ac.uk/services/careers/).

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

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: