Programme Specification

BSc (Hons) Applied Accounting

Valid from: July 2018

Faculty of Business/ACCA (Association of Chartered Certified Accountants)
## SECTION 1: GENERAL INFORMATION

<table>
<thead>
<tr>
<th>Awarding body:</th>
<th>Oxford Brookes University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching institution and location:</td>
<td>Global programme, learning can be undertaken through a variety of modes including self-study and studying with an ACCA Learning Provider</td>
</tr>
<tr>
<td>Final award:</td>
<td>BSc (Hons)</td>
</tr>
<tr>
<td>Programme title:</td>
<td>Applied Accounting</td>
</tr>
<tr>
<td>Interim exit awards and award titles:</td>
<td>N/A</td>
</tr>
<tr>
<td>Brookes course code:</td>
<td>CA10</td>
</tr>
<tr>
<td>UCAS/UKPASS code:</td>
<td>N/A</td>
</tr>
<tr>
<td>JACS code:</td>
<td>N400</td>
</tr>
<tr>
<td>Mode of delivery:</td>
<td>Distance Learning</td>
</tr>
<tr>
<td>Mode/s of study:</td>
<td>Part-time or full-time</td>
</tr>
<tr>
<td>Language of study:</td>
<td>English</td>
</tr>
<tr>
<td>Relevant QAA subject benchmark statement/s:</td>
<td>Accounting (2016)</td>
</tr>
<tr>
<td>External accreditation/recognition: (applicable to programmes with professional body approval)</td>
<td>The programme is delivered in partnership with the Association of Chartered Certified Accountants</td>
</tr>
<tr>
<td>Faculty managing the programme:</td>
<td>Business</td>
</tr>
<tr>
<td>Date of production (or most recent revision) of specification:</td>
<td>July 2018</td>
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SECTION 2: OVERVIEW AND PROGRAMME AIMS

2.1 Rationale for/distinctiveness of the programme
The accounting profession has a long history of rigorous programmes of learning and assessment for those entering the profession. These professional programmes are intellectually demanding and have been a major influence on the design of many UK degree programmes in accounting. They have also been recognised by many universities as equivalent to study at Bachelor’s level, as evidenced by their acceptance of professional qualifications as a route to enter degree programmes with credit for substantial parts of accounting or other business degrees.

By working closely with ACCA, and becoming closely involved in all stages of the design and assessment of the ACCA professional examinations, Oxford Brookes University has taken this relationship between professional and academic qualifications a stage further, enabling students who enrol for professional examinations, wherever they are in the world, to also be working towards an Oxford Brookes University degree. Some of the transferable skills requirements for a UK accounting degree are not met through professional examinations, therefore an additional element – the Research and Analysis Project – was created to ensure students gain these transferable skills.

Thus the BSc in Applied Accounting widens access to university learning and qualifications by enabling ACCA students across the world to obtain an Oxford Brookes University degree.

2.2 Aim/s of the programme
The BSc in Applied Accounting aims to prepare students for a career as a professional accountant and to equip them to make a wider contribution to their organisations, communities and society. It does this by incorporating students’ professional accountancy studies into an academic programme and by enhancing and extending the knowledge and skills achieved through professional examinations.

SECTION 3: PROGRAMME LEARNING OUTCOMES

3.1 Academic literacy
2. Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards; and to analyse and interpret such financial statements. (Also Digital and Information Literacy)
3. Use relevant management accounting techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.
4. Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organisation.
5. Understand the general legal framework, and apply specific legal principles relating to business, including taxation legislation as applicable to individuals, single companies and groups of companies.
6. Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.
7. Describe the organisational context of the accountant and of the development of accounting information systems; to understand the need for the efficient use of resources within an organisation.
8. Prepare non-complex financial statements using generally accepted accounting principles.
9. Evaluate and comment on the performance and financial situation of organisations using a range of interpretative techniques.
10 Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.

11 Understand the limitations of accounting techniques and the implications of such limitations.

12 Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.

13 Communicate appropriately in writing and through an oral presentation.

3.2 Research literacy

14 Solve problems through the identification of key issues, synthesis of information and analytical tools, and the presentation and critical evaluation of a range of options.

15 Undertake an independent Research Report relating to a single organisation or industry sector.

16 Prepare a written report which meets academic requirements of information collection and referencing of information sources.

3.3 Critical self-awareness and personal literacy

17 Complete a programme of study through independent and self managed learning.

18 Understand the limitations of acquired knowledge of legal and taxation issues and recognise the need to seek further specialist advice where necessary.

19 Reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.

3.4 Digital and information literacy

20 Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.

3.5 Active citizenship

21 Understand the ethical responsibilities of professional accountants, including the principles of the ACCA code of conduct, and to reflect on ethical dilemmas and potential solutions.
SECTION 4: PROGRAMME STRUCTURE AND CURRICULUM

4.1 Programme structure and requirements:

Knowledge level

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB/CA31</td>
<td>Accountant in Business</td>
<td>30</td>
<td>4</td>
</tr>
<tr>
<td>MA/CA32</td>
<td>Management Accounting</td>
<td>30</td>
<td>4</td>
</tr>
<tr>
<td>FA/CA33</td>
<td>Financial Accounting</td>
<td>30</td>
<td>4</td>
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</table>

Skills level

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>LW/CA34</td>
<td>Corporate and Business Law</td>
<td>40</td>
<td>5</td>
</tr>
<tr>
<td>PM/CA35</td>
<td>Performance Management</td>
<td>40</td>
<td>6</td>
</tr>
<tr>
<td>TX/CA36</td>
<td>Taxation</td>
<td>40</td>
<td>5</td>
</tr>
<tr>
<td>FR/CA37</td>
<td>Financial Reporting</td>
<td>40</td>
<td>6</td>
</tr>
<tr>
<td>AA/CA38</td>
<td>Audit and Assurance</td>
<td>40</td>
<td>6</td>
</tr>
<tr>
<td>FM/CA39</td>
<td>Financial Management</td>
<td>40</td>
<td>6</td>
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Ethics and Professional Skills module

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Level</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Ethics and Professional Skills</td>
<td>0</td>
<td>6</td>
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CA40 Research and Analysis Project

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Research and Analysis Project</td>
<td>30</td>
<td>6</td>
</tr>
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</table>

Total

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>360</td>
<td></td>
</tr>
</tbody>
</table>

4.2 Professional requirements

Modules CA31-CA39 are also professional examinations fundamental to becoming an ACCA qualified accountant.

SECTION 5: PROGRAMME DELIVERY

5.1 Teaching, Learning and Assessment

ACCA and Oxford Brookes University set the examinations for modules CA31 to CA39. Modules CA31 to CA34 are offered as on-demand computer based assessments and modules CA35 to CA39 are offered in four sittings each year. There are two submission dates each year for the coursework required for module CA40. Thus the programme is extremely flexible, suitable for both full-time students and those who fit their studies around work or other commitments. Examinations for modules CA31 to CA34 are each 2 hours in length and are 100% objective testing; examinations for modules CA34 to CA39 are each 3 hours in length and comprise various types of written questions, including some objective testing. The Ethics and Professional Skills module requires engagement with online learning resources. It is reflective in design and has a computer based assessment. Alternative arrangements are provided, on request, for students who do not have access to the internet.

Students can choose how to prepare themselves for the assessments, whether enrolling with a tuition provider or studying individually. The ACCA has also developed a set of on-line resources for students known as ACCA-X. The University does not approve or quality-assure any tuition providers, but with ACCA it does approve study texts which students may choose to use. Thus students on the programme have a range of learning experiences, according to their individual circumstances.

To allow for this diversity of experience, there is no limit on the number of times an examination may be taken, provided the degree is completed within the ten years allowed. Submissions of the Research and Analysis Project are limited to three, because comprehensive individual feedback is provided to all students who do not pass, to help them focus on the learning needed to achieve the required standard.

Brookes Attributes

Academic Literacy and Digital and Information Literacy are developed throughout the programme. Active Citizenship is developed primarily through the Ethics and Professional Skills module, and also through modules CA31 Accountant in Business and CA34 Corporate and Business Law. Research Literacy and Critical Self-Awareness and Personal Literacy are developed primarily through CA40 Research and Analysis Project.
5.2 Assessment regulations
For the examination components students are subject to ACCA rules and regulations. Students are subject to Oxford Brookes University rules and regulations for the preparation, submission and assessment of the Research and Analysis Project and for the award of the BSc (Hons) in Applied Accounting degree.

Programme regulations can be found at:


SECTION 6: ADMISSIONS

6.1 Entry criteria
The minimum academic entry requirements for registering on the BSc in Applied Accounting are two A Levels plus three GCSEs (grade C or above) in five separate subjects including Maths and English (or the local equivalent of these UK qualifications).

Oxford Brookes University recognises a number of other qualifications which satisfy the minimum English language requirement, including a Pass in Paper F4, Corporate and Business Law, if completed as a written examination either on or before June 2014. Further details can be obtained from the ACCA office at Oxford Brookes University.

If students are Certified Accounting Technician (CAT) registered, and have passed the CAT Advanced level exam papers, they meet all the entry requirements for the programme; however this does not apply to the Foundations in Accountancy (FIA) suite of exams, where students are required to also have an appropriate English language qualification.

When students register with ACCA to undertake the Professional Qualification, they are automatically registered with Oxford Brookes University for the BSc (Hons) in Applied Accounting, unless they opted-out of the degree programme at the time of initially registering with ACCA or subsequently.

Admission with credit
Students registering on the programme may be given credit for one or more of the six fundamental modules CA31 to CA36. Exemption decisions are made by ACCA in consultation with Oxford Brookes University.

SECTION 7: STUDENT SUPPORT AND GUIDANCE

All of the information relating to the programme – study guide, degree entry requirements, submission periods etc. is published on a specific section of the ACCA website dedicated to the Oxford Brookes University BSc degree.


Knowledge and Skills modules CA31 to CA39
The ACCA internet site (www.accaglobal.com) contains information relating to a student’s progression through the ACCA qualification. Students have their own information access point under ‘myacca’. The internet site contains information on the registration process, sources of assistance, and an overview of the ACCA professional syllabus, the examinations process and student disciplinary procedures and information pertaining to the Oxford Brookes BSc in Applied Accounting.

ACCA Connect is a dedicated customer service centre for all ACCA members and students around the world. This service provides a personal response to enquiries within six days and is supported by an interactive voice response system and a customer relationship management system.

The ACCA internet site also has the syllabus and study guide for the fundamental examinations. For each examination, the study guide explains the aims and objectives for the syllabus and its relationship to other
examination papers. The study guide provides the syllabus content, presented as a number of different topic areas. There is information on the rubric of the examination paper and sources of possible study texts.

In addition to the ACCA/Oxford Brookes approved study texts (or learning provider materials) students have access to additional reading lists via links from the ACCA syllabuses and a range of examination related resources, including previous ACCA professional examination papers and model answers, examiner reports and technical articles that have been published in the ACCA Student Accountant magazine, as well as micro sites for some fundamentals examinations which provide extra resources.

**Module CA40 Research and Analysis Project (RAP)**

Students have a number of resources available to support their study.

The OBU information pack provides information on eligibility, conversion arrangements, aims and outcomes, assessment, the role of the project mentor, a RAP preparation guide, submission periods, rules and regulations and Oxford Brookes University contact details plus frequently asked questions.

The ACCA Office at Oxford Brookes is an important source of advice and support to students undertaking the RAP. This includes clarification of eligibility for the project, approving project titles, and considering requests for extensions to project submission.

A student who wishes to submit an Oxford Brookes RAP is required to identify an Oxford Brookes registered Project Mentor before commencing their project work. The Project Mentor is not intended to be a specialist in accounting or business topics, but rather somebody who would be sympathetic to the development of the student and who will hold three meetings during the duration of the project. (From November 2015 onwards all mentors are required to become registered for the programme and new mentors are required to complete and pass an on-line mentoring course as part of their registration with Oxford Brookes)

Students who fail the module are provided with a resubmission pack to assist them and also detailed on-line feedback from their original marker and moderator on each specific area of failure. The emphasis of the feedback is to state specifically where improvement is required and how this can be achieved. Resubmitting students are also required to complete a 500 word statement explaining how they addressed the feedback, if they are resubmitting on the same topic/organisation, which acts as checklist to ensure they have dealt with any areas requiring improvement appropriately.

Oxford Brookes University offers workshops in both the UK and overseas for students considering or currently undertaking the RAP to provide guidance.

There is an on-line mentoring website available to students where they can use the global map to find suitable registered mentors.

The Project External Examiner and BSc Programme Lead and Programme Moderators write articles in the ACCA Student Accountant magazine to give an overall perspective.

**SECTION 8: GRADUATE EMPLOYABILITY**

Students from the BSc in Applied Accounting programme typically undertake careers as accountants either in large or medium sized accountancy firms or as accountants within organisations.

**SECTION 9: LINKS WITH EMPLOYERS**

The curriculum of the degree has been informed by extensive consultation by ACCA with their members and with accounting firms across the world.

In their Research and Analysis Project, students have the opportunity to study an organisation or industry in some depth.
Indicators of quality
The BSc Applied Accounting programme outcomes are primarily referenced to the UK QAA Honours Degree Benchmark Statement: Accounting (2016), and the ‘honours’ standard descriptors articulated in the QAA Framework for Higher Education Qualifications In England, Wales and Northern Ireland (2008). The programme is also referenced to the recognised capabilities as a professional accountant as identified by such regulatory and advisory bodies as the International Federation of Accountants (IFAC).

ACCA syllabus and examinations are monitored by the Professional Oversight Team (previously known as the Professional Oversight Board) and OFQAL.

Monitoring of quality
The overall purpose of the quality assurance mechanisms is to give assurance to stakeholders of Oxford Brookes University that a student who completes the BSc in Applied Accounting has met the programme learning outcomes, has been assessed appropriately and fairly, and that the standards achieved are comparable to those achieved by students in other UK higher education institutions.

The quality of the programme is monitored for each exam and submission period in accordance with University policy. This includes the evaluation of external examiner reports, statistical information and student feedback. This information is then considered in Subject Committee meetings and the Annual Review where an action plan is developed and implemented each year. Periodic Reviews are undertaken every five years.

Modules CA31 – CA39 (Examinations)
An Examiner is appointed for each Fundamentals module, and has responsibility for the final content of an examination paper, the marking of candidates’ scripts and the production of the Examiner’s report, supported by an External Monitor, Assessors and Education Advisors.

The Chief External Examiner reviews all the ACCA examination papers for a particular sitting and all papers are considered at an Examiner Panel Meeting.

A mitigating circumstances meeting and administrative appeals meeting are held for each examination session.

Results are formally considered at the Qualifications Committee and reported to ACCA Council after publication.

Module CA40 (RAP)
The Research and Analysis Projects are submitted directly to Oxford Brookes University and are assessed by a team of Markers who receive specific training in the marking of these projects. Their work is then checked by a small and experienced team of Moderators.

The Project External Examiner reviews a sample of projects, and results are formally approved at the Examination Committee.

Student surveys, learning provider surveys
Student feedback in relation to the programme is obtained from the following sources:
- Student on-line survey;
- Emails and telephone conversations with administrators and the Programme Lead;
- Face to face via workshops/graduation events/tuition provider meetings
- ACCA student survey, which takes place after each examination sitting;
- Student Representatives who are members of the Subject Committee.

ACCA also surveys learning providers.