

Undergraduate Programme Specification

BA (Hons) in Accountancy

This specification provides a summary of the main features of the programme and learning outcomes that a student might reasonably be expected to achieve and demonstrate where full advantage is taken of all learning opportunities offered. Further details on the learning, teaching and assessment approach for the programme and modules can be accessed on the University website and Virtual Learning Environment, GCU Learn. All programmes of the University are subject to the University's [Quality Assurance](#) processes.

GENERAL INFORMATION			
Programme Title	Bachelor of Arts with Honours in Accountancy		
Final Award	Bachelor of Arts with Honours in Accountancy		
Awarding Body	Glasgow Caledonian University		
School	Glasgow School for Business and Society		
Department	Finance, Accounting and Risk		
Mode of Study	Full-time Part-time / Distance Learning Subject to availability		
Location of Delivery	Full-time Other campuses subject to availability		
UCAS Code	N400		
Accreditations (PSRB)	Association of Chartered Certified Accountants Chartered Institute of Management Accountants Chartered Institute of Public Finance and Accountancy Institute of Chartered Accountants in England and Wales Institute of Chartered Accountants of Scotland		
Period of Approval	From:	September 2024	To: August 2029

EDUCATIONAL AIMS OF PROGRAMME
<p>Introduction: An accountancy degree should give graduates a thorough grounding in accounting and related subjects. There thus needs to be a significant technical element to a programme of this nature – particularly if, as is the case here, the programme is professionally accredited. However, being a good graduate (and a successful accountant) requires more than mastery of a number of accounting functions – especially in a world of rapid change. Graduates should be equipped with enduring knowledge and skills. For example, they should be equipped with critical thinking and analytical capacities that can be applied to any (accounting) situation. Equally, they should have developed personal transferable and employability skills – for example, skills in self-management, communication, teamwork, information retrieval, analysis, and information technology.</p> <p>The programme seeks to marry vocational relevance and academic rigour. The QAA's Accounting Benchmark Statement 2019 recognises the need to view accountancy in more than merely technical terms. It states (section 2, p7):</p> <ul style="list-style-type: none"> 2.1 Accounting as a degree subject requires students to study how the design, operation and validation of accounting systems affect, and are affected by, the development of

accounting theory, individuals, organisations, information technologies, markets, society and the environment. This study is informed by perspectives from the social sciences. Such perspectives may be derived from, but are not restricted to, disciplines such as economics, information systems, politics, psychology and sociology. Accounting is often studied in combination with a significant amount of finance. Under such circumstances, degree structures also require the study of the operation and design of financial systems, risk, financial structures, and financial instruments.

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

Consequently, the Bachelor of Arts/Bachelor of Arts with honours in Accountancy programme emphasises the gaining of technical competence while at the same time giving equal prominence to the development of generic knowledge and skills that will prepare graduates for the (accounting) world of the future.

Aim of the Programme: The overall aim of the programme is to provide a vocationally relevant programme which is academically challenging, developing in students a broad and comparative understanding of the practices of accounting and an ability to evaluate critically theories and empirical evidence concerning the effects of accounting on organisations and on society.

In pursuance of these aims, the programme seeks to:

- Provide students with knowledge and skills relevant to the practice of accounting within the economic, legal and social environment;
- Develop students understanding of the role of the accountancy profession in promoting and reporting sustainable performance;
- Develop competence in applying the concepts, principles and regulations in the main areas of accountancy and related disciplines to practical problems;
- Promote students' ability to research and critically evaluate issues of contention and debate within the main areas of accountancy and related disciplines;
- Develop the capacity to analyse complex unstructured problems and present reasoned conclusions based on evidence, including the use of C&IT;
- Students will be able to identify enterprising and responsible leadership behaviours and apply this knowledge to a programme specific business/societal issue or challenge in an ethical and entrepreneurial way.
- Cultivate employability skills including the ability to organise and plan work both autonomously and as part of a team;
- Cultivate the ability to communicate both quantitative and qualitative information effectively;
- Provide education that is recognised for accreditation by the principal professional accountancy bodies in the UK.

To help ensure that progressive development of knowledge, skills and competencies takes place, the following objectives have been identified for each level of the programme:

The focus at **Level 1** is mainly on ***knowledge and comprehension***. The objective is to provide students with:

- Outline knowledge of the scope and main areas of accounting and its links with related subjects;
- A more extensive knowledge of some of the key areas of accounting;
- An understanding of accounting's major theories, principles and concepts.

The focus at **Level 2** is mainly on ***application and analysis***. The objective is to provide students with:

- A knowledge and understanding of the scope and main areas of accounting and its interactions with related subjects;
- Detailed knowledge of some key areas which may include some knowledge of current issues in limited specialised areas;
- Familiarity and understanding of a range of the essential theories, principles and concepts and an awareness of major issues at the forefront of accounting.

The focus at **Level 3** is mainly on ***synthesis and evaluation***. The objective is to provide students with:

- A broad and comparative knowledge of the general scope of accounting, its different areas and applications, and its interactions with related subjects;
- A detailed knowledge of defined subjects, or a more limited coverage of a specialist area balanced by a wider range of study. In each case, specialised study will be informed by current developments in the subject;
- A critical understanding of the essential theories, principles and concepts of accounting and of the ways in which these are developed through the main methods of enquiry in the discipline;
- An awareness of the provisional nature of knowledge.

The focus at **Level 4** is mainly on ***critical analysis and advanced application***. The objective is to provide students with:

- A systematic, extensive and comparative knowledge and understanding of accounting as a whole and its links to related subjects;
- A detailed knowledge of a few specialisms and developments, some of which are at, or informed by, the forefront of accounting;
- A critical understanding of the established theories, principles and concepts, and of a number of advanced and emerging issues at the forefront of accounting;
- A critical understanding of the uncertainty and limits of knowledge and how it is developed, and an ability to deploy established techniques of analysis and enquiry within accounting.

The above objectives are intended to help academic staff in the preparation and delivery of modules – most particularly where a subject is progressively developed over two or more levels

of the programme. They are also intended to help students monitor their own learning as they progress through the programme. The level objectives also helped shape the development of the programme intended learning outcomes, as defined below.

LEARNING OUTCOMES

The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills, qualities and other attributes in the following areas:

A: Knowledge and understanding;

- A1 Knowledge that covers and integrates most of the principal areas, features, boundaries, terminology and conventions of accounting
- A2 A critical understanding of the principal theories, concepts and principles of accounting together with a detailed knowledge and understanding in one or more specialisms, some of which is informed by forefront developments
- A3 Knowledge and understanding of the ways in which accounting is developed, including a range of established techniques of enquiry or research methodologies
- A4 An understanding of the regulatory environment of all aspects of business focusing upon accountancy
- A5 Knowledge and understanding of all ethical aspects of accounting within society both on a local and global level.
- A6 In depth knowledge of subject areas that support accountancy including accountants contribution to sustainability.

B: Practice: Applied knowledge, skills and understanding;

- B1 Use a range of approaches to addressing defined problems and issues within familiar context
- B2 Undertake critical analysis of ideas, concepts, information and issues which are within the common understandings of accounting
- B3 Demonstrate some originality and creativity in dealing with problems and issues
- B4 Critically identify, define, conceptualise, and analyse complex problems and issues
- B5 Make judgements where information is limited or comes from a range of sources
- B6 Critically review and consolidate knowledge, skills and practices in accounting

C: Generic cognitive skills;

- C1 Deal with issues and make informed judgements pertinent to accounting
- C2 Critically analyse and interpret financial and non-financial information
- C3 Develop problem solving skills in relation to contemporary problems using live data;
- C4 Apply the results of financial and non-financial analysis to appropriate issues within the discipline;
- C5 Demonstrate the ability to identify the strengths and weaknesses of accounting and communicate potential solutions available
- C6 Critically review and consolidate knowledge within accounting and recognise the role of the accountancy profession in promoting and reporting sustainable performance.

D: Communication, numeracy and ICT skills

- D1 Numeracy skills, including the ability to manipulate financial and other technical numerical data to solve problems;
- D2 Communication skills (oral and written and through digital media), and reporting to specific audiences, and being aware of these audiences' diverse needs;
- D3 Effectively communicate ideas and information in compliance with the profession's regulations and policies;

- D4 Locating, extracting, analysing, and presenting quantitative and qualitative information, together with analysis and commentary;
- D5 Awareness of strengths and weaknesses;
- D6 Critical thinking and problem solving.

E: Autonomy, accountability and working with others.

- E1 Take responsibility for own work, behave ethically with a strong sense of social responsibility;
- E2 Self-appraise: evaluate and critically reflect on own work;
- E3 Demonstrate initiative and work independently in a wide range of situations;
- E4 Plan and organise activities, collecting and organising information;
- E5 Work creatively with others and in teams and take leadership roles where appropriate;
- E6 Enhance their career prospects by appreciating the complexity and similarity of the way accounting are implemented internationally.

LEARNING AND TEACHING METHODS

The programme provides a variety of learning and teaching methods. Programme and Module specific guidance will provide detail of the learning and teaching methods specific to each module.

Across the programme the learning and teaching methods and approaches may include the following:

- Lectures
- Seminars
- Practical classes
- Simulation experiences
- Groupwork
- Flipped classroom approaches
- Online learning

The above approaches may be delivered either in person or online as appropriate and determined at module level by the Module Leader.

ASSESSMENT METHODS

The programme provides a variety of formative and summative assessment methods. Programme and Module specific guidance will provide detail of the assessment methods specific to each module.

Across the programme the assessment methods may include the following:

- Written coursework (essays, reports, case studies, dissertation, literature review)
- Oral coursework (presentations, structured conversations)
- Practical Assessment (Placement, VIVA, Laboratory work)
- Group work
- Blogs and Wikis
- Portfolio Presentations
- Formal Examinations and Class Tests

The above assessments may be delivered either in person and online as appropriate and determined at module level by the Module Leader.

ENTRY REQUIREMENTS

Specific entry requirements for this programme can be found on the prospectus and study pages on the GCU website at this location: <https://www.gcu.ac.uk/study/courses/undergraduate-accountancy-glasgow>

All students entering the programme are required to adhere to the GCU Code of Student Conduct.

PROGRAMME STRUCTURE AND AVAILABLE AND FINAL EXIT AWARDS¹

The following modules are delivered as part of this programme:

Module Code	Module Title	Core or Optional	SCQF Level	Credit Size	Coursework %	Examination %	Practical %
M1N430426	Financial Accounting 1	Core- A	7	20		70%	30%
M1N430425	Accounting, Organisations & Society	Core – A	7	20	50%	50%	
M1L130452	Fundamentals of Economics	Core – A	7	20	50%	50%	
M1N430427	Management Accounting 1	Core – B	7	20		70%	30%
M1L130406	Introduction to Quantitative Data Analysis	Core – B	7	20	100%		
M1M230356	Law in Business for Accountants	Core - B	7	20	40%	60%	
M2N430431	Financial Accounting 2	Core – A	8	20		70%	30%
M2N425744	Public Sector Accounting	Core – A	8	20	30%	70%	
M2N330432	Fundamentals of Corporate Finance	Core - A	8	20	25%	75%	
M2N430433	Management Accounting 2	Core – B	8	20		70%	30%
M2N430429	Fundamentals of Financial Technology	Core – B	8	20	50%		50%
M2N230412	Ethics and Responsible Leadership	Core - B	8	20	100%		
M3N430435	Audit	Core – A	9	20	30%	70%	
M3N430438	Taxation	Core - A	9	20	50%	50%	
M3N330436	Corporate Finance and Financial Strategies	Core - A	9	20	40%	60%	
M3N430437	Financial Accounting 3	Core - B	9	20		70%	30%
M3N330434	Management Accounting 3	Core - B	9	20	30%	70%	
M3N330363	Data Analytics	Core - B	9	20	100%		
MHN230367	Honours Research Project	Core - AB	10	40	100%		
MHN430444	Critical perspectives in accounting	Optional Modules (Tri A)	10	20	100%		
MHN430449	Strategic financial analysis		10	20	100%		
MHN330447	International Finance, Institutions and Trade		10	20	40%	60%	
MHN430442	Contemporary Auditing: Issues & Strategies		10	20	100%		
MHN430439	Current perspectives in Management Accounting		10	20		100%	
MHN430466	Emerging Ethical Issues & Responsible Management	Optional Modules (Tri B)	10	20	100%		
MHN430441	Advanced Financial Accounting		10	20		70%	30%
MHN430445	Current issues in Taxation		10	20	100%		
MHN330448	Public Sector Finance: Policy and issues		10	20	100%		
MHN430443	Corporate Governance		10	20	100%		
MHN430440	Investment Management Theory (B)		10	20	30%	70%	

¹ Periodically, programmes and modules may be subject to change or cancellation. Further information on this can be found on the GCU website here: www.gcu.ac.uk/currentstudents/essentials/policiesandprocedures/changesandcancellationtoprogrammes

Students undertaking the programme on a full-time basis commencing in September of each year will undertake the modules in the order presented above. This may be subject to variation for students commencing the programme at other times of year (e.g. January) and/or undertaking the programme on a part-time or distance learning mode of delivery.

The following final and early Exit Awards are available from this programme²:

Certificate of Higher Education in Accountancy - *achieved upon successful completion of 120 credits*

Diploma of Higher Education in Accountancy - *achieved upon successful completion of 120 credits*

Bachelor of Science in Accountancy - *achieved upon successful completion of 360 credits*

Bachelor of Arts with Honours in Accountancy - *achieved upon successful completion of 480 credits*

ASSESSMENT REGULATIONS

Students should expect to complete their programme of study under the GCU Assessment Regulations that were in place at the commencement of their studies on that programme, unless proposed changes to University Regulations are advantageous to students. These can be found at:

www.gcu.ac.uk/aboutgcu/supportservices/qualityassuranceandenhancement/regulationsandpolicies

VERSION CONTROL (to be completed in line with AQPP processes)

Any changes to the PSP must be recorded below by the programme team to ensure accuracy of the programme of study being offered.

<i>Version Number</i>	<i>Changes/Updates</i>	<i>Date Changes/Updates made</i>	<i>Date Effective From</i>
1.0	Reviewed for UG programme review	September 2023	September 2024

² Please refer to the [GCU Qualifications Framework](#) for the minimum credits required for each level of award and the Programme Handbook for requirements on any specified or prohibited module combinations for each award.

Curriculum Map

The curriculum map links the modules listed in the Programme Structure to the Learning Outcomes

This map provides both a design aid to help academic staff identify where the programme outcomes are being developed and assessed within the course. It also provides a checklist for quality assurance purposes and could be used in approval, accreditation and external examining processes. This also helps students monitor their own learning, and their personal and professional development as the course progresses.

Modules			Programme Learning Outcomes																													
Code	Title		A1	A2	A3	A4	A5	A6	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	E1	E2	E3	E4	E5	E6
SCQF 7	M1N430426	Financial Accounting 1	X	X	X				X						X						X								X			
	M1N430425	Accounting, Organisations & Society	X		X	X	X	X												X							X	X	X			
	M1N430427	Management Accounting 1	X	X	X				X						X							X								X		
	M1L130406	Introduction to Quantitative Analysis						X	X								X	X				X		X	X	X	X		X			
	M1L130452	Fundamentals of Economics				X	X	X								X	X				X	X			X	X		X				
	M1M230356	Law in Business (for Accountants)	X			X		X	X	X						X	X						X					X			X	X

Modules			Programme Learning Outcomes																														
Code	Title		A1	A2	A3	A4	A5	A6	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	E1	E2	E3	E4	E5	E6	
SCQF 8	M2N430431	Financial Accounting 2	X	X	X	X			X	X					X	X		X		X	X		X	X	X				X			X	
	M2N430433	Management Accounting 2	X	X	X				X	X					X			X				X		X	X	X				X			X
	M2N330432	Fundamentals of Corporate Finance				X		X	X													X			X		X		X				
	M2N425744	Public Sector Accounting	X	X	X	X	X				X					X			X	X		X		X		X	X	X		X			
	M2N430429	Fundamentals of Financial Technology						X	X								X	X				X	X		X	X	X	X			X	X	
	M2N230412	Ethics and Responsible Leadership				X	X	X										X		X	X		X		X	X	X	X	X		X	X	

Modules			Programme Learning Outcomes																														
Code	Title		A1	A2	A3	A4	A5	A6	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	E1	E2	E3	E4	E5	E6	
SCQF 9	M3N430437	Financial Accounting 3	X	X	X	X					X	X						X	X	X	X		X	X	X		X		X			X	
	M3N330434	Management Accounting 3	X	X	X	X					X	X				X			X	X		X	X	X	X				X			X	
	M3N430435	Audit	X	X	X	X	X				X					X			X	X			X	X					X			X	
	M3N430438	Taxation	X	X	X	X						X					X			X	X	X		X		X		X		X			X
	M3N330363	Data Analytics							X	X	X	X	X			X	X					X	X	X	X	X	X	X			X	X	
	M3N330436	Corporate Finance and Financial Strategies				X		X				X	X				X	X				X	X		X	X				X	X		

Modules			Programme Learning Outcomes																													
Code	Title		A1	A2	A3	A4	A5	A6	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	E1	E2	E3	E4	E5	E6
SCQF 10	MHN230367	Honours Research Project					X	X				X	X	X								X		X	X	X	X	X	X	X		
	MHN430444	Critical perspectives in accounting (A)	X	X	X		X					X	X									X		X		X	X	X		X	X	X
	MHN430449	Strategic financial analysis (A)	X	X	X	X						X		X		X	X	X	X			X		X	X		X		X			X
	MHN430466	Emerging Ethical Issues & Responsible Management (B)	X	X		X	X					X	X	X						X		X		X	X	X	X	X			X	X
	MHN430441	Advanced Financial Accounting (B)	X	X	X	X						X		X		X	X	X	X	X	X	X		X	X		X		X	X		X
	MHN330447	International Finance, Institutions and Trade (A)				X		X				X	X			X				X	X					X	X		X			X
	MHN430445	Current issues in Taxation (B)	X	X	X	X						X		X		X		X	X			X			X		X		X			X
	MHN330448	Public Sector Finance: Policy and issues (B)	X	X	X	X						X	X	X				X	X				X			X	X			X	X	
	MHN430442	Contemporary Auditing: Issues & Strategies (A)	X	X	X	X	X					X	X	X				X	X	X		X	X	X		X				X	X	X
	MHN430439	Current perspectives in Management Accounting (A)	X	X	X	X						X	X	X		X	X	X	X			X				X	X		X		X	X
	MHN430443	Corporate Governance (B)	X	X	X	X	X					X	X	X					X	X		X		X		X		X		X	X	X
	MHN430440	Investment Management Theory (B)				X		X				X	X			X							X			X	X		X			