

**University of the West of Scotland**  
**Undergraduate Programme Specification**

**Session:** 2024/25

**Last Modified:** 26/09/2024 10:16:54

**Status:** Draft

1	<b>Named Award Title:</b>	BAcc (Hons) BACHELOR OF ACCOUNTING (Sandwich) Single
2	<b>Award Title for Each Award:</b> <sup>1</sup>	BAcc (Hons) BACHELOR OF ACCOUNTING (Sandwich) BAcc Bachelor of Accounting with Sandwich Dip HE Accounting Cert HE Accounting
3	<b>Date of Validation / Approval:</b>	[add date] (most recent approval)
4	<b>Details of Cohorts Applies to:</b>	This programme was approved for a further six years following a Subject Health Review in January 2021.
5	<b>Awarding Institution/Body:</b>	<b>University of the West of Scotland</b>
6	<b>Teaching Institution(s):</b> <sup>2</sup>	<b>University of the West of Scotland</b> [click here to add detail]
7	<b>Language of Instruction &amp; Examination:</b>	<b>English</b>
8	<b>Award Accredited By:</b>	ACCA, CIMA, CIPFA, ICAS, AIA, and ICAEW
9a	<b>Maximum Period of Registration:</b>	[click here to add detail] <a href="https://www.uws.ac.uk">Authorised Interruption Guidance notes (uws.ac.uk)</a>
9b	<b>Duration of Study:</b>	Full Time – 5 years; Placement (compulsory) – 1 years
10	<b>Mode of Study:</b>	Full Time
11	<b>Campus:</b>	Lanarkshire Paisley Ayr College New College Lanarkshire (Coatbridge) South Lanarkshire College
12	<b>School:</b>	School of Business & Creative Industries
13	<b>Programme Board:</b>	Accounting, Finance and Law
14	<b>Programme Leader:</b>	<b>Dr Chaman Shrestha</b>

### 15. Admission Criteria

Candidates must be able to satisfy the general admission requirements of the University of the West of Scotland as specified in Chapter 2 of the University Regulatory Framework together with the following programme requirements:

<sup>1</sup> Include main award and all exit awards e.g. BA / BSc / BEng / DipHE / CertHE

<sup>2</sup> University of the West of Scotland and include any collaborative partner institutions involved in delivery.

**SQA National Qualifications:**

## Year 1 Entry:

Scottish Highers: BBBB (108 UCAS Tariff points) including English, plus SQA National 5 (Grade B), SQA Intermediate 2 (Grade B) or SQA Standard Grade (Credit) in Mathematics.

## Year 2 Entry:

Scottish Advanced Highers: BBB (144 UCAS Tariff points) including English.

SQA HNC / BTEC Level 4 HNC: Accounting (for SQA HNCs with Grade A in the Graded Unit).

## Year 3 Entry:

SQA HND / BTEC Level 5 HND: Accounting (for SQA HNDs with minimum of Grade B in the Graded Units).

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**or GCE**

## Year 1 Entry:

A levels: CCC (96 UCAS Tariff points), plus GCSEs English Language & Mathematics.

Irish Leaving Certificate: H3 H3 H4 H4 including English, plus OL Mathematics.

International Baccalaureate (IB) Diploma: 24 points (4 at HL).

## Year 2 Entry:

A levels: BBB (120 UCAS Tariff points) including English.

International Baccalaureate (IB) Diploma: 28 points.

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**or SQA National Qualifications/Edexcel Foundation**

[click here to add detail]

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**Other Required Qualifications/Experience**

To support the admission of students from a wide and diverse backgrounds, UWS considers a range of additional contextual indicators as a means of assessing candidates suitability for entry to programmes. For example, applicants who have care experience; applicants that live in priority postcode such as SIMD 20/40; applicants that are progressing from Schools for Higher Education or similar; and applicants that have successfully completed access and participation programmes. (See UWS website for Admissions procedure).

An applicant whose qualifications do not conform to the general entrance requirements but who presents other evidence which indicates an interest in personal educational advancement and an aptitude for academic study at the level concerned may be admitted to a programme of study at the discretion of the University. School Admissions Officers, Central Admissions Staff or Education Guidance Advisors will assess potential entry qualifications and their suitability for individual programmes of study. Guidance on qualifications can be found in UCAS publications on UK and International Qualifications. Students may be offered a programme of study that

includes pre-sessional English language training in addition to their formal academic programme. The University also subscribes to the National Academic Recognition Information Centre (NARIC) which provides definitive information on the equivalence of international qualifications in relation to those of the UK.

See University Regulations 2.12 for English Language Requirements and 2.13 to 2.23 for Recognition of Prior Learning and Recognition for Credit.

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**Further desirable skills pre-application (i.e. to satisfy additional PSRB requirements or other)**

None

16	<p><b>General Overview</b></p> <p>The Bachelor of Accounting (Sandwich) offers you, as a student, an opportunity to study towards a specialised degree which brings substantial professional accreditation and exemptions.</p> <p>The programme covers the full range of accountancy subjects from financial and management accounting to financial management, taxation, auditing and ancillary areas, ensuring the student acquires the necessary specialist and generic transferable skills relevant to a career in the field of accountancy.</p> <p>You can study either full-time or part-time at one of two campuses, Lanarkshire or Paisley. Our teaching staff comprise of qualified professional accountants and experienced academics who are responsible for both module development and teaching. This ensures that you are able to receive a good balance between practical and theoretical knowledge with the skillset required in an accounting and finance career, thereby enhancing your employability. Level 9 of the Programme is also delivered at one of three collaborative colleges (Ayrshire College, New College Lanarkshire and South Lanarkshire College) by the teaching staff at that institution. (This is only available to students who have successfully completed the Higher National Diploma in Accounting at one of these colleges and only permitted where the student remains at the college where he/she completed the HND).</p> <p>On completing your degree, you may choose to study at postgraduate or masters level or pursue professional institute qualifications. Your programme leader will be happy to discuss these options with you.</p> <p>During the course, you will learn the concepts and techniques relating to accounting, as well as other related subjects, including the business environment, principally through formal lectures. Since certain accounting and related topics are practical in nature, and formal lectures are inappropriate vehicles to develop technical expertise, you will be allocated to tutorial groups. These will be the principal means by which you can develop your technical competence. To a large extent, tutorials are seen as workshops. You will frequently be given tasks to complete outside your formal contact hours. These tasks are not necessarily assessable but will help you develop your understanding and knowledge from the feedback that you receive.</p> <p>Seminars may also be used to examine and discuss accounting concepts and issues in an increasingly complex environment. These seminars may involve you presenting your work, discussing case studies, working in groups or taking part in a debate.</p> <p>In addition to formal learning, you will undertake significant levels of self-learning through various mediums such as Moodle, the Internet, databases, journals and reference books. It is implicit in the course that, by the end of their studies, you will have acquired a high level of competence in the use of computers and the application of any relevant software.</p> <p>The majority of modules require the use of computers for coursework submissions. Your coursework assignments vary between subjects and involve any one or a combination of the following: essay, preparation of analysis or report, individual or group presentations, class test, or use of computer to generate statements, analyses and/or reports.</p> <p>Your presentations will be moderated by having two members of staff in attendance or by another appropriate method of moderation, such as peer review or real-time recording of the event, followed by a moderation meeting.</p>
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	<p>Many of your modules are assessed by written examination combined with coursework assessment. In core examinable modules there is generally a 70%/30% split between examination and coursework. Additional student support hours are embedded in Accounting for Contemporary Business at level 7, Employability Skills for Accounting and Finance at level 8 and as part of your timetabled contact hours at other levels of study.</p> <p>Between levels 8 &amp; 9, or 9 &amp; 10, should you obtain a suitable placement, you are required to undertake a minimum of 36 weeks in employment with an approved employer. This sandwich degree award is dependent on obtaining a suitable placement and successfully completing this and the required coursework. Please note that placements are few and are very highly competitive. Only those who successfully apply to the employers and are selected will be able to take up a placement. Only once the placement is confirmed will you be eligible to join the sandwich route. Until then you will be registered on the Bachelor of Accounting programme.</p>
17	<p><b>Graduate Attributes, Employability &amp; Personal Development Planning</b></p>
	<p>At SCQF level 7 you are required to undertake “Accounting for Contemporary Business”, a preparatory module which encourages ongoing PDP. Key employability skills are embedded throughout the programme and learning outcomes have been designed to ensure that you have the opportunity to develop skills and attributes which will be valued by future employers, thus enhancing your employability.</p> <p><u>Our Graduates</u></p> <p>The University puts you, the future graduate, at the heart of everything that it does. The Bachelor of Accounting (Honours) programme has been designed to ensure that you, on completion of your degree, have all the necessary attributes required of a modern graduate in a professional workplace.</p> <p>Your modules are designed to develop a range of skills that are <u>academic</u> (developing your knowledge, skills and abilities to a high-level for academic study), <u>personal</u> (ensuring that your qualities and characteristics result in you being a well-rounded, developed, responsible individual, both in the workplace and in life), and <u>professional</u> (developing the range of skills that you need in a modern and constantly changing working environment). These are the keystones in modern accounting and finance.</p> <p>Your modules, both in terms of content and assessment, are professionally focussed to develop:</p> <ul style="list-style-type: none"> <li>• Your academic skills (critical thinking, analysing, inquiring, improving knowledge, being digitally literate, problem solving, autonomy, being incisive and being innovative).</li> <li>• Your personal skills (being emotionally intelligent, being ethically minded, being culturally aware, communicating effectively, being influential, being motivated, being creative, being imaginative and being resilient), and;</li> <li>• Your professional skills (collaborating, being research-minded, being socially responsible, becoming a potential leader, being enterprising, being ambitious, being driven, being daring, and being transformative).</li> </ul>

	<p>We want you to be:</p> <ul style="list-style-type: none"> <li>✓ Globally relevant with applicable abilities, skills and behaviours (<b>Universal</b>)</li> <li>✓ Dynamic and to prepare for employment in a complex and change environment through resilience and a lifelong commitment to learning (<b>Work Ready</b>), and.</li> <li>✓ Build a solid foundation on which to continue to succeed and realise your potential across various contexts (<b>Successful</b>).</li> </ul> <p>Universal, Work Ready and Successful is UWS.</p>
<b>18</b>	<p><b>Work Based Learning/Placement Details</b></p> <p>Students who apply for and obtain an industrial sandwich placement, lasting at least 36 weeks, transfer to the sandwich degree, BAcc (Hons) Accounting (Sandwich).</p> <p>In year 1 students are required to undertake the module Accounting in Contemporary Business , a preparatory module which encourages ongoing PDP/Report of practical/ field/ clinical work . In year 2, students are undertaking the Employability Skills for Accounting and Finance module, which aims to assist students in developing skills specific to accounting and finance discipline and applying for internships and placement. Students are required to prepare a portfolio of evidence.</p> <p>Representatives from The Chartered Institute of Management Accountants (CIMA), the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Public Finance &amp; Accountancy (CIFPA), and the Institute of Chartered Accountants of Scotland (ICAS) regularly provide sessions on personal development and employability.</p> <p>Year 3 direct entrants may also return to UWS after graduation to complete two additional year 2 BAcc modules to gain further exemptions available from the ACCA syllabus.</p>
<b>19</b>	<p><b>Attendance and Engagement</b></p> <p>In line with the <a href="#">Student Attendance and Engagement Procedure</a>, Students are defined as academically engaged if they are regularly engaged with timetabled teaching sessions, course-related learning resources including those in the Library and on the VLE, and complete assessments and submit these on time.</p> <p>For the purposes of this programme, academic engagement equates to the following:</p> <p>Students are expected to engagement with their programme and are expected to attend all timetabled events. The School of Business and Creative Industries sets a minimum threshold for engagement and attendance:</p> <ul style="list-style-type: none"> <li>• Attendance at taught classes must be in excess of 75%, except in cases of illness and other authorised absence.</li> <li>• Students must engage with non-classroom-based activity at least once per week on average (e.g. accessing Moodle or Library resources)</li> <li>• Submission of all assessments, except in case of extenuating circumstances</li> </ul> <p>For the most recent Academic Engagement Procedure (Sep 2024) see <a href="https://www.uws.ac.uk/media/4153/academic-engagement-and-attendance-procedure.pdf">https://www.uws.ac.uk/media/4153/academic-engagement-and-attendance-procedure.pdf</a></p>

<b>20</b>	<b>Equality and Diversity</b>
	<p>The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: <a href="#">UWS Equality, Diversity and Human Rights Code</a>.</p> <p>Please detail any specific arrangements for this programme. This should be considered and not just refer the reader to the UWS Equality and Diversity policy.</p> <p>Professional Services and the School's Disability Coordinators ensure that students receive adequate academic support. For students with disability needs, materials are available in advance of classes via Virtual Learning Platforms in formats that ensure the University's Equality and Diversity policies are met.</p>

Programme structures and requirements, SCQF level, term, module name and code, credits and awards ( [Chapter 1, Regulatory Framework](#) )

<b>21</b>	<b>Learning Outcomes (Maximum of 5 per heading)</b>
	<p>Outcomes should incorporate those applicable in the relevant QAA Benchmark statements.</p> <p>Please ensure that Learning Outcomes are appropriate for the level of study. Further information is available via SCQF: <a href="https://scqf.org.uk/support/support-for-educators-and-advisers/support-for-colleges-heis/">https://scqf.org.uk/support/support-for-educators-and-advisers/support-for-colleges-heis/</a> and a Level Descriptors tool is available (<a href="#">SCQF Level Descriptors Tool   Scottish Credit and Qualifications Framework</a>) and ensure appropriate cognisance of Chapter 1, Regulatory Framework. <a href="https://www.uws.ac.uk/media/6514/regulatory-framework-2023-2024.pdf">https://www.uws.ac.uk/media/6514/regulatory-framework-2023-2024.pdf</a></p>

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<b>SCQF LEVEL 7</b>	
<b>Learning Outcomes (Maximum of 5 per heading)</b>	
<b>Knowledge and Understanding</b>	
<b>A1</b>	Students should be able to demonstrate an appreciation of the economic, legal and technological influences on organisations and of the accounting needs of organisation.
<b>A2</b>	Students should be able to demonstrate knowledge that is embedded in the main theories, concepts and principles of accountancy.
<b>A3</b>	Students should be able to demonstrate skills in recording and summarising transactions and other economic events.
<b>A4</b>	
<b>A5</b>	
<b>Practice - Applied Knowledge and Understanding</b>	

<b>B1</b>	Students should apply knowledge, skills and understanding in practical accounting contexts.
<b>B2</b>	Students should be familiar with basic and routine accountancy skills, techniques, practices and materials.
<b>B3</b>	Students should be able to practice skills in both routine and non-routine contexts.
<b>B4</b>	
<b>B5</b>	
<b>Communication, ICT and Numeracy Skills</b>	
<b>C1</b>	Students should be able to use a range of routine skills and some advanced skills associated with accounting and finance such as:
<b>C2</b>	- use data analyse and visualise techniques using Microsoft excel to convey complex accounting and finance data, ideas in well-structured and coherent forms
<b>C3</b>	- using a range of forms of communication effectively in both familiar and unfamiliar contexts
<b>C4</b>	- select and use standard ICT applications to process and obtain a variety of information and ideas
<b>C5</b>	
<b>Generic Cognitive Skills - Problem Solving, Analysis, Evaluation</b>	
<b>D1</b>	Students should be able to present and evaluate arguments, information and ideas that are routine to accounting and finance
<b>D2</b>	Students should be able to use a range of approaches to address defined and/or routine problems and issues within familiar contexts
<b>D3</b>	
<b>D4</b>	
<b>D5</b>	
<b>Autonomy, Accountability and Working With Others</b>	
<b>E1</b>	Students should exercise some initiative and independence in carrying out defined activities at a professional level
<b>E2</b>	Students should accept supervision in less familiar areas of work
<b>E3</b>	
<b>E4</b>	



E5	
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### Learning Outcomes - Level 7 Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
7	ACCT07004	Financial Accounting 1	20	✓			
7	ECON07003	Business Economics	20	✓			
7		Accounting in Contemporary Business	20		✓		
7	ACCT07005	Management Accounting 1	20		✓		
7	ACCT07007	Data Analysis	20		✓		

Footnotes for Core Modules:

[click here to add detail]

### Learning Outcomes - Level 7 Optional Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
7		Digital Skills for Accounting and Finance	20	✓			

Footnotes for option modules



<b>22 a</b>	<b>Level 7 Criteria for Progression and Award</b>
	<p><b>Refer to Guidance note.</b></p> <p>Students who obtain at least 120 credits at SCQF level 7 are able to progress to SCQF level 8.</p> <p>For information on progression with credit deficit please refer to University Regulations 3.13 to 3.14.</p> <p>Those students entering the programme at SCQF level 7, and who successfully achieve 120 credits at SCQF level 7 (including all cores) can exit with Cert HE in Accounting, should they choose not to progress to the next level of the programme.</p> <p>For information on Grade Point Average please refer to University Regulations 3.18 to 3.19.</p> <p>For information on the award of distinction please refer to University Regulations 3.25 to 3.26. Distinction will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.35 &amp; 3.26)</p> <p>Links: <a href="#">UWS Regulatory Framework</a>; and <a href="#">Student Experience Policy Statement</a>.</p> <p>[click here to add detail]</p>

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	<b>Level 8 Learning Outcomes (Maximum of 5 per heading)</b>
<b>Knowledge and Understanding</b>	
<b>A1</b>	Demonstrate a broad knowledge of specific areas of accounting practice
<b>A2</b>	Develop a more detailed knowledge of key areas of accounting
<b>A3</b>	Demonstrate an awareness of some current issues in Accounting
<b>A4</b>	Demonstrate knowledge of research principles within a defined context
<b>A5</b>	

<b>Practice - Applied Knowledge and Understanding</b>	
<b>B1</b>	Use a range of accounting skills, techniques and practices in the context of routine organisational settings
<b>B2</b>	Carry out routine investigations into accounting problems and issues
<b>B3</b>	
<b>B4</b>	
<b>B5</b>	
<b>Communication, ICT and Numeracy Skills</b>	
<b>C1</b>	Use a range of routine skills and techniques in more demanding situations
<b>C2</b>	Use a range of communications skills, and some advanced skills to present complex information to a range of audiences and in various situations
<b>C3</b>	
<b>C4</b>	
<b>C5</b>	
<b>Generic Cognitive Skills - Problem Solving, Analysis, Evaluation</b>	
<b>D1</b>	Undertake critical thinking, analysis, and synthesis including the ability to identify assumptions, evaluate statements and define terms
<b>D2</b>	Demonstrate effective problem solving and decision making using appropriate skills to identify; formulate; and solve accounting problems in a defined or routine context
<b>D3</b>	Undertake research into a defined area of accounting either individually or as part of a team
<b>D4</b>	
<b>D5</b>	
<b>Autonomy, Accountability and Working With Others</b>	
<b>E1</b>	Demonstrate the ability to work autonomously and using one's own initiative within controlled situations.
<b>E2</b>	Work either as part of a team or in the role of team leader, taking account of the responsibility for their own work and that of others; use of appropriate resources; planning of work; the needs of own and other roles within the group in defined or familiar situations.
<b>E3</b>	
<b>E4</b>	

E5	
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### Learning Outcomes - Level 8 Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
8	ACCT08015	Introduction to Business Ethics	20		✓		
8	ACCT08002	Financial Accounting 2	20	✓			
8	ACCT08003	Financial Management	20		✓		
8	LAWW08010	Business Law	20		✓		

### Footnotes for Core Modules:

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### Learning Outcomes - Level 8 Optional Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
8	ACCT08004	Management Accounting 2	20	✓			
8		Employability Skills for Accounting and Finance	20	✓			

### Footnotes for option modules

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<b>22b</b>	<b>Level 8 Criteria for Progression and Award</b>
	<p><b>Refer to Guidance note.</b></p> <p>Students who obtain at least 240 credits of which a minimum of 90 are at least SCQF level 8 are able to progress to SCQF level 9.</p> <p>For information on progression with credit deficit, please refer to University Regulations 3.13 to 3.14.</p> <p>For information on Grade Point Average, please refer to University Regulations 3.18 to 3.19.</p> <p>For those students achieving at least 240 credits of which a minimum of 90 are at least SCQF level 8 can exit with DipHE in Accounting, should they choose not to progress to the next level of the programme.</p> <p>For information on the award of distinction, please refer to University Regulations 3.25 to 3.26.</p> <p>Links: <a href="#">UWS Regulatory Framework</a>; and <a href="#">Student Experience Policy Statement</a>.</p> <p>[click here to add detail]</p>

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	<b>SCQF LEVEL 9 Learning Outcomes (Maximum of 5 per heading)</b>
<b>Knowledge and Understanding</b>	
<b>A1</b>	Demonstrate broad and integrated knowledge and understanding of a range of principal theories, concepts and practices from an accounting context
<b>A2</b>	Demonstrate the ability to critically analyse and evaluate some of the specialisms within accounting
<b>A3</b>	
<b>A4</b>	
<b>A5</b>	

<b>Practice - Applied Knowledge and Understanding</b>	
<b>B1</b>	Demonstrate the use of a selection of skills, techniques, and practices, including some at an advanced level, within a practical accounting context
<b>B2</b>	Undertake independent research into areas of accounting in both theoretical and practical contexts
<b>B3</b>	
<b>B4</b>	
<b>B5</b>	
<b>Communication, ICT and Numeracy Skills</b>	
<b>C1</b>	Use of a range of routine skills together with some advanced and specialised skills to support and enhance presentations
<b>C2</b>	Make formal and informal presentations to a variety of audiences on standard/mainstream accounting topics
<b>C3</b>	Communicate in a clear, concise and systematic manner for a arrange of audiences
<b>C4</b>	
<b>C5</b>	
<b>Generic Cognitive Skills - Problem Solving, Analysis, Evaluation</b>	
<b>D1</b>	Demonstrate an ability to identify and analyse routine professional problems and issues
<b>D2</b>	Undertake critical analysis, evaluation and synthesis of accounting concepts ideas and problems
<b>D3</b>	Demonstrate effective problem solving and decision making using appropriate quantitative and qualitative skills including identifying, formulating and solving routine accounting problems
<b>D4</b>	
<b>D5</b>	
<b>Autonomy, Accountability and Working With Others</b>	
<b>E1</b>	Demonstrate effective self-management in terms of time, planning and behaviour, motivation, self-starting, individual initiative and enterprise
<b>E2</b>	Reflect critically on one's own learning
<b>E3</b>	Demonstrate a development of the skills needed as part of a team or as team leader taking into account the needs of themselves or others, and to take responsibility for work performed

<b>E4</b>	Demonstrate the ability to deal with professional issues in accordance with current professional codes or practices, seeking guidance where appropriate
<b>E5</b>	

### Learning Outcomes - Level 9 Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
9	ACCT09001	Advanced Financial Management	20		✓		

Footnotes for Core Modules:

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### Learning Outcomes - Level 9 Optional Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
9	ACCT09002	Auditing	20	✓			
9	ACCT09005	Management Accounting 3	20	✓			
9	ACCT09015	Personal Tax	20	✓			
9	ACCT09003	Business Taxation	20		✓		
9	ACCT09004	Financial Accounting 3	20		✓		


Footnotes for option modules

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<b>22c</b>	<p><b>Level 9 Criteria for Progression and Award</b></p>
	<p><b>Refer to Guidance note.</b></p> <p>Students who obtain at least 360 credits, including all core modules, of which a minimum of 90 are at least SCQF level 9 are able to progress to SCQF level 10. This includes students at collaboration colleges who are able to progress to level 10 at either Paisley or Lanarkshire campuses. It is expected that Ayrshire students will progress to Paisley and New College Lanarkshire and South Lanarkshire College students to Lanarkshire. However, students can request a campus change.</p> <p>For information on progression with credit deficit, please refer to University Regulations 3.13 to 3.15.</p> <p>Those students who initially enter the programme at SCQF levels 7, 8 or 9 and who achieve at least 360 credits, including all core modules, of which a minimum of 90 are at least SCQF level 9, can exit with the Bachelor of Accounting, should they decide not to progress to the next level of the programme.</p> <p>For information on Grade Point Average, please refer to University Regulations 3.18 to 3.19.</p> <p>For information on the award of distinction, please refer to University Regulations 3.25 to 3.26.</p> <p>Distinction will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.35 &amp; 3.26)</p> <p>Links: <a href="#">UWS Regulatory Framework</a>; and <a href="#">Student Experience Policy Statement</a>.</p> <p>[click here to add detail]</p>

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	<p><b>SCQF LEVEL 10 Learning Outcomes (Maximum of 5 per heading)</b></p>
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<b>Knowledge and Understanding</b>	
<b>A1</b>	Demonstrate an integrated and detailed knowledge of the principal accounting theories, concepts and practices for both mainstream and emergent contemporary issues
<b>A2</b>	Demonstrate detailed knowledge of at least one specialist area some of which is informed by or at the forefront of the subject discipline
<b>A3</b>	Undertake a defined accounting project of research and investigation using a range of established techniques of enquiry or research methodologies
<b>A4</b>	
<b>A5</b>	
<b>Practice - Applied Knowledge and Understanding</b>	
<b>B1</b>	Identify and analyse problems based on accounting concepts and propose solutions based on appropriate accounting principles and practice
<b>B2</b>	Demonstrate an ability to interpret and explain complex accounting issues
<b>B3</b>	Execute a defined project of research using techniques of investigation, data collection and manipulation, analysis and evaluation with limited guidance
<b>B4</b>	Apply accounting concepts and practices to professional level contexts which include a degree of uncertainty and unpredictability
<b>B5</b>	
<b>Communication, ICT and Numeracy Skills</b>	
<b>C1</b>	Communicate effectively both verbally and in writing with informed audiences, peers, colleagues and specialists
<b>C2</b>	Use ICT software to facilitate effective information retrieval and processing to support and enhance work
<b>C3</b>	Use and evaluate numerical and statistical information drawn from a wide range of sources
<b>C4</b>	
<b>C5</b>	
<b>Generic Cognitive Skills - Problem Solving, Analysis, Evaluation</b>	
<b>D1</b>	Critically identify, define, conceptualise, and analyse complex accounting issues and problems
<b>D2</b>	Critically review one's learning so as to consolidate knowledge, skills and practice

<b>D3</b>	Demonstrate creativity and originality in analysing and solving complex problems
<b>D4</b>	Make judgements where data /information is limited
<b>D5</b>	Ability to evaluate, combine and present information from a variety of sources
<b>Autonomy, Accountability and Working With Others</b>	
<b>E1</b>	Work effectively as part of a team or as team leader
<b>E2</b>	Critically review and evaluate their own learning needs
<b>E3</b>	Demonstrate an ability to learn independently with minimum supervision
<b>E4</b>	
<b>E5</b>	

### Learning Outcomes - Level 10 Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
10	ACCT10007	Honours Dissertation (BAcc)	40	✓	✓		
10		Research Methods for Accounting and Finance	20	✓			

Footnotes for Core Modules:

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### Learning Outcomes - Level 10 Optional Modules

	Module Code	Module Name	Credit	Term	Footnotes
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SCQF Level				1	2	3	
10	ACCT10016	Personal Finance	20		✓		
10	ACCT10003	Contemporary Accounting Issues	20	✓			
10	ACCT10014	Finance in a Digital World		✓			
10		Public Sector Accounting	20		✓		
10	ACCT10015	Financial Modelling and Change Management	20		✓		
10		Python for Accounting Students	20		✓		

Footnotes for option modules

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x

22d	Level 10 Criteria for Award
	<p>Students obtaining 480 credits of which a minimum of 90 are at SCQF10, from the above programme, are eligible for the exit award of the Bachelor of Accounting (Honours).</p> <p>For information on Grade Point Average please refer to University Regulations 3.18 to 3.19.</p> <p>For information on the award of Honours classification, please refer to University Regulations 3.20 to 3.24.</p> <p>For modules, the pass criteria requiring that students must obtain a pass mark of 40% with a minimum of 30% in each element of modules at levels 7 to level 10.</p>

x

23	Regulations of Assessment
	<p>Candidates will be bound by the general assessment regulations of the University as specified in the <a href="#">University Regulatory Framework</a> .</p>

An overview of the assessment details is provided in the Student Handbook and the assessment criteria for each module is provided in the module descriptor which forms part of the module pack issued to students. For further details on assessment please refer to Chapter 3 of the Regulatory Framework.

To qualify for an award of the University, students must complete all the programme requirements and must meet the credit minima detailed in Chapter 1 of the Regulatory Framework.

## 24 Combined Studies

There may be instances where a student has been unsuccessful in meeting the award criteria for the named award and for other more generic named awards existing within the School. Provided that they have met the credit requirements in line with the SCQF credit minima (please see Regulation 1.21), they will be eligible for a Combined Studies award (please see Regulation 1.61).

For students studying BA, BAcc, or BD awards the award will be BA Combined Studies.

For students studying BEng or BSc awards, the award will be BSc Combined Studies.

### Change/Version Control

#### Changes made to the programme since it was last published:

What	When	Who
<u>Updated Links:</u> <ul style="list-style-type: none"> <li>• Academic Engagement Procedure</li> <li>• Equality and Diversity</li> <li>• University Regulatory Framework</li> <li>• Removed invalid links</li> </ul>	19/10/2023	C Winter
Guidance Note 2023-24 provided	12/12/23	D Taylor
General housekeeping to text across sections and addition of links and some specific guidance.  Addition of Duration of Study and some other text – for CMA.	12/12/23	D Taylor

**Version Number: UG 1 (2023-24)**