

Programme Specification: Undergraduate

For students starting in Academic Year 2017/2018

1. Course Summary

Names of programme(s) and award title(s)	Accounting Accounting with Placement Year Accounting with International Year (see Annex A for details)
Award type	Dual Honours <i>NB:</i> Students who study their two Principal subjects in humanities and/or social science subjects will be awarded the degree of Bachelor of Arts (with Honours) (BA Hons). All students who study a science Principal subject are candidates for the degree of Bachelor of Science (with Honours) (BSc Hons) irrespective of their second Principal subject.
Mode of study	Full time
Framework of Higher Education Qualification (FHEQ) level of final award	Level 6
Duration	3 years 4 years with either the Placement Year or International Year between years 2 and 3
Location of study	Keele University – main campus
Accreditation (if applicable)	This programme is accredited by ACCA, CIMA and CIPFA – for further details see section 12
Regulator	Higher Education Funding Council for England (HEFCE)
Tuition Fees	UK/EU students: Fee for 2017/18 is £9,250* International students: Fee for 2017/18 is £13,000** <i>or</i> £14,150** <i>(if combined with a laboratory-based Principal Subject)</i> The fee for the placement year is calculated at 20% of the standard year fee

* These fees are regulated by Government. We reserve the right to increase fees in subsequent years of study in response to changes in government policy and/or changes to the law. If permitted by such change in policy or law, we may increase your fees by an inflationary amount or such other measure as required by government policy or the law. Please refer to the accompanying Student Terms & Conditions. Further information on fees can be found at <http://www.keele.ac.uk/studentfunding/tuitionfees/>

** We reserve the right to increase fees in subsequent years of study by an inflationary amount. Please refer to the accompanying Student Terms & Conditions for full details. Further information on fees can be found at <http://www.keele.ac.uk/studentfunding/tuitionfees/>

	The fee for the international year abroad is calculated at 15% of the standard year fee
Additional Costs	Refer to section 18

How this information might change: Please read the important information at <http://www.keele.ac.uk/student-agreement/>. This explains how and why we may need to make changes to the information provided in this document and to help you understand how we will communicate with you if this happens.

2. What is a Dual Honours programme?

Dual Honours degrees are degrees that are taken in two different subjects, resulting in an *X and Y* degree title, for example *Accounting and Finance*. If you are taking a Dual Honours programme, these will be the two subjects you applied for. These are referred to as your Principal Subjects.

In a Dual Honours degree you must take at least 120 credits in each Principal Subject, accrued over all three levels of study, with at least 30 credits in Year 1 (Level 4) and at least 45 credits in each of Years 2 and 3 (Levels 5 and 6) in each of two Principal Subjects. The remaining available credits can be filled with modules from these subjects or other subjects entirely.

3. Overview of the Programme

Accounting is an established, key Social Science discipline. It possesses a clear and coherent intellectual structure that engages with a broad-range of other subjects. Whilst it is a strongly vocational subject, accounting draws upon principles from a range of the social sciences, including finance, economics, law and management; as well as subjects such as mathematics and computing. The programme will enable students to develop their knowledge and understanding across some of these discipline areas. Accounting provides essential knowledge for the understanding of business behaviour, strategy and corporate performance and this makes the subject a central plank for the study of business, management and related areas. Accountancy has been cited as having amongst the highest rates of employment for graduates. This programme will provide a stepping-stone for students wishing to pursue a career in accountancy, but will also provide a solid grounding for students wishing to follow many other careers in the wider business world.

Accounting is taught in the Keele Management School. As well as developing subject-specific skills, this programme equips students with a wide range of transferable skills enabling them to undertake research, work independently or in a group, manage their time efficiently, interpret and evaluate information and communicate effectively. All these skills are highly valued by prospective employers. The Programme provides a broad-based education that will prepare students for a wide range of careers or for progression to higher degrees.

This programme is based on a Dual Honours system, which allows students to study two subjects to Honours level. Each of these subjects is known as a 'Principal Programme'. The Programme normally lasts three years, but it can be extended to four years if a student undertakes a placement year between the second year and the final year. This document describes the Accounting Principal Programme taken together with another Principal Programme as part of a Dual Honours degree.

The four-year Placement option provides students with the opportunity to undertake a year-long professionally focused placement (minimum 30 weeks full-time (1,050 hours) or equivalent) between the 2nd and 3rd year of their degree programme in a sector relevant to their degree. Students will gain substantial experience of a professional working environment relevant to their future career aspirations allowing for familiarisation of professional practice, enhanced skill development, and reflection upon programme content.

4. Aims of the Programme

The broad aims of the programme are to provide you with:

- A knowledge and understanding of the design, operation and validation of accounting systems and how they are affected by individuals, organisations, markets and society.
- A critical awareness of current issues in accounting including their practical implementation in global context.
- An understanding of professional practice in the area of accountancy.
- An understanding of accounting as a discipline and its interactions with other social sciences.
- The capability to undertake and report on their own research using relevant accounting concepts and methods in a well-balanced and concise manner, exercising appropriate levels of scholarship.
- The knowledge and skills that enable you to develop independence and self-confidence in your work and the ability to cooperate with colleagues.

5. What you will learn

The intended learning outcomes of the programme (what students should know, understand and be able to do at the end of the programme), can be described under the following headings:

- Subject knowledge and understanding
- Subject specific skills
- Key or transferable skills (including employability skills)

Subject knowledge and understanding

Successful students will be able to demonstrate knowledge and understanding of:

- Demonstrate knowledge and understanding of the key accounting concepts and their applications to a wider business and social context
- Utilise a variety of theory-based and model-based analytical methods in accounting
- Utilise a range of tools to prepare, analyse and interpret relevant accounting data
- Gain knowledge of conceptual and theoretical foundations of modern accounting in an international context
- Conduct critical analysis of accounting methods and procedures

Subject specific skills

Successful students will be able to:

- Communicate conclusions in a manner that is clear both to specialists and non- specialists.
- Make non-trivial and independent use of professional software tools
- Read and interpret financial information
- Produce and evaluate business proposals

Key or transferable skills (including employability skills)

Successful students will be able to:

- Communicate and make effective oral presentations
- Work effectively both as an individual and as part of a group or a team, recognising and respecting the viewpoints of others.
- Work with numerical data from a wide range of sources
- Work effectively with information technology
- Demonstrate effective skills in problem-solving
- Demonstrate and sustain effective approaches to learning and study, including time management, flexibility, creativity and intellectual integrity

Keele Graduate attributes

Engagement with this programme will enable you to develop your intellectual, personal and professional capabilities. At Keele, we call these our ten Graduate Attributes and they include independent thinking, synthesizing information, creative problem solving, communicating clearly, and appreciating the social, environmental and global implications of your studies and activities. Our educational programme and learning environment is designed to help you to become a well-rounded graduate who is capable of making a positive and valued contribution in a complex and rapidly changing world, whichever spheres of life you engage in after your studies are completed.

Further information about the Keele Graduate Attributes can be found here:

<http://www.keele.ac.uk/journey/>

6. How is the Programme taught?

Learning and teaching methods used on the programme vary according to the subject matter and level of the module. They include the following:

- **Traditional lectures** accompanied by suggested reading for independent study, intended to provide a core framework of subject knowledge on which a systematic understanding of major principles can be built
- **Tutor-led seminars** where students contribute to or lead a discussion on key topics or make a presentation on a specific point so as to develop critical thinking and permit the reflective individual expression of that core understanding
- **Problem-based tutorials** (often based on scenarios rooted in the real world) in which students are expected to offer answers or solutions to previously provided problems but which also offer opportunity for students to direct specific questions to tutors and develop better understanding of the issues in question. These tutorials enable students to acquire and refine key accounting skills
- **Directed independent study** where students are referred to specific materials or asked to research and find information independently, which may extend to undertaking an independent research project under the supervision of an experienced tutor
- Students may undertake **Web-based self-study** exercises using the University's virtual learning environment ('KLE'). The KLE gives students easy access to a wide range of resources and research tools and permits the use of on-line discussion, quizzes and 'blogs' in teaching and learning whilst permitting students to develop improved IT knowledge
- Other opportunities for **Directed independent study** are available in our computer laboratories which are equipped with Bloomberg information terminals and Sage accounting software allowing students to interact with real world data and situations
- In addition, students who complete the placement programme will conduct a **skills audit** in relation to their 'fit' to sector skill demands, whilst critically evaluating their learning from the placement context

Apart from these formal activities, students are also provided with regular opportunities to talk through particular areas of difficulty, and any special learning needs they may have, with their Personal Tutors or module lecturers on a one-to-one basis.

7. Teaching Staff

Currently our core teaching staff comprises professors, lecturers and teaching fellows. Most staff members have teaching qualifications and those that do not are actively working to attain them. A number of staff have PhD qualifications and a number have professional accounting qualifications. All members of staff seek to ensure that module content represents up to date accounting standards and legislation and reflects current relevant research, including the results of their own research.

The University will attempt to minimise changes to our core teaching teams, however, delivery of the programme depends on having a sufficient number of staff with the relevant expertise to ensure that the programme is taught to the appropriate academic standard.

Staff turnover, for example where key members of staff leave, fall ill or go on research leave, may result in changes to the programme's content. The University will endeavour to ensure that any impact on students is limited if such changes occur.

8. What is the Structure of the Programme?

The academic year runs from September to June and is divided into two semesters. The number of weeks of teaching will vary from course to course, but you can generally expect to attend scheduled teaching sessions between the end of September and mid-December, and from mid-January to the end of April.

Our degree courses are organised into modules. Each module is usually a self-contained unit of study and each is usually assessed separately with the award of credits on the basis of 1 credit = 10 hours of student effort. An outline of the structure of the programme is provided in the tables below.

There are two types of module delivered as part of this programme. They are:

- Compulsory core module – a module that you are required to study on this course;
- Programme approved elective module – subject-related modules that count towards the number of subject credits required by your degree.

The following tables detail the modules you will study as part of the Accounting principal subject – you will need to refer to the course document of your other selected principal subject for details of the modules you will study for that part of your degree.

Year 1 (Level 4)

Core modules	Credits	Elective modules	Credits
Accounting Principles	15	Management in Context	15
Business Law	15	Introductory Microeconomics	15
Financial Accounting*	15	British and Global Economy	15
		Quantitative Methods 1	15
		Quantitative Methods 2**	15
		Foundations of HRM	15
		Marketing Principles	15
		Introduction to International Business	15
		Multinational Enterprise Business Perspectives***	15

*Pre-requisite: Accounting Principles

** Quantitative Methods 2 – to take this module students must have taken QM 1 or have C or above at AS Maths (or equivalent)

*** Pre-requisite for the placement year

Year 2 (Level 5)

Core modules	Credits	Elective modules	Credits
Cost and Management Accounting+	15	Introduction to Econometrics++	15
Taxation	15	Professional Development*	15

Intermediate Financial Accounting	15	Corporate Governance and Social Responsibility	15
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+ Pre-requisite Financial Accounting MAN-10024

++ Pre-requisite Quantitative Methods 2

* Pre-requisite for the placement year

NB: For students undertaking a four-year version of the programme, the placement or international year options are taken between the second and third years of the programme. The placement year encourages reflection on programme content from the first two years and represents a chance to put programme material into practice. A summary of the International Year is provided at Annex A.

Year 3 (Level 6)

Core modules	Credits	Elective modules	Credits
Management Accounting	15	Advanced Management Accounting	15
Advanced Financial Reporting	15	Applied Financial Analysis*	15
Audit Framework	15	New Business Plan (ISP)	15
		Analysing Company Performance (ISP)	15

*Pre-requisite: Introduction to Econometrics

For further information on the content of modules currently offered please visit:

www.keele.ac.uk/recordsandexams/az

Learning Outcomes

The table below sets out what students learn in the Programme, the modules in which that learning takes place, and the main ways in which students are assessed on their learning.

Subject Knowledge and Understanding		
Learning Outcome	Module in which this is delivered	Principal forms of assessment (of the Level Outcome) used
<i>Successful students will be able to demonstrate knowledge & understanding of:</i>		
Demonstrate knowledge and understanding of the key accounting concepts and their applications to a wider business and social context.	Accounting Principles Financial Accounting Corporate Governance and Social Responsibility Advanced Management Accounting	Individual essay, group work and final examination
Utilise a variety of theory- based and model-based analytical methods in accounting.	Intermediate Financial Accounting Advanced Financial Reporting	Computer based test and final examination
Utilise a range of tools to prepare, analyse and interpret relevant accounting data.	Intermediate Financial Accounting Advanced Financial Reporting Cost and Management Accounting Management Accounting	Computer based test, group essay, individual report and final examination

	Taxation Applied Financial Analysis Analysing Company Performance	
Gain knowledge of conceptual and theoretical foundations of modern accounting in international context.	Intermediate Financial Accounting Advanced Financial Reporting	Computer based test and final examination
Conduct critical analysis of accounting methods and procedures	The Audit Framework Corporate Governance and Social Responsibility	Group essay and final examination

Subject Specific Skills		
Learning Outcome	Module in which this is delivered	Principal forms of assessment (of the Level Outcome) used
<i>Successful students will be able to:</i>		
Communicate conclusions in a manner that is clear both to specialists and non- specialists.	Marketing Principles Advanced Management Accounting New Business Plan The Audit Framework	Individual essay, group essay and individual report and final examination
Make non-trivial and independent use of professional software tools.	Quantitative methods 1 and 2 Introduction to Econometrics Analysing Company Performance	Computer based test, individual report, group work and final examination
Read and interpret financial information.	Intermediate Financial Accounting Analysing Company Performance The Audit Framework Advanced Financial Reporting	Computer based test, individual report, group work and final examination
Produce and evaluate business proposals.	Cost and Management Accounting Management Accounting Advanced Management Accounting New Business Plan	Computer based test, individual report, individual essay and final examination

Key or Transferable Skills (graduate attributes)		
Learning Outcome	Module in which this is delivered	Principal forms of assessment (of the Level Outcome) used
<i>Successful students will have the opportunity to develop:</i>		
Communicate and make effective oral presentations	All modules	Essay, class test, computer based test, group work, individual report and final examination

Work effectively both as an individual and as part of a group or a team, recognising and respecting the viewpoints of others.	All modules and in particular Foundations of HRM Management in Context	Essay, class test, computer based test, group work, individual report and final examination
Work with numerical data from a wide range of sources	Introduction to Econometrics Applied Financial Analysis Analysing Company Performance The Audit Framework	Essay, class test, computer based test, group work, individual report and final examination
Work effectively with information technology	All modules and in particular Econometrics Applied Financial Analysis Analysing Company Performance	Essay, class test, computer based test, group work, individual report and final examination
Demonstrate effective skills in problem-solving	All modules and in particular New Business Plan	Essay, class test, computer based test, group work, individual report and final examination
Demonstrate and sustain effective approaches to learning and study, including time management, flexibility, creativity and intellectual integrity	All modules and particular level 6 modules.	Essay, class test, computer based test, group work, individual report and final examination

Placement Year (Level 6)

Learning Outcome	Module in which this is delivered	Principal forms of assessment (of the Level Outcome) used
Evaluate their own employability skills (via a SWOT Analysis) and create Intended Learning Outcomes for their placement in order to develop the skills areas which they have identified as being weak or needing further enhancement;	Placement Module	Portfolio
Develop, through practice on placement, the employment-related skills identified through their SWOT analysis and Intended Learning Outcomes	Placement Module	Portfolio
Effectively communicate ideas, thoughts and outcomes through written and oral skills;	Placement Module	Portfolio
Work effectively in a team and individually in a professional environment;	Placement Module	Portfolio
Utilise generic and specific skills	Placement Module	Portfolio

gained during their training for and in the workplace environment.		
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9. Final and intermediate awards

Credits required for each level of academic award are as follows:

Honours Degree	360 credits	You will require at least 120 credits at levels 4, 5 and 6 Dual Honours: You will require at least 120 credits in both Accounting and your other principal subject (out of 360 credits overall), with at least 30 credits in Year 1 (Level 4) and at least 45 credits in each of Years 2 and 3 (Levels 5 and 6) in each of your two Principal Subjects. You will also be required to take at least one Independent Study Project in your final year.
Diploma in Higher Education	240 credits	You will require at least 120 credits at level 4 or higher and at least 120 credits at level 5 or higher
Certificate in Higher Education	120 credits	You will require at least 120 credits at level 4 or higher

Accounting with Placement Year: Students must accumulate 360 credits to graduate with a named degree in Accounting with placement year. This includes at least 60 credits in each Principal subject at each level of study. Students must pass a non-credit bearing module covering the placement year in order to graduate with the 'with placement year' version of the Accounting degree. Students who do not complete, or fail the placement year, will be transferred to the three-year Accounting programme.

Accounting with International Year: Students must accumulate 360 credits to graduate with a named degree in Accounting with International year. Students must pass a module covering the international year in order to graduate with the 'with International Year' version of the Accounting degree. Students who do not complete, or fail the international year, will be transferred to the three-year Accounting programme.

10. How is the Programme assessed?

The wide variety of assessment methods used within Accounting at Keele reflects the broad range of knowledge and skills that are developed as you progress through the degree programme. Teaching staff pay particular attention to specifying clear assessment criteria and providing timely, regular and constructive feedback that helps to clarify things you did not understand and helps you to improve your performance. The following list is representative of the variety of assessment methods used within Accounting:

- **Essays**, including those based on case study material, test the quality and application of subject knowledge. In addition they allow you to demonstrate your ability to carry out basic bibliographic research and to communicate your ideas effectively in writing in an appropriate scholarly style using the Harvard system of referencing. Essays may be individual or based on working in a group and may also include a computational aspect
- **Class tests** taken either conventionally or online via the Keele Learning Environment (KLE) assess your subject knowledge and your ability to apply it in a more structured and focused way compared to essays
- **Final Examinations** in different formats, test your knowledge and understanding of the module. Examinations may consist of essay, short answer, multiple choice questions and computational answers depending on the module

- **Individual report** where you produce a document that sets out your response to the task, including your recommendations and conclusions
- **Group presentation** where you collaborate with a group of fellow students and present your findings to other students on the module and the module

In addition to the above where the assessments count directly towards your module result and mark, many modules offer further assessments that enable you to assess how well you are doing. The marks from these assessments **do not count** towards your module result but aim to give you a clear picture of how well you are doing before you have to hand in an important essay or sit a final examination. These assessments may include tutorial problems, on-line tests and resources provided by publishers of text books.

Marks are awarded for summative assessments designed to assess your achievement of learning outcomes. You will also be assessed formatively to enable you to monitor your own progress and to assist staff in identifying and addressing any specific learning needs. Feedback, including guidance on how you can improve the quality of your work, is also provided on all summative assessments within three working weeks of submission, unless there are compelling circumstances that make this impossible, and more informally in the course of tutorial and seminar discussions.

11. Contact Time and Expected Workload

This contact time measure is intended to provide you with an indication of the type of activity you are likely to undertake during this programme. The data is compiled based on module choices and learning patterns of students on similar programmes in previous years. Every effort is made to ensure this data is a realistic representation of what you are likely to experience, but changes to programmes, teaching methods and assessment methods mean this data is representative and not specific.

Undergraduate courses at Keele contain an element of module choice; therefore, individual students will experience a different mix of contact time and assessment types dependent upon their own individual choice of modules. The figures below are an example of activities that a student may expect on your chosen course by year/stage of study. Contact time includes scheduled activities such as: lecture, seminar, tutorial, project supervision, demonstration, practical classes and labs, supervised time in labs/workshop, fieldwork and external visits. The figures are based on 1,200 hours of student effort each year for full-time students.

Activity	Year 1 (Level 4)	Year 2 (Level 5)	Year 3 (Level 6)
Scheduled learning and teaching activities	18%	17%	17%
Guided independent Study	82%	83%	83%
Placements	0%	0%	0%

Activity	Placement Year (between Year 2 and 3)
Scheduled learning and teaching activities	0%
Guided independent Study	0%
Placements	100%

12. Accreditation

This programme is accredited by the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Chartered Institute of Public Finance and Accountancy (CIPFA) and offers number of important exemptions from professional exams. Please note the following:

Module Selection: Students should note that to be awarded the above accreditations they must select to study and pass the modules as shown in the table provided in Annex B. If not all modules are passed then

exemptions may be reduced. In the case of CIMA exemptions it should be noted that a minimum mark of 35% must be obtained on all assessments for a module (as well as an overall module mark of 40% minimum) otherwise exemptions may be restricted.

Study abroad: Because studying abroad has potential implications for the above accreditations of the Accounting Dual Honours degree students wishing to Study Abroad must discuss this in advance with the Keele Management School 'Study Abroad tutor' to identify and agree whether any supplementary teaching will be required to ensure their eligibility for these accreditations.

13. Regulations

The University Regulations form the framework for learning, teaching and assessment and other aspects of the student experience. Further information about the University Regulations can be found at: <http://www.keele.ac.uk/student-agreement/>

Students should note that it is not possible to complete both the Placement Year and the International Year option.

A student who has completed a semester abroad will not normally be eligible to transfer onto the International Year option.

14. What are the typical admission requirements for the programme?

Subject	A-level	Subjects not included	International Baccalaureate	BTEC	Access to Higher Education Diploma	GCSE requirements
Accounting (Dual Honours)	BBB/ ABC	Critical Thinking	32 points including Standard Level Maths or Maths Studies at 5 or above.	DDM	Obtain Access to Higher Education Diploma with 30 Level 3 credits at Distinction	Maths @ B (or 6) English Lang @ C (or 4)

Applicants who are not currently undertaking any formal study or who have been out of formal education for more than 3 years and are not qualified to A-level or BTEC standard may be offered entry to the University's Foundation Year Programme.

Applicants for whom English is not a first language must provide evidence of a recognised qualification in English language. The minimum score for entry to the Programme is Academic IELTS 6.0 or equivalent.

Please note: All non-native English speaking students are required to undertake a diagnostic English language assessment on arrival at Keele, to determine whether English language support may help them succeed with their studies. An English language module may be compulsory for some students during their first year at Keele.

Accreditation of Prior Learning (APL) is considered on a case-by-case basis and those interested should contact the Programme Director. The University's guidelines on this can be found here: <http://www.keele.ac.uk/ga/accreditationofpriorlearning/>

15. How are students supported on the programme?

Support for student learning on the Programme is provided in the following ways:

- Module tutors are responsible for providing support for learning on the modules. They also give individual feedback on module assessments and more general feedback on examinations.
- Every student is allocated to a personal tutor who is responsible for reviewing and advising on students' academic progress in Accounting and on their other Principal Programme.
- Personal tutors also act as a first point of contact for students on non-academic issues that may affect their learning and can refer students on to a range of specialist health, welfare and

financial services co-ordinated by Student Support and Development Services.

- Year Tutors provide support for generic issues raised by year groups.
- Student representatives – StARs – provide a focus for issues at module and year level to be raised.

All members of teaching staff on the Accounting Principal Programme are available to see students during office hours, if available, and by appointment.

Students for whom English is not their first language are offered language classes, facilities and services by the University's English Language Unit. In addition to credit-bearing modules on English for academic study, students also have access to one-to-one tutorials for individual help and advice and to a wealth of resources for self-study and practice.

Careers: In addition to the University's central Careers service there is a specific Management School careers tutor. Students are encouraged to seek the careers tutor for any help with deciding on postgraduate courses and funding opportunities, discussing career options, discussing option choices in relation to specific career routes, and for help and assistance in applying for jobs and placement. Within the Keele Learning Environment there is a dedicated page to careers including several subject specific careers sites.

Placement Tutor: All students undertaking the placement degree programme will be provided with an academic tutor, based at Keele. Students will be expected to find their own placement however, support will be provided throughout the placement process. This will involve support ensuring the appropriateness of the placement prior to starting the placement year, and email/telephone/face-to-face contact with the academic tutor throughout the placement at regular intervals.

16. Learning Resources

Teaching takes place in a variety of lecture theatres and tutorial rooms all of which have appropriate audio-visual equipment. Copies of set texts are available in the campus library with an increasing number available as e-books, together with electronic access to a wide variety of relevant academic journals.

All modules make extensive use of the Keele Learning Environment meaning that students have access to detailed module materials (lecture notes, tutorial activities, journal articles and so on) anywhere and anytime that they have access to the internet.

SAGE accounting software is installed in a variety of PC labs in the Darwin building and campus library and Bloomberg information terminals are available in the Darwin building.

Students may also (for a small one-off fee) gain access to the ICAEW's on-line student resources.

17. Other learning opportunities

Study abroad (semester)

Students on the Dual Honours Accounting programme have the potential opportunity to spend a semester abroad in their second year studying at one of Keele's international partner universities.

Exactly which countries are available depends on the student's choice of degree subjects. An indicative list of countries is on the website (<http://www.keele.ac.uk/studyabroad/partneruniversities/>); however this does not guarantee the availability of study in a specific country as this is subject to the University's application process for studying abroad.

No additional tuition fees are payable for a single semester studying abroad but students do have to bear the costs of travelling to and from their destination university, accommodation, food and personal costs. Depending on the destination they are studying at additional costs may include visas, study permits, residence permits, and compulsory health checks. Students should expect the total costs of studying abroad

to be greater than if they study in the UK, information is made available from the Global Education Team throughout the process, as costs will vary depending on destination.

Whilst students are studying abroad any Student Finance eligibility will continue, where applicable students may be eligible for specific travel or disability grants. Students studying in Erasmus+ destinations may be eligible for grants as part of this programme. Students studying outside of this programme may be eligible for income dependent bursaries at Keele.

Students travel on a comprehensive Keele University insurance plan, for which there are currently no additional charges. Some governments and/or universities require additional compulsory health coverage plans; costs for this will be advised during the application process.

Study Abroad (International Year)

A summary of the International Year, which is a potential option for students after completion of year 2 (Level 5), is provided at Annex A.

Work placement

Students have the opportunity to apply directly for the 4-year Accounting with placement year degree programme or to transfer onto the 4-year degree programme at the end of Year-1 and in Year-2 at the end of Semester 1. Students who are initially registered for the 4-year degree programme may transfer onto the 3-year degree programme at any point in time, prior to undertaking their year-long placement. To be eligible for the placement year, students must have a good University attendance record. They must also have passed all Year-1 and Year-2 Semester 1 modules with an overall module average of $\geq 60\%$. Students must have met the progression requirements to proceed to their final year of study prior to commencing a placement.

Students wishing to take the placement year should meet with the Programme Director of BOTH of their subjects to discuss any implications that may arise from undertaking the placement year (e.g., in relation to field work and final year projects). Students will be required to obtain the signature of BOTH of their Programme Directors to confirm that these discussions have taken place before they will be allowed to commence their placement.

18. Additional costs

Accounting Placement Year Costs

Students will be responsible for organising their own placement, with the support of the placement tutor. This allows students to choose when and where to carry out their placement, taking into consideration the potential living and travel expenses, for which they are responsible. Students are encouraged to consider the potential costs incurred in carrying out the placement at the time of setting these up. Further guidance and support on these considerations is available from the placement tutor.

As to be expected there will be additional costs for inter-library loans and potential overdue library fines, print and graduation.

We do not anticipate any further additional costs for this undergraduate programme.

19. Quality management and enhancement

The quality and standards of learning in Accounting are subject to a continuous process of monitoring, review and enhancement.

- The Learning and Teaching Committee of the Keele Management School is responsible for reviewing and monitoring quality management and enhancement procedures and activities across the School.

- Individual modules and the Accounting Programme as a whole are reviewed and enhanced every year in the annual programme review which takes place at the end of the academic year and as part of the University's Curriculum Annual Review and Development (CARD) process.
- The programmes are run in accordance with the University's Quality Assurance procedures and are subject to periodic reviews under the Internal Quality Audit (IQA) process.

Student evaluation of, and feedback on, the quality of learning on every Accounting module takes place every year using a variety of different methods:

- The results of student evaluations of all modules are reported to module leaders and reviewed by the Programme Committee as part of the Curriculum Annual Review and Development (CARD) process.
- Findings related to the Accounting Programmes from the annual National Student Survey (NSS), and from regular surveys of the student experience conducted by the University, are subjected to careful analysis and a planned response at programme and School level.
- Feedback received from representatives of students in all three years of the Accounting Programme is considered and acted on at regular meetings of the Programmes Staff/Student Liaison Committee.

The University appoints senior members of academic staff from other universities to act as external examiners on all programmes. They are responsible for:

- Approving examination questions
- Confirming all marks which contribute to a student's degree
- Reviewing and giving advice on the structure and content of the programme and assessment procedures

Information about current external examiner(s) can be found here:

<http://www.keele.ac.uk/qa/externalexaminers/currentexternalexaminers/>

20. The principles of programme design

The Accounting Programmes described in this document have been drawn up with reference to, and in accordance with the guidance set out in, the following documents:

- UK Quality Code for Higher Education, Quality Assurance Agency for Higher Education:
<http://www.qaa.ac.uk/assuring-standards-and-quality/the-quality-code>
- QAA Subject Benchmark Statement: Accounting (2007) and Finance (2007)
<http://www.qaa.ac.uk/en/Publications/Documents/Subject-benchmark-statement-Accounting.pdf>
<http://www.qaa.ac.uk/en/Publications/Documents/Subject-benchmark-statement-Finance.pdf>
- Accreditation requirements of ACCA, CIMA and CIPFA
- Keele University Regulations and Guidance for Students and Staff:
<http://www.keele.ac.uk/regulations>

21. Document Version History

Version history	Date	Notes
Date first created	October 2016	
Revision history	V2.0: 04/2017	Addition of an elective module in year 2 called 'Professional Development' [Minor – no reissue]
Date approved		

Annex A

Accounting with International Year (Dual Honours)

Please note: in order to be eligible to take the International Year option your other subject must also offer this option. Please refer to the information published in the course document for your other subject.

International Year Programme

Students registered for Dual Honours Accounting may either be admitted for or apply to transfer during their period of study at Level 5 to the Dual Honours programme in both their principal subjects, providing that they meet the progression criteria outlined in this document. Students accepted onto the International Year programme will have an extra year of study at an international partner institution after they have completed Year 2 (Level 5) at Keele.

Students who successfully complete both the second year (Level 5) and the International Year will be permitted to progress to Level 6. Students who fail to satisfy the examiners in respect of the International Year will normally revert to the Dual Honours programme without the International Year and progress to Level 6 on that basis. The failure will be recorded on the student's final transcript.

Study at Level 4, Level 5 and Level 6 will be as per the main body of this programme specification. The additional detail contained in this annex will pertain solely to students registered for Accounting with International Year'.

International Year Programme Aims

In addition to the programme aims specified in the main body of the programme specification, the international year programme of study aims to provide students with:

1. Personal development as a student and a researcher with an appreciation of the international dimension of their subject
2. Experience of a different culture, academically, professionally and socially

Entry Requirements for the International Year

Students may apply to the 4-year programme during Level 5. Admission to the International Year is subject to successful application, interview and references from appropriate staff.

The criteria to be applied are:

- Academic Performance (an average of 60% across all modules at Level 5 is normally required)
- General Aptitude (to be demonstrated by application for study abroad, interview during the 2nd semester of year 2 (Level 5), and by recommendation of the student's personal tutor, 1st and 2nd year tutors and programme director)

Student Support

Students will be supported whilst on the International Year via the following methods:

- Phone or Skype conversations with Study Abroad tutors, in line with recommended Personal Tutoring meeting points.
- Support from the University's Global Education Team

Learning Outcomes

In addition to the learning outcomes specified in the main text of the Programme Specification, students who complete a Keele undergraduate programme with International Year will be able to:

- a. Describe, discuss and reflect upon the cultural and international differences and similarities of different learning environments
- b. Discuss the benefits and challenges of global citizenship and internationalisation
- c. Explain how their perspective on their academic discipline has been influenced by locating it within an international setting.

In addition, students who complete Accounting with International Year' will be able to:

- i) Understand and apply new accounting and finance practices appropriate to the location of international study.
- ii) Converse in the technical language of the accounting and finance sector and solve problems in different cultural and economic environments.

Please note that students on Dual Honours programmes with International Year must meet the subject-specific learning outcomes for BOTH their principal subjects.

These learning outcomes will all be assessed by the submission of a satisfactory individual learning agreement, the successful completion of assessments at the partner institution and the submission of the reflective portfolio element of the international year module.

Course Regulations

Students registered for the 'Accounting with International Year' are subject to the course specific regulations (if any) and the University regulations. In addition, during the International Year, the following regulations will apply:

Students undertaking the International Year must complete 120 credits, which must comprise *at least 40%* in the student's discipline areas.

This may impact on your choice of modules to study, for example you will have to choose certain modules to ensure you have the discipline specific credits required.

Students are barred from studying any Accounting module with significant overlap to Level 6 modules to be studied on their return. Significant overlap with Level 5 modules previously studied should also be avoided.

Additional costs for the International Year

Tuition fees for students on the International Year will be charged at 15% of the annual tuition fees for that year of study, as set out in Section 1. The International Year can be included in your Student Finance allocation, to find out more about your personal eligibility see: www.gov.uk

Students will have to bear the costs of travelling to and from their destination university, accommodation, food and personal costs. Depending on the destination they are studying at additional costs may include visas, study permits, residence permits, and compulsory health checks. Students should expect the total costs of studying abroad be greater than if they study in the UK, information is made available from the Global Education Team throughout the process, as costs will vary depending on destination.

Students studying in Erasmus+ destinations may be eligible for grants as part of this programme. Students studying outside of this programme may be eligible income dependent bursaries at Keele.

Students travel on a comprehensive Keele University insurance plan, for which there are currently no additional charges. Some Governments and/or universities require additional compulsory health coverage plans; costs for this will be advised during the application process.

Annex B: module requirements for professional body accreditation

CIMA

Code	Description	CIMA Papers
ECO10017	Economics of Financial Markets	BA1 Fundamentals of Business Economics
ECO10025	British and Global Economy	BA1 Fundamentals of Business Economics
ECO10026	Quantitative Methods 1	BA1 Fundamentals of Business Economics
ECO10027	Quantitative Methods 2	BA1 Fundamentals of Business Economics
ECO10028	Introductory Microeconomics	BA1 Fundamentals of Business Economics
ECO20042	Introduction to Econometrics	BA1 Fundamentals of Business Economics
LAW10027	Business law	BA4 Fundamentals of Ethics, Corporate Governance and Business Law
MAN10015	Accounting Principles	BA2 Fundamentals of Management Accounting BA3 Fundamentals of Financial Accounting BA4 Fundamentals of Ethics, Corporate Governance and Business Law
MAN10024	Financial Accounting	BA2 Fundamentals of Management Accounting BA3 Fundamentals of Financial Accounting
MAN20049	Cost and Management Accounting	BA2 Fundamentals of Management Accounting P1 Management Accounting F1 Financial Reporting and Taxation
MAN20051	Intermediate Financial Accounting	F1 Financial Reporting and Taxation
MAN20054	Taxation	F1 Financial Reporting and Taxation
MAN20082	Corporate Governance and Social Responsibility	BA4 Fundamentals of Ethics, Corporate Governance and Business Law F1 Financial Reporting and Taxation
MAN30039	The Audit Framework	BA4 Fundamentals of Ethics, Corporate Governance and Business Law
MAN30041	Advanced Financial Reporting	F1 Financial Reporting and Taxation
MAN30045	Management Accounting	P1 Management Accounting
MAN30046	Advanced Management Accounting	P1 Management Accounting

CIPFA

Code	Description	CIPFA Paper
MAN10024	Financial Accounting	Financial Accounting

MAN20049	Cost and Management Accounting	Management Accounting
MAN20051	Intermediate Financial Accounting	Financial Accounting, Financial Reporting
MAN30039	The Audit Framework	Audit and Assurance, Financial Reporting
MAN30041	Advanced Financial Reporting	Financial Reporting
MAN30045	Management Accounting	Management Accounting

ACCA

No specific module requirements but must be awarded an Honours degree to obtain exemptions from ACCA papers F1, F2, F3, F4.