

Programme Specification: Undergraduate

For students starting in Academic Year 2022/23

1. Course Summary

Names of programme and award title(s)	BA or BSc (Hons) Accounting BA or BSc (Hons) Accounting with International Year (see Annex for details) BA or BSc (Hons) Accounting with Work Placement Year (see Annex for details) BA or BSc (Hons) Accounting with Entrepreneurship Year (see Annex for details)
Award type	Combined Honours
Mode of study	Full-time
Framework of Higher Education Qualification (FHEQ) level of final award	Level 6
Normal length of the programme	3 years; 4 years with either the International Year or Placement Year between years 2 and 3
Maximum period of registration	The normal length as specified above plus 3 years
Location of study	Keele Campus
Accreditation (if applicable)	This programme is accredited by ACCA, CIMA and CIPFA - for further details see the section on Accreditation
Regulator	Office for Students (OfS)
Tuition Fees	<p>UK students:</p> <p>Fee for 2022/23 is £9,250*</p> <p>International students:</p> <p>Fee for 2022/23 is £16,800**</p> <p><i>or £17,900** (if combined with a laboratory-based Principal Subject)</i></p> <p><i>or £18,900** (if combined with another Business School Subject)</i></p> <p>The fee for the international year abroad is calculated at 15% of the standard year fee</p> <p>The fee for either the work placement year or entrepreneurship year is calculated at 20% of the standard year fee</p>

NB: Please note that this programme is not offered at level 4 in 2022/23.

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.

** 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/>*

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2. What is a Combined Honours programme?

NB: 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.

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

In a Combined Honours degree you must take at least 135 credits in each Principal Subject (270 credits in total), accrued over all three levels of study, with at least 45 credits at each level of study (Levels 4, 5 and 6) in each of two Principal Subjects (90 credits per year). The remaining available credits can be filled with modules from these subjects or other subjects entirely.

As a Combined Honours student you can choose to study just one subject in your final year of study, taking a minimum of 90 credits in this subject. This will result in an X with Y degree title.

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 Business 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.

Accounting in more detail

Accounting is a satisfyingly progressive area of study, starting with the core principles of financial and management accounting, the logical and methodical preparation of financial statements, building upon these to intermediate and advanced levels to be in a position to provide advice and opinion in critical decision making. The study and research of specialist topics such as law, taxation, audit and the contemporary area of governance and social responsibility provides breadth and a real world / live link between study and the business world.

Combined honours

This programme is based on a Combined 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 Principle Programme taken together with another Principle Programme as part of a Combined Honours degree.

The four year options: Work Placement, Entrepreneurship and International Year

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.

The four-year entrepreneurship option provides students with the enhanced opportunity to undertake a year-long placement within Keele's Innovation Hub, working on developing their own business idea (minimum 30 weeks full-time (1,050 hours) or equivalent) between the 2nd and 3rd year of their degree programme.

The four-year International study option provides students with the opportunity to undertake a year-long study abroad programme taught in English at an international university between the 2nd and 3rd year of their degree programme in a subject relevant to their degree. Students will gain substantial experience of study in a different culture to their own and additionally benefit from the opportunity to develop their knowledge and networks in specialist area of Accountancy relevant to both international and home settings.

4. Aims of the programme

The broad aims of the programme are to enable you to:

- Describe and explain a diverse range of real-world phenomena in terms of a small set of unifying economic principles
- Understand, evaluate and combine theoretical models and analysis with up-to-date factual knowledge about the economy and real business phenomena
- Become familiar with the main quantitative methods of economic research and develop the ability to use professional software tools for the analysis of real economic and business data
- Develop the capability to undertake and report on their own research using relevant economic concepts and methods in a well-balanced and concise manner, exercising appropriate levels of scholarship
- Acquire knowledge and skills that enable them to develop independence and self-confidence in their 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:

- The key accounting concepts and their applications to a wider business and social context
- Conceptual and theoretical foundations of modern accounting in an international context

Subject specific skills

Successful students will be able to:

- Make non-trivial and independent use of professional software tools
- Read and interpret financial information
- Confidently and accurately produce and evaluate business proposals
- Utilise a range of tools to prepare, analyse and interpret relevant accounting data
- Utilise a variety of theory-based and model-based analytical methods in accounting
- Conduct critical analysis of accounting methods and procedures

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. Some lecture classes may feature activities such as mock auctions, quizzes that involve voting, or other interactive activities
- **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
- **Practical, computer laboratory based classes** where students acquire the hands-on skills associated with describing, analysing and interpreting business data
- **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. 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.
- 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 online discussion, quizzes and 'blogs' in teaching and learning whilst permitting students to develop improved IT knowledge
- 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

Teaching staff comprise of professors, senior lecturers, lecturers, senior teaching fellows and teaching fellows. All team members maintain a strong commitment to excellence and innovation in teaching and scholarly work. Many staff are active in research, presenting and publishing academic papers at national and international conferences, achieving publication in internationally ranked journals, this ensures that teaching is informed by research and continually updated. Practitioners are also represented within the teaching team with professionally qualified accountants and business leaders sharing their knowledge and experience with students.

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 programme to programme, 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 three types of module delivered as part of your programme. They are:

- Compulsory modules - a module that you are required to study on this course;
- Optional modules - these allow you some limited choice of what to study from a list of modules;
- Elective modules - a free choice of modules that count towards the overall credit requirement but not the number of subject-related credits.

A summary of the credit requirements per year is as follows, with a minimum of 90 subject credits (compulsory plus optional) required for each year across both of your Principal Subjects. This document has information about *Accounting* modules only; please also see the document for your other subject

For further information on the content of modules currently offered, including the list of elective modules, please visit: <https://www.keele.ac.uk/recordsandexams/modulecatalogue/>

Year	Compulsory	Optional		Electives	
		Min	Max	Min	Max
Level 4	0	15	30	0	30
Level 5	30	15	15	0	30
Level 6	30	15	15	0	30

In year 3 there is the option to choose to specialise in one of your subjects, taking a minimum of 90 credits in this subject rather than taking modules from both subjects.

Module Lists

Level 5

Compulsory modules	Module Code	Credits	Period
Cost and Management Accounting	MAN-20049	15	Semester 1
Intermediate Financial Accounting	MAN-20051	15	Semester 2

Optional modules	Module Code	Credits	Period
Finance I	ECO-20007	15	Semester 1
Banking	ECO-20045	15	Semester 1
Statistics with Bloomberg	ECO-20049	15	Semester 1
Academic English for Business Students (Part 1)	ENL-90003	15	Semester 1
Academic English for Business Students (2)	ENL-90004	15	Semester 1
Taxation	MAN-20054	15	Semester 1
Professional development	MAN-20090	15	Semester 1
Introduction to Econometrics	ECO-20042	15	Semester 2
Finance 2	ECO-20051	15	Semester 2
Corporate Governance and Social Responsibility	MAN-20082	15	Semester 2
Social Enterprise and Alternative Organising	MAN-20093	15	Semester 2

Level 5 Module Rules

The following modules count towards accreditation: MAN-20049, MAN-20051, MAN-20054, MAN-20082 and ECO-20042.

1. MAN-20049: prerequisite Accounting Principles (MAN-10015) and Financial Accounting (MAN-10024)
2. MAN-20090: recommended for those wishing to take a Placement Year
3. ECO-20049: prerequisite Quantitative Methods 2 (ECO-10027) AND required for those wishing to take Introduction to Econometrics (ECO-20042)
4. ECO-20007: prerequisite Accounting Principles (MAN-10015) AND required for those wishing to take Investment Management (ECO-30053) or Risk Management and Derivatives (ECO-30048)
5. ENL-90003: open only to non-native speakers of English and successful completion of ENL-10031 (EAP 1) with a score of over 60%, or ENL-90006 (EAP 2), or equivalent or by recommendation of the Language Centre. Cannot be taken with other English Language module (ENL- module) in the same academic year.
6. ENL-90004: open only to non-native speakers of English after successful completion of Academic English for Business 1 (AEB1) with a score of under 60% or equivalent. Cannot be taken with other English Language module (ENL- module) in the same academic year
7. ECO-20042: prerequisite Quantitative Methods 2 (ECO-10027) AND Statistics with Bloomberg (ECO-20049)
8. ECO-20051: prerequisite Finance 1 (ECO-20007)
9. MAN-20093: prerequisite Management in Context (MAN-10018)

For students undertaking a four-year version of the programme, the work placement, entrepreneurship year or international year options are taken between the second and third years of the programme. The work placement year encourages reflection on programme content from the first two years and represents a chance to put programme material into practice. Summaries of the International Year, Work Placement Year and Entrepreneurship Year options are provided in the Annexes.

Level 6

Compulsory modules	Module Code	Credits	Period
Management Accounting	MAN-30045	15	Semester 1
Advanced Management Accounting	MAN-30046	15	Semester 2

Optional modules	Module Code	Credits	Period
International Finance	ECO-30037	15	Semester 1
Investment Management	ECO-30053	15	Semester 1
Academic English for Business Students (2)	ENL-90004	15	Semester 1
Advanced Business English Communication	ENL-90005	15	Semester 1
Advanced Financial Reporting	MAN-30041	15	Semester 1
SME Live Project	MAN-30072	15	Semester 1
Risk Management with Derivatives	ECO-30048	15	Semester 2
The Audit Framework	MAN-30039	15	Semester 2
Analysing Company Performance ISP	MAN-30064	15	Semester 2

Level 6 Module Rules

The following modules count towards accreditation: MAN-30045, MAN-30046, MAN-30041 and MAN-30039.

1. ECO-30053: prerequisite Finance 1 (ECO-20007)
2. ENL-90004: open only to non-native speakers of English after successful completion of Academic English for Business 1 (AEB1) with a score of under 60% or equivalent. Cannot be taken with other English Language module (ENL- module) in the same academic year
3. ENL-90005: open only to THIRD-YEAR non-native speakers of English on successful completion of AEB2 or EAP4; or AEB1 or EAP3 with a score of over 60%; or equivalent. Cannot be taken with other English Language module (ENL- module) in the same academic year
4. ECO-30048: prerequisite Finance 1 (ECO-20007)

Students may choose to study elective modules which are offered as part of other programmes in the Faculty of Humanities and Social Sciences and across the University. These include:

- Modules in other subjects closely related to Accounting.
- Modules in other subjects in which they may have a particular interest.
- Modules designed to help students for whom it is not their first language to improve their use of English for Academic Purposes.
- Modern foreign languages modules at different levels in French, German, Spanish, Russian, Japanese and Chinese (Mandarin).

Modules related to the development of graduate attributes, student volunteering, and studying abroad as part of the University's exchange programme.

Learning Outcomes

The table below sets out what students learn in the programme and the modules in which that learning takes place. Details of how learning outcomes are assessed through these modules can be found in module specifications.

Level 5

In Year 2 (Level 5) these learning outcomes are achieved in the compulsory modules which all students are required to take. Some of these outcomes may also be achieved or reinforced in elective modules together with other outcomes not stated here. In Year 3 (Level 6) the stated outcomes are achieved by taking any of the modules offered in each semester.

Subject Knowledge and Understanding	
Learning Outcome	Module in which this is delivered
The key accounting concepts and their applications to a wider business and social context	Intermediate Financial Accounting - MAN-20051 Cost and Management Accounting - MAN-20049
Conceptual and theoretical foundations of modern accounting in an international context	Intermediate Financial Accounting - MAN-20051 Cost and Management Accounting - MAN-20049

Subject Specific Skills	
Learning Outcome	Module in which this is delivered
Read and interpret financial information	Cost and Management Accounting - MAN-20049 Intermediate Financial Accounting - MAN-20051
Confidently and accurately produce and evaluate business proposals	Cost and Management Accounting - MAN-20049
Utilise a range of tools to prepare, analyse and interpret relevant accounting data	Intermediate Financial Accounting - MAN-20051
Utilise a variety of theory-based and model-based analytical methods in accounting	Cost and Management Accounting - MAN-20049 Intermediate Financial Accounting - MAN-20051
Conduct critical analysis of accounting methods and procedures	Intermediate Financial Accounting - MAN-20051

Key or Transferable Skills (graduate attributes)	
Learning Outcome	Module in which this is delivered
Communicate and make effective oral presentations	Cost and Management Accounting - MAN-20049 Intermediate Financial Accounting - MAN-20051
Work effectively both as an individual and as part of a group or a team, recognising and respecting the viewpoints of others.	Cost and Management Accounting - MAN-20049 Intermediate Financial Accounting - MAN-20051
Work with numerical data from a wide range of sources	Intermediate Financial Accounting - MAN-20051 Cost and Management Accounting - MAN-20049
Work effectively with information technology	Intermediate Financial Accounting - MAN-20051 Cost and Management Accounting - MAN-20049
Demonstrate effective skills in problem-solving	Cost and Management Accounting - MAN-20049 Intermediate Financial Accounting - MAN-20051
Demonstrate and sustain effective approaches to learning and study, including time management, flexibility, creativity and intellectual integrity	Cost and Management Accounting - MAN-20049 Intermediate Financial Accounting - MAN-20051

Level 6

Subject Knowledge and Understanding	
Learning Outcome	Module in which this is delivered
The key accounting concepts and their applications to a wider business and social context	Management Accounting - MAN-30045 Advanced Management Accounting - MAN-30046
Conceptual and theoretical foundations of modern accounting in an international context	Advanced Management Accounting - MAN-30046 Management Accounting - MAN-30045

Subject Specific Skills	
Learning Outcome	Module in which this is delivered
Read and interpret financial information	Management Accounting - MAN-30045
Confidently and accurately produce and evaluate business proposals	Management Accounting - MAN-30045
Utilise a range of tools to prepare, analyse and interpret relevant accounting data	Management Accounting - MAN-30045
Utilise a variety of theory-based and model-based analytical methods in accounting	Management Accounting - MAN-30045
Conduct critical analysis of accounting methods and procedures	Management Accounting - MAN-30045

Key or Transferable Skills (graduate attributes)	
Learning Outcome	Module in which this is delivered
Work with numerical data from a wide range of sources	All accounting modules
Work effectively with information technology	All modules
Demonstrate effective skills in problem-solving	All modules
Demonstrate and sustain effective approaches to learning and study, including time management, flexibility, creativity and intellectual integrity	All modules

9. Final and intermediate awards

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

Honours Degree	360 credits	<p>You will require at least 120 credits at levels 4, 5 and 6</p> <p>You must accumulate a minimum of 135 credits in each Principal Subject (270 credits in total), with at least 45 credits at each level of study (Levels 4, 5 and 6) in each of two Principal Subjects (90 credits per year). Your degree title will be 'subject X and subject Y'.</p> <p>If you choose to study one Principal subject in your final year of study a minimum of 90 credits in that subject is required. Your degree title will be 'subject X with subject Y'.</p>
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

International Year option: in addition to the above students must pass a module covering the international year in order to graduate with a named degree including the 'international year' wording. Students who do not complete, or fail the international year, will be transferred to the three-year version of the programme.

Work Placement Year option: in addition to the above students must pass a non-credit bearing module covering the work placement year in order to graduate with a named degree including the 'with Work Placement Year' wording. Students who do not complete, or fail the work placement year, will be transferred to the three-year version of the programme.

Entrepreneurship Year option: in addition to the above students must pass a non-credit bearing module covering the entrepreneurship year in order to graduate with a named degree including the 'with Entrepreneurship Year' wording. Students who do not complete, or fail the entrepreneurship year, will be transferred to the three-year version of the programme.

10. How is the Programme Assessed?

The wide variety of assessment methods used on this programme 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 on your programme:

- **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) as Computer based tests 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 tutor
- **Portfolios** where you assemble pieces of work to demonstrate your engagement with and understanding of a topic, either individually or in a group
- **Work Placement** reflection on work placement activity and development of employability skills

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

	Scheduled learning and teaching activities	Guided independent Study	Placements
Year 1 (Level 4)	24%	76%	0%
Year 2 (Level 5)	20%	80%	0%
Year 3 (Level 6)	16%	84%	0%

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: Some of our modules offer partial accreditation. The School is in the process of reviewing the accreditation requirements from various bodies and a list of the modules that cover them will be made available to students via the Keele Business School office.

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 Combined Honours degree students wishing to Study Abroad must discuss this in advance with the Keele Business School 'Study Abroad tutor' to identify and agree whether any supplementary teaching will be required to ensure their eligibility for these accreditations.

13. University 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/>

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

A student is not allowed to study both the International Year option and the Work Placement Year or Entrepreneurship Year option.

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

See the relevant course page on the website for the admission requirements relevant to this programme:
<https://www.keele.ac.uk/study/>

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.

Recognition of Prior Learning (RPL) 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/qa/accréditationofpriorlearning/>

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.
- There is a Programme Director responsible for all aspects of coordination of the undergraduate Accounting programme. S(he) may be consulted on a wide range of issues and, among other things, commonly may be approached to provide a reference for job and other applications.
- The University allocates every student to a personal tutor who is responsible for reviewing and advising on students' academic progress in their degree studies. Personal tutors act as a first point of contact for students on non-academic issues which may affect their learning and can refer students to a range of specialist health, welfare and financial services co-ordinated by the University's Student Services.
- Student Voice Representatives- provide a focus for issues at module and year level to be raised.
- Students for whom English is not their first language are offered language classes, facilities and services by the University's Language Centre. 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.
- All members of teaching staff on the Accounting Programme are available to see students during office hours, if available, and by appointment.

Placement Tutor: Whilst students will be expected to find their own placements, KBS has a placement officer who will assist in providing support throughout the placement process. In addition to this, students undertaking the placement degree programme will be provided with an academic tutor, based at Keele. Support offered will ensure ensuring the appropriateness of the placement prior to starting the Placement Year, and email/telephone/face-to-face contact 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 KBS building and campus library and Bloomberg information terminals are available in the Darwin building.

Professional body syllabi text books are available in the University library and students are encouraged to engage with regular events organised with professional bodies.

17. Other Learning Opportunities

Study abroad (semester)

Students on the 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 who meet external eligibility criteria 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 in the Annex for the International Year.

Work Placement Year

Students have the opportunity to apply directly for the 4-year '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. 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 to obtain their signature to confirm agreement before they will be allowed to commence their placement.

International students who require a Tier 4 visa must check with the Immigration Compliance Team prior to commencing any form of placement.

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

Entrepreneurship Year

Students have the opportunity to apply directly for the 4-year 'with Entrepreneurship 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 Entrepreneurship Year. To be eligible for the Entrepreneurship year, students must have a good University attendance record. They must also demonstrate a viable new business idea and suitability to undertake entrepreneurial activity. This will be assessed during Year 2, through submission of a proposal, presentation and interview.

Students who require a Study Visa to undertake the programme in the UK (including Tier 4) are not able to add in an Entrepreneurship Year due to UK Home Office (UKVI) restrictions. If a student has existing Immigration permission (Visa) to be in the UK, they may be able to carry out entrepreneurship activities depending upon the specific conditions of their visa category.

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

Enhanced Degree: With Language Competency/With Advanced Language Competency

Students successfully completing a series of language elective modules have the opportunity to gain an enhanced degree title including their language competency. Students taking language modules of at least 60

credits counting towards their main degree at Keele, and successfully completing minimum stage 6 in the chosen language, will be awarded an enhanced degree title with the designation 'with competency in [Language]'. Students taking language modules of at least 60 credits counting towards their main degree at Keele, and successfully completing stage 10 in the chosen language, will be awarded an enhanced degree title with the designation 'with advanced competency in [Language]'.

18. Additional Costs

Work Placement Year Costs

Students will be responsible for organising their own placement, with the support of the placement officer. 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 will be 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 officer.

Activity	Estimated cost
Field courses - compulsory	£0
Field courses - optional	£0
Equipment	£0
Travel	£0
Other additional costs - optional professional body resources	£20
Total estimated additional costs	£20

These costs have been forecast by the University as accurately as possible but may be subject to change as a result of factors outside of our control (for example, increase in costs for external services). Forecast costs are reviewed on an annual basis to ensure they remain representative. Where additional costs are in direct control of the University we will ensure increases do not exceed 5%.

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 costs for this programme.

19. Quality management and enhancement

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

- The School Education Committee is responsible for reviewing and monitoring quality management and enhancement procedures and activities across the School.
- Individual modules and the 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.
- 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 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 annual programme review.
- Findings related to the programme 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 programme is considered and acted on at regular meetings of the Student Staff Voice 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 programme described in this document has been drawn up with reference to, and in accordance with the guidance set out in, the following documents:

- a. UK Quality Code for Higher Education, Quality Assurance Agency for Higher Education:
<http://www.qaa.ac.uk/quality-code>
- b. QAA Subject Benchmark Statement: Accounting (2016) http://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/sbs-accounting-16.pdf?sfvrsn=b4f8f781_14
- c. For ACCA: Students can check their exemptions at: <http://www.accaglobal.com/us/en/help/exemptions-calculator.html>
- d. For CIMA: Students can check their exemptions at: <http://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Exemptions/Exemption-Search/Keele-University-122/>
- e. For CIPFA: Students can check their exemptions at: http://www.cipfa.org/qualifications/students/exemptions#collapse_8fe32341487f494d8c5d5a0ee9a76ef9
- f. Keele University Regulations and Guidance for Students and Staff: <http://www.keele.ac.uk/regulations>

21. Annex - International Year

Accounting with International Year

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
<p>Students registered for this Combined Honours programme may either be admitted for or apply to transfer during their period of study at Level 5 to the Combined 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.</p> <p>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 Combined 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.</p> <p>Study at Level 4, Level 5 and Level 6 will be as per the main body of this document. The additional detail contained in this annex will pertain solely to students registered for the International Year option.</p>
International Year Programme Aims
<p>In addition to the programme aims specified in the main body of this document, the international year programme of study aims to provide students with:</p> <ol style="list-style-type: none">1. Personal development as a student and a researcher with an appreciation of the international dimension of their subject2. 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 55% across all modules at Level 5 is required. Students with up to 15 credits of re-assessment who meet the 55% requirement may progress to the International Year. Where no Semester 1 marks have been awarded performance in 1st year marks and ongoing 2nd year assessments are taken into account)
- 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)

Students may not register for both an International Year and a Placement Year.

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:

1. Describe, discuss and reflect upon the cultural and international differences and similarities of different learning environments
2. Discuss the benefits and challenges of global citizenship and internationalisation
3. Explain how their perspective on their academic discipline has been influenced by locating it within an international setting.
4. Understand and apply new accounting practices appropriate to the location of international study.
5. Converse in the technical language of the accounting sector and solve problems in different cultural and economic environments

Please note that students on Combined 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 International Year are subject to the programme-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 area.

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 module with significant overlap to the 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 who meet external eligibility criteria 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.

22. Annex - Work Placement Year

Accounting with Work Placement Year

Work Placement Year summary

Students registered for this programme may either be admitted for or apply to transfer during their studies to the 'with Work Placement Year' option (NB: for Combined Honours students the rules relating to the work placement year in the subject where the placement is organised are to be followed). Students accepted onto this programme will have an extra year of study (the Work Placement Year) with a relevant placement provider after they have completed Year 2 (Level 5) at Keele.

Students who successfully complete both the second year (Level 5) and the Work Placement Year will be permitted to progress to Level 6. Students who fail to satisfactorily complete the Work Placement Year will normally revert to the 3-year programme 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 document. The additional detail contained in this annex will pertain solely to students registered for the Work Placement Year option.

Work Placement Year Programme Aims

In addition to the programme aims specified in the main body of this document, the Work Placement Year aims to provide students with:

1. The opportunity to carry out a long-term placement based learning experience (minimum 30 weeks equivalent of full-time work) between Years 2 and 3 (Levels 5 and 6) of their degree programme

Entry Requirements for the Work Placement Year

Students have the opportunity to apply directly for the 4-year 'with work placement year' degree programme, or to transfer onto the 4-year 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 the year-long work placement. Students who fail to pass the work placement year, and those who fail to meet the minimum requirements of the work placement year module (minimum 30 weeks full time (1,050 hours), or equivalent, work placement), will be automatically transferred onto the 3-year degree programme.

The criteria to be applied are:

- A good University attendance record and be in 'good academic standing'.
- Passed all Year-1 and Year-2 Semester 1 modules
- Students undertaking work placements will be expected to complete a Health and Safety checklist prior to commencing their work experience and will be required to satisfy the Health and Safety regulations of the company or organisation at which they are based.
- (*International students only*) Due to visa requirements, it is not possible for international students who require a Tier 4 Visa to apply for direct entry onto the 4-year with Work Placement Year degree programme. Students wishing to transfer onto this programme should discuss this with student support, the academic tutor for the work placement year, and the Programme Lead. Students should be aware that there are visa implications for this transfer, and it is the student's responsibility to complete any and all necessary processes to be eligible for this programme. There may be additional costs, including applying for a new Visa from outside of the UK for international students associated with a transfer to the work placement programme.

Students may not register for both an International Year and a Work Placement Year.

Student Support

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

- Students are supported throughout their placement by the administrative lead and academic lead of the placement module. There is regular contact between the University, the student and the employer throughout the placement. A key element within the placement year is a visit that usually takes place mid-way through the placement and it is undertaken by a staff member of Keele Business School. Students also have access to various guides in terms of their assessment via KLE as well as the opportunity for 1-2-1 virtual meetings with the academic lead to discuss their progress.

Learning Outcomes

In addition to the learning outcomes specified in the main text of the Programme Specification, students who complete the 'with Work Placement Year' option will be able to:

1. evaluate their own employability skills (via a SWOT Analysis) together with an analysis of sector skill demands to create Intended Placement Outcomes in order to develop the skill areas which they have identified as being weak or needing further enhancement;
2. develop, through practice on placement, the employment-related skills identified through their SWOT analysis and Intended Learning Outcomes;
3. reflect on and apply academic themes, concepts and theory as explored at Level 4 and Level 5 to complex real situations on work placement;
4. reflect on and critically evaluate their learning from the work placement and previous learning;
5. explain how their chosen professional or placement sector operates and what skills are needed to develop their career

These learning outcomes will be assessed through the non-credit bearing Work Placement Year module (MAN-30068) which involves:

- the submission of two portfolios of evidence, one at the beginning of their placement (usually after six weeks into the placement) and one at the end of their placement and before the start of their final year of undergraduate studies

Regulations

Students registered for the 'with Work Placement Year' option are subject to programme-specific regulations (if any) and the University regulations. In addition, during the Work Placement Year, the following regulations will apply:

- Students undertaking the Work Placement Year must successfully complete the zero-credit rated 'Placement Year' module (MAN-30068)

Students will be expected to behave professionally in terms of:

(i) conforming to the work practices of the organisation; and

(ii) remembering that they are representatives of the University and their actions will reflect on the School and have an impact on that organisation's willingness (or otherwise) to remain engaged with the placement.

Additional costs for the Work Placement Year

Tuition fees for students on the Work Placement Year will be charged at 20% of the annual tuition fees for that year of study, as set out in Section 1. The Work Placement 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 placement provider, accommodation, food and personal costs. Depending on the placement provider additional costs may include parking permits, travel and transport, suitable clothing, DBS checks, and compulsory health checks.

A small stipend may be available to students from the placement provider during the placement but this will need to be explored on a placement-by-placement basis as some organisations, such as charities, may not have any extra money available. Students should budget with the assumption that their placement will be unpaid.

Eligibility for student finance will depend on the type of placement and whether it is paid or not. If it is paid, this is likely to affect student finance eligibility, however if it is voluntary and therefore unpaid, should not affect student finance eligibility. Students are required to confirm eligibility with their student finance provider.

International students who require a Tier 4 visa should check with the Immigration Compliance team prior to commencing any type of paid placement to ensure that they are not contravening their visa requirements.

23. Annex - Entrepreneurship Year

Accounting with Entrepreneurship Year

Entrepreneurship Year summary

Students registered for this programme may either be admitted for or apply to transfer during their studies to the 'with Entrepreneurship' option (NB: for Combined Honours students the rules relating to the Entrepreneurship year in the subject where the placement is organised are to be followed). Students accepted onto this programme will have an extra year of study (the Entrepreneurship Year) located within the Incubation Hub at Keele after they have completed Year 2 (Level 5) at Keele.

Students who successfully complete both the second year (Level 5) and the Entrepreneurship Year will be permitted to progress to Level 6. Students who fail to satisfactorily complete the Entrepreneurship Year will normally revert to the 3-year programme 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 document. The additional detail contained in this annex will pertain solely to students registered for the Entrepreneurship Year option.

Entrepreneurship Year Programme Aims

In addition to the programme aims specified in the main body of this document, the Entrepreneurship Year aims to provide students with:

1. The opportunity to develop a business idea into a live enterprise project within Keele's incubator for a minimum of 30 weeks (full-time equivalent work) but can be longer with access to expertise from Entrepreneurs in Residence.

Entry Requirements for the Entrepreneurship Year

Students have the opportunity to apply directly for the 4-year 'with entrepreneurship year' degree programme, or to transfer onto the 4-year 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 the entrepreneurship. Students who fail to pass the entrepreneurship year, and those who fail to meet the minimum requirements of the entrepreneurship year module (minimum 30 weeks full time (1,050 hours), or equivalent activity within the incubator), will be automatically transferred onto the 3-year degree programme. The criteria to be applied are:

- A good University attendance record and be in 'good academic standing'.
- A suitable business idea and demonstration of ability to benefit from time in the incubator, assessed through the submission of a proposal, presentation and interview during year 2.
- Students who require a Study Visa to undertake the programme in the UK (including Tier 4) are not able to add in an Entrepreneurship Year due to UK Home Office (UKVI) restrictions. If a student has existing Immigration permission (Visa) to be in the UK, they may be able to carry out entrepreneurship activities depending upon the specific conditions of their visa category.

Students may not register for Entrepreneurship Year if already enrolled on either the International Year or a Work Placement Year.

Student Support

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

- Students are supported throughout the year by the administrative lead and academic lead of the entrepreneurship module. There will also be a programme of support offered by the Entrepreneurs in Residence.
- Students also have access to various guides in terms of their assessment via KLE as well as the opportunity for 1-2-1 meetings with the academic lead to discuss their progress.

Learning Outcomes

In addition to the learning outcomes specified in the main text of the Programme Specification, students who complete the 'Entrepreneurship Year' option will be able to:

- Create an innovative business venture and critically evaluate its potential viability
- Demonstrate understanding of the barriers to start-up enterprise growth and success
- Evaluate and apply a range of strategic decisions to maximise the viability of the start up
- Reflect on one's own entrepreneurial knowledge, skills, behaviour, and learning process

These learning outcomes will be assessed through the non-credit bearing Entrepreneurship Year module (MAN-30075) which involves:

- the submission of a portfolio of evidence demonstrating the activities and learning taken place during the year and a detailed synopsis of how the business idea has progressed.

Regulations

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

- Students undertaking the Entrepreneurship Year must successfully complete the zero-credit rated 'Entrepreneurship Year' module (MAN-30075)

Students will be expected to behave professionally in terms of:

- (i) conforming to the work practices of the incubation hub

Additional costs for the Entrepreneurship Year

Tuition fees for students on the Entrepreneurship Year will be charged at 20% of the annual tuition fees for that year of study, as set out in Section 1. The Entrepreneurship 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 accommodation, food and personal costs.

Version History

This document

Date Approved: 27 January 2022

Previous documents

Version No	Year	Owner	Date Approved	Summary of and rationale for changes
1	2021/22	TRACY CLEWLOW	04 February 2021	
1	2020/21	TRACY CLEWLOW	12 December 2019	
1	2019/20	TRACY CLEWLOW	12 December 2019	