### Template C4



## **Programme Specification**

**Title of Course:** CertHE International Year One in Accounting and Finance

Date first produced	31/03/2020
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current version	
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Faculty	Faculty of Business and Social Sciences
School	Kingston Business School
Department	Department of Accounting, Finance and Informatics
Delivery Institution	Kingston University London International Study Centre
	("KULISC") – Study Group

This Programme Specification is designed for prospective students, current students, academic staff and employers. It provides a concise summary of the main features of the programme and the intended learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if they take full advantage of the learning opportunities that are provided. More detailed information on the learning outcomes and content of each modules can be found in the course VLE site and in individual Module Descriptors.

## **SECTION 1: GENERAL INFORMATION**

Award(s) and Title(s): Up to 10 pathways	CertHE International Year One in Accounting and Finance
Intermediate Awards(s) and Title(s): There are 4 Intermediate awards for each pathway	None
Course Code For each pathway and mode of delivery	
UCAS code For each pathway	N/A

RQF Level for the Final Award:	
Awarding Institution:	Kingston University
Teaching Institution:	Kingston University London International Study Centre ("KULISC") – Study Group
Location:	Kingston University, Stable Block, Kingston Hill Campus, Kingston University
Language of Delivery:	English
Modes of Delivery:	Full-time
Available as:	
Minimum period of registration:	Full-time - 1
Maximum period of registration:	Full-time - 1
Entry Requirements:	Details of minimum international entry qualifications and qualification equivalencies are provided on a separate spreadsheet maintained by both the validated partner and the university.  For entry to the programme, students must meet English language entry conditions of Academic IELTS for UKVI 5.5 overall (minimum 5.5 in all skills).
Programme Accredited by:	N/A
QAA Subject Benchmark Statements:	Accounting and Finance (November 2019) https://www.qaa.ac.uk/docs/qaa/subject-benchmark- statements/subject-benchmark-statement- accounting.pdf?sfvrsn=da39c881_7
Approved Variants:	None

Is this Higher or D Apprenticeship co				
For Higher or Deg	ree Apprentic	eship propo	osals only	
Higher or Degree Apprenticeship standard:				
Recruitment, Selection and Admission process:				
End Point Assessment Organisation(s):				

#### **SECTION 2: THE COURSE**

#### A. Aims of the Course

This programme is designed for students seeking progression with advanced standing to Kingston University's BSc (Hons) Accounting and Finance with Business Experience. The overall aim of this programme is to develop independent thinkers and learners who are professional, ethical, and skilled in accounting and finance methods and techniques – ready to join employment as fully functioning members of their organisation.

The International Year One programme consists of 2 key streams.

- An academic programme bearing 120 FHEQ Level 4 credits designed to reach the learning outcomes required for students to move onto Level 5 of the BSc (Hons) Accounting and Finance with Business Experience.
- An English language programme designed to develop English language skills as well as appropriate study skills and independent learning techniques over the course.

The academic programme will be delivered over six modules, four of which are bearing 30 credits (120 credits in total) and two non-credit bearing modules (i.e., Academic English Skills, and Business Readiness and Skills).

The following modules cover course content and learning outcomes equivalent to Level 4 of the BSc (Hons) Accounting and Finance with Business Experience, with additional English language development:

- Financial Accounting
- Business Information Analysis
- Management Accounting
- The Accountant's Business Environment
- Personal Development Planning
- Academic English Skills (AES)

The programme aims to:

- Introduce students to the principles of financial accounting and management accounting and the business environment in which accountants operate.
- Develop the technical skills necessary to undertake accounting and finance tasks and roles
- Instil an appreciation of the importance of ethical and professional behaviour in business as a whole and within accounting and finance in particular
- Equip students with relevant academic skills and an appropriate degree of proficiency in spoken and written English in the Business context

The International Year One programme provides an understanding of the business environment in which accounting, and finance operates, provides the knowledge and skills that underpin the study of accounting and finance, and also develops professional skills required for employment. Students study economics, a field that forms the foundation of business, with theories on supply and demand, allocation of scarce resources and distribution of goods and services; organisational behaviour, which is concerned with the behaviour and management of people in work situations; quantitative methods and IT skills, which are particularly useful and important skills for accountants; and management accounting and finance. They also study the basics of financial accounting and bookkeeping.

The programme also helps develop employment-ready students through an intensive programme of employability skills and the integrated business experience. There is a strong emphasis within the programme on developing the skills sought by employers. Examples include the ability to use Excel and accounting software, give presentations, develop an argument and work with others. This is supported by other career activities within modules and also by additional events and activities designed to enhance employment prospects.

All students will complete a Business Readiness module, which will develop their professional competencies and ensure they develop their employability skills, so they are ready for the

world of work. The programme of training has been developed based on employer input. Students will develop a portfolio of competencies, skills and reflections on progress and strengths, that can be used for discussions with and decision about their future career and their placement options.

Further skills development and preparation for Guided Independent Study will also take place, making students more self-reliant and taking responsibility for acquiring independent learning skills which will help them subsequently.

The overall aims are to provide students with the required level of subject knowledge and to enable them to develop the English language and study skills to become successful and fully engaged within an HE context in the UK.

Curricular and extra-curricular activities within the programme are aligned to ensure that the student learning experience encompasses three main areas of personal development:

#### Participation

The aim is that students understand what it means to participate within a UK University environment both academically and socially.

#### Self-Directed Learning

The aim is that students are able to organise their time and use resources to achieve the learning outcomes of their programme.

#### Academic Skills

The aim is that students are able to understand different levels of knowledge and develop their academic skills during the programme

#### Guided Independent Study

The main aims of this programme are to develop the following essential background and academic skills, for the BSc degree programme:

- In-depth knowledge and understanding of the core elements of business and management
- The intellectual skills necessary to contribute to effective business practice
- Subject-related practical skills
- Intellectual, practical, and key (transferable) skills such that students are ready for progression to KUL, graduate-level employment, research, further study, and lifelong learning
- The link between business theory and practice through a range of business experience options, including integrated placements or internships

#### **B.** Intended Learning Outcomes

The programme is an FHEQ Level 4 programme aimed at preparing international students for the demands of advanced entry of an undergraduate degree programme (Accounting and Finance with Business Experience) at Kingston University. Students completing the programme and achieving successful progression scores will be able to progress onto the second year of the following degree programmes:

BSc Accounting and Finance with Business Experience

International students entering an International Year One programme are likely to require additional support in terms of their academic study skills and English level. The smaller-scale and supportive environment of the International Study Centre will allow students on the International Year One programme to bridge the gap in their studies and become fully prepared for second year undergraduate study. Extensive support and supervision are provided for Guided Independent Study.

The programme continues to support a segment of the international student market not currently accessible to the majority of UK universities as the programme will provide a fully supported learning environment delivered through a mixture of small classes and seminars. This will provide international students with the opportunity to attain and develop the key learning skills necessary for further undergraduate study.

The course outcomes are referenced to the QAA subject benchmarks for Accounting (2019) and the Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies (2014) and relate to the typical student. The course provides opportunities for students to develop and demonstrate knowledge and understanding specific to the subject, key skills, and graduate attributes in the following areas:

The programme learning outcomes are the high-level learning outcomes that will have been achieved by all students receiving this award. They must align to the levels set out in the <u>'Sector Recognised Standards in England'</u> (OFS 2022).

Prograi	mme Learning Outcomes				
	Knowledge and Understanding	Intellectual Skills			Subject Practical Skills
	On completion of the course students will be able to:		On completion of the course students will be able to		On completion of the course students will be able to
A1	Demonstrate knowledge and understanding of key functional business areas, including: Financial and management accountingbusiness information systemsquantitative accounting methods	B1	Identify and select relevant data and techniques for financial and business decision making	С3	Think independently and creatively and make sound judgements
A2	Explain and demonstrate current methods and techniques for financial accounting and management accounting	B2	Interpret and appraise data and financial information to solve and explain accounting problems	C1	Compute financial statements and financial information for use within an organisation or by those external to the organisation
A3	Demonstrate an awareness and understanding of current topics and issues of interest within accounting and finance, including ethical issues	В3	Identify relevant theory and apply to real-world accounting and finance examples	C2	Develop and justify structured and coherent arguments providing evidence of the ability to interpret different assumptions and perspectives
A4	Demonstrate an understanding of the global business environment, in relation to accounting and finance				

In addition to the programme learning outcomes, the programme of study defined in this programme specification will allow students to develop the following range of Graduate Attributes:

- 1. Creative Problem Solving
- 2. Digital Competency
- 3. Enterprise
- 4. Questioning Mindset
- 5. Adaptability
- 6. Empathy
- 7. Collaboration
- 8. Resilience
- 9. Self-Awareness

#### **C.** Outline Programme Structure

This is a full-time programme leading to progression to Level 5 of the BSc (Hons) Accounting and Finance with Business Experience.

There are two intakes, in September and January.

The IY1 is made up of four modules each worth 30 credits, plus Academic English Skills (AES) and Personal Development Planning are compulsory modules, but they are non-credit bearing. Thus, a student must complete 120 credits at Level 4, plus AES.

All students will be provided with the University regulations during the induction period. These detail the processes and procedures in place to ensure all students are treated equally and fairly. Full details of each module are provided in module descriptors and student module guides. These will be made available on the Virtual Learning Environment (VLE).

#### CertHE International Year One in Accounting and Finance

Level 4								
CertHE International Year One in Accounting and Finance								
Core modules	Modul e code	Credit Value	Level	Teaching Block	Pre-requisites	Full Time	Part Time	
BUSINESS INFORMATION ANALYSIS	XS401 2	30	4	1 & 2				
FINANCIAL ACCOUNTING	XS401 1	30	4	1 & 2				
International Year One Academic English Skills	XS401 0	30	4	1 & 2		0	0	
THE ACCOUNTANT'S BUSINESS ENVIRONMENT	XS401 4	30	4	1 & 2				
Optional Modules								

Progression to Level 5

Progression to Level 5 requires all Level 4 credit-bearing modules to be passed at the pass mark of 40%, and in the case of Academic English Skills, students are required to achieve overall 60% and minimum of 50% in all skills.

Students exiting the programme at this point who have successfully completed 120 credits are eligible for the award of Certificate of Higher Education.

#### D. Principles of Teaching, Learning and Assessment

At KULISC and Kingston University we are "Led by Learning" in all that we do, and we believe our graduates should be able to contribute at the highest level in the real world. Our approach to teaching, learning and assessment supports this by encouraging and supporting students to grow from being "fed facts" to developing knowledge, understanding and critical skills through exploration of subjects that interest them.

The programme also makes extensive use of technology to enhance learning. There are preclass presentation videos; computer-based student forums where students can discuss and post queries to their cohort to aid peer learning opportunities; computer-based quizzes to provide both summative and formative feedback; an introduction to the Sage accounting package for recording transactions and producing financial statements; and students are encouraged at all levels of study to use spreadsheets.

The VLE has a key role to play in the development and support of teaching, learning and assessment, including helping to facilitate a more independent approach to learning by students. Kingston University International Study Centre ("KULISC") aims to implement Study Group's own VLE framework, which is itself based on the Quality Assurance Agency for Higher Education's Quality Code (QAA, 2014), aimed at enhancing students' learning experience on the VLE. This will be achieved through making available appropriate learning resources, enabling students to develop the skills to use them as well as developing their own digital literacy. The KULISC VLE, built in line with Kingston University's Academic Framework and VLE minimum expectations, will ensure that each teaching session/lecture is supported by a wide range of learning and assessment resources which can be easily accessed by students. As well as improved accessibility, the VLE will encourage higher levels of engagement with the learning process through the use of a range of activities, including online tests and guizzes, videos, and podcasts. It will also enable students to interact and collaborate with their tutors as well as each other by opening up a range of channels for effective and efficient communication through group messages, announcements, forums, conferences, and direct messaging. The KULISC VLE will be further enhanced by a Peer Review system aimed at enabling the achievement of Level 2 on the VLE framework.

There is a strong emphasis on examinations as the main form of assessment. The first reason for this is that all the professional bodies stipulate a high examination element in assessment when considering exemptions. These exemptions, when granted and converted, enable students to be considered part qualified. In addition to the exemption requirements, unseen timed examinations are considered an appropriate form of assessment for students seeking eventual employment as accountants. This is because:

- as a student accountant on a training contract with an employing organisation, the route to membership for the professional bodies will be examination-based, supported by an appropriate period (usually three years) of work experience. This is the case for all accounting bodies: CIMA, CIPFA, ACCA and ICAEW.
- accountants are often required to work under time pressure: professional accounting offices will have a time recording system and tasks will require completion within a pre-set timeframe.

- working as an accountant requires a high degree of knowledge and an ability to solve problems, usually under time pressure and with little warning, e.g., in a meeting situation where an ability to deliver succinct and appropriate answers will be critical.

By developing exam techniques in students, this degree equips them with essential competencies which will help them as a trainee, as a fully qualified accountant and beyond. Students will be prepared for exams with general exam guidance provided in XS4011 Financial Accounting, and module-specific guidance in each module. Students are further prepared by practicing past exam questions and exam-style questions within the module classes.

In addition to exam skills, the development of other practical and employability skills is also embedded within the programme. IT skills are developed in the Business Information Analysis and Business Readiness and Skills modules, and the use of spreadsheets is actively encouraged when preparing accounting solutions. The use of essays, case studies and presentations, both in class and as part of formal assessment, aids students to develop professional communication skills and the ability to provide reasoned arguments and critical evaluation of both their own work and the work of others. Group work in particular helps develop various skills, including leadership, working well with others, the ability to adapt and compromise, and the skill of listening to others and respecting alternative viewpoints, as well as presenting, defending, debating, and challenging ideas. These are all useful life skills that will be appreciated both in the workplace and beyond.

The teaching and assessment strategies ensure that students have explicit formative opportunities for practice in which to gain feedback and feedforward, which can help them reach their full potential in summative assessment, both in the modules in which the feedback was obtained, and also in subsequent modules and learning. A range of methods will be selected to engage students actively, including problem-based and enquiry-based learning, industry research and peer-assisted learning.

Personal Tutors/Academic Progression Mentors are assigned to each student and remain with the student throughout their time on the course. The KULISC Academic Progression Mentors handover to their counterparts at Kingston University when the student's progress to Level 5 to ensure continuity with the Personal Tutor Scheme. In order to further support students and integrate the role of the personal tutor/mentor within the academic course structure, all personal tutors/mentors will be advised of the nature and timing of the assessments for each module on their tutee's/mentee's course. This will enable tutors to identify and discuss areas of strength and weakness in each individual student's skills and knowledge set.

In addition, early formative, and summative assessment during the first five weeks of the programme is used to monitor student engagement with both in-class and online learning. Students who are considered at risk due to low engagement can be identified and advised by the personal tutor with the support of the student liaison team as appropriate.

The programme is delivered through:

- Tutor-led classroom sessions
- Small group tutorials
- Seminars
- Formal lectures
- Group work
- Presentations, debates, and discussions
- Project work
- Guided Independent Study
- Mentoring sessions
- Career and Employability Workshops

Recognition is given to the fact that students have come to the ISC from a wide range of academic and cultural backgrounds worldwide. Throughout their studies on the International

Year One Programme, from the Induction Programme onwards, significant emphasis is placed on the importance of explaining to students the style and strengths of the British approach to teaching and learning as key elements in their academic acculturation.

Students are given significant levels of tutor support, especially in the earlier stages of their studies, to help them come to terms with such an intensive and demanding programme. Apart from the active support of subject tutors each student is allocated a personal tutor who monitors his/her academic progress and has a vital counselling role in the wake of each set of module examinations and assessments.

#### E. Support for Students and their Learning

Students are supported by:

1) Academic Mentoring Sessions/Career Ahead: This is a compulsory one-hour session offered on a weekly basis per week for all International Year 1 students. It is run as part of the KULISC Academic Progression Mentoring Scheme whereby a KULISC Tutor will empower students through mentoring to make choices that positively enhance their own wellbeing, academic progression, and personal development, now and for the future. Embedded within the Scheme is a service called Career Ahead, supporting students to develop valuable employment skills.

Career Ahead activities include:

- Keeping a reflective diary.
- Completing a bespoke skills review, identifying personal strengths and areas for development.
- Writing a personal development plan.

Through Career Ahead activities, students will:

- Demonstrate self-awareness and personal skills development.
- Acquire knowledge about the 'world of work'
- Undertake self-reflection and take action to improve.
- Develop an awareness of the need to take responsibility for their own future.

The Academic Progression Mentoring Scheme (and Career Ahead) does not contribute to the assessment of the International Year One Programme and compliments the Business Readiness module, rather than duplicates. This session is based on the rationale of providing all [International Year One] students with academic, employability and/or social support and guidance during their studies. The mentor and mentees are to work together to build positive relationships and fundamentally student success at International Year One.

- 2) Library: The students will also be provided with a small library/resources area in ISC, where a limited range of texts and specialist journals will be available to them. They will, additionally, have access to a wide variety of specialist texts in the University Library and will have access to the Internet in the University's Computing suites. Students will also be encouraged to read the sections and articles relevant to their areas of study in broadsheet newspapers and specialist magazines and to listen to or view relevant radio and TV programmes.
- **3) Extended writing:** Through the extended writing in the modules, students will also be able to develop their writing and presentational skills. IT skills will be provided to enable them not only to make use of the Internet for their research, but also to be able, when on their University degree programmes, to word process their assignments. These aspects of their studies will also be used to reinforce the importance of referencing written work and providing a full bibliography. The plagiarism issue will also be addressed in this context.

**4) Student Progression and Wellbeing Team:** The ISC has designated wellbeing and safeguarding staff will also provide support to students who need guidance on non-academic matters.

#### F. Ensuring and Enhancing the Quality of the Course

KULISC has several methods for evaluating and improving the quality and standards of its provision. These include:

- External examiners individual experts from another institution who assess the quality and comparability of our standards to those of other institutions
- Quality Assurance and Enhancement Committee/Boards of Study with student representation
- Annual Monitoring and Enhancement
- Periodic review undertaken at subject level with student involvement
- Student evaluation including Early, Mid and End-of-Module Evaluation Questionnaire (MEQs).
- Moderation policies which ensure marking is fair and consistent
- Module/Programme Assessment Boards

#### G. Employability and work-based learning

Developing employable graduates with the entrepreneurial spirit and critical thinking required by employers today is at the heart of this programme.

Students go on to a wide range of careers, such as working for leading multinationals, becoming entrepreneurs, working in the public sector, or taking leading roles in the voluntary sector.

At all levels students have the opportunity to engage in work-related projects that draw on case studies and real-life scenarios, and all modules are designed to develop skills valued by employers, such as presentations, teamwork, critical thinking, problem solving and communication skills.

This is achieved by embedding employability initiatives within the curriculum as well as designing appropriately authentic assessment methods to mirror real-life practices, such as business plans and reports and summaries, so that students are exposed to opportunities that develop their skills on an ongoing basis.

Students are encouraged to reflect on their learning so they can also articulate how the acquisition of such skills relates to practice and how they can be developed in the future. Business practitioners often contribute to the evaluation of student work.

The services of Kingston University's dedicated Business and Professional Experience team are offered to all students. During the first year, all students are required to submit a CV which is assessed and critiqued by employability specialists. They are also required to start developing their business and professional skills and are required to attend placement preparation workshops. These workshops run throughout the year and offer support to students at any stage of the process. In addition, a dedicated employability coordinator provides drop-in and scheduled events to support students in the preparation of CVs, applications and preparation for interviews and assessment centres.

The faculty offers employment-based activities where employers are invited on campus to participate in specialist networking activities such as Spotlight on Marketing, Spotlight on HR, and the Strategy into Practice seminar series, all of which provide additional opportunities for students to hear about current business issues from prominent guest speakers.

To complement the development of employability skills within the curriculum, the University also formally recognises students who build up a portfolio of skills developed through non-academic activities such as volunteering, maintaining a personal development planning journal and attending networking seminars, through the Kingston Award.

High-achieving students are also eligible for Student Achievement Awards that recognise excellent academic achievement.

# Work-based learning, including sandwich courses and higher or degree apprenticeships

#### H. Other sources of information that you may wish to consult

The Accounting QAA Benchmark statement can be found at the following website: <a href="https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-accounting.pdf?sfvrsn=da39c881\_7">https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-accounting.pdf?sfvrsn=da39c881\_7</a>

Information about the professional exemptions for the professional bodies can be found at: ACCA:

https://portal.accaglobal.com/accrweb/faces/page/public/accreditations/enquiry/main/EnqInst itutionsTable.jspx (Please choose "Accounting and Finance with Business Experience" from the selection of degrees for Kingston University).

CIMA qualification:

https://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Exemptions/Exemption-Search/Kingston-University-161/

ICAEW(ACA)

http://apps.icaew.com/index.cfm/route/146395/icaew\_ga/en/students/credit\_for\_prior\_learning directory

- Module guides/module handbooks
- Student handbook
- Kingston University website <a href="https://www.kingston.ac.uk">www.kingston.ac.uk</a>
- Canvas (Kingston University virtual learning environment for current students only)

#### I. Development of Course Learning Outcomes in Modules

This table maps where course learning outcomes are **summatively** assessed across the modules for this course. It provides an aid to academic staff in understanding how individual modules contribute to the course aims, a means to help students monitor their own learning, personal and professional development as the course progresses and a checklist for quality assurance purposes.

Module Code	Level 4

		XS4010	XS4012	XS4011	XS4014
	Α1		S	S	S
Knowledge 9 Understanding	A2		S	S	
Knowledge & Understanding	А3		S	S	S
	A4				S
	В1		S	S	S
Intellectual Skills	B2		S	S	S
	ВЗ				S
	С3		S	S	S
Practical Skills	C1	·	S	S	
	C2		S		S

Students will be provided with formative assessment opportunities throughout the course to practise and develop their proficiency in the range of assessment methods utilised.