

Programme Specification

Accounting Track

3A. Knowledge and understanding	
Learning outcomes:	Learning and teaching strategy/assessment methods
<p>On completion of this degree, students will have knowledge and understanding of:</p> <p>A1. Demonstrate knowledge of Generally Accepted Accounting Practices (GAAP);</p> <p>A2. Demonstrate ability to analyse business transactions and determine their impact on external reported financial statements;</p>	<p>Knowledge and understanding are acquired at all levels through UK OU published distance-learning materials, including specially written module materials, study guides, assignments and project guides; through a range of multimedia material; through work on original texts; and through feedback on assignments. The key teaching vehicles are supported open learning materials which comprise a range of compulsory reader texts and specially prepared study guides directing student reading and illustrating key teaching points. These are especially adapted for use in Arab countries by removing certain references that would not be appropriate in the Islamic world. Student learning is supported by a tutor, who is the</p>

3A. Knowledge and understanding

- A3.** Demonstrate ability to analyse business costing systems and processes and identify relevant information used for managerial decision-making;
- A4.** Demonstrate ability to identify risk within accounting systems and recommend controls to minimize that risk;
- A5.** The audit process;
- A6.** Personal and company taxation;
- A7.** The legal and regulatory environment within which accounting is performed; and the business framework within which accounting is performed;
- A8.** Evaluate and interpret how accounting concepts and applications figure in organizations, particularly those of a strategy implementation nature.

student's first and main point of contact, answering their queries, grading and commenting on their work and facilitating group learning. Students receive face to face tuition for each module (receiving 2 hours per week for a 30-point module).

Assessment of the knowledge and understanding components of the programme is achieved through a combination of continuous assessment and exams. These assessments are central to the teaching of each module, enabling tutors to identify and comment on student knowledge and understanding. Every 2 semester module comprises assignments, a midterm assessment examination and final examination. Every single semester module comprises assignments and a final examination. The AOU model does not support end of module assessments and in this manner it varies from the UK OU model.

3B. Cognitive skills	
Learning outcomes:	Learning and teaching strategy/ assessment methods
<p>On completion of the degree, students will be able to:</p> <p>B1. Analyse and interpret financial information;</p> <p>B2. Integrate and evaluate financial information and data from a variety of sources;</p> <p>B3. Demonstrate that you can approach case study and lived-experience situations inquisitively, laterally and critically;</p> <p>B4. Discuss and apply concepts and applications of strategy implementation nature to such a level that you may draw on the expertise of accounting academic research and scholarship.</p>	<p>Cognitive skills and processes are introduced at a very simple level at Level 4 (B124 (30 Pts)), primarily via material specifically designed to develop business related social science, technological and mathematical skills in a progressive way. Although modules at Levels 5 and 6 continue this work, there is significant variation between modules in the degree to which skills are taught explicitly in the module materials. Significant teaching is, however, maintained through the assessment strategy and tutor feedback.</p> <p>In the core modules, students are encouraged to develop specified skills. In each module the specific components of the skills are identified, mapping out where each skill will be developed and practiced. As the module progresses, these skills are sign-posted and students are offered an opportunity to practice them in association with their work on the module materials. Initially, the module study guides offer students advice and guidance with these activities, but as they progress through each module, the extent of this guidance decreases so as to encourage independent learning</p> <p>In the Level 5 modules, students are asked to analyze their progress with skills associated with their current work, submitting this assessment as part of their assignments. This allows students to develop a systematic and self-conscious approach to their skill</p>

3B. Cognitive skills

development, assisted and supported by their tutor. These activities culminate in an assessment solely concerned with skills development where students are asked to reflect on their skills progression and achievement.

The Level 6 modules (B392, B326, ACC300, and ACC302) expect students to show application of skills developed earlier. In requiring students to work with fellow students in a small research group, it also aims to develop their ability to conduct independent research using a variety of databases and websites, and to develop group-working skills.

The level 6 module ACC302 goal is to provide information that run somewhat counter to those of the users of information. Accordingly, there is recognition of the social need for independent public accountants-individuals of professional competence and integrity who can tell us whether the information that we use constitutes a fair picture of what is really going on. The course describes the role of the public accountant, professional standards, professional ethics, legal liability, audit evidence and documentation, audit planning internal control, audit sampling & procedures to audit the financial statements

Other more discipline-specific skills will be developed and assessed in the economics, accounting and financial strategy modules

3B. Cognitive skills	
	<p>through use of module materials, tutorial delivery and module assessments and tutor feedback.</p> <p>Assessment of the cognitive skills of the programme is achieved through a combination of continuous assessment and exams. In some modules, the examinations include case studies to encourage synthesis of material. In some modules case studies are used in assignments. These assignments are central to the teaching of each module, enabling tutors to identify and comment on student knowledge and understanding. All modules comprise TMA, MTA, and final examination. The AOU model does not support end of module assessments and in this manner, it varies from the UK OU model.</p>

3C. Practical and professional skills	
Learning outcomes:	Learning and teaching strategy/ assessment methods
<p>On completion of the degree, students will be able to:</p> <p>C1. Be able to prepare accounting statements for planning and control;</p> <p>C2. Be able to prepare periodic accounting reports;</p>	<p>To support the development of their group-working and ICT skills, students are required to use the Learning Management System (LMS – the AOU equivalent of the UKOU Electronic TMA system) and also for some modules to participate in computer conferencing. This provides students with an additional environment in which to share learning and resolve module-related problems with other</p>

3C. Practical and professional skills	
<p>C3. Be able to work with management in their use of accounting information for planning and control.</p> <p>C4: Discuss and apply concepts and applications of strategy implementation nature to such a level that you may draw on the expertise of accounting specialists.</p>	<p>students and their tutor. Some assignments require students to undertake internet based research.</p> <p>Students discuss case studies and current business issues in tutorials and use these to practise their application of module concepts in tutorials. This also follows through with case study based assignments in some modules.</p> <p>Tutors are encouraged to invite guest speakers from regionally important businesses to come and address students. Branches are encouraged to organise students to visit local businesses to increase their understanding of key business issues in the region.</p>

3D. Key/transferable skills	
Learning outcomes:	Learning and teaching strategy/ assessment methods
<p>On completion of the degree, students will be able to:</p> <p>D1. Demonstrate competency in basic financial, cost and management accounting;</p> <p>D2. Demonstrate competency in computerized accounting, including accounting systems and spreadsheets;</p>	<p>Interpersonal skills of effective listening, negotiating, persuasion and presentation are taught through the undertaking of small group activities in face to face tutorials. This starts with level 4 and these skills are developed through to level 6 modules.</p>

3D. Key/transferable skills

- D3.** Read and construct scale drawings, graphs, charts and diagrams from numerical data; read and interpret large and complex numerical data sets;
- D4.** Calculate measures of average distribution; apply standard formulae; equations and expressions in calculating financial measures and indicators;
- D5.** Work with qualitative and quantitative data, drawing appropriate conclusions based on findings, including how possible sources of error may affect the results.

The Level 6 business modules expect students to show application of skills developed earlier. In requiring students to work with fellow students in a small research group, it also aims to develop their ability to conduct independent research using a variety of databases and websites, and to develop group-working skills.

In order to develop the skills of self reflection and criticality the cognitive skills assessments focus on this area at level 5. Diversity is introduced to students through a truly internationalised selection of cases provided by UK OU materials, additional cases used in tutorials and this is also assessed through the use of such case studies in assignments in some modules.

Because AOU students are part-time and studying at a distance, there is strong emphasis on helping them to develop as independent learners. At Level 4 this means helping to develop basic skills (e.g. time planning, using feedback and support), but also laying the foundations for the increasing emphasis on reflection at Levels 5 and 6. This is not assessed directly but will be demonstrated by an increasing ability to study autonomously. We expect students to naturally develop the skills of learning to learn as they develop through the suite of modules, and this is drawn to their attention through a combination of skills based assessment and tutor feedback in tutorial and feedback to assignments. The provision of guest speakers and encouragement to visit

3D. Key/transferable skills

organizations in the region also assists in developing this appetite as links are formed between the module and local organizations.

Skills are developed as a consequence of module work throughout the programme and implicitly built into assessment. The nature of entry to the AOU means there is considerable emphasis on reading and writing skills at Level 4. At subsequent levels there are assumptions about students' basic abilities in these areas, although tutor feedback on writing skills continues to be important. However, the material from which students work becomes increasingly complex and diverse, and more sophisticated skills of interpretation, selection and synthesis are required.

Students are taught basic application of number skills at Level 4 and at least one of the assessment items will use these as a focus, with more opportunity for learning by tutor feedback. Students will continue to develop these skills, with modules from the business discipline, and finance and accounting modules taking them considerably further.

Students are introduced to issues related to information technology in a range of modules from Levels 4 to 6, the ability to work with information technology is a compulsory element in several of the specialist modules in the named degree, although students may

3D. Key/transferable skills

select additional elective modules (at Level 4) that give them the opportunity to develop skills in this area.

Assessment, in the majority of cases, is via tutor-marked assignments (TMAs), midterm assessment, and final examination. The assessment strategy at Level 4 also has a strong focus on cognitive skills development for which students obtain detailed feedback. Key skills are central to the presentation of assignments, consequently they are assessed throughout the programme both via continuous assessment and examination.

There is increasing emphasis at Level 6 on the selection and use of material from a range of sources, including original texts. Assessment of subject knowledge and understanding is linked to the benchmarking standards of individual disciplines.

For Economic Track

3A. Knowledge and understanding	
Learning outcomes:	Learning and teaching strategy/assessment methods
<p>On completion of this degree, students will have knowledge and understanding of:</p> <p>A1. Modelling and its importance in economic thinking;</p> <p>A2. The use of abstraction in developing economic theories and models;</p> <p>A3. How specific economic models are constructed;</p> <p>A4. Competing theoretical perspectives and the assumptions underlying economic theories;</p> <p>A5. How to apply appropriate theories, models and concepts to economic problems, events and processes.</p>	<p>Knowledge and understanding are acquired at all levels through UK OU published distance-learning materials, including specially written module materials, study guides, assignments and project guides; through a range of multimedia material; through work on original texts; and through feedback on assignments.</p> <p>The teaching of this module will adopt a student-centred approach where economic concepts and skills are taught through problems which the student is invited to reflect on and to provide a solution to.</p> <p>The key teaching vehicles are supported open learning materials which comprise a range of compulsory reader texts and specially prepared study guides directing student reading and illustrating key teaching points. These are especially adapted for use in Arab countries by removing certain references that would not be appropriate in the Islamic world. Student learning is supported by a tutor, who is the student's first and main point of contact, answering their queries, grading and commenting on their work and facilitating group learning. Students receive face to face tuition for each module (receiving 2 hours per week for a 30 point module).</p>

3A. Knowledge and understanding

Assessment of the knowledge and understanding components of the programme is achieved through a combination of continuous assessment and exams.

We also use a varied set of assessment types in order to teach and assess different types of skills at different assessment points. This allows each assessment point to focus on a set of skills and have its media targeted at those skills more effectively. In general, more technical skills will be taught using face-to face tutorials activities and one formative TMA, assessment will then use MTA and Final summative assessments.

These assessments are central to the teaching of each module, enabling tutors to identify and comment on student knowledge and understanding. Every module comprises assignments, a midterm assessment examination and final examination. The AOU model does not support end of module assessments and in this manner it varies from the UK OU model.

Data analysis, as in TMA, will require report-writing skills. More argumentative skills, which involve comparing and contrasting different economic points of view, which is a key learning outcome of this module, and pulls together analysis of evidence, theory and reflection; these will be assessed using essays and tutorial activities.

3B. Cognitive skills

Learning outcomes:	Learning and teaching strategy/ assessment methods
<p>On completion of the degree, students will be able to:</p> <p>B1. Construct and combine economic arguments and recognize the differences between economic and other forms of argument;</p> <p>B2. Manipulate economic models to analyze the impact of changes in variables; Interpret, manipulate and criticize different types of data.</p> <p>B3. Evaluate economic theories and use them to explain and analyze policy questions;</p> <p>B4. Integrate diagrammatic and verbal analysis of economic issues;</p> <p>B5. Interpret economic data presented in a variety of forms including basic regression results and undertake data analysis using economic data and appropriate analytical tools;</p> <p>B6. Search library catalogues and bibliographic databases and select a range of academic literature focusing on a</p>	<p>Cognitive skills and processes are introduced at a very simple level at Level 4, primarily via material specifically designed to develop business related social science, technological and mathematical skills in a progressive way. Although modules at Levels 5 and 6 continue this work, there is significant variation between modules in the degree to which skills are taught explicitly in the module materials. Significant teaching is, however, maintained through the assessment strategy and tutor feedback.</p> <p>In the four core modules (DD209a/b (16Pts) and DD309a/b (16Pts)) students are encouraged to develop specified skills. In each module the specific components of the skills are identified, mapping out where each skill will be developed and practiced. As the module progresses, these skills are sign-posted and students are offered an opportunity to practice them in association with their work on the module materials. Initially, the module study guides offer students advice and guidance with these activities, but as they progress through each module, the extent of this guidance decreases so as to encourage independent learning</p> <p>In the Level 5 modules, students are asked to analyse their progress with skills associated with their current work, submitting this</p>

3B. Cognitive skills

particular theoretical proposition or economic issue and conduct fieldwork research.

assessment as part of their assignments. This allows students to develop a systematic and self-conscious approach to their skill development, assisted and supported by their tutor. These activities culminate in an assessment solely concerned with skills development where students are asked to reflect on their skills progression and achievement.

The Level 6 business module expects students to show application of skills developed earlier. In requiring students to work with fellow students in a small research group, it also aims to develop their ability to conduct independent research using a variety of databases and websites, and to develop group-working skills.

Other more discipline-specific skills will be developed and assessed in the economics related modules through use of module materials, tutorial delivery and module assessments and tutor feedback.

Assessment of the cognitive skills of the programme is achieved through a combination of continuous assessment and exams. For example, in DD209 case studies are used in assignments. These assignments are central to the teaching of each module, enabling tutors to identify and comment on student knowledge and understanding.

3C. Practical and professional skills

Learning outcomes:	Learning and teaching strategy/ assessment methods
<p>On completion of the degree, students will be able to:</p> <p>C1. Demonstrate an awareness of skills and abilities in relation to the requirements of own work role;</p> <p>C2. Identify and evaluate the range of resources related to working effectively;</p> <p>C3. Choosing appropriate methods and apply a model of a national economy as constructed and used to analyze the roles of consumer spending, investment, government taxes and spending and imports and exports;</p> <p>C4. Analyze the macroeconomic problems rather than a matter for national governments; gain familiarity with a computer-based statistical package and search and manipulate and present different sources of data.</p> <p>C5. Seek for convenient policy to stabilize the economy and keep unemployment and inflation low;</p>	<p>To support the development of their group-working and ICT skills, students are required to use the Learning Management System (LMS – the AOU equivalent of the UKOU Electronic TMA system) and also for some modules to participate in computer conferencing. This provides students with an additional environment in which to share learning and resolve module-related problems with other students and their tutor. Some assignments require students to undertake internet based research.</p> <p>Students discuss case studies and current business issues in tutorials and use these to practice their application of module concepts in tutorials. This also follows through with case study based assignments in some modules.</p> <p>Tutors are encouraged to invite guest speakers from regionally important businesses to come and address students. Branches are encouraged to organize students to visit local businesses to increase their understanding of key business issues in the region.</p>

3C. Practical and professional skills

- C6.** Communication of complex information, arguments and ideas in ways appropriate to a business context and audience;
- C7.** Problem-solving and decision-making using appropriate quantitative and qualitative skills including data analysis, interpretation and extrapolation.

3D. Key/transferrable skills

Learning outcomes:

On completion of the degree, students will have developed their:

- D1.** Read and synthesize information from a variety of sources for a specified purpose and apply economic theory to real-life situations.
- D2.** Read and construct scale drawings, graphs, charts and diagrams from numerical data; read and interpret large and complex numerical data sets;

Learning and teaching strategy/ assessment methods

Interpersonal skills of effective listening, negotiating, persuasion and presentation are taught through the undertaking of small group activities in face to face tutorials. This starts with level 4 and these skills are developed through to level 6 modules.

The Level 4 module expects students to show application of skills developed earlier. In requiring students to work with fellow students in a small research group, it also aims to develop their ability to conduct independent research using a variety of databases and websites, and to develop group-working skills.

In order to develop the skills of self reflection and criticality the cognitive skills assessments focus on this area at level 5.

3D. Key/transferrable skills

- D3.** Carry out multistage calculations with numbers of any size incorporating the use of powers and roots;
- D4.** Calculate measures of average distribution; apply standard formulae, equations and expressions in calculating economic measures and indicators;
- D5.** Select and use appropriate methods to illustrate findings, show trends and make comparisons;
- D6.** Work with qualitative and quantitative data, drawing appropriate conclusions based on findings, including how possible sources of error may affect the results.

Diversity is introduced to students through a truly internationalized selection of cases provided by UK OU materials, additional cases used in tutorials and this is also assessed through the use of such case studies in assignments in some modules. Students will develop better Interpersonal skills and be able to recognize different resources for an alternative viewpoints.

Because most of AOU students are part-time and studying at a distance, there is strong emphasis on helping students to develop as independent learners. At Level 4 this means helping students to develop basic skills (e.g. time planning, using feedback and support), but also laying the foundations for the increasing emphasis on reflection at Levels 5 and 6. This is not assessed directly but will be demonstrated by an increasing ability to study autonomously. We expect students to naturally develop the skills of learning to learn as they develop through the suite of modules, and this is drawn to their attention through a combination of skills based assessment and tutor feedback in tutorial and feedback to assignments. The provision of guest speakers and encouragement to visit organisations in the region also assists in developing this appetite as links are formed between the module and local organisations.

Skills are developed as a consequence of module work throughout the programme and implicitly built into assessment. The nature of entry to the AOU means there is considerable emphasis on reading

3D. Key/transerable skills

and writing skills at Level 4. At subsequent levels there are assumptions about students' basic abilities in these areas, although tutor feedback on writing skills continues to be important. However, the material from which students work becomes increasingly complex and diverse, and more sophisticated skills of interpretation, selection and synthesis are required.

Students are taught basic application of number skills at Level 4 and at least one of the assessment items will use these as a focus, with more opportunity for learning by tutor feedback. Students will continue to develop these skills, with modules from the economics discipline, and business modules taking them considerably further. Skills are developed as a consequence of course work throughout the module and implicitly built into assessment.

Students are introduced to issues related to information technology in a range of modules from Levels 4 to 6, the ability to work with information technology is a compulsory element in some core modules and in several of the specialist modules in the named degree, although students may select additional elective modules (at Level 4) that give them the opportunity to develop skills in this area.

Assessment, in the majority of cases, is via tutor-marked assignments (TMAs), midterm assessment (MTA), and final examination. The assessment strategy at Level 4 also has a strong

3D. Key/transferable skills

focus on cognitive skills development for which students obtain detailed feedback. Key skills are central to the presentation of assignments, consequently they are assessed throughout the programme both via continuous assessment and examination.

There is increasing emphasis at Level 6 on the selection and use of material from a range of sources, including original texts. Assessment of subject knowledge and understanding is linked to the benchmarking standards of individual disciplines.

