



UK-validated Chinese award

Bachelor of Science (Hons): Accounting

Programme Specification

2023-2024

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1. INTRODUCTION

This document describes the **degree of BSc (Hons) Accounting** awarded by the University of Richmond, American International University in London, using the agreement required by the Higher Education Qualification Framework in England, Wales and Northern Ireland (QAA, 2019).

The programme is devised, delivered and assessed by Jiangxi University of Technology, and validated for a UK award by Richmond, The American International University in London. The programme is delivered by Jiangxi University of Technology, in China, to its own students. Richmond, The American International University in London is responsible for the standard and issuance of UK awards and quality assurance and enhancement of the validated programmes at Jiangxi University of Technology.

The degree is delivered within the framework set by policies and regulations of *National Standards for Teaching Quality of Undergraduate Majors in General Colleges and Universities of China*. Typically, students complete 58 separate courses over the programme which takes 4 years. Normally, each course carries 1-6 Chinese academic credits and the relationship between credit hours and credits of various types of courses are as follows:

Theoretical courses: 16 credit hours = 1 credit

Experimental / Practical courses: 24 credit hours = 1 credit

Practical Learning Arrangements: 1 week= 1 credit

The degrees are also articulated in terms of UK Regulatory Frameworks, chiefly the FHEQ and the Higher Education Credit Framework for England. Each course has been assigned to an appropriate level on the FHEQ, based on the course's learning outcomes and assessment strategies (note that the courses comprising the first year of the 4-year Chinese undergraduate degree are normally at RQF Level 3). Chinese undergraduate credit can generally be translated to ECTS and UK CATS credits in the following manner: 1 Chinese credit = 2 ECTS credits = 4 UK CATS credits. A Richmond-validated UK award must have a minimum of 360 UK CATS credits at Levels 4-6 on the FHEQ.

Please note: This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if she/he takes full advantage of the learning opportunities that are provided.

More detailed information please check the learning outcomes, content, and teaching, learning and assessment methods of each course can be found in course specification documents and syllabi.

The accuracy of the information contained in this document is reviewed by the University.

2. OVERVIEW

Programme/award title(s)	BSc (Hons) Accounting
Teaching Institution	Jiangxi University of Technology
Awarding Institution	Richmond, the American International University in London
Date of last validation	May 2022
Next revalidation	2027
Credit for the award	388 UK CATS credits (total credits for L4-L6 388)
Programme start date	September 1st, 2023
Underpinning subject benchmark(s)	Accounting (2019) http://www.qaa.ac.uk/assuring-standards-and-quality/thequality-code/subject-benchmark-statements/honoursdegree-subjects
Professional/statutory recognition	N/A
Language of Study	Chinese
Language of Assessment	Chinese
Duration of the programme for each mode of study (P/T, FT, DL)	FT
Date of production/revision of this specification	October 2023 (Please check the chart at the end of this document for list of revisions)

3. ABOUT THE PROGRAMME

The BSc (Hons) Accounting degree aims to provide students with a comprehensive and practical knowledge and an understanding of accounting, economic and management related topics, including financial and managerial accounting, taxation, law, financial management and auditing.

Students will also gain a broad range of additional skills in the key areas of economics, business statistics, management, and information technology.

This degree programme is primarily designed for students who are interested in obtaining professional accounting qualifications and following a career in accounting.

4. MISSION

The accounting major aims to equip graduates with the core theoretical knowledge and practical skills required to succeed in a rapidly developing and wide-ranging discipline. In conjunction with conceptual understanding and relevant professional knowledge, students

acquire relevant technical and practical skills across various economic and social development fields. Subject-specific classes in accounting and management are combined with interdisciplinary classes in law and economy studies, enhanced by a wide-ranging practical programme accommodating accounting standards, accounting documents production and computer application. The major is supported by a successful internship programme that offers placements across the economic and social development field.

5. PROGRAMME STRUCTURE

In order to meet the requirements of the UK award, students must:

- satisfactorily complete ALL required courses listed below at each FHEQ level;
- satisfactorily complete the minimum number of optional courses listed below, at each FHEQ Level;
- earn a minimum of 120 UK credits at each of the levels 4-6 (360 UK credits total)*, and;
- achieve a minimum UKGPA of 1.850.

*Please note, some programmes require a higher minimum UK credit threshold at each FHEQ level, please refer to the structure below for the programme.

For more information about Richmond's UKGPA calculations and UK Degree Classification boundaries, please refer to JXUT's dedicated UK-award policy pages.

Black = Major compulsory courses

Blue = Gen Ed / Common Foundation courses

Green = Elective courses

FHEQ Level 3				
FHEQ Level	Course Code	Course Title	CREDITS (China)	CREDITS (UK)
3	113010101025	Advanced Mathematics (ACC/FIN MGT) (1)	3	12
3	104010101372	Career Planning	1	4
3	106020101077	College English (1)	6	24
3	113010101024	Advanced Mathematics B (ACC/FIN MGT) (2)	4	16
3	102030101301	University Computer Foundation	2	8
Credit Totals			16	64
FHEQ Level 4				
FHEQ Level	Course Code	Course Title	CREDITS (China)	CREDITS (UK)
4	106020101075	College English (2)	6	24
4	104010201370	Management	4	16
4	105020201203	Basic Accounting	4	16

4	105010201741	Professional Communication Skills	4	16
4	105010201404	Economics	4	16
4	105040401161	Industry and Wealth Integrated Information Training	1	4
4	105010301151	Cost Accounting	2	8
4	104010201364	Business Statistics	4	16
4	105030301196	Application of Accounting Information System	2	8
4	113010101022	Linear Algebra (ACC/FIN MGT)	2	8
4	113010101031	Probability Theory and Mathematical Statistics (ACC/FIN MGT)	2	8
Credit Totals			35	140
FHEQ Level 5				
FHEQ Level	Course Code	Course Title	CREDITS (China)	CREDITS (UK)
5	106020101073	College English (3)	6	24
5	105010301344	Tax law	3	12
5	106020101071	College English (4)	6	24
5	105010301912	Financial Management	3	12
5	105030301149	Comprehensive Cost Accounting Training	1	4
5	105040401184	Electronic Tax Declaration Simulation Training	1	4
5	105010304204	Intermediate Accounting Practice	2	8
5	113010101035	Innovation Education	2	8
5	105010301150	Management Accounting	2	8
5	105030301152	Management Accounting Comprehensive Training	1	4
5	105040401187	Financial Decision Simulation Training	1	4
5	105010301389	Financial Accounting	4	16
Semester 5 Credit Totals			32	128
Semester 6				
FHEQ Level	Course Code	Course Title	CREDITS (China)	CREDITS (UK)
6	105010301902	Auditing	2	8
6	105030301153	Audit Practice	1	4
6	105010201400	Commercial Law	4	16
6	105040401177	Comprehensive Accounting Training	1	4
6	105010301155	Senior Financial Accounting	3	12
6	119040401009	Professional Comprehensive Practice	4	16
6	119040401010	Graduation Practice	2	8
6	105040401139	Graduation Thesis (Design)	4	16
Plus 4 of the following			8	32
6	105010303915	Asset Appraisal	2	8
6	105010303286	Tax Planning	2	8
6	105010303930	Financial Analysis	2	8

6	105010303263	Government and Non-profit Organization Accounting	2	8
6	105010304260	Financial Sharing Services	2	8
6	105030304192	Application of Excel in Finance	2	8
6	105010304241	The Accounting Case	2	8
6	105010304947	Financial Budget Management	2	8
6	105010304221	Tax Accounting	2	8
Plus one of the following:				
6	104010101375	Entrepreneurship Education	1	4
6	104010101374	Employment Guidance	1	4
Credit Totals			30	120
Total credits for UK degree (FHEQ Levels 4 – 6)			97	388

6. PROGRAMME OUTCOMES

Knowledge and Understanding (A)

A1: Systematically demonstrate an understanding of the broad professional theoretical knowledge of the field, including Economics, Basic accounting, Intermediate financial accounting, accounting information system application, Advanced financial accounting, Auditing, Cost management accounting, Financial management, Tax law, Tax planning, Financial analysis, and other basic knowledge.

A2: Demonstrate a skill of logical thinking, applying management principles and financial decision-making methods in a multidisciplinary environment related to accounting major, with certain organizational, management and leadership skills.

A3: An awareness of the role and nature of accounting in society, organisations, markets and other institutions and environments

A4: Be able to understand and appropriately use alternative technical languages and practices of accounting

Cognitive Skills (B)

B1: Have the necessary professional knowledge and the ability to critically evaluate accounting, tax payment service and financial management in this field, and have certain knowledge of the latest development trend.

B2: Have rigorous, good cultivation, scientific way of thinking, with an ability to work independently or as part of a team.

B3: Numerical and quantitative skills with a given set of data, including the analysis, filtering, evaluation, and reporting of findings in an appropriate manner.

Practical and/or professional skills (C)

C1: Able to apply Mathematics, Commercial law, Computer technology, Management theory, accounting foundation and professional knowledge to solve the accounting, supervision, and decision-making problems of accounting major, and analyze the complex problems of accounting major through literature research, to obtain effective conclusions.

C2: Capable of designing accounting systems, market risk, financial risk, management risk and problem-solving schemes to meet the specific needs of accounting major. Have certain basic knowledge and ability to assist in business decision making.

C3: The preparation of financial statements and other accounting entries in accordance with accounting standards. Plus, have the ability to prepare tax computations in accordance with national legislation.

Key Skills (D)

D1: Have the consciousness of independent learning and lifelong learning and have the ability to improve independent learning and adapt to the new development of accounting discipline.

D2: Have humanities and social science literacy, social responsibility, can abide by professional ethics and norms in financial work practice, and effectively serve social and economic development.

D3: Develop analytical skill, using appropriate information technology

D4: Effective oral and written communication skills.

D5: The location, extraction, and analysis of empirical evidence from multiple sources, including acknowledgement and referencing of sources.

D6: Have independent thinking, with an ability to critique theories. Plus involved in the creation of new ones

7. TEACHING, LEARNING, AND ASSESSMENT

Teaching Strategy

The BSc (Hons) Accounting requires all students to actively participate in learning, conscientiously study, and strive to explore. Clearly, the precise approach will vary from course to course, depending on the learning outcomes relevant to each class.

The generic components of our teaching and learning strategy normally involves a variety of approaches and include delivering many of the following:

- Regular use of formal lecture sessions in all courses.
- Occasional workshops and seminars in some courses.
- Regular use of individual and/or team-based projects in all courses.
- Regular use of self-directed and directed reading in all courses.
- Peer-tutoring led by advanced students in many courses.
- Use of audio-visual and library resources in some courses.
- Assist teaching through e-learning platform.

Their knowledge is acquired through

- Structured course teaching
- Electronic platforms assist learning
- Bibliography reading
- Independent research

Their cognitive skills are developed through

- Conducting research
- Making presentations and preparing other assessments
- Students' communication and discussion after class

Their practical skills are gained through

- Applying theory to practice encountered during internship
- Using information technology to retrieve and manipulate data
- Completing graduation thesis and graduation practice

Their key skills are gained through

- Using appropriate language and communication skills
- Independent learning

Assessment Strategy

In general, our assessment strategies are in accordance with regulations on examination management of Jiangxi University of Technology and Measures for Evaluation and Recording of Score of General Performance at JXUT.

Further details may be found at:

Appendix 1 – [7.1 Regulations on Examination Management of Jiangxi University of Technology](#)

Appendix 2 – [7.2 Measures for Evaluation and Recording of Score of General Performance at JXUT](#)

Grade (Comprehensive scores) (Centesimal) = score of general performance (100 points*X) + score of final exams (100 points*Y). “X” refers to the proportion of the score of general performance in the comprehensive score and “Y” refers to the proportion of the score of final exams in the comprehensive score (X+Y=100%).

In general, the proportion of the score of general performance within the comprehensive score should not exceed 30%. For highly practice or skills driven courses, the proportion of the score of general performance shall not exceed 50%. Score of general performance is composed of scores of performances in class and scores of assigned works. Scores of performances in class include score of classroom disciplines, score of class attendance and score of answering questions in class. Scores of assigned works include scores of quizzes, written assignment, case study, attainment logs from experiment, presentation on skills and assessed work, 2 or 5 of which are assessed by teachers based on course features.

Students obtain their scores of final examinations by participating in final exams. According to course specification, assessment forms of final exam can be divided into “final exam” and “performance evaluation.” Final exams are arranged in the last two weeks of each semester and are arranged by Academic Affairs Office, who would issue final exam handbooks for students and for invigilators. In general, a final exam lasts for 120 minutes. Most of the final exams are conducted in a “closed-book” way. While, for courses that focus on general skills/knowledge or innovative abilities the final exams can be conducted in an “open-book” way. Performance evaluation is conducted in the last class, lasting for 90 minutes.

For students with SENDs, please refer to the syllabus for more information about SEND concessions.

8. ENTRY REQUIREMENTS

Admissions

Students are required to take part in the NCEE (Gaokao) organized by the Ministry of Education and apply for our programme. JXUT recruit students across the country in accordance with the provincial threshold scores of second-tier universities as the basis for admission. The upper limit of the total admissions is determined by the Enrollment Plan approved by the provincial government.

1. EXIT AWARD REQUIREMENTS

An exit award is defined as a lower award than one for which the student is registered. Such an award may be conferred if a student competes part, but not all, of the requirements of the programme for which they are registered. Students may not enter the university registered for an exit award.

Certificate of Higher Education in Accounting (UK)

The UK CertHE can be awarded as an exit award for those students completing the following minimum requirements.

120 credits at FHEQ Level 4

- Pass (normally a GPA of between 1.85 and 2.99 for all Level 4 courses)
- Merit (normally a GPA of 3.0 to 3.54)
- Distinction (normally a GPA of 3.55 and above for all level 4 courses)

The requirements for the UK CertHE are outlined in the section of Table 1 pertaining to FHEQ Level 4 requirements.

Diploma of Higher Education in Accounting

The UK DipHE can be awarded as an exit award for those students completing the following minimum requirements.

120 credits at FHEQ Level 4

120 credits at FHEQ Level 5

- Pass (normally a GPA of between 1.85 and 2.99 for all Level 4 courses)
- Merit (normally a GPA of 3.0 to 3.54)
- Distinction (normally a GPA of 3.55 and above for all level 4 courses)

The requirements for the UK DipHE are outlined in the sections of Table 1 and Table 2 above pertaining to FHEQ Level 4 and FHEQ Level 5 requirements.

9. STUDENT SUPPORT AND GUIDANCE

There is a range of student support and guidance, for both academic and general wellbeing, available to students. This is accomplished through a range of work-streams and services which positively impact learning as well as the total student life experience.

JXUT has set up a Student Affairs Office which is responsible for daily management and service of students. The University arranges a counselor for each class. The University has also set up a Student Financial Aid Management Center which deals with student loans and scholarships, to ensure that students enjoy equal access to education. The mental health education center disseminates mental health knowledge to students, provides psychological counseling and offers physical and mental health education courses.

Related web links will be provided in the future.

The University makes a variety of special provisions in exams and assessment for students with a diagnosed learning disability. This might include a physical or sensory impairment, a

medical or psychiatric condition or a specific learning difficulty such as dyslexia and may require additional support or adaptations to our facilities.

If you are a student with a documented specific learning difficulty, mental health condition or physical disability you need to provide the Student Affairs Office with the appropriate documentation concerning your additional needs at the point of admission to the University, or as soon as possible after enrolment.

The university will make sure that students with mobility impairments have the required access they need to classroom space, residential areas and study space.

The student and their inspectors are informed of the provisions after they are approved, and reminders are sent to students and invigilators shortly before the examinations.

10. PLACEMENT

The University offers a formal mechanism through which students may receive work-placement opportunities. These placements are supervised under JXUT's Internship Leadership Office and Teaching Affairs Office and executed by each secondary school, respectively.

These placements are supervised, career-related work experiences combined with reflective, academic study that help students apply theoretical knowledge in the workplace. There are two modes of internships: designated internship in companies with partnership of the University and individual internship in workplaces found by students themselves.

Further details may be found in *Internship Notice* at: [Appendix 3 - Notice on the Internship f or the Class of 2022](#)

Admissions and Employment Office of JXUT provides employment guidance services for students, organizes large-scale enterprise recruitment fairs regularly every year and offers courses like Career Planning and Employment Guidance. Secondary schools organize relevant job fairs for students before graduation, providing them with information consultation, resume development and other services.

11. STUDY ABROAD

Study Aboard for this programme is not available at this moment, but we will timely monitor and listen to students' requirement and setup relevant projects or opportunities in the future when necessary

12. REGULATORY FRAMEWORK

The BSc (Hons) Accounting operated under the policy and regulatory of National Standards for Teaching Quality of *Undergraduate Majors in General Colleges and Universities*.

Further details may be found at: <https://jwc.jxut.edu.cn/info/1745/8628.htm>. (No English translation available. These materials have been reviewed by bilingual staff at Richmond to

verify the compliance of this programme within JXUT’s regulations and that of the Chinese Ministry of Education.)

The BSc (Hons) Accounting is operated under the policy and regulatory frameworks of Richmond the American International University in London, the Framework of Higher Education Qualifications, and the UK Quality Code for Higher Education.

Also key to the background for this description are the following documents:

- QAA (2018). The Revised UK Quality Code for Higher Education. (www.qaa.ac.uk)
- QAA (2008). Higher Education Credit Framework for England: guidance on academic credit arrangements in Higher Education in England.
- SEEC (2010). Credit Level Descriptors for Higher Education. Southern England Consortium for Credit Accumulation and Transfer (www.seec.org.uk).

Ensuring and Enhancing the Quality of the Programme

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

- External examiners
- Internal Moderation
- Teaching Material Review Conducted by Teaching Supervision Office
- Classroom Observations and Peer-to-peer Evaluations
- Student Feedback and Student Evaluation
- Student Forum
- Course Evaluations
- Student feedback staff
- New Teachers Training
- President Reception Days
- Feedback from employers
- Assessments of Ministry of Education (every 5 years)

APPENDIX 1 Curriculum Map

	Knowledge and understanding				Cognitive skills			Professional skills			Key skills					
	A1	A2	A3	A4	B1	B2	B3	C1	C2	C3	D1	D2	D3	D4	D5	D6
FHEQ Level 4																
Management		X						X				X				
Basic Accounting	X	X	X	X	X		X	X		X		X				

Professional Communication Skills		X				X							X	X	
Economics	X							X			X				X
Industry and Wealth Integrated Information Training		X	X	X			X		X	X			X		
Cost Accounting	X		X	X	X		X	X							
Business Statistics						X	X						X		X
Application of Accounting Information System	X		X	X		X	X	X				X		X	
Probability Theory and Mathematical Statistics (ACC/FIN MGT)	X											X			
FHEQ Level 5															
Tax law	X		X	X	X	X		X							
Financial Management	X	X	X	X	X			X			X			X	X
Comprehensive Cost Accounting Training	X		X	X			X		X		X				
Electronic Tax Declaration Simulation Training	X		X	X	X	X	X			X			X		
Intermediate Accounting Practice	X	X		X	X		X	X		X	X		X		
Management Accounting	X	X		X	X		X	X	X						X
Management Accounting Comprehensive Training	X	X		X	X	X	X	X	X		X		X		
Financial Decision Simulation Training	X	X	X	X			X		X	X		X			X
Financial Accounting	X	X	X	X	X	X	X	X		X					X
FHEQ Level 6															
Auditing	X		X	X			X		X	X		X			X
Audit Practice	X	X	X	X		X	X		X	X	X	X		X	X
Commercial Law		X	X	X				X				X		X	

Comprehensive Accounting Training	X		X	X	X	X	X		X	X			X			
Senior Financial Accounting	X	X	X	X	X		X			X		X			X	X
Professional Comprehensive Practice	No CS D															
Graduation Practice			X	X	X						X			X		
Graduation Thesis (Design)	No CS D														X	

Programme Specification Publication Date

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