

# **HND Business & Accounting**

Programme Specification

Awarding Body: Edexcel (BTEC)  
Teaching Institution: South and City College Birmingham  
Final Award: Edexcel BTEC Level 5 Higher National Diploma in Business  
(Accounting)  
Programme Title: HND Business and Accounting  
Mode of Study: Full time – normally 2 years  
Language of Study: English  
UCAS Code: S20 5N2N

## Introduction

The HND in Business and Accounting is a 2 year full time course which aims to prepare and equip students with knowledge, understanding and skills for a range of careers in business such as Accounting, Management, Administration, Personnel and Marketing.

The Edexcel BTEC Higher National Diploma (HND) is a highly regarded, nationally and internationally recognised, undergraduate level programme, equivalent to the first and second year of a university degree course. The course is Level 5 on the National Qualifications Framework and has been designed to offer a strong, sector-related emphasis on practical skills development, alongside the development of requisite knowledge and understanding of business related areas both in the UK and overseas.

The qualification provides a thorough grounding in the key concepts and practical skills required in the sector and are nationally recognised by employers allowing progression directly into employment. The course offers opportunities for learners to focus on the development of higher-level skills in a business context and to develop a range of skills and techniques and attributes essential for successful performance in working life.

Learners are attracted to this strong vocational programme of study, which allows flexibility of study to meet their needs whilst providing specialist options which meet the needs of the major functions in business and can lead to specialisation with career progression and professional recognition in mind.

## Aims of the Programme

The HND Business (Accounting) qualification has been developed by Edexcel. Edexcel state the aims of the programme are to focus on:

- Providing education and training for a range of careers in business such as management, administration, personnel, marketing, accounting, and law
- Providing a general qualification which allows flexibility of study to meet local or specialist needs
- Providing specialist options which meet the needs of the major functions in business and allow specialisation with career progression and professional recognition in mind
- Providing opportunities which underpin some of the knowledge and understanding required for the relevant NVQ level 4 units in Accounting, Management, and Business Administration
- Providing opportunities for learners to focus on the development of higher-level skills in a business context
- Providing opportunities for learners to develop a range of skills and techniques and attributes essential for successful performance in working life
- Providing opportunities for individuals in employment to achieve a nationally recognised level 5 vocationally specific qualification
- Providing opportunities for learners to gain a nationally recognised vocationally specific qualification to enter employment in business or progress to higher education vocational qualifications such as a full-time degree in business or a related area.

This qualification aims to meet the needs of the above rationale by:

- Equipping individuals with knowledge, understanding and skills for success in a range of administrative and management positions in business
- Providing specialist routes of study which relate to individual professions within the business world in which learners are working or intend to seek employment
- Enabling progression to an undergraduate degree or further professional qualification in business or a related area

- Supporting individuals employed or entering employment in the business field
- Developing the individual's ability in the business field through effective use and combination of the knowledge and skills gained in different parts of the programme developing a range of skills and techniques, personal qualities and attributes essential for successful performance in working life and Thereby enable learners to make an immediate contribution to employment
- Providing flexibility, knowledge, skills and motivation as a basis for future studies and career development in business.

#### Relationship to Subject Benchmark Statements and other Relevant External Reference points

The programme has been developed by Edexcel with reference to the National Occupational Standards in the Business sector at levels 4 and 5, which in turn form the basis of the National Vocational Qualifications (NVQs) in Business Administration and Management and Leadership

#### Higher level skills and abilities

Edexcel Learners will be expected to develop the following skills during the programme of study:

- cognitive skills of critical thinking, analysis and synthesis
- effective problem solving and decision making using appropriate quantitative and qualitative skills including identifying, formulating and solving business problems
- effective communication, oral and in writing, using a range of media widely used in business e.g. the preparation and presentation of business reports
- numeric and quantitative skills including data analysis, interpretation and extrapolation; the use of models of business problems and phenomena
- effective use of communication and information technology for business applications
- effective self-management in terms of time, planning and behaviour, motivation, self-starting, individual initiative and enterprise
- developing an appropriate learning style
- self-awareness, openness and sensitivity to diversity in terms of people, cultures, business and management issues
- effective performance within a team environment including leadership, team-building, influencing and project-management skills
- interpersonal skills of effective listening, negotiating, persuading and presentation
- abilities to conduct research into business and management issues.

#### Programme Structure

To achieve the qualification of HND Business (Accounting), learners will study 16 modules. This is subject to module combination rules and requirements as stipulated by Edexcel. Learners must pass all 16 modules (240 credits) to achieve the award.

The programme is provided over two years on a full time basis, typically this is from September until June and will require attendance at College for 3 days per week.

Modules are designated as Level 4 or Level 5, to achieve the HND learners must achieve at least 125 credits at Level 5.

The programme consists of 8 mandatory core modules (125 credits), plus four specialist modules from the Accounting pathway (60 credits), the remaining modules may be selected from any other pathways or options (55-60 credits)

Mandatory core units – all eight units must be taken		Unit level	Unit credit
1	Business Environment	4	15
2	Managing Financial Resources and Decisions	4	15
3	Organisations and Behaviour	4	15
4	Marketing Principles	4	15
5	Aspects of Contract and Negligence for Business	4	15
6	Business Decision Making	5	15
7	Business Strategy	5	15
8	Research Project	5	20

Specialist units –with a minimum total credit value of 115

#### Accounting Pathway

9	Management Accounting: Costing and Budgeting	4	15
10	Financial Accounting and Reporting	4	15
11	Financial Systems and Auditing	5	15
12	Taxation	5	15

#### Management Pathway

13	Personal and Professional Development	5	15
14	Working with and Leading People	5	15
15	Managing Business Activities to Achieve Results	4	15
16	Managing Communications, Knowledge and Information	4	15

#### Marketing Pathway

17	Marketing Intelligence	4	15
18	Advertising and Promotion in Business	4	15
19	Marketing Planning	5	15
20	Sales Planning and Operations	5	15

#### Human Resources Pathway

21	Human Resource Management	4	15
22	Managing Human Resources	4	15
23	Human Resources Development	5	15
24	Employee Relations	5	15

#### Law Pathway

25	English Legal System	4	15
26	Business Law	5	15
27	Further Aspects of Contract and Tort	4	15
28	European Law	5	15

#### General optional units

29	The Internet and E-Business	4	15
30	Internet Marketing	5	15
31	E-Business Operations	4	15
32	Quality Management in Business	5	15
33	Small Business Enterprise	5	15
34	Operations Management in Business	5	15

35	European Business	5	15
36	Employment Law	5	15
37	Company Law	5	15
38	Business Events Management	4	15
39	Financial Investment Opportunities	5	15
40	Business Work Experience	5	15
41	Contemporary Issues in Marketing Management	5	15
42	Project Management for Business	5	15
43	Administrative Services	5	15
44	Business Psychology	5	15
45	Business Ethics	5	15
46	Corporate Environmental and Social Management	5	15
47	Employability Skills	5	15
48	Project Design, Implementation and Evaluation	5	20
49	Work-based Experience	5	15

Specialist modules will be selected by the Programme Team and will take into account the resources available and the views of learners, it is not possible to offer all specialist modules on an individual basis to learners.

#### Intended Learning Outcomes

The programme intended learning outcomes are identified in each module in detail, however generally the programmes learning outcomes include fundamental concepts, principles and theories appropriate to business and accounting

The Intended Learning Outcomes for the Mandatory/Core curriculum are:

This will cover an analysis of the impact of the external operating environment and the need to plan organisational strategies to ensure effective business performance, together with an introduction to the techniques and methods of research.

A variety of research methodologies, including the opportunity to carry out interventionist or action research should be considered and a project report based on independent research into an area of professional business practice of interest completed.

The ways in which finance is managed within a business organisation will be considered, the different sources of finance evaluated and the use of financial information to make decisions studied. Also included will be consideration of decisions relating to pricing and investment, as well as budgeting, together with techniques for the evaluation of financial performance.

The internal nature of organisations from both a theoretical and practical viewpoint will be considered and it is intended to develop an understanding of the behaviour of people within organisations and the significance of organisational design and characteristics.

The objectives of organisations and the influence of stakeholders are included as is the operation of organisations in relation to the local, national and global environment.

Also included is an introduction to the fundamental concepts and principles that underpin the marketing process, examine the role and practice of marketing within the changing business environment and

include a concise and contemporary overview of marketing, together with the knowledge and skills to underpin further study in the specialist field of marketing.

### Accounting pathway

Management Accounting, Costing and Budgeting looks at the cost information, both current and future, of businesses. It looks at how cost data is collected, compiled and analysed, and processed into information that is useful for business managers. Learners will have the opportunity to apply these principles to practice.

Budgetary planning and control looks at how to prepare forecasts and budgets and to compare these to actual business results. Finally, different costing and budgetary systems and the causes of resulting variances, together with the possible implications and the corrective action the business will need to take will be studied.

Financial Accounting and Reporting recognises that it is essential for the success of any business good financial control and record keeping is needed. Lack of effective control, planning and recording can ultimately lead to poor financial results. Owners and managers need to be able to recognise the indications of potential difficulties and take remedial action when required.

The unit considers the current regulations governing financial reporting, the formats of financial statements and the purpose of these statements for different users.

Learners will use records to complete financial statements. Various categories of business income and expenditure will be considered and the use of cash flow forecasts, monitoring and adjusting for the effective management of cash flow. Financial performance will be measured using a profit and loss account and balance sheet and analyse the profitability, liquidity and efficiency of a business through the application of ratio analysis.

In Financial Systems and Auditing learners will develop skills to evaluate the accounting systems of a business, using both computerised and manual records, and apply fundamental concepts. Learners will also analyse the management control systems of a business and evaluate their effectiveness, particularly in terms of controls and safeguards against error and fraud. In addition this subject will also enable learners to develop audit skills by contributing to the planning and performance of an audit and the preparation of an audit report.

In Taxation learners will understand the need for taxation and may already be familiar with the calculation and collection of income tax through the Pay as You Earn system applied to employees. An introduction to the UK tax environment and exploration of the administration and collection of taxation in the UK and the duties of the tax practitioner will be included. The skills needed to understand and compute the calculation of income tax for both individuals and businesses will be developed, and consideration of the liability for and computation of corporation tax and capital gains tax.

### Proposed Course Structure

The HND is studied over 2 academic years (four semesters). Students will study four modules per semester. The HNC qualification sits within the HND, by completing the first two semesters you can be awarded the level 4 HNC in Business.

## Criteria for Admission to the Programme

Learners must be aged 18 years on or before 31<sup>st</sup> August of the academic year that the programme commences.

A minimum of 120 UCAS points which may be gained from the following qualifications:

2 x GCE 'A' Level passes

1 x GCE 'A' Level pass plus AS level passes in appropriate subjects

BTEC National Diploma or Extended Diploma

BTEC National Certificate

A Level 3 Diploma or equivalent such as NVQ, GNVQ, International Baccalaureate, Scottish Certificate of Education

A recognised (Kite marked) Access Course

Or

Association of Accounting Technicians (AAT) Level 3 qualification

Other relevant international qualifications

It is recognised that some learners may have significant relevant work experience or other professional qualifications and therefore may be admitted to the programme following a successful interview.

## Teaching and Learning

A range of teaching and learning methods will be used during the programme which may include:

- Lectures
- Tutorial support groups
- Practical classroom based activities
- Group and individual presentations
- Group projects
- Independent learning/self directed study
- Work place investigations
- Online learning materials
- Work placements

It is recognised that learners learn in a variety of ways and the teaching and learning on the programme will take account of these different needs.

## Support for Learning

Students are encouraged to identify and, with guidance, to reflect on their own learning needs and are offered support as appropriate to those needs.

Personal Development Planning (PDP) is a process undertaken by students to reflect upon their own learning, performance and achievement and to plan for their personal, educational and career development. It will enable you to articulate the skills you are developing in order to open up opportunities for the future.



Where specific learning needs are identified (e.g. Where a disability is declared,) the course team will liaise with Student Services to ensure that the requirements of the statement are met. Students are encouraged to identify and, with guidance, to reflect on their own learning needs and are offered the following support as appropriate to meet those needs:

- A course induction programme
- Induction to learning resources
- Group project briefing sessions for students embarking upon project work, followed by regular meetings with supervisors at which progress is monitored.
- Individual tutorials
- Learning agreements
- Online resources (Moodle)
- Study skills support
- Student Handbook with information relating to the course, modules, assessment and support
- Access to college resources such as IT facilities and the Library.
- Access to Student Services, including those offered by the careers service, financial; advisers and counselling service

## Assessment

A variety of assessment methods will be used on the programme. These are designed to enable learners to meet the learning outcomes for the module and experience a range of methods in preparation for further study or employment. A sample are provided below, (this is not an exhaustive list)

- Written examinations
- Coursework assignments
- Individual and group-based project work
- Practical investigations
- Group and individual presentations
- Work experience log books
- Reflective accounts
- Portfolios

Modules generally have a maximum of two assessments, for example a presentation and a written piece of course work.

## Grading

Grades are awarded at module and qualification level.

Each module will be graded as a pass, merit or distinction.

A pass is awarded for the achievement of all learning outcomes against the specified assessment criteria. Merit and distinction grades are awarded for higher-level achievement

The qualification grade of a merit or distinction is awarded through the aggregation of points gained through the successful achievement of individual units. Grading of the HND is based on learner's best performance in units at the level or above of the qualification to the value of 75 credits.

The number of points available is dependent on the unit grade achieved and the credit size of the unit (as shown in the 'Points available per credit at specified unit grades' table below).

Points available per credit at specified unit grades

Points per credit		
Pass	Merit	Distinction
0	1	2

Qualification grades are:

Points Range	Grade	
0-74	Pass	P
75-149	Merit	M
150	Distinction	D

Methods for evaluating and improving the quality and standards of learning, including consideration of stakeholder feedback

Quality and standards are enhanced through:

Committees:

- Board of Studies (Student Representatives Board)
- Examination/ Award Board
- Standards Committee

Mechanisms for review and evaluation:

- Review and validation event
- Annual monitoring report
- Student feedback questionnaires
- Annual teaching appraisal
- External examiner's report
- Course team meetings
- Quality monitoring systems

External Examiners who monitor the programme are appointed by Edexcel and are recruited from similar programmes of high standing at other Higher Education Institutions or have considerable experience in the provision of HNDs in the Early Years Sector. Their work includes:

- Approving coursework assignments and assessment criteria
- Approving examination papers
- Monitoring standards through moderation of completed assessments
- Confirming assessment standards

Progression and Employment Opportunities

The qualifications allows direct progression to employment as it provides a thorough grounding in the

key concepts and practical skills required in their sector and their national recognition by employers

A key progression path for Edexcel BTEC HND learners is to the second or third year of a degree or honours degree programme in Business, Accounting, Management, Administration, Personnel and Marketing, depending on the match of the Edexcel BTEC Higher National units to the degree programme in question.

The Edexcel BTEC HND in Business also offer a progression route to the professional qualifications offered by various professional bodies in the business sector.

