# University of Derby

# Copy of Official Higher Education Achievement Record

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## University of Derby



## HIGHER EDUCATION ACHIEVEMENT REPORT

## **REYMUND ESPINOSA MANGLIGOT**

**BACHELOR OF ARTS (HONOURS) IN ACCOUNTING AND FINANCE** 

**SECOND CLASS HONOURS (1ST DIVISION)** 

**MAY 2016** 

This Higher Education Achievement Report follows the model developed by the European Commission, Council of Europe and UNESCO/CEPES for the Diploma Supplement.

The purpose of the supplement is to provide sufficient recognition of qualifications (diplomas, degrees, certificates etc). It is designed to provide a description of the nature, level, context and status of the studies that were pursued and successfully completed by the individual named on the original qualifications to which this supplement is appended. It should be free from any value judgements, equivalence statements or suggestions about recognition.

The University of Derby only produces HEARs in a digital format. Only HEARs accessed via https://uverify.derby.ac.uk can be considered valid and verified.

#### 1. INFORMATION IDENTIFYING THE HOLDER OF THE QUALIFICATION

1.1 Family name(s): **MANGLIGOT** 

1.2 Given name(s): REYMUND ESPINOSA

1.3 Date of birth (day/month/year): 21 August 1974

1.4 Student identification number: 100313973 **HESA** number:

HESA, the Higher Education Statistics Agency, UK, the unique national identifying number for

students registered at a state university.

#### 2. INFORMATION IDENTIFYING THE QUALIFICATION

2.1 Name of qualification/programme of study: Bachelor of Arts (Honours) in Accounting and

Finance

2.2 Main field(s) of study for the qualification: Accounting and Finance

2.3 Name and status of awarding institution: University of Derby, Kedleston Road, Derby,

Derbyshire, DE22 1GB

The University of Derby was granted legal powers by the Privy Council in 1992 to award UK degrees

and is designated as a 'recognised body'.

2.4 Name and status of institution (if different from 2.3) administering studies:

2.5 Language(s) of instruction/examination: ENGLISH/ENGLISH



#### 3. INFORMATION ON THE LEVEL OF THE QUALIFICATION

3.1 Level of qualification: UK Bachelors Degree with Honours Level 6

(European HE 1st cycle qualification)

See Section 8 for reference to nationally devised 'level indicators' which relate to the qualification as contained within the Framework for Higher Education Qualifications in England, Wales and Northern Ireland, (QAA, 2008). Also available at http://www.qaa.ac.uk/academicinfrastructure/FHEQ/EWNI08/FHQ08.pdf

## 3.2 Official length of programme: years

#### 3.3 Access requirement(s):

Entry to the final year (top-up) degree requires successful completion of an appropriate Foundation Degree/Higher National Diploma or previous study/accredited prior learning to the value of 240 credits (120 ECTS) with a minimum of 120 credits at HE Level 5.

## 4. INFORMATION ON THE CONTENTS AND RESULTS GAINED

**4.1 Mode of study:** Part Time

### 4.2 Programme Requirements:

The Bachelor's degree with honours "top-up" is normally obtained after 1 year of study. 120 credits (60 ECTS) at HE Level 6 are required for the award. The minimum module pass grade is 40%. A non honours qualification may be achieved from 60 credits at Level 6 graded 40% and above.

### 4.2.1 Programme Learning Outcomes:

#### **Knowledge and Understanding:**

Analyse the decision support that can be provided by the accounting discipline for business operations and strategy. Reflect on the fit, or lack of it, between accounting theory/concepts and practice. Provide financial and non-financial information to people within organisations to make better decisions in order to enhance organisational control and effectiveness. Adopt a strategically informed position when considering complex accounting situations/issues. Critically evaluate the extensive accounting knowledge and skills base in order to apply it appropriately

#### Intellectual Skills:

Critically analyse a business situation and apply appropriate techniques in order to present a reasoned solution. Identify, analyse and discuss current business issues. Evaluate possible alternative scenarios and provide a reasoned, coherent argument as to the possible alternative solutions

#### **Practical Skills:**

Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence. Advise on the effects of taxation for a variety of personal and/or business situations Propose a research project that could effectively explore some issue related to accounting.

## **Key Skills/Transferable Skills:**

Utilise a variety of presentation formats to communicate. Use information technology to retrieve, analyse and present data. Manage time and work to deadlines. Work independently. Work effectively and constructively as part of a group. Assess the relevance and importance of the work and ideas of others.

#### 4.3 Details of Study:

The University issues an official certificate to each student on graduation. The transcript which presents the full details of the study is given next.



## **Date of Commencement of Programme:** 18 May 2015

Module Code	Module Title	Grade	Credit	s ECTS	Semester	Academic Year
6AG521	Financial Reporting Theory	60	20	10		2014
6AG522	Financial Strategy	67	20	10		2015
6AG523	Management Accounting –	52	20	10		2015
	Performance Evaluation					
6EC505	Investing and Financial Markets	77	20	10		2014
6IM997	Independent Study	67	40	20		2015
Total Nur	nber of Credits achieved at Level 6		120	60		

## 4.4 Grading scheme:

**Report Grade Descriptor Indicative Grade** 100-70% (A+,A,A-): Excellent First Class

69-60% (B+,B,B-): Very Good Second Class (Division I) 59-50% (C+,C,C-): Good Second Class (Division II)

49-40% (D+,D,D-): Satisfactory Third Class

39-30% (FM): Unsatisfactory

P: Pass in a pass/fail graded module

N: Recognised Prior Learning

Compensated/condoned modules with a mark of 35-39% / FM - a maximum of 60 credits achieved from these modules may count towards an honours award; some professional programmes may not allow condonement. The honours degree is awarded on achievement of 360 credits and the classification is normally determined by the student's overall performance at levels 5 and 6 and the student's characteristic performance at level 6.

The overall performance is based on 20% of the average of the highest graded 120 credits achieved at level 5 plus 80% of the average of the highest graded 120 credits at level 6. Where the average grade falls into the borderline range, the profile of marks will be reviewed against a final level performance indicator (grade profile): at least 60 credits at level 6 must be at or above the average grade mark.

Avg Grade	Grade Profile	Honours Classification
At least 70% (A-)	60 credits graded 70% (A-) or above	First Class
At least 60% (B-)	60 credits graded 60% (B-) or above	Second Class (Division I)
At least 50% (C-)	60 credits graded 50% (C-) or above	Second Class (Division II)
Achievement of cred	Third Class	
<b>N</b> 1	M: : (00 III I I 0	Б

Non-honours award Minimum of 60 credits level 6 Pass

4.5 Overall classification of the qualification: Bachelor of Arts (Honours) in Accounting and

Finance

Classification: SECOND CLASS HONOURS (1st Division)

Conferred on: 24 May 2016

#### 5. INFORMATION ON THE FUNCTION OF THE QUALIFICATION

**5.1** Access to further study: Access to postgraduate study (2nd cycle Degree),

normally with second class honours or above.

**5.2** Accredited by/Professional status: Chartered Institute of Management Accountants (CIMA).

Association of Chartered Certified Accountants (ACCA).



## 6 ADDITIONAL INFORMATION

Students at the University of Derby have the opportunity to engage with activities outside the academic curriculum which contribute to the life of the University and the wider community. Participation in the following activities has been verified by the University of Derby. Students may also have engaged in other activities outside the University which may have contributed to their personal and professional development and may be recorded in student documents elsewhere, e.g. CV or e-portfolio.

## 6.1 Information on the University of Derby

The University of Derby was established in 1992 and its origins date back to 1851. Over the years, the institution has incorporated several educational establishments covering art, science, technology, occupational therapy, education and radiography. Throughout its evolution, the University has always specialised in preparing students to join the world of work and make a useful contribution to it. This remains our focus to this day.

Our teaching and research is organised into seven colleges. Our Colleges of Education, and Health and Social Care, have worked with the NHS for over 50 years and enjoy a reputation for excellence particularly in teacher training and health. Our Colleges of Arts, and of Engineering and Technology, have a rich heritage in photography, fashion and engineering and include the Institute for Innovation in Sustainable Engineering. Our Colleges dedicated to Business, Computing and Law are closely linked to supporting regional economic development and have a national reputation for Law and Computer Gaming courses. Our Buxton Campus is home to unique and award winning programmes in areas such as Hospitality, Tourism, Event Management, Leisure and Spa Management.

All of our Colleges offer industry standard facilities in which to learn, and feature teaching staff who have actually worked in the subject they are teaching. Wherever possible we ensure that our students receive 'real world learning' so they can put into practice what they have learnt. This unique three-way combination ensures that University of Derby graduates are ready to hit the ground running when they enter the world of work.

To achieve this, we ensure that our students are given the opportunity to develop their transferable skills as well as learning an academic subject. During their course, our students will have been given the opportunity to develop their skills in team working, presentation, leadership, and problem solving. They will have had the opportunity to take part in volunteering, community work and paid employment for the University or another organisation.

The quality of provision at the University of Derby was independently reviewed in 2010 by the Quality Assurance Agency. They stated that: "Confidence can reasonably be placed in the soundness of the institution's present and likely future management of the academic standards that it offers. Confidence can reasonably be placed in the soundness of the institution's present and likely future management of the quality of the learning opportunities available to students."

This year the University was proud to reach the top 50 of the Guardian newspaper's University Guide for 2015, proving that we are a high quality, well run University educating work-ready graduates who can make an excellent contribution to any organisation.

## **6.1.1 Further Information Sources**

Further information on the University, its regulations and its programmes of study is available at <a href="https://www.derby.ac.uk">www.derby.ac.uk</a>

Further information on the HEAR is available at www.derby.ac.uk/HEAR

### 7.0 CERTIFICATION OF THE HIGHER EDUCATION ACHIEVEMENT REPORT



7.1 Date: 16 June 2016 7.2 Signature:

7.3 Capacity: Registrar, University of Derby



### 8.0 Description of Higher Education in England, Wales and Northern Ireland

In England, Wales and Northern Ireland<sup>1</sup>, higher education institutions are independent, self-governing bodies active in teaching, research and scholarship. They are established by Royal Charter or legislation and most are part-funded by government.

Higher education (HE) is provided by many different types of institution. In addition to universities and university colleges, whose charters and statutes are made through the Privy Council which advises the Queen on the granting of Royal Charters and incorporation of universities, there are a number of publicly-designated and autonomous institutions within the higher education sector. Publicly funded higher education provision is available in some colleges of further education by the authority of another duly empowered institution. Teaching to prepare students for the award of higher education qualifications can be conducted in any higher education institution and in some further education colleges.

#### Degree awarding powers and the title 'university'

All universities and many higher education colleges have the legal power to develop their own courses and award their own degrees, as well as determine the conditions on which they are awarded. Some HE colleges and specialist institutions without these powers offer programmes, with varying extents of devolved authority, leading to the degrees of an institution which does have them. All universities in existence before 2005 have the power to award degrees on the basis of completion of taught courses and the power to award research degrees. From 2005, institutions in England and Wales that award only taught degrees ('first' and 'second cycle') and which meet certain numerical criteria, may also be permitted to use the title 'university'. Higher education institutions that award only taught degrees but which do not meet the numerical criteria may apply to use the title 'university college', although not all choose to do so. All of these institutions are subject to the same regulatory quality assurance and funding requirements as universities; and all institutions decide for themselves which students to admit and which staff to appoint. Degrees and other higher education qualifications are legally owned by the awarding institution, not by the state. The names of institutions with their own degree awarding powers ("Recognised Bodies") are available for download at: <a href="http://www.dcsf.gov.uk/recognisedukdegrees/index.cfm?fuseaction=institutes.list&InstituteCategoryID=1">http://www.dcsf.gov.uk/recognisedukdegrees/index.cfm?fuseaction=institutes.list&InstituteCategoryID=1</a>

Higher education institutions, further education colleges and other organisations able to offer courses leading to a degree of a Recognised Body are listed by the English, Welsh and Northern Irish authorities, and are known as "Listed Bodies". View the list at:

 $\underline{\text{http://www.dcsf.gov.uk/recognisedukdegrees/index.cfm?} fuse action=institutes.list\&InstituteCategoryID=2}$ 

#### Qualifications

The types of qualifications awarded by higher education institutions at sub-degree and undergraduate (first cycle) and postgraduate level (second and third cycles) are described in the Framework for Higher Education Qualifications in England, Wales and Northern Ireland (FHEQ). This also includes qualification descriptors that were developed with the HE sector by the Quality Assurance Agency for Higher Education (QAA - established in 1997 as an independent UK-wide body to monitor the standard of higher education provision - <a href="www.qaa.ac.uk">www.qaa.ac.uk</a>). The FHEQ was self-certified as compatible with the Framework for Qualifications of the European Higher Education Area, the qualifications framework adopted as part of the Bologna Process, in February 2009. Foundation degrees, designed to create intermediate awards strongly oriented towards specific employment opportunities, were introduced in 2001. In terms of the European Higher Education Area they are "short cycle" qualifications within the first cycle. The FHEQ is one component of the Credit and Qualifications Framework for Wales (CQFW). The Qualifications and Curriculum Authority (QCA), the Department for Children, Education, Lifelong Learning and Skills, Wales (DCELLS) and the Council for Curriculum Examination and Assessment, Northern Ireland (CCEA) have established the Qualifications and Credit Framework (to replace, in time, the National Qualifications Framework (NQF)). These authorities regulate a number of professional, statutory and other awarding bodies which control VET and general qualifications at all levels. The QCF is also incorporated into the CQFW. There is a close association between the levels of the FHEQ and the NQF (as shown overleaf), and other frameworks of the UK and Ireland (see 'Qualifications can cross Boundaries' <a href="https://www.qaa.ac.uk/standardsandquality/otherrefpoints/Qualsboundaries09.pdf">https://www.qaa.ac.uk/standardsandquality/otherrefpoints/Qualsboundaries09.pdf</a>)

**Quality Assurance** 

Academic standards are established and maintained by higher education institutions themselves using an extensive and sophisticated range of shared quality assurance approaches and structures. Standards and quality in institutions are underpinned by the universal use of external examiners, a standard set of indicators and other reports, by the activities of the QAA, and in professional areas by relevant professional, statutory and regulatory bodies. This ensures that institutions meet national expectations described in the FHEQ: subject benchmark statements, the Code of Practice and programme specifications. QAA conducts peer-review based audits and reviews of higher education institutions with the opportunity for subject-based review as the need arises. The accuracy and adequacy of quality-related information published by the higher education institutions is also reviewed. QAA also reviews publicly funded higher education provision in further education colleges.

Credit Systems

Most higher education institutions in England and Northern Ireland belong to one of several credit consortia and some operate local credit accumulation and transfer systems for students moving between programmes and/or institutions. A framework of national guidelines, the Higher Education Credit Framework for England, was launched in 2008. Credit is also an integral part of the CQFW and the QCF. It may be possible for credit awarded in one framework to be recognised by education providers whose qualifications sit within a different framework. HE credit systems in use in England, Wales and Northern Ireland are compatible with the European Credit Transfer System (ECTS) for accumulation and transfers within the European Higher Education Area, and are used to recognise learning gained by students in institutions elsewhere in Europe.

Admission

The most common qualification for entry to higher education is the General Certificate of Education at 'Advanced' (A) level. Other appropriate NQF level 3 qualifications and the kite-marked Access to HE Diploma may also provide entry to HE. Level 3 qualifications in the CQFW, including the Welsh Baccalaureate, also provide entry, as do Scottish Highers, Advanced Highers or qualifications at the same levels of the Scottish Credit and Qualifications Framework. Part-time and mature students may enter HE with these qualifications or alternatives with evidenced equivalent prior formal and/or experiential learning. Institutions will admit students whom they believe to have the potential to complete their programmes successfully.

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<sup>&</sup>lt;sup>1</sup> The UK has a system of devolved government, including for higher education, to Scotland, to Wales and to Northern Ireland. This description is approved by the High Level Policy Forum which includes representatives of the Department for Business, Innovation and Skills, the Scottish Government, the Welsh Assembly Government, the Higher Education Funding Councils for England, Scotland and Wales, the Quality Assurance Agency (QAA), Universities UK (UUK), GuildHE and the National Recognition Information Centre for the UK (UK NARIC).



## Diagram of higher education qualification levels in England, Wales and Northern Ireland

Framework for Higher Education Qualifications (FHEQ) <sup>5</sup> FQ- EHEA			Credit		Progression for selection of students (FHEQ levels)	National Qualifications Framework for England, Wales and Northern Ireland <sup>6</sup>		
Typical Qualifications	Level	cycle	Typical UK	Typical ECTS credit ranges <sup>3</sup>		Typical Qualifications	Level	
Doctoral Degrees (eg PhD, DPhil, EdD)	8	3 <sup>rd</sup> cycle	Typically not credit rated1	Typically not credit rated	<b>₽</b> 8	Vocational Qualifications Level 8	8	
Masters Degrees Integrated Masters Degrees Postgraduate Diplomas Postgraduate Certificate of Education Postgraduate Certificates	7	2 <sup>nd</sup> cycle	180	60-1202		Fellowships NVQ Level 5 Vocational Qualifications Level 7	7	
Bachelors Degrees with Honours Bachelors Degrees Professional Graduate Certificate in Education Graduate Diplomas Graduate Certificates	6	1 <sup>st</sup> cycle	360	180-240	6	Vocational Qualifications Level 6	6	
Foundation Degrees Diplomas of Higher Education Higher National Diplomas	5	Short cycle	240	120	5	NVQ Level 4 Higher National Diplomas (HND) Higher National Certificates (HNC) Vocational Qualifications Level 5	5	
Higher National Certificates Certificates of Higher Education	4		120		4	Vocational Qualifications Level 4	4	
Entry to HE via equ	ivalent exp	eriential or pri	or learning	<u>'</u>		National Vocational Qualification (NVQ) Level 3	3	
doctoral degrees, such as the Professional Doctorate, are sometimes credit rated, typically 540 UK credits.  A range of 90-120 ECTS is typical of most awards  1 ECTS credit is typically worth 2 UK credits			possible from t Education Qua These levels	he next lower level in lifications. will also apply to the Q CF will eventually repla	requisites, entry to each FHEQ level is the NQF or Framework for Higher ualifications and Credit Framework ace the National Qualifications		vels 2, 1 d entry	