

## Programme Specification: BA (Hons) Accounting & Finance

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**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 s/he takes advantage of the learning opportunities that are provided. More detail on the specific learning outcomes, indicative content and the teaching, learning and assessment methods of each module can be found (1) at <http://www.bcu.ac.uk/business-school/courses.html>, (2) in the Module Specifications and (3) in the Course Guide.

The accuracy of the information contained in this document is reviewed by the University and may be checked within independent review processes undertaken by the Quality Assurance Agency.

<b>Awarding Institution/Body:</b>	Birmingham City University
<b>Teaching Institution:</b>	Birmingham City University
<b>Interim Awards and Final Award:</b>	Certificate in Higher Education Diploma in Higher Education Ordinary Degree Honours Degree
<b>Programme Title:</b>	BA (Hons) Accounting & Finance
<b>Main fields of Study:</b>	Accountancy
<b>Modes of Study:</b>	Full-time
<b>Language of Study:</b>	English
<b>UCAS Code:</b>	N400
<b>JACS Code:</b>	N400

### **Professional Status of the programme:**

It is intended to seek accreditation from the Association of Chartered Certified Accountants [ACCA] and the Association of International Accountants [AIA] for examination exemption purposes.

### **Relevant subject benchmark statements and other external reference points used to inform programme outcomes:**

The programme outcomes have been mapped against the honours degree benchmark statements for Accounting, issued by Quality Assurance Agency [QAA] for Higher Education in 2007.

### **Programme philosophy and aims**

#### **Explain the overall approach adopted by the programme and how it leads to the aims shown below**

The programme philosophy is to provide a secure academic foundation in the core and closely related disciplines of accountancy, in the context of current professional practice and expectations, so as to maximise the number of exemptions from the examinations of the accrediting professional accountancy bodies.

The ethos of the programme is one of practice-based learning, common to programmes at Birmingham City Business School.

#### **The aims of the programme are to:**

- i. advance intellectual and personal development, by fostering independent and self-managed learning;
- ii. develop the ability to conceptualise problems, reason critically and evaluate arguments and evidence;
- iii. provide a supportive framework within which students are able to acquire the knowledge and the transferable and technical skills that are relevant to current theory and practice;
- iv. equip students for a career in accountancy, management, or business administration;
- v. offer a curriculum that maps to the QAA academic benchmarks and yet satisfies the accreditation requirements of the ACCA and the AIA, for examination exemption purposes.

### **Intended learning outcomes and the means by which they are achieved and demonstrated:**

#### **Learning Outcomes**

On completing the programme, graduates should be able to:

1. prepare and analyse financial and management accounts, statements and reports, and give appropriate advice;
2. demonstrate an understanding of the constraints on accountants and managers imposed by economic and legal factors;
3. prepare tax computations and give advice on personal and corporate tax issues;
4. apply financial management theory and techniques and give appropriate advice on financing, investment and distribution;
5. apply the principles of internal and external auditing in relation to financial review, control, accountability, and assurance.

### **Learning, teaching, and assessment methods used**

Learning and teaching strategies include formal lectures, student-led seminars, tutor-led seminars, workshops and self-directed study, including the use of the VLE *Moodle*.

Case studies are used to demonstrate the application of accounting policies and techniques and as a vehicle for problem solving. Accounting problems are also used widely. Individual study of printed and electronic sources of information, both numeric and discursive, is required throughout the programme.

Initiative and independence are developed incrementally throughout the programme. Case studies become more complex and knowledge and skills build on previous attainment. At all levels, problems are used as exemplars, or teaching aids, and for students to solve. Examinations often require the demonstration of problem-solving ability.

Assessment occurs formatively through classwork, homework and *Moodle*-based activities. Summative, assessment involves coursework, in-class tests, on-line tests and examinations.

Coursework includes the preparation of stylised reports, individual or group presentations (oral or written), computer-based assignments and written pieces of work.

Examinations may be seen or unseen, open-book or, in the case of those modules that qualify for exemption, closed book.

## Programme structure and requirements, levels, modules, credits and awards

The structure of the course, the modules, levels and credit values, and the awards that can be gained are shown in the diagram below.

### Year 1, Level 4, leading to a Cert HE

Fundamentals of Financial Accounting 30 credits	Fundamentals of Management Accounting 30 credits	Professional and Financial Skills 30 credits	Business Economics & Law 30 credits
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### Year 2, Level 5, leading to a Dip HE

Financial Reporting 30 credits	Management Accounting Applications 30 credits	Taxation 30 credits	Business Finance Decisions 15 credits
			Principles of Audit & Assurance 15 credits

### Year 3, Level 6, leading to a Degree

Advanced Financial Reporting 30 credits	Managing Performance 30 credits	Financial Strategy 30 credits	Option Module 15 credits
			Option Module 15 credits

Option modules worth a total of 30 credits should be chosen from the following;  
(It is possible to choose 30 credits from one term)

Term 1	Term 2
Comparative International Reporting 15 Credits Term 1	Current Issues in Company Reporting 15 Credits Term 2
Comparative Financial Systems 15 credits Term 1	International Corporate Finance 15 credits Term 2
Statistical Decision Making 15 credits Term 1	Statistical Modelling 15 credits Term 2
Dissertation or Placement Project 30 credits Terms 1 & 2	

Sandwich degree students complete a Placement Year, after Year 2 and may choose the placement project option in year 3.

## **Support for Learning including Personal Development Planning (PDP)**

Students will receive assistance for their own development through co-curriculum activities including dedicated activity weeks and extended induction programmes. They 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:

- Course Administrators.
- Departmental Undergraduate Coordinator for academic support.
- Personal Tutors for academic and personal support and guidance.
- Module tutors and module coordinators are available for individual student support and guidance.
- Academic study skills from Learner Support tutors.
- Business English support.
- Placements Office.
- Student services including Careers, Disability Services, Health and Child Care, Financial advice and Counselling Services.

To increase the employability of our graduates, co-curriculum activities will be implemented utilising the Future Proof Graduates Employability Skills Framework as a method of benchmarking the skills needed.

In the first year, in particular, support is given on writing assignments, problem-solving, the use of appropriate software in the presentation and manipulation of data, team-working and examination technique. The main channel for this support is the Professional & Financial Skills module.

All students are allocated to a personal tutor who will advise and support them, during their time at the University.

Sessions are available in the Centre for Academic Success on, amongst many other things, academic writing, revision and examination technique

There is access to all of the many facilities of the Library.

There is a dedicated Presentation Rehearsal Rooms and feedback is available on rehearsals, if requested.

A Course Guide, containing information relating to the University, Birmingham City Business School and the Programme is supplied.

Module information is made available via moodle, sharepoint and the BCU website.

There are option choice and advice sessions.

Students have access to academic and administrative staff, including the Year Tutors, the Undergraduate Programmes Coordinator and the Head of Department.

Seminars are delivered on the requirements of the different professional accountancy bodies.

There are sessions on careers, led by Birmingham City University careers service and local employers.

Students have access to the Digital Library – UCEEL – through which past examination papers, journal articles, book extracts and student projects may be accessed, using a password protected system, over the Internet.

Students are supported by Moodle, the University's virtual learning environment. Entirely web-based, this supports a huge number of activities, all aimed at improving access to, and the dissemination of, programme information and material. These include: free instant messaging between users, discussion forums, video lectures, testing with instant automatic feedback.

There is access to Faculty computer rooms, software, email, Internet and personal user space, via personal secure computer ID.

Students have access to the Students' Union and to the University's Student Services, including those offered by the careers service, financial advisers, the medical centre, disability service, crèche, counselling service, chaplaincy and the Staff and Student Development Department.

Lecturers monitor and discuss progress, during the year. Following the publication of results, students are counselled, where appropriate.

### **Criteria for admission**

Candidates must satisfy the general admissions requirements of the programme, which are as follows:

Normally, a minimum offer of 280 points, with a minimum of 2 subjects at A2 level, two 6-unit or one 12-unit VCE. (Any) remaining points may be made up with AS qualifications.

International Baccalaureate 32 points, including internationally accredited Foundation courses.

Students whose first language is not English must also have an English Language qualification such as IELTS (minimum score of 6.0) or TOEFL (minimum score 550). All non-UK students are required to take the BCU English Language Diagnostic Assessment on arrival at Birmingham City University.

Satisfactory completion of a full-time Foundation Course of an appropriate type. Qualifications must include a minimum of 5 GCSEs at grade C or above including English language and Mathematics (at grade B) or equivalent qualifications.

Applicants who can demonstrate competence equal to that achieved in Year 1 of the degree may enter at Year 2. Such an applicant may have the AAT qualification, have passes in Papers 1-3 of the Fundamentals Level examinations of ACCA, hold the CIMA Certificate in Business Accounting, or have an HND in Business and Finance with distinctions in four subjects.

Applicants who can demonstrate competence equal to that achieved in years 1 and 2 may enter at year 3.

The programme welcomes applications from mature students and from students with business experience. Each application is considered on its individual merit.

### **Methods for evaluation and enhancement of quality and standards including listening and responding to views of students**

All Business School degrees are subject to a range of quality assurance and enhancement procedures. A full review of the programme is conducted every five years, by a panel of internal and external experts. Within these five-year periods internal annual monitoring of the operation of the programme is undertaken.

The programme is subject to a number of mechanisms to ensure academic standards. All awards and assessments are subject to a rigorous system of internal marking and moderation, and to the approval of a team of external examiners who ensure that awards are comparable with those made by other universities.

Student feedback on their experience is sought in a number of ways. A Board of Studies comprising academic staff teaching on the programme and student representatives meets at least once each term and is supplemented by course representative meetings. Students are also asked to complete module feedback questionnaires, and random samples of them are asked to participate in the University's annual student satisfaction survey. Final year students are encouraged to participate in the National Student Survey (NSS). Actions taken to address issues raised by students through these various mechanisms are discussed in the Board of Studies and in annual monitoring reports.