**MAcc Accounting and Finance**

**Business, Law and Social Sciences**

**Department of Accountancy and Finance**

This document is presented in three sections:

## Section One

This section will provide students with key information on their learning experience and how it will be continuously enhanced this will include;

* Programme Philosophy and Aims
* Programme Learning, Teaching and Assessment strategy
* Statements of Intent for key learning experience themes

This section aims to address Quality Enhancement and Learning & Teaching excellence across the student learning experience.

## Section Two

This section addresses regulatory and quality assurance requirements for the purposes of programme validation and mapping of the student learning experience.

## Section Three

This section collates the Module Guides from across the programme.

## Section One

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| Programme Philosophy |
| The MAcc Accounting and Finance programme will provide you with an accounting, finance and business education that will enable you to take up careers within accountancy practice, industry or commerce whilst earning both a bachelors and masters degree as part of this integrated masters programme. The programme is designed to equip you with technical knowledge and skills as well as a range of employability skills, attributes and attitudes. The course will encourage your intellectual and moral development and your personal commitment to the social purpose of becoming a business professional. As you progress you will become more effective and creative as a problem solver and be able to critically advise individuals and companies in the UK and internationally on a range of business related matters. The accounting specialism and professional alignment of the programme enables fast track progression into a career in accountancy. The first year of the programme will provide a solid grounding in accounting and its importance in business as well as ensuring you are fully prepared to make informed decisions as to your study route in future years of the programme. During the second and later years of the programme, there will be more flexible learning opportunities that will enable you to specialise in particular subject areas, and to tailor your programme to a particular career aim or specific professional body. You may wish to focus your studies on traditional areas of accounting such as financial reporting, management accounting and taxation or specialise in the diverse areas of public sector accounting or Islamic banking. The final year of the programme is specifically designed to prepare you for graduate roles expected of masters level students with an advanced strategic case study module, supported by wide ranging specialist options to develop advanced knowledge and skills in accounting and finance areas of your choice. You’ll develop your teamwork, IT, analytical and presentation skills whilst boosting your commercial acumen and awareness as you progress through this programme which has employability at its heart. You have the option of completing a year-long work placement between your second and third years of study should you wish to do so. Additionally there will be opportunities to experience different graduate roles with a wide variety of short insight or internship schemes open to you to compliment your studies during University vacations.  |
| Programme Aims*This section articulates the programme level aims framed by the five themes of the Academic Plan.* |
| 1. Pursuing Excellence
 | You will study accredited modules that are designed to meet the high standards set by the professional accountancy bodies and by the UK Quality Assurance Agency for Higher Education.  |
| 1. Practice-led, knowledge-applied
 | Your course will prepare and equip you for a career in accountancy, finance, management or business by relating your studies to the latest research led developments in business. Your studies will make use of the latest business software applications that will provide you with opportunities to gain experience and develop skills relevant to the work place. |
| 1. Interdisciplinarity
 | You will study on a programme within a department that is part of a larger Business School. This will provide you with opportunities to study concepts and ideas from other business disciplines and perspectives for instance, economics, information systems and the social sciences and to study within multi-disciplinary teams. |
| 1. Employability-driven
 | Your programme will provide you with an opportunity to apply your developing knowledge and skills in the workplace either by taking a full year’s work placement in the UK or overseas or through engaging in shorter work placements, internships or voluntary work. You will be supported throughout your studies by the University Careers and Employability team with the aim of enhancing your employability prospects on graduating. |
| 1. Internationalisation
 | Your course will consider the study of accountancy, finance and business from an international perspective. You will be given the opportunity to travel abroad to work or study and will be encouraged to engage in UK, European and Global business games and challenges. |

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| Programme Learning Outcomes |
| On successful completion of the MAcc Accounting and Finance degree programme you will be able to:1. Demonstrate knowledge of the contexts in which accounting operates, a systematic understanding of organisations, their external context and how they are managed and an ability to apply relevant knowledge to complex issues.
2. Demonstrate knowledge and understanding of, and an ability to use current technical language and alternative technical language to describe practices of accounting and an ability to apply them in structured and unstructured situations.
3. Record and summarise transactions and other economic events, prepare financial statements complying with relevant regulatory requirements and demonstrate critical awareness of such techniques.
4. Analyse the operations of a business and perform financial analyses and projections; and demonstrate awareness of the contexts in which accounting data and information is processed and provided within a variety of organisational environments, and the relationships with other systems providing information in organisations.
5. Demonstrate knowledge, understanding and a critical appreciation of theories and empirical evidence concerning the effects of accounting.
6. Demonstrate awareness of issues of financial management, risk and the operation of capital markets and make appropriate recommendations.
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| On successful completion of the MAcc Accounting and Finance degree programme, you will have acquired skills and abilities in the following areas:1. Critical evaluation of arguments and evidence.
2. Independent and self-managed learning.
3. Analysis, filtering and evaluation of data and drawing reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and from data acquired.
4. Location, extraction and analysis of data from multiple sources, including acknowledging and referencing sources.
5. Numeracy, including the processing and analysis of financial and other numerical data and the appreciation of statistical concepts at an appropriate level.
6. Using contemporary information and communications technology for the acquisition, analysis and communication of information.
7. Communication, including presenting quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience, and oral as well as written presentation.
8. Working with others (such as through small group projects).
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| Programme Learning, Teaching & Assessment Strategy  |
| *This section explains the learning and teaching approaches, activities and experiences that your programme will offer, the range of assessments and types of feedback and feedforward you will encounter, and explain how these will support your continuous learning throughout the programme, and explain the expectations we have of you in this learning partnership.*A variety of delivery approaches will be utilised throughout the programme. All modules will be delivered via a blended learning approach, mixing face to face with online activities and independent study. Whilst face to face sessions will vary in format including large, medium and small group interactive sessions and workshops, you will be expected to arrive to sessions fully prepared and to participate throughout. You will be expected to examine and research the material presented and to question ideas and theories and to challenge your tutors. As a practice based course, sessions will usually involve the application of academic concepts and themes to real world scenarios and case studies. Online delivery will also be provided via the University’s virtual learning environment. In addition to electronic copies of materials used during face to face sessions, the virtual learning environment will enable opportunities to engage with additional content including eLearning packages, quizzes and discussion forums. Modules will require students to engage with online study to prepare for, participate in and further develop skills and knowledge explored during face to face sessions. Approximately 20% of the programme at each level will be delivered via online learning. Due to the professional alignment and accreditation of the programme, examinations will be a common feature in module level assessment. Nevertheless a variety of methods will be used and throughout the programme students will be expected, with the appropriate support, to deliver both individually and in groups, reports, presentations, essays, project plans and proposals. This balanced approach to assessment furthers the programme aims to develop progressive graduates with employability skills, attributes and attitudes relevant to the modern business world.A key component of your course will be the engagement of you and your tutors in the formative assessment process. This process will involve you and your tutors working together to identify any gaps in your knowledge and finding appropriate learning activities and feedback that will enable these knowledge gaps to be closed. A variety of formative learning activities will be used to suit your individual needs. These activities may include for instance, asking you to provide a short written piece on your understanding of a topic or idea or requiring you to keep a reflective journal on your studies to date. There is strong evidence linking formative assessment with improved student motivation and achievement within and beyond the programme. Regular feedback and feedforward will be provided on a formative basis throughout your studies by your academic and personal tutors. Formal individual or group feedback will automatically be provided on assignments and will also be available upon request for examinations completed as part of the programme.  |

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| The Whole Experience We recognise that there are key aspects to every programme that need to be addressed to ensure we are inclusive, holistic and open about how your programme fits into your wider university experience and your ambitions for your future – below are Statements of Intent to explain how you will experience these critical learning themes. Each section offers a brief explanation of the theme, why it is important, and how your programme addresses these.  |
| Widening ParticipationHigher education has a vital role in improving social mobility and BCU’s Strategic Plan highlights the importance of our responsibilities in regards to supporting economic, social and cultural improvement in the city region. We are committed to providing access, retention and progression for students from disadvantaged backgrounds and underrepresented groups. We do this by forging strong relationships with local colleges and schools, providing defined and clear progression routes to facilitate lifelong learning. The Schools and Colleges Liaison team plays an important role here in ensuring that talented students are attracted to the right programmes, regardless of their background. They work proactively with schools and colleges to provide master classes and campus visits. In the Faculty, our open days provide plenty of encouragement for applicants from all backgrounds to access the University and we provide bursaries to support students progressing from our partner colleges and schools. A significant number of our students are classified as ‘mature’ (over 21) and we try to deliver our programme flexibly to help students with families or other commitments. We also go to great efforts to support students during their time at BCU. All students are allocated a personal tutor and students can access a range of additional support through ASK, the University's integrated and confidential student enquiry service. Essentially, ASK is a one-stop-shop for student queries, linking students with advice on health and wellbeing, careers, finances, visas, and student records.InclusivityWe make every effort to ensure that BCU is an inclusive environment, where explicit consideration is given to the full diversity of our students. We provide an environment which is compliant with the requirements of the Equality Act (2010). Our curriculum is designed to ensure that all students succeed to their potential, regardless of any protected characteristics (disability, sexuality, religion, gender and/or other socio-cultural identities). Most importantly, we recognise that diversity leads to a richer learning experience for all. The University statement on Equal Opportunities can be found via the following link.<http://www.bcu.ac.uk/cmsproxyimage?path=/_media/docs/equal-opportunities-statement-jan%202012.pdf>Information & Digital Literacy JISC define digital literacies as 'those capabilities which fit an individual for living, learning and working in a digital society'. This goes beyond the ability to use technology effectively and asks us to consider the journey of many of our students as 'digital natives', in addition to supporting the development of those students who have not yet acquired these skills. As a student, you are expected to have high levels of Digital & Information Literacy both at University and outside; it is an essential ‘life skill’ to be able to access, process and assimilate information in the broadest sense. The ability to articulate that information and to construct new understanding is also critical to graduate success. Through your programme, you are encouraged to recognise different types of information and resources, to develop your ability to question the validity of that information or resource, and to recognise the importance of both print and online resources to facilitate development of your own knowledge.Sustainability & Global Citizenship BCU is committed to integrating sustainability into the curriculum. The notion that we should all seek to find ways to support reduce waste, increase recycling, and lower levels of environmental impact will be familiar, but this is a narrow view of sustainability. Our curriculum also considers sustainability in terms of its connection with Global Citizenship. The United Nations define Global Citizenship in education as; 'enabling students to develop the attributes, behaviours and skills needed to work and live in a way that safeguards ecological, social and economic wellbeing, both in the present and for future generations’. We encourage our students to live and work more sustainably whilst recognising the impact that their decisions, and actions, have on the local, national and global communities to which they belong. We have made a commitment as an institution to create graduates with a global outlook (Graduate Attributes) and each of our programmes will now include an internationalised programme aim - the inclusion of sustainability within that is a logical connection. The Faculty and Programme demonstrates internationalisation by:* + Using cultural and international experiences or knowledge as a learning resource
	+ Encouraging intercultural experiences, partnerships and collaborations
	+ Contributing to international scholarly activity and knowledge exchange
	+ Embedding and debating global exemplars and perspectives in the curriculum
	+ Providing and promoting a range of accessible opportunities for the international and intercultural learning
	+ Facilitating on going intercultural and international dialogue and partnerships
	+ Proactively developing inclusive learning outcome, practices, skills, and/or attitudes appropriate for diverse societies, culture and individuals.
	+ Adapting the content, language pace and modes of delivery and assessment to the learning context and the diversity of learners
	+ Viewing and utilising the diversity of the academic community (whether differences in cultural and educational backgrounds, country of origin or languages spoken) as a key learning resource
	+ Using flexible and inclusive approaches that appreciate and respect individual differences in knowledge, education and culture.

Student Engagement BCU is renowned across the sector for its commitment and approach to Student Engagement, which aligns with Aim 5 of BCU’s Strategic Plan ‘we will become recognised as the sector leader for student engagement’. We are committed to the notion that your full participation in all aspects of University life facilitates a more coherent, active and vibrant learning community, which increases your sense of ownership of your learning experience (both at programme and institutional level) which in simple terms, leads to better student satisfaction levels. For example, there are significant opportunities for you to participate in OpportUNIty student engagement initiatives, which operate through a partnership between the University and Students’ Union. The aim is to enable students to work as co-designers and collaborators with staff on projects that strengthen the development of the University learning community and enhance the student experience; offering support for Student Academic Partner (SAP) projects and for initiatives around Student Academic Mentoring (StAMP). Our Student Engagement Policy gives further insights to the University's expectation of what engagement should like and feel like for students at both undergraduate and postgraduate level.Partnership Engagement Engagement with partners is a key BCU priority which features strongly in BCU’s 2020 Strategic Plan. Our partners are students, as are the wider educational community, and external stakeholders such as employers and cultural/social organisations. Through our partnership working, we aspire to be recognised in the region as a collaborator supporting economic, social and cultural improvement in the city region. Our students are our most important partners and we try to involve students in every level of decision making within the University. We are committed to building on the strong partnerships with education providers in the city and region and try to be pro-active in developing relationships with our local schools and colleges. Employers are particularly valued partners, advising us on our curriculum developments, providing work experience opportunities for you and contributing to your learning and teaching activities. Our overseas partnerships often result in opportunities for you to mix with students from different countries and to gain different perspectives, as well as opportunities to undertake a period of study overseas.Induction & Transition Coming to University for the first time is exciting but it is also very different from attending school or college. Our induction and transition support helps you to adapt to the different experiences you will have, enabling you to develop independent learning skills that enable you to be successful on your programme and prepare you for graduate level employment/further study. If you’re new to the University or programme, you’ll participate in an interactive induction which will give you a chance to get to know your fellow students, your personal tutor, your programme and your University. Throughout the course, but especially during the first few weeks of study your tutors will use their wealth of experience to support you in developing your study skills and settling into your programme and university life. When returning in your second or later years of study, you’ll participate in a transition programme, ensuring that you are fully prepared for the higher level work required each year and reminding you of the support services available to you throughout your studies. Progression & Retention We want all students to succeed to the best of their ability so that you stay at BCU and progress through the different stages of your programme. We try to provide the best learning and assessment experiences we can to help you achieve this. Your education is a partnership. We can provide you with learning materials, guidance and stimuli, but you won’t succeed unless you engage with the University and take full advantage of everything it has to offer. For this reason, we do monitor your attendance and try to help if we notice you are not attending regularly.Support & Personal Tutoring Every student has a Personal Tutor. Your Personal Tutor is there to advise you on your academic progress and can also direct you to additional help, if you need it. You can expect to meet your Personal Tutor for formal meetings three times a year but he or she will also be available if you need additional help or guidance. In addition, every School also has a Student Success Adviser, a recent graduate who has also experienced life as a BCU student. If you are having any problems, your Student Success Adviser can also help you. The University as a whole offers an array of support, such as the Centre for Academic Success, Careers, Chile Care, Finance/Money Matters, Health and Wellbeing, Visas and Immigration, and Student Mentoring. All of these services can be accessed direct or via our ‘one stop shop’, ASK.Personal Development PlanningPersonal Development Planning (PDP) enables you to be in control of your own future by reflecting on your progress so far and making changes for the future. In BCU, we provide structured opportunities for you to become more self-aware, more aware of how to learn and how to improve personal performance, and more able to cope with the transition to your chosen career.Employability (incl. Birmingham City University Graduate Attributes) BCU programmes aim to provide graduates with a set of attributes which prepare them for their future careers. The BCU Graduate:* + is professional and work ready
	+ is a creative problem solver
	+ is enterprising
	+ has a global outlook

The Faculty of Business, Law and Social Sciences is committed to practice-led learning and teaching that will give you experiences of the world of work through a range of activities which could include work placements, voluntary work, live projects, problem-solving, case studies, visits to businesses and social enterprises (there are no extra costs to students for trips of this nature). These experiences will provide you contribute towards the BCU Graduate Attributes that will prepare you for graduate level employment. In addition, the University has introduced the BCU Graduate+ programme, which is an extra-curricular awards framework that is designed to augment the subject based skills that you develop through your programme with broader employability skills and techniques that will enhance your employment options when you leave university. The key components of the programme are:* + A personalised approach for each student;
	+ Each student to complete a range of activities and build CPD points towards completion of the award. Recognised activities will include cross-university opportunities, careers development, ‘employability’ activities delivered within Faculties, part-time work experience, volunteering and community action.
	+ All elements will be clearly linked to the University’s new graduate attributes

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## Section Two

This section addresses the key regulatory and quality assurance requirements for validation. The programme learning map tracks the programme level learning outcomes, credit structure and (where appropriate) KIS data, assessment and feedback scope and forms, module delivery mode and module learning outcomes, and any exit awards that are possible from the programme.

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| **Level 4** Core Modules | **Introduction to Financial Accounting** | **Business Foundations** | **Principles of Economics** | **Applied Accounting** | **Introduction to Management Accounting** | **Financial Information Systems** |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |
| Study Time (%) S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 |
| Assessment method | Moodle Quizzes (30%)Examination (70%) | Patchwork (100%) | In Class Test (100%) | Group Presentation (30%)Examination (70%) | Meeting and Reflection (25%)Examination 75% | Portfolio (100%) |
| Assessment scope | 5 Quizzes, 10 Qs each2hr Closed Book Exam | 3,000 words equivalent | 1.5 hr closed book | 15 minutes per group2 hr closed book | 15 minute meeting, 1,000 word reflection, 2 hour exam | 1,000 word report, 50 minute Excel assessment, 50 minute Sage/Eikon assessment.  |
| Assessment week | Quizzes: 4/6/8/10/12Examination:14/15 | Patchwork: 13 | Examination: 14/15 | Presentation: 11Examination: 14/15 | Meeting: 9Examination: 14/15 | Report: 13Excel: 5Sage/Eikon: 14/15 |
| Feedback scope  | Quiz: ImmediateEXM: On request | CWK: 20 days | EXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 days |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended | Standard Blended | Standard Blended |
| Learning Outcomes  | 1 Explain the purpose of financial accounting, demonstrate the ability to use double entry to record transactions. | 1 Explain the complimentary roles of the key functional areas of marketing, operations, and finance within a given organisation. | 1 Demonstrate knowledge and understanding of the fundamental economic principles, theories and models. | 1 Interpret published financial information. | 1 Explain the nature of costs and employ a range of cost accounting techniques in order to account for materials, labour and overheads. | 1 Explain the types, purpose, benefits as well as the risks and the costs of financial information systems. |
| 2 Using relevant accounting concepts including prepayments, accruals and depreciation, prepare a trial balance. | 2 Describe how a business creates value from its inputs through to its outputs | 2 Demonstrate an ability to analyse a range of contemporary economic issues and problems through the application of relevant economic theory. | 2 Apply and discuss the principles of appropriate accounting standards including the regulatory framework. | 2 Prepare, interpret and reconcile profit statements using different costing systems. | 2 Analyse and explain the financial information system requirements of a particular organisation and recommend the financial information system improvements relevant to that organisation.  |
| 3 Prepare simple financial statements for sole proprietorship accounts. | 3 Reflect on personal academic and professional development needs. | 3 Evaluate the impact that external micro-, macro- and international economic environments have on the activities and performance of businesses. | 3 Apply accounting principles to the preparation of financial statements. | 3 Produce a range of budgets for an organisation and discuss the benefits and relevance of budget preparation in decision making. | 3 Input, manipulate data and extract information from Microsoft Office Excel software.  |
|  | 4 Apply key transferrable skills to experiential business situations |  |  | 4 Present and interpret information in a range of forms to allow informed decisions to be made. | 4 Input, manipulate data and extract information from a discipline specific financial software. |
| Programme Aim Links | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🞏 3🗹 4🞏 5🗹 | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🞏 |
| Linked PSRB (if appropriate)  | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, AAT, ICAS.  |  | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, AAT, ICAS. | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, AAT, ICAS. | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, AAT, ICAS. | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, AAT, ICAS. |

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| **Level 4 Programme** |
| Entry Requirements and pre-requisites, co-requisites & exclusions | Accreditation of Prior Experience or Learning (APEL) | Study Time Breakdown  | Exit award(s) |
| GCSE English and Maths (or equivalent) C or Above. **AND**Equivalent of 120 UCAS points (excluding General Studies, Critical Thinking and Health and Social Care). **OR**GCSE English and Maths (or equivalent) C or Above. **AND**AAT Level 3. | Appropriate experience may be considered for mature students in lieu of academic qualifications.  | **Scheduled** learning and teaching activities(including time constrained blended or directed tasks, pre-sessional and post-sessional tasks) | 35% | Cert HE Accounting  |
| **Guided Independent** learning (including non-time constrained blended tasks & reading and assessment preparation) | 65% |
| **Placement** (including external activity and study abroad) | 0% |
| **Impact of options** (indicate if/how optional choices will have a significant impact) | None at Level 4.  |

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| **Level 5** Core Modules | **Financial Reporting** | **Decision Making for Business and Finance** | **Principles of Taxation**  | **Ethics, Corporate Governance and Law** |  |  |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |  |  |
| Study Time (%) S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 |  |  |
| Assessment method | Report (25%)Examination (75%) | Reflections (25%)Examination (75%) | Group Presentation (30%)Examination (70%) | Group Video Presentation (25%)Examination (75%) |  |  |
| Assessment scope | 1,000 word report2 hour closed book exam | 2 Reflections 500 words each2 hour closed book exam | 15 minutes + 5 minutes Q&A3 hour closed book exam | 5 minute group presentation1.5 hour closed book exam |  |  |
| Assessment week | Report: 7Examination: 14/15 | Reflections: 4 and 10Examination: 14/15 | Presentation: 8Examination: 14/15 | Video Presentation: 13Examination: 14/15 |  |  |
| Feedback scope  | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request |  |  |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended |  |  |
| Learning Outcomes  | 1 Evaluate the performance and position of a company and advise stakeholders on appropriate courses of action. | 1 Evaluate the role and contribution of the operations function in modern businesses. | 1 Evaluate theories of taxation, illustrate the principal types of direct and indirect tax policy and appraise the objectives of a tax system within a country. | 1 Explain how the law determines the validity of contract law and how to manage both termination / breaches and identify the essential elements of the English legal System & tort of negligence. |  |  |
| 2 Prepare published financial statements from trial balance including a statement of cash flow and a statement of changes in equity in accordance with International Financial Reporting Standards. | 2 Demonstrate an understanding of business operations’ theories, concepts and practices. | 2 Calculate and explain the basis of calculation of direct tax liabilities for individuals and identify the impact of compliance and ethical issues on individuals and the performance of tax work. | 2 Differentiate between different types of business organisations and evaluate the law relating to Financing and management of companies. |  |  |
| 3 Analyse and apply International Financial Reporting Standards in the context of the IASB’s Conceptual Framework for Financial Reporting and professional and ethical standards. | 3 Apply theoretical principles, tools and concepts to business operation problems to deliver sustainable performance. | 3 Calculate and explain the basis of calculation of direct and indirect tax liabilities for businesses. | 3 Demonstrate an understanding of management of Directors & employees within a businesses, recognising the consequences of any wrongful and fraudulent activity, from a legal perspective. |  |  |
| 4 Apply ratio analysis to company financial statements and explain the limitation of these techniques. | 4 Using theoretical principles, tools and concepts establish how relationships in the supply chain can be managed. |  | 4 Investigate the meaning, theories, structures and rules of corporate governance and ethics and create a report on an aspect of the interplay of governance and ethics. |  |  |
| Programme Aim Links | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🗹 4🗹 5🞏 |  |  |
| Linked PSRB (if appropriate)  | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, ICAS. | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, ICAS. | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, ICAS. | ACCA, CIPFA, CIMA, ICAEW, IFA, CPA Australia, ICAS. |  |  |

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| **Level 5** Optional Modules | **Business Operations** | **Microeconomics** | **Strategic Development** | **Financial Modelling** | **Econometrics** | **Study Abroad** |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |
| Study Time % S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 | 00/100/00 |
| Assessment method | Group Presentation (25%)Examination (75%) | Examination (100%) | Essay (25%)Examination (75%) | Report (100%) | Technical Report (100%) | Digital Story and Narrative (100%) |
| Assessment scope | 15 minute presentation2 hour closed book exam | 1.5 hour closed book exam | 1,000 word essay2 hour closed book exam | Excel Spreadsheet and Report of 1,500 words | 3,000 word technical report | 3,000 words or equivalent |
| Assessment week | Group Presentation: 12Examination: 14/15 | Examination: 14/15 | Essay: 5Examination: 14/15 |  | Report: 13/14/15 | Digital Story: 13/14/15 |
| Feedback scope  | CWK: 20 daysEXM: On request | EXM: On request | CWK: 20 daysEXM: On request | CWK: 20 days | CWK: 20 days | CWK: 20 days |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended | Standard Blended | Standard Blended |
| Learning Outcomes  | 1 Evaluate the role and contribution of the operations function in modern businesses | 1 Demonstrate knowledge and understanding of microeconomic concepts, theories and models at an intermediate level. | 1 Differentiate between the different approaches for Strategic Development. | 1 Apply essential knowledge and skills of Excel worksheet functions, pivot tables, charts and techniques for the practical implementation of financial models. | 1 Understand the econometric analysis involved in the building of linear regression models. | 1 Examine a disciplinary topic within an international setting. |
| 2 Demonstrate an understanding of business operations’ theories, concepts and practices. | 2 Apply knowledge to specific situations, using appropriate economic models. | 2 Apply the key Strategic Analysis models. | 2 Demonstrate use of formulas, function and commands of Excel for financial calculations and apply finance theory and concepts to construct financial models. | 2 Apply the econometric analysis performing appropriate statistical tests. | 2 Reflect on the impact of the international experience on the ‘self’. |
| 3 Apply theoretical principles, tools and concepts to business operation problems to deliver sustainable performance. | 3 Solve microeconomic problems using mathematical and graphical methods, analyse and evaluate evidence and arguments related to policy recommendations. | 3 Apply the key Strategic Choice models. | 3 Employ knowledge of corporate finance and financial markets, capital budgeting, cost of capital, measures of portfolio and other general financial concepts, for financial modelling. | 3 Appraise the results of regression models run using a statistical software. | 3 Create a digital story suitable for a range of audiences. |
| 4 Using theoretical principles, tools and concepts establish how relationships in the supply chain can be managed. | 4 Demonstrate skills to design and critically evaluate public policies. | 4 Analyse and recommend an appropriate Strategic Implementation strategy. |  | 4 Demonstrate skills in problem solving and technical report writing. |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🞏 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🗹 4🞏 5🗹 | 1🞏 2🗹 3🗹 4🗹 5🗹 |
| Linked PSRB (if appropriate)  | CIMA. |  | ICAEW, ICAS, CIPFA.  |  |  |  |

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| **Level 5 Programme** |
| Entry Requirements and pre-requisites, co-requisites & exclusions | Accreditation of Prior Experience or Learning (APEL) | Study Time Breakdown  | Exit award(s) |
| GCSE English and Maths (or equivalent) C or Above. **AND**Equivalent of 120 UCAS points (excluding General Studies, Critical Thinking and Health and Social Care). **AND**CertHE in relevant subject area with significant accounting content and an average score of 60% or above. **OR**GCSE English and Maths (or equivalent) C or Above. **AND**AAT Level 4 / CIMA Certificate in Business Accounting / ICAEW Certificate in Finance, Accounting and Business / ACCA F1, F2 and F3.  | In exceptional circumstances relevant work experience may be considered in lieu of formal Level 4 qualifications.  | **Scheduled** learning and teaching activities(including time constrained blended or directed tasks, pre-sessional and post-sessional tasks) | 35% | DipHE Accounting and Finance. CertHE Accounting.  |
| **Guided Independent** learning (including non-time constrained blended tasks & reading and assessment preparation) | 65% |
| **Placement** (including external activity and study abroad) | 0% |
| **Impact of options** (indicate if/how optional choices will have a significant impact) | Choice of options will impact professional exemptions available.  |

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| **Level 6** Optional Modules | **Advanced Financial Reporting** | **Strategic Management Accounting** | **Taxation** | **Not For Profit Accounting and Reporting** | **Banking, Financial Markets and Institutions** |  |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |  |
| Study Time % S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 |  |
| Assessment method | Examination (100%) | Group Report (25%)Examination (75%) | Group Essay/Report (25%)Examination (75%) | Group Report (25%)Examination (75%) | Examination (100%) |  |
| Assessment scope | 2 hour closed book | 3,000 word group report3 hour closed book exam | 3,000 word group essay/report3 hour closed book exam | 3,000 word group report2 hour closed book exam | 1.5 hour closed book exam |  |
| Assessment week  | Examination: 14/15 | Group Report: 9Examination: 14/15 | Group Essay/Report: 8Examination: 14/15 |  | Examination: 14/15 |  |
| Feedback scope  | EXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | EXM: On request |  |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended | Standard Blended |  |
| Learning Outcomes  | 1 Prepare accounting statements in compliance with International Financial Reporting Standards and Generally Accepted Accounting Practice. | 1 Differentiate between and critically apply a variety of strategic cost accounting techniques. | 1 Critically evaluate and appraise principal aspects of tax policy initiatives or tax reliefs and provide recommendations and advice in a professional format. | 1 Differentiate between public and charitable organisations and evaluate the context in which the not for profit sector operates. | 1 Compare the distinctive features of financial markets and institutions and differentiate between the roles of financial markets and financial intermediaries. |  |
| 2 Critically discuss and apply the advanced aspects of generally accepted international accounting principles and techniques and supporting theory. | 2 Advise and recommend appropriate courses of action based on a range of financial and non-financial information. | 2 Evaluate and prepare appropriate taxation advice with supporting schedules and computations. Recognise and advise upon compliance and ethical issues arising in respect of the performance of tax work. | 2 Demonstrate appropriate and well developed skills in researching, developing and recommending proposals for business development in the not for profit sector.  | 2 Estimate the determinants of interest rate and the relationship of the various interest rates to one another – the risk structure and term structure of interest rates. |  |
| 3 Analyse the conceptual underpinning of current and accepted accounting theory resulting in the provision of a critical analysis being applied to accounting standard(s). | 3 Critically analyse and apply a range of strategic management accounting techniques used in performance management strategies. | 3 Discriminate between a variety of tax situations for individuals, and businesses and prepare computations for income taxes and capital taxes. | 3 Prepare and explain accounting information and financial statements for small organisations operating within the not for profit sector. | 3 Appraise the strategies that central banks’ conduct of monetary policy; evaluate the effectiveness of monetary policies and the impact on the financial markets and the rest of economy. |  |
|  | 4 Evaluate divisional performance using a range of measurement techniques including transfer pricing strategies. | 4 Compute direct and indirect taxes for incorporated businesses and recognise the impact of groups and overseas aspects of corporate tax. | 4 Analyse, interpret and make appropriate recommendations on the financial statements of not for profit organisations. | 4 Assess the risk that faced by financial institutions and evaluate the tools that managers use to measure risk and the strategies that can be employed to reduce it. |  |
| Programme Aim Links | 1🗹 2🗹 3🞏 4🗹 5🗹 | 1🗹 2🗹 3🞏 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🗹 |  |
| Linked PSRB (if appropriate)  | ACCA, CIMA, CIPFA | ACCA, CIMA, CIPFA | ACCA, ICAEW | CIPFA |  |  |

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| **Level 6** Optional Modules | **Audit and Assurance** | **Financial Management** | **Islamic Accounting and Finance** | **UK and Global Accounting Issues** | **Project Management** |  |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |  |
| Study Time % S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 |  |
| Assessment method | Group Presentation (25%)Examination (75%) | Individual Report (25%)Examination (75%) | Individual Assignment (100%) | Portfolio (100%) | Project Paper (25%)Examination (75%) |  |
| Assessment scope | 15-20 minute presentation3 hour closed book exam | 1,000 word report3 hour closed book exam | 3,000 word essay | 1,500 word report1,500 word poster/reflection | 1,000 word project paper3 hour closed book exam |  |
| Assessment week  | Group Presentation: 9Examination: 14/15 | Individual Report: 7Examination: 14/15 |  | Individual Report: 7Poster and Reflection: 13 | Project Paper: 13Examination: 14/15 |  |
| Feedback scope  | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 days | CWK: 20 days | CWK: 20 daysEXM: On request |  |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended | Standard Blended |  |
| Learning Outcomes  | 1 Analyse the nature and purpose of audit and assurance while recognising and applying the regulatory framework. | 1 Evaluate how financial management has evolved, the finance function and how it relates to financial strategy decision making. | 1 Explain Islamic economics, the notion of social equality in Islamic finance, Islamic commercial law, Shariah governance, Islamic finance legal system and development of Islamic banking and finance. | 1 Summarise a range of current issues in company reporting.  | 1 Synthesise a range of data to argue the business case for change. |  |
| 2 Plan an audit using the risk based approach, evaluate internal control systems and design appropriate audit programmes. | 2 Develop research and apply analytical skills in business and corporate financial management; explain the techniques, concepts and nature of financial markets affecting the financial environment. | 2 Demonstrate the knowledge and awareness of underlying principles of Islamic finance and its products and services. | 2. Critically evaluate current company reporting research in a national and international context. | 2 Assemble a project plan using project management theory, concepts and tools which justifies and sets out the processes required for effective change. |  |
| 3 Evaluate sources of evidence and the implication of findings on the audit report. | 3 Explain and evaluate working capital policies and long term finance, appraise the importance of its management and perform appropriate calculations relating to the interactions of investment and financing decisions. | 3 Critically evaluate growth, challenges and critiques of Islamic banking industry and evaluate regulatory changes made to foster the development of Islamic finance. | 3 Critically evaluate different international approaches to company reporting which arise from diverse legal and economic systems.  | 3 Appraise the attributes required of a project manager within the context of the organisational setting given. |  |
| 4 Apply knowledge gained from other accounting, finance and business modules, in auditing wide ranging business processes, assessing financial and non-financial risks, and recommending actions to manage risks and improve processes. | 4 Appraise and evaluate corporate dividend theories, policies and decisions and how foreign currency risks are managed. |  | 4 Analyse the impact of different cultures on financial reporting behaviour.  | 4 Critique the use of project vendor software. |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🗹 4🗹 5🗹 | 1🗹 2🗹 3🞏 4🗹 5🗹 | 1🗹 2🗹 3🞏 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🗹 |  |
| Linked PSRB (if appropriate)  | ACCA, CIPFA, ICAEW, IFA, CPA Australia, ICAS. | ACCA, CIMA, CIPFA, ICAEW, IFA, CPA Australia, ICAS. |  |  | CIMA, CIPFA. |  |

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| **Level 6 Programme** |
| Entry Requirements and pre-requisites, co-requisites & exclusions | Accreditation of Prior Experience or Learning (APEL) | Study Time Breakdown  | Exit award(s) |
| GCSE English and Maths (or equivalent) C or Above. **AND**DipHE in relevant subject area with significant accounting content and an average score of 60% or above across Level 5 modules. The programme leader may consider applications close to this requirement on a case by case basis.  | In exceptional circumstances relevant work experience may be considered in lieu of formal Level 5 qualifications, though this is rare at this level.  | **Scheduled** learning and teaching activities(including time constrained blended or directed tasks, pre-sessional and post-sessional tasks) | 35% | BSc (Hons) Accounting and FinanceBSc (Hons) Accounting and Finance (Sandwich)BSc Accounting and Finance (Ordinary Degree)DipHE Accounting and Finance. CertHE Accounting.  |
| **Guided Independent** learning (including non-time constrained blended tasks & reading and assessment preparation) | 35% |
| **Placement** (including external activity and study abroad) | 0% |
| **Impact of options** (indicate if/how optional choices will have a significant impact) | Option choices will impact on professional exemptions available.  |

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| **Level 7** Core Modules | **Advanced Strategic Case Study** |  |  |  |  |  |
| Credit level (ECTS value) | 40 (20) |  |  |  |  |  |
| Study Time (%) S/DI/PL | 35/65/00 |  |  |  |  |  |
| Assessment method | Proposal (25%)Report (75%) |  |  |  |  |  |
| Assessment scope | 1,500 word proposal4,500 word report |  |  |  |  |  |
| Assessment week  | Proposal: 6 (S1)Examination: 13 (S2) |  |  |  |  |  |
| Feedback scope  | CWK: 20 days |  |  |  |  |  |
| Delivery mode | Standard Blended |  |  |  |  |  |
| Learning Outcomes  | 1 Critically appraise the strategic position of a company and evaluate its strategic options. |  |  |  |  |  |
| 2 Critically appraise the selected strategic analysis models. |  |  |  |  |  |
| 3 Design and evaluate a research framework. |  |  |  |  |  |
| 4 Development and application of critical appraisal skills. |  |  |  |  |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🗹 |  |  |  |  |  |
| Linked PSRB (if appropriate)  |  |  |  |  |  |  |

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| **Level 7** Optional Modules | **Strategic Management** | **Audit Theory and Practice** | **Performance Management and Evaluation** | **International Tax Planning** |  |  |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |  |  |
| Study Time % S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 |  |  |
| Assessment method | Case Study Analysis (25%)Examination (75%) | Group Role Play (25%)Portfolio (75%) | Group Presentation (30%)Scholarly Article (70%) | Group Report (25%)Examination (75%) |  |  |
| Assessment scope | 1,000 word analysis3 hour closed book exam | 20 minute role play2,000 word portfolio | 15 minute presentation2,000 word article | 3,000 word report3 hour closed book exam |  |  |
| Assessment week | Case Study Analysis: 6Examination: 14/15 | Role Play: 6Portfolio: 13 | Group Presentation: 6Article: 13 | Group Report: 7Examination: 14/15 |  |  |
| Feedback scope  | CWK: 20 daysEXM: On request | CWK: 20 days | CWK: 20 days | CWK: 20 daysEXM: On request |  |  |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended |  |  |
| Learning Outcomes  | 1 Differentiate and critically appraise the different approaches for Strategic Development. | 1 Evaluate business systems and controls with reference to audit theory and practice to meet stakeholder and organisational objectives for compliance, control and continual improvement. | 1 Research, produce and execute a presentation on (an) aspect(s) of the relationship between ethics (moral philosophy) and performance management and evaluation. | 1 Critically analyse and evaluate international taxation policy. |  |  |
| 2 Critically appraise the strategic position of an organisation. | 2 Appraise an internal audit scenario and formulate solutions that improve the control environment of the organisation. | 2 Research suitable sources of information on the latest research in specified area(s) of performance measurement and evaluation. | 2 Prepare tax computations for multinationals. |  |  |
| 3 Evaluate the strategic options for an organisation and recommend an option. | 3 Judge the impact of the legal, regulatory and ethical frameworks of external auditing in practical scenarios. | 3 Analyse and evaluate the latest research findings in (a) specific area(s) of performance management and evaluation. | 3 Assess and appraise international tax avoidance practices and evaluate the legislation developed to counteract them. |  |  |
| 4 Recommend and justify an appropriate Strategic Implementation strategy. | 4 Organise and manage the audit and assurance process and demonstrate critical and reflective skills by evaluating the impact on the audit report. |  | 4 Analyse, interpret and appraise strategies for international tax planning. |  |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🗹 4🗹 5🞏 | 1🗹 2🗹 3🞏 4🗹 5🗹 |  |  |
| Linked PSRB (if appropriate)  | CIMA |  |  |  |  |  |

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| **Level 7** Optional Modules | **Financial Strategy** | **Public Sector Financial Management** | **Strategic Risk Management** | **Advanced Corporate Reporting** |  |  |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) | 20 (10) |  |  |
| Study Time % S/DI/PL | 35/65/00 | 35/65/00 | 35/65/00 | 35/65/00 |  |  |
| Assessment method | Individual Report (25%)Examination (75%) | Assignment (25%)Examination (75%) | Assignment (25%)Examination (75%) | Project (30%)Examination (70%) |  |  |
| Assessment scope | 1,000 word report3 hour closed book exam | 1,000 word assignment2 hour closed book exam | 1,000 word assignment2hr closed book exam | 1,000 word project2 hour closed book exam |  |  |
| Assessment week | Group Report: 7Examination: 14/15 | Assignment: 7Examination: 14/15 | Assignment: 12Examination: 14/15 | Project: 12Examination: 14/15 |  |  |
| Feedback scope  | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request | CWK: 20 daysEXM: On request |  |  |
| Delivery mode | Standard Blended | Standard Blended | Standard Blended | Standard Blended |  |  |
| Learning Outcomes  | 1 Critically evaluate the financing requirements of an entity and recommend appropriate strategies for meeting such requirements.  | 1 Critically evaluate sources of finance available in public services. | 1 Evaluate the risk management process, risk governance, risk reduction and risk management systems of organisations. | 1 Prepare accounting statements in compliance with complex International Financial Reporting Standards and Generally Accepted Accounting Practice. |  |  |
| 2 Appraise strategic financial management policy decisions. | 2 Evaluate accountability in public services and appraise the implications for public bodies of the harmonisation of accounting practices. | 2 Evaluate a company’s or a portfolio’s exposures to financial and non-financial risk factors. | 2 Critically apply the advanced aspects of generally accepted international accounting principles and techniques and supporting theory. |  |  |
| 3 Evaluate opportunities for acquisition, merger and divestment.  | 3 Prepare the key external financial statements for a range of public service organisations using applicable accounting standards. | 3 Estimate and evaluate value at risk (VaR) and other credit risks of investment positions or financial derivatives such as forward contracts, swaps, and options. | 3 Critically evaluate the financial statements of listed companies and make appropriate recommendations to stakeholders. |  |  |
| 4 Critically apply appropriate valuation techniques to value a business.  | 4 Advise upon the use of applicable accounting standards and justify their application for a range of public service organisations. | 4 Prepare a risk adjusted capital budget and evaluate the outcome for a business. |  |  |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🞏 5🗹 | 1🗹 2🗹 3🗹 4🞏 5🗹 | 1🗹 2🗹 3🗹 4🞏 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🞏 |  |  |
| Linked PSRB (if appropriate)  | ACCA, CIPFA, IFA, CPA Australia, ICAS. | CIPFA | CIMA | ACCA |  |  |

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| **Level 7 Programme** |
| Entry Requirements and pre-requisites, co-requisites & exclusions | Accreditation of Prior Experience or Learning (APEL) | Study Time Breakdown  | Exit award(s) |
| N/A | N/A | **Scheduled** learning and teaching activities(including time constrained blended or directed tasks, pre-sessional and post-sessional tasks) | 35% | MAcc Accounting and FinanceMAcc Accounting and Finance (Sandwich)BSc (Hons) Accounting and FinanceBSc (Hons) Accounting and Finance (Sandwich)BSc Accounting and Finance (Ordinary Degree)DipHE Accounting and FinanceCertHE Accounting |
| **Guided Independent** learning (including non-time constrained blended tasks & reading and assessment preparation) | 65% |
| **Placement** (including external activity and study abroad) | 0% |
| **Impact of options** (indicate if/how optional choices will have a significant impact) | Option choices will impact on professional exemptions available. |

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| Additional Information  |
| This programme is aligned to the professional syllabi of a wide range of professional accountancy bodies. Exact exemptions gained vary depending on the modules selected and the latest version of the professional syllabi. All students studying this programme will have an optional placement year after the second year of study.  |

## Section Three