

University of Plymouth

Faculty of Arts & Humanities

Plymouth Business School

Programme Specification

BA (Hons) Accounting and Finance

0414

Final Approved Version
September 2019

1. BA (Hons) Accounting and Finance

Final award title: BA (Hons) Accounting and Finance

Level 5 Intermediate award title: Diploma in Higher Education

Level 4 Intermediate award title: Certificate in Higher Education

UCAS code: N420

HECoS code: 100105 - Accounting; 100107 - Finance

2. **Awarding Institution:** University of Plymouth

Teaching institution(s): University of Plymouth

3. **Accrediting body(ies)**

Summary of specific conditions/regulations – Varies by professional body

Association of Chartered Certified Accountants (ACCA)

Institute of Chartered Accountants in England & Wales (ICAEW)

Chartered Institute of Management Accountants (CIMA)

Date of re-accreditation – Varies by professional body:

ACCA – 31/12/20

CIMA & ICAEW both rolling accreditation. The professional body to be advised of any changes to the programme.

4. **Distinctive Features of the Programme and the Student Experience**

It is designed around a strong spine of key accounting and finance modules throughout its duration: this will ensure that students graduate with a good understanding of the key underpinning disciplines of accounting and finance.

It provides students with a thorough understanding of organisations through the provision of a mixture of taught modules and autonomous learning: key to this process is the development of a broad understanding of the complex, diverse and international nature of accounting and finance.

It provides students with a variety of option modules: This offers students a wide choice and therefore will enable them to (i) study modules that give them exemption from examinations of professional accountancy bodies and/or (ii) study other business-related topics that may be of interest but not related specifically to accounting or finance.

Key skills and employability: the degree promotes competence in the key skills (including participating effectively and supportively in group work; reflecting upon learning and evaluating personal strengths and weaknesses) that will improve students' academic performance, develop their ability to communicate, enhance their employment prospects and equip them for lifelong learning. Embedded use of spreadsheet software, such as Microsoft Excel, throughout the programme allows students to gain important employability skills so that they can start adding value to a business immediately. There are opportunities for students to gain valuable experience in the workplace, which enables them in many cases to put theory into practice.

Pathway to professional qualification: the degree is designed in order that graduates can be given significant exemptions from the examination requirements of professional accountancy bodies.

Student support: Business School staff are approachable and available to students in person and via email. The School has a positive atmosphere and relationships between staff and students are good.

5. Relevant QAA Subject Benchmark Group(s)

Accounting

Finance

6. Programme Structure

NB: All modules run parallel except for ACF104 The Accounting Professional. Language electives run all year.

Level 4			
Semester 1	ACF104 The Accounting Professional		
	ACF105 Fundamentals of Accounting	ECN1009A Economics for Business	
Semester 2	ACF102 Introduction to Financial Accounting and Reporting	ACF108 Understanding Financial Markets	LAW1211 Business Law
Level 5			
Semester 1	ACF206 Financial Accounting and Reporting	MATH258 Quantitative Financial Modelling	Elective Choice
Semester 2	ACF204 Corporate Finance	ACF205 Management Accounting	Elective Choice
Semesters 1 & 2 – All students will be registered on EPIE200 Placement Preparation (a non-credit bearing module)			
Optional Placement Year Students may choose to take a placement year in year three before progressing to the final stage of the programme.			
Level 6			
Semester 1	ACF300 Advanced Corporate Finance	ACF314 Advanced Management Accounting	Elective Choice
Semester 2	ACF305 Advanced Financial Accounting and Reporting	Elective Choice	Elective Choice

The elective choices for each year are as follows:

Level 5

Module Code	Module Title	Timing
ACF201	Financial Institutions and Markets	Semester 1
ACF209	Taxation	Semester 1
STO200	Introduction to Operations Management	Semester 1
STO204	Business Ethics	Semester 2
STO205	An Introduction to International Business	Semester 2
STO206	Shaping the Future: creating sustainable organisations	Semester 2
MKT215	Marketing Fundamentals	Semester 2
ELC203*	English for Academic Purposes	Semester 2
Various	Modern Languages	All Year

Level 6

Module Code	Module Title	Timing
ACF302	Investment Management	Semester 1
ACF304	Advanced Taxation	Semester 1
ENT300	Enterprise Creation	Semester 1
ECN3013A	International Trade and International Finance	Semester 1
ACF306	Business Research	Semester 2
ACF309	Auditing	Semester 2
ACF311	Credit Management: Theory and Practice	Semester 2
Various	Modern Languages	All Year

* Open only to students whose native language is not English

7. Programme Aims

- To enhance students' employability through a combination of academic analysis, the development of key skills and work experience;
- To provide students with pastoral support to assist their personal development and adaptation to higher education;
- To provide students with an opportunity to study a foreign language or explore other areas that may be of interest;
- To foster awareness of the various dynamic contextual factors that will influence business;
- To develop an appreciation of the global financial market-place in which businesses operate and the implications of this for business decisions and accounting policies and practices;
- To develop a broad understanding of the complex, diverse and integrated nature of business and financial activity;
- To meet the needs of industry, the accounting profession and society;
- To show an awareness of the changing economic, social and technological environment, and of the implications of change for accounting and finance in an increasingly inter-dependent world;
- To show a sound understanding of accounting theory and practice, enabling the students to appreciate the role of accountants and financial managers as contributors to an organisation's information gathering and decision making processes;
- To show a broad understanding of the nature and role of information and information systems and the importance of changes in information technology thereon;
- To demonstrate technical competence and professional knowledge in accounting and finance which can provide a sound basis for further professional studies and training.

8. Programme Intended Learning Outcomes

8.1. Knowledge and understanding

On successful completion graduates should have developed:

- Knowledge and understanding of financial reporting and regulatory practices on an international scale
- Knowledge and understanding of the use of information for budgeting, control and decision making
- Knowledge and understanding of financial markets, investment strategies and capital budgeting
- The ability to explain the elements and integrated nature of the national and international context within which businesses operate
- Understanding of the inputs, processes and outcomes of strategic decision-making
- Knowledge of communication and information technology used in the workplace
- Knowledge and understanding [so as to be able to make sense] of the workplace
- An appreciation of the nature of globalisation and be able to comprehend its implications for business

- Knowledge and understanding of the legal and economic environment in which businesses operate
- An understanding of current financial reporting issues

8.2. Cognitive and intellectual skills

On successful completion graduates should have developed:

- Analysis and synthesis skills
- Intelligent application of appropriate principles in assessing policy or practice
- Problem solving and research skills
- The ability to evaluate accounting / financial policies and practices
- The ability to critique rival theories and frameworks

8.3. Key and transferable skills

On successful completion graduates should have developed:

- Literature and information processing
- Communication (oral, written, CIT)
- Numeracy/quantitative skills
- Group/team skills
- Learning skills (reflection etc)

8.4. Employment related skills

On successful completion graduates should have developed:

- Computer and information technology skills
- Written and oral communication skills
- Team working skills

8.5. Practical skills

On successful completion graduates should have developed:

- Computer and information technology skills
- Presentation and oral communication skills
- Written communication

9. Admissions Criteria, including APCL, APEL and DAS arrangements

All applicants must have GCSE (or equivalent) Maths and English at Grade C or above.

Entry Requirements for BA (Hons) Accounting and Finance	
A-level/AS-level	96-112 points from a minimum of 2 A levels, including General Studies.
BTEC National Diploma/QCF Extended Diploma	18 Unit BTEC Extended Diploma: MMM-DMM in any subject.
Access to Higher Education at level 3	Pass a named Access to HE Diploma in any subject with at least 33 credits at merit/distinction.
IB	26 - 28 overall to include 4 at any subject at Higher Level. English and Maths accepted within: Higher Level = 4 Standard Level = 5 All applicants must have GCSE (or equivalent) mathematics and English at grade C or above.
14-19 Diplomas	Accepted. Other combinations and non-A level qualifications also considered.
International Qualifications	Comparable international qualifications considered. Applicants from countries that do not have English as a first language must have IELTS 6.0 overall with 5.5 in all other elements.

Other qualifications may be accepted for entry; information is provided on Programme Course pages specifying what these are and the level at which they need to be achieved

10. Progression criteria for Final and Intermediate Awards:

As per University regulations.

11. Non Standard Regulations: N/A

12. Transitional Arrangements: N/A

13. Mapping and Appendices:

13.1. ILO's against Modules Mapping

	A	B	C	D	E	F	G	H	I	J
LEVEL 4										
The Accounting Professional				X		X	X	X		X
Fundamentals of Accounting	X				X	X				X
Introduction to Financial Accounting and Reporting	X	X								
Understanding Financial Markets			X	X		X		X	X	
Business Law								X	X	
Economics for Business					X	X		X	X	
LEVEL 5										
Financial Accounting & Reporting	X			X		X		X		X
Management Accounting		X		X	X	X	X	X		
Corporate Finance			X	X	X	X	X	X		
Quantitative Financial Modelling					X	X				
LEVEL 6										
Advanced Financial Accounting & Reporting	X			X	X			X		X
Advanced Management Accounting		X		X	X	X	X	X		
Advanced Corporate Finance			X	X	X	X	X	X		

- A. Knowledge and understanding of financial reporting and regulatory practices on an international scale
- B. Knowledge and understanding of the use of information for budgeting, control and decision making
- C. Knowledge and understanding of financial markets, investment strategies and capital budgeting
- D. The ability to explain the elements and integrated nature of the national and international context within which businesses operate
- E. Understanding of the inputs, processes and outcomes of strategic decision-making
- F. Knowledge of communication and information technology used in workplace
- G. Knowledge and understanding [so as to be able to make sense] of the workplace
- H. An appreciation of the nature of globalisation and be able to comprehend its implications for business
- I. Knowledge and understanding of the legal and economic environment in which businesses operate
- J. An understanding of current financial reporting issues

13.2. Assessment against Modules Mapping

	A	B	C	D
LEVEL 4				
The Accounting Professional		X	X	X
Fundamentals of Accounting	X		X	
Introduction to Financial Accounting and Reporting	X	X	X	X
Understanding Financial Markets			X	
Business Law	X			
Economics for Business	X		X	
LEVEL 5				
Financial Accounting & Reporting	X		X	
Management Accounting	X	X		X
Corporate Finance	X	X		X
Quantitative Financial Modelling	X		X	
LEVEL 6				
Advanced Financial Accounting & Reporting	X		X	
Advanced Management Accounting	X		X	X
Advanced Corporate Finance	X	X		X
A Exam B Practical (Presentation) C Written assignment D Group Assignment				

13.3. Skills against Modules Mapping

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
LEVEL 4																
The Accounting Professional	X	X		X	X	X	X	X	X	X	X	X		X	X	
Fundamentals of Accounting	X	X	X	X	X	X		X	X	X	X	X		X	X	
Introduction to Financial Accounting and Reporting	X	X	X	X	X	X	X	X	X	X	X		X	X	X	
Understanding Financial Markets	X	X	X	X				X	X	X	X	X	X	X		
Business Law	X				X	X					X	X	X			
Economics for Business	X	X	X	X	X			X	X		X	X				
LEVEL 5																
Financial Accounting & Reporting	X	X	X	X	X			X	X	X	X	X	X	X	X	
Management Accounting	X	X	X	X	X	X		X	X	X	X	X	X	X	X	
Corporate Finance	X	X	X	X	X	X		X	X	X	X	X	X	X	X	
Quantitative Financial Modelling	X		X	X		X		X	X		X	X		X		
LEVEL 6																
Advanced Financial Accounting & Reporting	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
Advanced Management Accounting	X	X	X	X	X	X		X	X	X	X	X		X	X	
Advanced Corporate Finance	X	X	X	X	X	X		X	X	X	X	X		X	X	
	Cognitive/ Intellectual Skills <i>A Analysis & Synthesis B Critique C Evaluation D Application E Problem Solving</i>					Key/Transferable skills <i>F Group Working G Learning (eg reflection) H Literature & information processing I Numeracy/quantitative J Communication</i>					Practical skills <i>K Application L Autonomy</i>		Employability Skills <i>M IT Skills N Communication O Team Working</i>			