

**University of Plymouth**

**Faculty of Arts, Humanities and Business**

**Plymouth Business School**

**Programme Specification**

**BA (Hons) Accounting and Finance with Foundation Year**

**6220**

Approved Final Version for  
September 2022

1. **Programme title:** BA (Hons) Accounting and Finance with Foundation Year

**Final award title:** BA (Hons) Accounting and Finance  
BA (Hons) Accounting and Finance (Accounting)  
BA (Hons) Accounting and Finance (Finance)

**Intermediate award titles:** Certificate of Higher Education  
Diploma of Higher Education

**UCAS code:** N405

**HECoS code:** 100105 – Accounting  
100107 - Finance

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

**Teaching institution:** University of Plymouth

3. **Accrediting bodies**

Association of Chartered Certified Accountants (ACCA)

Institute of Chartered Accountants in England & Wales (ICAEW)

Chartered Institute of Management Accountants (CIMA)

**Summary of specific conditions/regulations**

Full details of the exemptions held with each professional body are available from their respective websites:

ACCA - <https://www.accaglobal.com/an/en/help/exemptions-calculator.html>

ICAEW - <https://apps.icaew.com/cpldirectory>

CIMA - <https://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Exemptions/Exemption-Search/>

**Date of re-accreditation**

ACCA: – 31/12/25

CIMA & ICAEW: both rolling accreditation

#### **4. Distinctive features of the programme and the student experience**

- This programme is designed for non-standard entrants, including mature returners to study, with a first year specifically created to develop knowledge and understanding across key discipline areas of study, and the professional competencies, skills and confidence, including critical thinking and research skills, required for successful progression.
- Pathway to professional qualification: the programme is accredited by the major professional accountancy bodies and is designed in order that graduates can obtain significant exemptions from the examination requirements of the professional accountancy bodies.
- The programme promotes competence in key skills (including reflecting upon learning, evaluating personal strengths and weaknesses and participating effectively and supportively in group work) that will improve students' academic performance, develop their ability to communicate, enhance their employment prospects and equip them for lifelong learning. The 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.
- We believe that students should be able to explore and understand both the local and global matters that interest them. Our students are encouraged to research topics that they are passionate about, while working with students who have similar interests on our challenge module and through an individual research project in their final year.
- We believe that building our students' personal and professional resilience is key to them pursuing a successful and rewarding career. Our careers provision offers dedicated support to help students prepare for work placements (including an optional placement year) and graduate roles ensuring that they are competitive in the future graduate market.

#### **5. Relevant QAA Subject Benchmark Groups**

Accounting (2019)

[https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-accounting.pdf?sfvrsn=da39c881\\_7](https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-accounting.pdf?sfvrsn=da39c881_7)

Finance (2019)

[https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-finance.pdf?sfvrsn=f8f3c881\\_7](https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/subject-benchmark-statement-finance.pdf?sfvrsn=f8f3c881_7)

6. **Programme structure** *\*Note: a module cannot be taken more than once even if offered at a different level.*

### 6.1 BA (Hons) Accounting and Finance

#### Foundation Year

Semester 1	Semester 2
STO3001 / Global Business (30 credits)	ECN3100 / The World of Economics and Finance (30 credits)
STO3002 / Introduction to Business Research (30 credits)	STO3003 / Business Research Project (30 credits)

#### Level 4

Semester 1	Semester 2
ECN4001 / Principles of Economics and Finance (40 credits)	ECN4003 / Data Analytics for Business Decision Making (40 credits)
LAW407 / Business Law (20 credits)	ACF4001 / Introduction to Accounting (20 credits)

#### Level 5

Semester 1	Semester 2
ACF5001 / Management Accounting (40 credits)	ACF5004 / Financial Accounting and Reporting (40 credits)
ACF5002 / Financial Institutions and Markets (20 credits) <b>OR</b> ACF5003 / Taxation (20 credits)	HRL5008 / Challenge Module (20 credits)

**PBS500CPD / Careers and Professional Development** (zero credit): This core module is aimed at enhancing student employability and supporting those wishing to apply for placements.

**DEAS200 / Academic Skills for International Direct Entry Second Year Students** (zero credit): The English Language Centre (ELC) provides in-session study skills provision (currently called 'English for Specific Academic Purposes') to second and third year international direct entrants who complete UoP ELC pre-session summer schools which are longer than two weeks. However this provision is not available to those students who attend the 2-week pre-session summer school or are not required to attend a summer school. DEAS200 aims to fill this gap in study skills provision for second year direct entry international students.

<b>Optional Placement Year</b> PBS600PLC / Placement Year (zero credits)
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**Level 6**

Semester 1	Semester 2
ACF6001 / Business Research (20 credits)	ACF6005 / Corporate Financial Management (40 credits)
ACF6002 / Investment Management (20 credits)	
ACF6003 / Auditing (20 credits) <b>OR</b> ACF6004 / Financial Modelling (20 credits)	ACF6006 / Credit Management: Theory and Practice (20 credits)

**PBS600CPD / Continued Career and Professional Development** (zero credit): This core module is aimed at further enhancing student employability and builds upon the Level 5 module.

**DEAS300 / Academic Skills for International Direct Entry Final Year Students** (zero credit): The English Language Centre (ELC) provides in-session study skills provision (currently called 'English for Specific Academic Purposes') to second and third year international direct entrants who complete UoP ELC pre-session summer schools which are longer than two weeks. However this provision is not available to those students who attend the 2-week pre-session summer school or are not required to attend a summer school. DEAS300 aims to fill this gap in study skills provision for final year direct entry international students.

**6.2 BA (Hons) Accounting and Finance (Accounting)****Foundation Year**

Semester 1	Semester 2
STO3001 / Global Business (30 credits)	ECN3100 / The World of Economics and Finance (30 credits)
STO3002 / Introduction to Business Research (30 credits)	STO3003 / Business Research Project (30 credits)

**Level 4**

Semester 1	Semester 2
ECN4001 / Principles of Economics and Finance (40 credits)	ECN4003 / Data Analytics for Business Decision Making (40 credits)
LAW407 / Business Law (20 credits)	ACF4001 / Introduction to Accounting (20 credits)

**Level 5**

Semester 1	Semester 2
ACF5001 / Management Accounting (40 credits)	ACF5004 / Financial Accounting and Reporting (40 credits)
ACF5003 / Taxation (20 credits)	HRL5008 / Challenge Module (20 credits)

**PBS500CPD / Careers and Professional Development** (zero credit): core module as above.

**DEAS200 / Academic Skills for International Direct Entry Second Year Students** (zero credit): as above.

Optional Placement Year
PBS600PLC / Placement Year (zero credits)

**Level 6**

Semester 1	Semester 2
ACF6001 / Business Research (20 credits)	ACF6005 / Corporate Financial Management (40 credits)
ACF6002 / Investment Management (20 credits)	
ACF6003 / Auditing (20 credits)	ACF6006 / Credit Management: Theory and Practice (20 credits)

**PBS600CPD / Continued Career and Professional Development** (zero credit): core module as above.

**DEAS300 / Academic Skills for International Direct Entry Final Year Students** (zero credit): as above.

**6.3 BA (Hons) Accounting and Finance (Finance)****Foundation Year**

Semester 1	Semester 2
STO3001 / Global Business (30 credits)	ECN3100 / The World of Economics and Finance (30 credits)
STO3002 / Introduction to Business Research (30 credits)	STO3003 / Business Research Project (30 credits)

**Level 4**

Semester 1	Semester 2
ECN4001 / Principles of Economics and Finance (40 credits)	ECN4003 / Data Analytics for Business Decision Making (40 credits)
LAW407 / Business Law (20 credits)	ACF4001 / Introduction to Accounting (20 credits)

**Level 5**

Semester 1	Semester 2
ACF5001 / Management Accounting (40 credits)	ACF5004 / Financial Accounting and Reporting (40 credits)
ACF5002 / Financial Institutions and Markets (20 credits)	HRL5008 / Challenge Module (20 credits)

**PBS500CPD / Careers and Professional Development** (zero credit): core module as above.

**DEAS200 / Academic Skills for International Direct Entry Second Year Students** (zero credit): as above.

<b>Optional Placement Year</b> PBS600PLC / Placement Year (zero credits)
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**Level 6**

Semester 1	Semester 2
ACF6001 / Business Research (20 credits)	ACF6005 / Corporate Financial Management (40 credits)
ACF6002 / Investment Management (20 credits)	
ACF6004 / Financial Modelling (20 credits)	ACF6006 / Credit Management: Theory and Practice (20 credits)

**PBS600CPD / Continued Career and Professional Development** (zero credit): core module as above.

**DEAS300 / Academic Skills for International Direct Entry Final Year Students** (zero credit): as above.

## **7. Programme Aims**

The Foundation Year (Level 3) of this programme aims to assist non-standard entrants to become effective HE learners by:

- developing theoretical and foundational knowledge and understanding across key discipline areas of study, using reflexive, action-research based and experiential learning;
- deepening prior learning by enhancing critical awareness and developing specialist knowledge, including of key themes such as entrepreneurship, sustainability, corporate social responsibility and ethics;
- developing critical thinking, research, project, management and problem solving skills for academic and professional practice.

In addition to the Foundation Year aims, the programme aims are:

- enhance students' employability through a combination of academic analysis, the development of key skills and work experience;
- provide students with pastoral support to assist their personal development and adaptation to higher education;
- provide students with an opportunity to study a foreign language or explore other areas that may be of interest;
- foster awareness of the various dynamic contextual factors that will influence business;
- 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;
- develop a broad understanding of the complex, diverse and integrated nature of business and financial activity;
- meet the needs of industry, the accounting profession and society;
- 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;
- 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;
- show a broad understanding of the nature and role of information and information systems and the importance of changes in information technology thereon;
- 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**

### **Foundation Year**

#### **8.1. Knowledge and understanding**

On successful completion students should have developed:

1. understanding of key introductory concepts and contexts relevant to the study of business, accountancy and economics, including the key principles of entrepreneurship, sustainability, corporate social responsibility and ethics.

#### **8.2. Cognitive and intellectual skills**

On successful completion students should have developed the ability to:

1. plan and conduct investigative enquiries, with critical use of a range of different learning resources and forms of data and material.

#### **8.3. Key and transferable skills**

On successful completion students should have developed the ability to:

1. collect and evaluate information, and engage in effective reading, note taking, essay writing, and academic research;
2. present information professionally, confidently and articulately

#### **8.4. Employment related skills**

On successful completion students should have developed:

1. understanding of, and the ability to engage with, appropriate professional networks and to identify professional goals and targets
2. understanding of the key principles and skills required to manage projects

#### **8.5. Practical skills**

On successful completion students should have developed the ability to:

1. solve problems, systematically yet creatively;
2. work individually and collaboratively.

## **Levels 4 - 6**

### **8.1 Knowledge and understanding**

On successful completion graduates should have developed:

1. knowledge and understanding of the key concepts of accounting and finance, including but not limited to financial reporting and regulatory practices, budgeting, control and decision making, financial markets, investment strategies and capital budgeting, on a national and international scale;
2. an appreciation of the nature of globalisation and the ability to explain the elements and integrated nature of the national and international context within which businesses operate;
3. knowledge and understanding of the inputs, processes and outcomes of strategic decision-making and of the legal and economic environment in which businesses operate;
4. knowledge and understanding [to be able to make sense] of the workplace and of communication and information technology used in the workplace.

### **8.2. Cognitive and intellectual skills**

On successful completion graduates should have developed:

1. analysis and synthesis skills;
2. the ability to intelligently apply appropriate principles in assessing accounting/finance policy or practice;
3. problem solving and research skills;
4. the ability to critique rival theories and frameworks.

### **8.3. Key and transferable skills**

On successful completion graduates should have developed:

1. literature and information processing skills;
2. communication and learning (oral, written, reflection etc.) skills;
3. numeracy/quantitative skills;
4. group/team skills.

### **8.4. Employment related skills**

On successful completion graduates should have developed:

1. the ability to employ an analytical and detailed approach to work;
2. written and oral communication skills;
3. team working and people management skills;
4. time management skills.

## 8.5. Practical skills

On successful completion graduates should have developed:

1. computer and information technology skills relevant to the role of an accounting/finance professional;
2. practical presentation and oral communication skills;
3. written communication skills including essay and professional report writing;
4. the ability to manage workloads and deadlines.

## 9. Admissions criteria, including APCL, APEL and Disability Service arrangements

All applicants must have GCSE Maths and English at Grade C/4 or City and Guilds; Key Skills Level 2 will be considered on an individual basis.

Entry Requirements: BA (Hons) Accounting and Finance with Foundation Year	
UCAS Tariff	32 – 80
18 Unit BTEC National Diploma/QCF Extended Diploma	PPP-MMP in any subject
BTEC National Diploma modules	Considered on a case by case basis dependent on modules studies, full details of which should be provided at the point of application.
International Baccalaureate	24-25 overall to include 4 at any subject at Higher Level. English and Maths accepted within: Higher Level = 4, Standard Level = 5.
IELTS	If overseas and not studying English within IB, must have IELTS 6.0 overall with 5.5 in all other elements.
Access Courses	Pass access course (any subject) plus GCSE English and Maths grade C / 4 or above or equivalent.
New Irish Highers	From 2017, 32-80 points.
City and Guilds Level 3	Minimum of Merit overall alongside a good GCSE profile, including English and Maths grade C / 4.
Cyprus Apolytirion	15/20 to 16/20 overall to include a pass in Maths and IELTS: 6.0 overall with 5.5 in all elements.

Admission will be considered based on an individual applicant's aptitude for study and may include an interview. For mature applicants, professional qualifications and life or career experience may be considered.

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

Disability Service arrangements are as per standard University practice. Applicants can access information at: <https://www.plymouth.ac.uk/student-life/services/student-services/disability-and-dyslexia/applicants>

## **10. Progression routes/criteria for final and intermediate awards**

Students enrolled on BSc (Hons) Accounting and Finance with Foundation (6220) who pass all modules of Level 3 (Foundation Year) will automatically progress directly onto Level 4 (Year 1) of BSc (Hons) Accounting and Finance (7058). Students who pass all modules of Level 3 can progress to Level 4 of any other programme within Plymouth Business School upon request.

- Students must achieve 120 credits at Level 3 to progress to Level 4. There is no exit award for those leaving after Level 3.
- Certificate in Higher Education – achieved through completion of 120 Level 4 credits.
- Diploma in Higher Education – achieved through completion of 120 Level 4 credits and 120 Level 5 credits.

## **11. Non-standard regulations**

Not applicable.

## **12. Transitional arrangements**

In advance of programme reapproval input was garnered from alumni, employers, and current students directed by international consultancy to ensure our offer is future-focused for graduate success in employment and further study in the post Covid-19 world. Structural changes to an outcome-based curriculum will require transitional arrangements as is normal for updating any programme all students will move on to the new curriculum from September 2021 with some minor modifications where required to enable them to complete their award. Continuing students will have input into the detail of these arrangements through their programme committees.

### 13. Programme Specification Mapping - Module contribution to the meeting of Award Learning Outcomes

Core Modules																		Compensation Y/N	Assessment Element(s) and weightings [use KIS definition] E1- exam E2 – clinical exam T1- test C1- coursework A1 – generic assessment P1 - practical				
		Knowledge & understanding				Cognitive & intellectual skills				Key & transferable skills				Employment related skills						Practical skills			
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			1	2	3	4
Level 4	ECN4001	X				X		X			X	X		X	X		X		X	X	X	N	T1 50%, C1 30%, P1 20%
	ECN4003			X		X		X			X	X			X		X	X		X	X	N	C1 100%
	LAW407			X		X			X	X	X			X			X				X	Y	E1 100%
	ACF4001	X			X	X	X			X	X	X	X	X	X	X	X	X			X	Y	E1 70%, T1 30%
Level 4 LOs																							
Level 5	ACF5001	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	N	E1 70%, T1 30%
	ACF5004	X	X	X		X	X	X	X	X	X	X		X	X		X			X	X	N	E1 70%, T1 30%
	HRL5008		X			X		X		X	X				X		X			X	X	Y	C1 100%
Level 5 LOs																							
Level 6	ACF6001		X			X		X	X	X	X			X	X		X			X	X	Y	C1 100%
	ACF6002	X					X	X		X		X		X	X		X	X			X	Y	E1 50%, T1 50%
	ACF6005	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Y	E1 70%, T1 30%
	ACF6006	X		X	X	X	X	X		X	X	X		X	X	X				X	X	Y	E1 30%, C1 70%
Level 6 LOs																							
Confirmed Award LOs																							

**ECN4001:** Principles of Economics and Finance  
**ECN4003:** Data Analytics for Business Decision Making  
**LAW407:** Business Law  
**ACF4001:** Introduction to Accounting

**ACF5001:** Management Accounting  
**ACF5004:** Financial Accounting and Reporting  
**HRL5008:** Challenge Module

**ACF6001:** Business Research  
**ACF6002:** Investment Management  
**ACF6005:** Corporate Financial Management  
**ACF6006:** Credit Management: Theory and Practice

Elective Modules		Award Learning Outcomes contributed to (for more information see Section 8)																Compensation Y/N	Assessment Element(s) and weightings [use KIS definition] E1- exam E2 – clinical exam T1- test C1- coursework A1 – generic assessment P1 - practical				
		Knowledge & understanding				Cognitive & intellectual skills				Key & transferable skills				Employment related skills						Practical skills			
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			1	2	3	4
Level 5	ACF5002	X		X		X	X	X			X	X			X		X	X		X	X	Y	C1 100%
	ACF5003	X		X		X	X	X		X	X	X		X	X		X	X		X	X	Y	E1 70%, C1 30%
Level 5 LOs																							
Level 6	ACF6003	X		X	X	X	X	X		X	X		X	X	X	X	X		X	X	X	Y	E1 70%, C1 30%
	ACF6004	X				X	X				X	X		X	X			X		X	X	Y	E1 60%, C1 40%
Level 6 LOs																							
Confirmed Award LOs																							

**ACF5002:** Financial Institutions and Markets  
**ACF5003:** Taxation

**ACF6003:** Auditing  
**ACF6004:** Financial Modelling