

University of Plymouth

Faculty of Arts, Humanities and Business

Plymouth Business School

Programme Specification

BA (Hons) Accounting and Finance
BA (Hons) Accounting and Finance (Accounting)
BA (Hons) Accounting and Finance (Finance)

7058

Approved Final Version for
September 2022

1. **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: N420

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

- 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

Finance (2019)

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

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) OR 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-sessional study skills provision (currently called 'English for Specific Academic Purposes') to second and third year international direct entrants who complete UoP ELC pre-sessional summer schools which are longer than two weeks. However this provision is not available to those students who attend the 2-week pre-sessional 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.

| |
|---|
| <p>Optional Placement Year PBS600PLC / Placement Year (zero credits)</p> |
|---|

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) OR 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)

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)**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.

| |
|---|
| 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) | |
| 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 programme aims to:

- 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

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

| Entry Requirements: BA (Hons) Accounting and Finance | |
|--|--|
| A-level/AS-level | Normal minimum entry requirements are 104-120 A level/AS level/Vocational A level: |
| BTEC National Diploma/QCF Extended Diploma | Candidates are interviewed before an offer is made. Normal entry requirements Grade Pass MMM - DMM in any subject |
| Access to Higher Education at level 3 | Pass an Access to HE Diploma in any subjects, including GCSE English and Maths grade 4 or above or equivalent with at least 33 credits at Merit/Dist. |
| Welsh Bacallaureate | Accept as add on points; in addition to 2 A Levels |
| Scottish Qualifications Authority | 104-120 points |
| Irish Leaving Certificate | Obtain H4, H4, H4, H4, H4 - H3 H3 H4 H4 H4 (all at Higher level) |
| International Bacallaureate | 26-30 overall to include 4 at any subject at Higher Level. English accepted within: Higher Level = 4+ (A1) or 5 (A2/B) Standard Level = 5+ (A1) or 6 (A2/B) If overseas and not studying English within IB – MUST have IELTS: 6.0 overall with 5.5 in all elements |

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

Certificate of Higher Education – achieved through completion of 120 Level 4 credits.

Diploma of 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 | | Knowledge & understanding | | | | | | | | | | | | | | | | Cognitive & intellectual skills | Key & transferable skills | Employment related skills | Practical skills | 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