

Programme Specification for

BA (Hons) Accounting and Finance



1. Programme title	BA (Hons) Accounting and Finance
2. Awarding institution	Middlesex University
3. Teaching institution	Middlesex University
4. Details of accreditation by professional/statutory/regulatory body	
5. Final qualification	Bachelor of Arts (Honours)
6. Year of validation Year of amendment	
7. Language of study	English
8. Mode of study	Full-time/ Part-time/ Distance Learning/ Thick Sandwich

9. Criteria for admission to the programme

For year one admission, Middlesex University general entry requirements apply, including GCSE's (grade A to C) in mathematics and English language. Applicants whose first language is not English are required to achieve 6.0 in IELTS overall (with a minimum of 5.5 in each component) or an equivalent qualification recognised by Middlesex University.

The equivalence of qualifications from outside UK will be determined according to NARIC guidelines.

Specific programme requirements are 300 UCAS points or equivalent.

10. Aims of the programme

The programme aims to:

- prepare students for a career in accounting and their future role in society;
- provide students with a knowledge and understanding of the conceptual and practical aspects of accounting;
- develop critical and analytical problem-solving skills and apply these to the conceptual and practical bases of accounting;
- develop core skills in computer literacy, numeracy, written and oral communication and teamwork.

11. Programme outcomes

A. Knowledge and understanding

On completion of this programme the successful student will have knowledge and understanding of :

1. The role and nature of accounting in organisations and society.
2. The main current thought, technical language and practices of accounting including recognition, measurement, disclosure, analysis and application in financial statements, managerial accounting, auditing and taxation.
3. Some of the alternative technical language and practices of accounting.
4. Theories and empirical evidence concerning financial management, risk and the operation of capital markets.
5. The operation of the English Legal system, how organisations are formed, operated and dissolved.
6. Ethical conflict and its resolution.

Teaching/learning methods

Students gain knowledge and understanding through:

- guided reading of textbooks, academic journals, computer aided packages;
- on-line and in-class exercises;
- lectures, workshops and seminars.

Assessment methods

Students' knowledge and understanding is assessed by:

- in-class and on-line tests;
- examinations;
- written assignments.

B. Cognitive (thinking) skills

On completion of this programme the successful student will be able to:

1. Have a capacity for critical

Teaching/learning methods

Students learn cognitive skills through:

- individual and group exercises and case studies;

<p>evaluation of arguments and evidence.</p> <p>2. Analyse and draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and data which must be acquired by the student.</p>	<ul style="list-style-type: none"> • tutor led seminars and class discussions; • feedback on assessments. <p>Assessment methods</p> <p>Students' cognitive skills are assessed by:</p> <ul style="list-style-type: none"> • practice based coursework assignments; • oral presentations; • written examinations.
<p>C. Practical skills</p> <p>On completion of the programme the successful student will be able to:</p> <ol style="list-style-type: none"> 1. Prepare financial statements in accordance with international accounting standards and to analyse, interpret and evaluate financial data for the purposes of management decision making, accountability and regulation. 2. Use accounting software to produce financial statements, tax computations and cash budgets. 3. Compute tax liabilities and interpret tax legislation to convey its meaning. 4. Retrieve, interpret, apply and manipulate costing and management accounting data and information. 5. Apply the tools of financial management in capital markets. 	<p>Teaching/learning methods</p> <p>Students learn practical skills through:</p> <ul style="list-style-type: none"> • problem solving and use of computer software; • feedback on assignments; • lectures, seminars and workshops. <p>Assessment methods</p> <p>Students' practical skills are assessed by:</p> <ul style="list-style-type: none"> • individual and group exercises; • individual assignments; • examinations.
<p>D. Graduate skills</p> <p>On completion of this programme the successful student will be able to:</p> <ol style="list-style-type: none"> 1. Manipulate financial and other 	<p>Teaching/learning methods</p> <p>Students acquire graduate skills through:</p> <ul style="list-style-type: none"> • on-line exercises and class activities;

<p>numerical data.</p> <ol style="list-style-type: none"> 2. Use communication and information technology in acquiring, analysing and communicating information. 3. Communicate including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience. 4. Locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources. 5. Work in groups, and other interpersonal skills, including oral as well as written presentation skills. 6. Have capacities for independent and self-managed learning. 	<ul style="list-style-type: none"> • feedback on assignments. <p>Assessment methods</p> <p>Students' graduate skills are assessed by:</p> <ul style="list-style-type: none"> • examinations; • coursework; • presentations.
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12. Programme structure (levels, modules, credits and progression requirements)

12. 1 Overall structure of the programme

The programme is studied over three years full time, or four years if the option of a 12 month placement is taken in the third year. The programme is divided into study units called modules and each module has a value of 30 credits. The academic provision of the University is based on credit accumulation. Students accumulate credit points by passing modules in order to gain the award of the University. To gain a BA (Hons) degree title a student must gain 360 credit points of which 120 must be at level six. Students study four 30 credit modules per year.

There are four compulsory modules in the first year. These modules are designed to give a solid grounding in the subject and bring all students to a standard level of competence to pursue further study in the subject. The subjects studied in the **first year** are: **Financial Accounting, Management Accounting, Financial Data Analysis** and **Business Economics**.

In the **second year** students study three compulsory modules designed to enhance their technical capabilities in areas of **Financial Accounting, Management Accounting** and **Law**. In the second year students also have the opportunity to undertake an option from other management disciplines or a language. At the end of the second year, students may opt to take a year's placement before returning to complete their final year of study.

In the **final year**, students will study three compulsory modules designed to advance skills and knowledge appropriate to graduate level. These are: **Accounting Theory, Taxation** and **Finance**.

Students have the opportunity to undertake an option module either from within the discipline or from other management disciplines or a language.

12.2 Levels and modules

Level 4 (1)

COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following: ACC1110 ACC1115 ACC1120 ECS1125		Students must pass 90 credits to progress to level 5.

Level 5 (2)

COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS

<p>Students must take all of the following:</p> <p>ACC2120</p> <p>ACC2125</p> <p>LAW2130</p>	<p>Students must also choose one from the following:</p> <p>ECS2380</p> <p>ECS2290</p> <p>MGT2110</p> <p>MGT2545</p> <p>MSO2620</p> <p>MCH2301</p> <p>SPA2331</p>	<p>Students must pass 180 credits to progress to level 6.</p>
<p>Placement Opportunities</p>		
<p>One or both from MBS2333 and MBS3431/MBS3432 Optional Placement 60 Credits each (one between year 1 and year 2; one between year 2 and 3);</p> <p>MBS3331/MBS3332 Optional Placement 120 Credits.</p>		
<p>Level 6 (3)</p>		
<p>COMPULSORY</p>	<p>OPTIONAL</p>	<p>PROGRESSION REQUIREMENTS</p>

Students must take all of the following: ACC3125 FIN3130 ACC3140	Students must also choose one from the following: ACC3155 ACC3165 ACC3175 MBS3001 MBS3012 HRM3150 MGT3193 MSO3620 MCH3001 SPA3331	
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12.3 Non-compensatable modules (note statement in 12.2 regarding FHEQ levels)

Module level	Module code
	None

13. Curriculum map

See attached.

14. Information about assessment regulations

Middlesex University Assessment Regulations apply to this programme, without exception.

15. Placement opportunities, requirements and support (if applicable)

A 12 month placement is offered at the end of year 2. Alternatively students can opt for 2

smaller placements over the two summers between their years of study.

A dedicated Employability Advisor helps in the search for an appropriate employer who will provide the student with an appropriate placement. S/he will also provide students with appropriate guidance and support in preparation for, as well as during and after the placement.

The placement forms the basis for an assessed report based on the organisation. At the start of the placement students are allocated an individual supervisor who provides support and advice for the duration of the project.

All projects are double marked.

16. Future careers (if applicable)

This programme provides an ideal academic background for students wishing to pursue a career in accounting. The programme currently benefits from maximum exemptions from the knowledge modules of the Institute of Chartered Accountants in England and Wales (ICAEW) and the foundation papers of the Association of Certified Chartered Accountants (ACCA) as well as many exemptions from the Chartered Institute of Management Accountants (CIMA).

The University Employability Centre arranges visits to the School during the year from the accounting professional bodies of accreditation. Please refer to separate exemption document for further details.

17. Particular support for learning (if applicable)

- Learner Development Unit
- Learning Resources
- Programme Handbook and Module Handbooks
- Induction and orientation programme
- Access to student achievement advisors
- Student e-mail and Unihub

18. JACS code (or other relevant coding system)

N400

19. Relevant QAA subject benchmark group(s)

Accounting

20. Reference points

- QAA Guidelines for programme specifications
- QAA Qualifications Framework
- Middlesex University Regulations
- Middlesex University Learning Framework – Programme Design Guidance, 2012

21. Other information

Indicators of quality:

- Student achievement
- Buoyant enrolment
- Student feedback evaluation forms
- External examiners reports
- Student employability

Methods for evaluating and improving the quality and standards of learning are:

- External Examiner reports
- Quality Monitoring reports
- Board of Study
- Student focus group
- Module evaluation and report
- Peer teaching observations
- Student evaluation
- Validation and review panels
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See Middlesex University's Learning and Quality Enhancement Handbook for further information.

Please note programme specifications provide a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve if s/he takes full advantage of the learning opportunities that are provided. More detailed information about the programme can be found in the rest of your programme handbook and the university regulations.

Appendix 2: Curriculum Map

Curriculum map for BA Accounting and Finance

This section shows the highest level at which programme outcomes are to be achieved by all graduates, and maps programme learning outcomes against the modules in which they are assessed.

Programme learning outcomes

Knowledge and understanding		Practical skills	
A1	Role and nature of accounting in organisations and society.	C1	Prepare financial statements in accordance with international accounting standards and to analyse, interpret and evaluate financial data for the purposes of management decision making, accountability and regulation.
A2	Current thought, technical language and practices of accounting including, recognition, measurement, disclosure, analysis and application in financial statements, managerial accounting, auditing and taxation.	C2	Use accounting software to produce financial statements, tax computations and cash budgets.
A3	Some of the alternative technical language and practices of accounting.	C3	Compute tax liabilities and interpret tax legislation to convey its meaning.
A4	Theories and empirical evidence concerning financial management, risk and the operation of capital markets.	C4	Retrieve, interpret, apply and manipulate costing and management accounting data and information.
A5	The operation of the English Legal system, how organisations are formed, operated and dissolved.	C5	Apply the tools of financial management in capital markets.
A6	Ethical conflict and its resolution.	C6	
Cognitive skills		Graduate Skills	
B1	Capacity for critical evaluation of arguments and evidence.	D1	Manipulate financial and other numerical data.
B2	Analyse and draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and data which must be acquired by the student.	D2	Use communication and information technology in acquiring, analysing and communicating information.

B3		D3	Communicate including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience.
B4		D4	Locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources.
B5		D5	Work in groups, and other interpersonal skills, including oral as well as written presentation skills.
B6		D6	Have capacities for independent and self-managed learning.

Programme outcomes																										
A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	D7	
Highest level achieved by all graduates																										
6	6	6	6	5	6		6	6					5	6	6	5	6		6	6	6	6	6	6		

Module Title	Module Code by Level	Programme outcomes																										
		A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	D7	
Level 4 (Year One)																												
Financial Accounting	ACC1110	X	X				X									X						X	X	X		X	X	
Management Accounting	ACC1115	X	X		X													X	X		X		X		X	X		
Financial Data Analysis	ACC1120									X						X					X	X	X		X	X		
Business Economics	ECS1125				X																		X		X	X		
Level 5 (Year Two)																												
Advanced Financial Accounting	ACC2120	X	X	X			X		X	X					X						X	X	X	X	X	X		
Advanced Management Accounting	ACC2125	X	X						X	X						X		X			X	X	X	X	X	X		
Business Law	LAW2130	X				X	X		X	X														X	X	X		

