

Programme Specification for
BA (Hons) Business Accounting



1. Programme title	BA (Hons) Business Accounting
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 Programme

9. Criteria for admission to the programme

For Year 1 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 260 UCAS points or equivalent.

10. Aims of the programme

The programme aims to:

- provide students with the appreciation of and insight into the role of accounting in the context of business governance, strategy and other aspects of business;
- provide students with a knowledge and understanding of the conceptual and practical aspects of accounting;
- provide a foundation for further study or professional development;
- develop core skills in computer literacy, numeracy, written and oral communication and teamwork;
- develop critical and analytical problem-solving skills to prepare students for a range of careers in accounting and business generally and their future role in society.

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 conceptual and practical aspects of financial and management accounting and the development and current state of essential theories, principles and concepts of accounting and the impact of these on practice.
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. Ethical conflict and its resolution.

Teaching/learning methods

Students gain knowledge and understanding through:

- guided reading of textbooks and 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 evaluation of arguments and evidence.

Teaching/learning methods

Students learn cognitive skills through:

- individual and group exercises and case studies;
- tutor led seminars and class

<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>	<p>discussions; feedback on assessments.</p> <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 and cash budgets. 3. Retrieve, interpret, apply and manipulate costing and management accounting data and information. 4. 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; • workshops; • use of computer software; • feedback on assignments; • lectures and seminars. <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 numerical data. 2. Use communication and information technology in acquiring, analysing and communicating information. 	<p>Teaching/learning methods</p> <p>Students acquire graduate skills through:</p> <ul style="list-style-type: none"> • on-line exercises; • class activities; • feedback on assignments. <p>Assessment methods</p> <p>Students' graduate skills are assessed by:</p>

<p>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.</p> <p>4. Locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources.</p> <p>5. Work in groups, and other interpersonal skills, including oral as well as written presentation skills.</p> <p>6. Have capacities for independent and self-managed learning.</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 6. 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 two compulsory modules designed to enhance their capabilities in areas of Financial Accounting and Management Accounting. They choose two optional modules from a range of business 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 second and third years, students are required to devote more time to ethics, governance and controversial accounting principles. Students will study accounting rules

and apply their accounting skills. There is more emphasis on discussion, critical evaluation, reflection and anticipation of likely future developments.

In the **final year** students will study two compulsory modules designed to advance skills and knowledge appropriate to graduate level. These are Accounting Theory 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 MSO1620 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>ACC2110</p> <p>ACC2130</p>	<p>Students must also choose two from the following:</p> <p>ECS2380</p> <p>ECS2290</p> <p>HRM2005</p> <p>LAW2130</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 Years 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	Students must also choose two from the following: ACC3140 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 two 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)

There are many career options open to graduates of this programme in the field of business accounting such as audit and assurance, taxation, insolvency and corporate finance. The programme currently benefits from some exemptions from various accounting bodies but this is not the focus of the programme.

The University Employability Centre will be able to give further guidance. Additionally graduates may wish to further enhance their career opportunities and undertake post-graduate education.

17. Particular support for learning (if applicable)

- Learning Enhancement Team
- 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
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19. Relevant QAA subject benchmark group(s)	Accounting
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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

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 Business Accounting

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 and cash budgets.
A3	Some of the alternative technical language and practices of accounting.	C3	Retrieve, interpret, apply and manipulate costing and management accounting data and information.
A4	Theories and empirical evidence concerning financial management, risk and the operation of capital markets.	C4	Apply the tools of financial management in capital markets.
A5	Ethical conflict and its resolution.		
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.
		D3	Communicate including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form

