

# Programme Specification



## BA (Hons) Accounting and Finance

<b>1. Programme title</b>	BA (Hons) Accounting and Finance
<b>2. Awarding institution</b>	Middlesex University
<b>3. Teaching institution</b>	Middlesex University
<b>4. Details of accreditation by professional/statutory/regulatory body</b>	
<b>5. Final qualification</b>	Bachelor of Arts (Honours)
<b>6. Year of validation</b>	2017/18
<b>Year of amendment</b>	2018/19
<b>7. Language of study</b>	English
<b>8. Mode of study</b>	Full Time / Part Time / Thick Sandwich / Thin 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) (or equivalent) in mathematics and English language. Applicants whose first language is not English are required to achieve a minimum score of 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 120 UCAS points or equivalent. Students not meeting this may be eligible to join at year zero, the foundation year.

We accredit prior experiential learning and welcome mature applicants with suitable life skills and work experience.

### 10. Aims of the programme

The programme aims to:

- provide students with the appreciation of and insight into the role of an ethical accounting professional in society today;
- provide students with knowledge and understanding of the conceptual and practical techniques in accounting;
- provide a foundation for further study or professional development;
- develop critical and analytical problem-solving skills and apply these to the conceptual and practical bases of accounting;

- 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. 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 legal system, how organisations are formed, operated and dissolved;
6. ethical conflict and its resolution;
7. preparation of financial statements in accordance with international accounting standards and evaluation of financial data for the purposes of management decision making, accountability and regulation;
8. appropriate accounting software to produce financial statements, tax computations and cash budgets;
9. computation of tax liabilities and interpretation of tax legislation to convey its meaning;
10. interpreting, applying and manipulating costing and management accounting data and information;
11. applying the tools of financial management in capital markets.

Learning outcomes 5, 7 and 10 are not assessed at level 6

### Teaching/learning methods

Students gain knowledge and understanding through guided reading of textbooks, academic journals, computer software, 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 and written assignments.

<p><b>B. Skills</b></p> <p>On completion of this programme the successful student will be able to:</p> <ol style="list-style-type: none"> <li>1. have a capacity for critical evaluation of arguments and evidence;</li> <li>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.</li> <li>3. critique the theories and issues in the field of accounting and finance;</li> <li>4. synthesise the relevant theories and/or models to practical problems and situations and present informed arguments on strengths and weaknesses of the theories and models used;</li> <li>5. manipulate financial and other numerical data;</li> <li>6. use technology to acquire, analyse and communicate information;</li> <li>7. communicate effectively, including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience;</li> <li>8. locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources;</li> <li>9. work effectively in a team;</li> <li>10. work independently and manage their own learning.</li> </ol>	<p><b>Teaching/learning methods</b></p> <p>Students learn cognitive skills through individual and group lecture and seminar exercises and tutor led class discussions, problem solving, workshops, use of software, as well as feedback on assessments.</p> <p><b>Assessment methods</b></p> <p>Students' cognitive skills are assessed by practice based individual and group coursework assignments, oral presentations and written examinations.</p>
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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, three years with two summer placements (thin sandwich) or four years if the option of a 12 month placement is taken in the third year (thick sandwich).

The programme is divided into study units called modules and modules are either 15 or 30 credits. The academic provision of the University is based on credit accumulation. You will accumulate credit points by passing modules in order to gain the award of the University. To gain a BA (Hons) degree title you must gain 360 credit points (480 if on thick or thin sandwich) of which 120 must be at level six, i.e. year 3. You will study modules totalling 120 credits each year.

There are six 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.

In the second year you will study three compulsory modules: two are designed to enhance your capabilities in areas of both financial and management accounting while the third is Business Law. You will choose one optional module from a choice of four.

The financial and management accounting module that you study in year two depends on the grade achieved in year one. You need to get a grade 8 or above in Financial/Management Accounting (ACC1110/ACC1115) to study the exemptions bearing Advanced Financial /Management Accounting (ACC2120/ACC2125) otherwise you will study Applied Financial/Management Accounting (ACC2810/ACC2820).

At the end of your second year you may opt to take a year's placement before returning to complete your final year of study.

In the final year you will study four compulsory modules designed to advance skills and knowledge appropriate to graduate level. You will choose one optional module from a choice of eight.

In the second and third years, you are required to devote more time to ethics, governance and controversial accounting principles. You will study accounting rules and apply accounting skills. There is more emphasis on discussion, critical evaluation, reflection and anticipation of likely future developments.

The structures of the different modes are as follows:

**Without placement - 3 year programme (360 credits)**

Year 1	ACC1110 Financial Accounting (30)	
	ACC1115 Management Accounting (30)	
	<b>Term 1</b>	<b>Term 2</b>
	ACC1125 Corporate Responsibility and Ethics (15)	ACC1135 Accounting Information Systems (15)
	FIN1120 Financial Business Environment (15)	MSO1625 Financial Data Analysis (15)

Year 2	ACC2120 Advanced Financial Accounting (30)	or	ACC2810 Applied Financial Accounting (30)
	ACC2125 Advanced Management Accounting (30)	or	ACC2820 Applied Management Accounting (30)
	LAW2130 Business Law (30)		
	Option (30)		

Year 3	ACC3140 Taxation (30)	
	FIN3125 Corporate Finance (30)	
	Option (30)	
	<b>Term 1</b>	<b>Term 2</b>
	ACC3135 Accounting Theory (15)	ACC3145 Ethics and Sustainability (15)

**With placement (Thick Sandwich) – 4 year programme (480 credits)**

Year 1	ACC1110 Financial Accounting (30)	
	ACC1115 Management Accounting (30)	
	<b>Term 1</b>	<b>Term 2</b>
	ACC1125 Corporate Responsibility and Ethics (15)	ACC1135 Accounting Information Systems (15)
	FIN1120 Financial Business Environment (15)	MSO1625 Financial Data Analysis (15)

Year 2	ACC2120 Advanced Financial Accounting (30)	or	ACC2810 Applied Financial Accounting (30)
	ACC2125 Advanced Management Accounting (30)	or	ACC2820 Applied Management Accounting (30)
	LAW2130 Business Law (30)		
	Option (30)		

MBS3331 and MBS3332 Work Placement (120)
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Year 4	ACC3140 Taxation (30)	
	FIN3125 Corporate Finance (30)	
	Option (30)	
	<b>Term 1</b>	<b>Term 2</b>
	ACC3135 Accounting Theory (15)	ACC3145 Ethics and Sustainability (15)

**With flexible work placement modules (Thin Sandwich) – 3 year programme (480 credits)**

Year 1	ACC1110 Financial Accounting (30)	
	ACC1115 Management Accounting (30)	
	<b>Term 1</b>	<b>Term 2</b>
	ACC1125 Corporate Responsibility and Ethics (15)	ACC1135 Accounting Information Systems (15)
	FIN1120 Financial Business Environment (15)	MSO1625 Financial Data Analysis (15)

MBS2333 Developing employability through work placement (60)
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Year 2	ACC2120 Advanced Financial Accounting (30)	or	ACC2810 Applied Financial Accounting (30)
	ACC2125 Advanced Management Accounting (30)	or	ACC2820 Applied Management Accounting (30)
	LAW2130 Business Law (30)		
	Option (30)		

MBS3431 and MBS3432 Work Placement Project (60)
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Year 3	ACC3140 Taxation (30)	
	FIN3125 Corporate Finance (30)	
	Option (30)	
	<b>Term 1</b>	<b>Term 2</b>
	ACC3135 Accounting Theory (15)	ACC3145 Ethics and Sustainability (15)

**Options chosen from:**

Year 2  
ACC2830 Financial Project Management  
FIN2840 Personal Financial Behaviour  
  
MGT2222 Operations Management  
MSO2620 Financial Mathematics

Year 3  
ACC3115 Advanced Financial Data Analysis  
ACC3155 Financial Statement Analysis and Valuation  
ACC3170 Corporate Accountability  
ACC3175 Audit and Assurance  
FIN3160 Investment Analysis  
HRM3015 International Leadership  
MBS3001 Internship  
MGT3027 Business Start Up

**Part Time**

Part time students study the programme over a maximum of six years, taking between 60 to 90 credits per year. The order of modules will be discussed on an individual basis with the programme leader based on both prerequisite requirements and your individual needs.

<b>12.2 Levels and modules</b>		
Level 4		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following: ACC1110 ACC1115 ACC1125 ACC1135 FIN1120 MSO1625	None	Students must pass 90 credits to progress to level 5
Level 5		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following:  ACC2120 or ACC2810 ACC2125 or ACC2820 LAW2130	Students must also choose one of the following:  ACC2830 FIN2840 MGT2222 MSO2620	Students must pass 180 credits to progress to level 6.
Placement Opportunities		
Either: MBS2333 and MBS3431/MBS3432 Optional Placement 60 Credits each (one between year 1 and year 2; one between year 2 and 3) Or: MBS3331/MBS3332 Optional Placement 120 Credits		
Level 6		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following: ACC3135 ACC3140 ACC3145 FIN3125	Students must also choose one of the following: ACC3115 ACC3155 ACC3170 ACC3175 HRM3015 FIN3160 MBS3001 MGT3027	

**12.3 Non-compensatable modules** (note statement in 12.2 regarding FHEQ levels)

Module level	Module code
	None

**13. Curriculum map**

See below.

**14. Information about assessment regulations**

Middlesex University Assessment Regulations apply to this programme.

[http://www.mdx.ac.uk/data/assets/pdf\\_file/0026/248840/Regulations-2016-17v10.pdf](http://www.mdx.ac.uk/data/assets/pdf_file/0026/248840/Regulations-2016-17v10.pdf)

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

A 12 month placement is offered at the end of year two (Thick Sandwich mode).

Alternatively students can opt for 2 smaller placements over the years one and two of the programme including the summers between their years of study (Thin Sandwich Mode).

A dedicated Employability Advisor helps in the search for an employer who will provide the student with an appropriate placement. S/he will also provide students with 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 accounting and finance within business for example chartered accountancy, project management, business analysis, taxation, back office finance positions in the City and corporate finance. 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 will be able to give further guidance. Additionally graduates may wish to further enhance their career opportunities and undertake post-graduate education.

<http://unihub.mdx.ac.uk/your-employment>



**17. Particular support for learning (if applicable)**

Learning Enhancement Team  
Learning Resources  
Programme Handbook and Module Handbooks  
Access to Progression and Support Advisors  
MyLearning

**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 2006  
QAA Qualifications Framework 2014  
Middlesex University Regulations 2016  
Middlesex University Learning Framework – Programme Design Guidance 2012

**21. Other information**

Indicators of quality:  
Progression statistics and good awards  
Student feedback  
External examiners' reports  
Student employability

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 for BA Accounting and Finance

In this section you will find details of all the learning outcomes for the programme, and the modules where you will achieve them.

The curriculum map was correct at the time this handbook was published but details change over time and therefore you should always refer to the latest version available on the My Study area of MyUniHub.

### Programme learning outcomes

Knowledge and understanding		Skills	
A1	Role and nature of accounting in organisations and society	B1	Capacity for critical evaluation of arguments and evidence.
A2	Current thought, technical language and practices of accounting including, recognition, measurement, disclosure, analysis and application in financial statements, managerial accounting, auditing and taxation.	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.
A3	Some of the alternative technical language and practices of accounting.	B3	Critique the theories and issues in the field of accounting and finance;
A4	Theories and empirical evidence concerning financial management, risk and the operation of capital markets.	B4	Synthesise the relevant theories and/or theoretical models to practical problems and situations and present informed arguments on strengths and weaknesses of the theories and theoretical models used.
A5	The operation of the English Legal system, how organisations are formed, operated and dissolved	B5	Manipulate financial and other numerical data
A6	Ethical conflict and its resolution.	B6	Use technology to acquire, analyse and communicate information.
A7	Preparation of financial statements in accordance with international accounting standards and evaluation of financial data for the purposes of management decision making, accountability and regulation.	B7	Communicate including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience.
A8	Accounting software to produce financial statements, tax computations and cash budgets.	B8	Locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources.
A9	Computation of tax liabilities and interpretation of tax legislation to convey its meaning.	B9	Work effectively in a team.
A10	Interpreting, applying and manipulating costing and management accounting data and information.	B10	Work independently and manage their own learning.
A11	Applying the tools of financial management in capital markets.		

Module Title	Module Code by Level	Programme outcomes																				
		A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10
<b>Level 4</b>																						
Financial Accounting	ACC1110	✓	✓				✓										✓		✓		✓	✓
Management Accounting	ACC1115	✓	✓						✓		✓						✓		✓		✓	✓
Corporate Responsibility and Ethics	ACC1125	✓	✓	✓			✓							✓	✓	✓			✓		✓	✓
Accounting Information Systems	ACC1135		✓					✓	✓		✓			✓			✓	✓	✓		✓	✓
Financial Business Environment	FIN1120	✓			✓		✓					✓	✓	✓					✓			✓
Financial Data Analysis	MSO1625													✓			✓	✓	✓			✓
<b>Level 5</b>																						
Advanced Financial Accounting	ACC2120	✓	✓	✓			✓	✓					✓	✓	✓		✓	✓	✓	✓	✓	✓
Applied Financial Accounting	ACC2810	✓	✓	✓			✓	✓					✓	✓	✓		✓	✓	✓	✓	✓	✓
Advanced Management Accounting	ACC2125	✓	✓						✓		✓		✓	✓			✓	✓	✓	✓	✓	✓
Applied Management Accounting	ACC2820	✓	✓	✓							✓	✓	✓	✓			✓	✓	✓	✓		✓
Business Law	LAW2130	✓				✓	✓						✓	✓						✓	✓	✓
<b>Level 6</b>																						
Accounting Theory	ACC3135	✓	✓	✓			✓						✓	✓	✓	✓			✓	✓	✓	✓
Taxation	ACC3140	✓	✓	✓			✓		✓	✓			✓	✓			✓	✓	✓	✓	✓	✓
Ethics and Sustainability	ACC3145	✓	✓	✓			✓						✓	✓	✓	✓			✓	✓		✓
Corporate Finance	FIN3125	✓	✓		✓							✓	✓	✓			✓	✓	✓	✓	✓	✓

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 outcomes																				
A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10
Highest level achieved by all graduates																				
6	6	6	5	6	6	5	6	6	5	6	6	6	6	6	6	6	6	6	6	6

## Summative assessment schedule

Module	Week																								Exam period				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24					
ACC1110	T 1	T 2		T 2		T 2		T 2		T 2		T 2		T 2		T 2		T 2		T 2	G 15	T 2		T 2	E 60				
ACC1115	T 1	T 1	T 1	T 1	T 1	T 2	T 3	T 1	G 10	T 1	T 1	T 1	T 1	T 2	T 3	T 1	T 1	T 1	T 1	T 2	T 1		T 1	T 2	E 60				
ACC1125					G 30							P 20	A 50																
ACC1135																			A 20									G 30	E 50
FIN1120											T 30			E 70															
MSO1625																								T 40					E 60
ACC2120		T 1		T 1		T 1		T 1		T 1		D 0	T 1		T 1		T 1	G 30		T 1		T 1			E 60				
ACC2810		T 1		T 1		T 1		T 1		T 1		T 1		T 1		T 1		T 1	G 20		G 20		T 1		E 50				
ACC2125		T 1		T 1	T 2½	T 1		T 1	G 25	T 1		T 1		T 1	T 2½	T 1		T 1		T 1					E 60				
ACC2820											A 50														E 50				
LAW2130												A 40													E 60				
ACC3135													A 100																
ACC3140											D 0						G 40								E 60				
ACC3145														A 6		A 6		A 16		A 6		A 6		A 60					
FIN3125																					G 30		P 10		E 60				

A = Assignment, E = Exam, G = Group assignment, P = Presentation, T = In-class test, D = Draft submission      Only core modules are shown