



## **Programme Specification**

### **Accounting and Finance [May][SW][Villa][4yrs]**

Version: 2020-21, v1.0, 20 Aug 2020

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## Section 1: Key Programme Details

### Part A: Programme Information

**Programme title:** Accounting and Finance [May][SW][Villa][4yrs]

**Highest award:** BSc (Hons) Accounting and Finance

**Interim award:** BSc Accounting and Finance

**Interim award:** DipHE Accounting and Finance

**Interim award:** CertHE Accounting and Finance

**Awarding institution:** UWE Bristol

**Affiliated institutions:** Villa College

**Teaching institutions:** Villa College

**Study abroad:** No

**Year abroad:** Yes

**Sandwich year:** Yes

**Credit recognition:** No

**Department responsible for the programme:** FBL Dept of Accounting Economics & Finance, Faculty of Business & Law

**Contributing departments:** Not applicable

**Professional, statutory or regulatory bodies:** Not applicable

**Apprenticeship:** Not applicable

**Mode of delivery:** Sandwich

**Entry requirements:** For the current entry requirements see the UWE public website

**For implementation from:** 01 May 2020

**Programme code:** NN40M-MAY-SW-VC-N40K

## Section 2: Programme Overview, Aims and Learning Outcomes

### Part A: Programme Overview, Aims and Learning Outcomes

**Overview:** The programme aims to develop technically accomplished individuals with strong theoretical and practice based knowledge in the field of accounting. The programme is professionally-oriented with a high level of accreditation to support exemption from professional examinations. Students will be thoroughly grounded in the knowledge and applications of accounting theories and practice focusing on financial accounting, management accounting and financial management. Students will focus on the application of knowledge in a real world context, incorporating consideration of the advance in digital technologies, sustainability, ethical and regulatory developments in the changing business environment. The programme focuses on developing students as strategic decision makers, able to synthesise technical and theoretical knowledge and apply their learning to drive business performance, resolve financial problems and work successfully in a collaborative and multicultural business environment.

**Educational Aims:** Programme Learning Goals summarise the broad outcomes expected on graduation.

These are that students should have gained:

Knowledge of:

Accounting and finance techniques and applications, particularly financial reporting, management accounting and financial management

Regulatory, ethical and sustainability frameworks impacting on the practice of the accounting profession

Skills in:

Critical Analysis and problem solving

Effective communication and team collaboration

Attributes of:

Social responsibility and global citizenship

Equipped for employment and career progression

**Programme Learning Outcomes:**

On successful completion of this programme graduates will achieve the following learning outcomes.

**Knowledge and Understanding**

- A1. Key theories and principles for preparing and analysing financial statements
- A2. Key theories and techniques in management accounting and performance evaluation
- A3. Key theories and techniques required for the financial management of an organisation
- A4. Key theories, regulations and practices of governance, ethics and management of financial risk in an organisation
- A5. Key external and internal factors that shape the performance of organisations and the strategic tools that are available for managers
- A6. Accounting information systems and the application of technology in the collection , production and evaluation of information

**Intellectual Skills**

- B1. Gather, evaluate and apply quantitative and qualitative data and evidence from a range of resources
- B2. Apply analysis and critical thinking skills to make appropriate decisions in challenging contexts

**Subject/Professional Practice Skills**

- C1. Prepare and present financial statements for multiple users and contexts
- C2. Produce costing statements for a range of products and services
- C3. Prepare and present budgetary control information appropriate to the cultural, structural and managerial context of an organisation

- C4. Apply suitable techniques for short term and long term investment decision making purposes in different organisational contexts
- C5. Apply appropriate techniques for estimating the value of business organisations and their underlying assets
- C6. Apply appropriate techniques for evaluating the performance of business organisations
- C7. Design financial reporting systems relevant to organisational contexts
- C8. Identify and take account of the organisational, motivational, ethical and sustainability issues underpinning the production, presentation, interpretation and evaluation of financial information
- C9. Apply strategic decision making in a variety of organisational contexts

### **Transferable Skills and other attributes**

- D1. Communicate effectively using a variety of media
- D2. Demonstrate effective team working skills
- D3. Recognise ethical and sustainability challenges and apply ethical reasoning in a professional context
- D4. Apply software packages and technology for data management and analysis
- D5. Recognise diversity and cross cultural perspectives in a business context
- D6. Demonstrate self-reliance and independence in learning and professional development
- D7. Apply enterprising and creative behaviours in a professional context
- D8. Be self-aware and reflective

### **Part B: Programme Structure**

#### **Year 1**

The student must take 120 credits from the modules in Year 1.

#### **Year 1 Compulsory Modules**

The student must take 120 credits from the modules in Compulsory Modules.

<b>Module Code</b>	<b>Module Title</b>	<b>Credit</b>
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UJUUKX-15-1	Business Law 2020-21	15
UMED8D-15-1	Economic Principles in a Contemporary Context 2020-21	15
UMADQ8-15-1	Essential Information Skills 2020-21	15
UMADMY-15-1	Foundations of Financial Accounting 2020-21	15
UMADQ7-15-1	Introduction to Management Accounting 2020-21	15
UMADQ9-15-1	Introduction to Managerial Finance 2020-21	15
UMADMH-15-1	Professional Development for Accounting and Finance 2020-21	15
UMED8J-15-1	Statistics and Data Management 2020-21	15

## Year 2

The student must take 120 credits from the modules in Year 2.

### Year 2 Compulsory Modules

The student must take 105 credits from the modules in Compulsory Modules.

<b>Module Code</b>	<b>Module Title</b>	<b>Credit</b>
UMADQA-15-2	Applied Management Accounting 2021-22	15
UMAD5L-15-2	Corporate Finance 2021-22	15
UMADNB-15-2	Financial Accounting 2021-22	15
UMADQB-15-2	Financial Accounting and Reporting 2021-22	15
UMADHV-15-2	Governance and Accountability 2021-22	15
UMADQC-15-2	Management Accounting and Decision Making 2021-22	15

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UMAD5G-15-2	Principles of Taxation 2021-22	15
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**Year 2 Optional Modules**

Students choose one module from the following:

<b>Module Code</b>	<b>Module Title</b>	<b>Credit</b>
UMAD5N-15-2	Credit Management: Theory and Practice 2021-22	15
UMADQL-15-2	Entrepreneurial Finance 2021-22	15
UMAD5M-15-2	Market Analysis for Private Investors 2021- 22	15
UMADQ6-15-2	Personal Financial Planning 2021-22	15

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**Year 3**

Sandwich Year:

Placement or Study Year Abroad (SYA):

For the award of the sandwich title (SW) students must choose one of the following options both of which aim to enable students to contextualise their academic learning in an applied business and/or cultural context:

Work Placement:

A significant period of paid employment or self-employment normally in the field relevant to the specialism of the degree.

During this time students must complete and pass the 15 credit level 3 module, Placement Learning UMCDN5-15-3. This module assesses the student's personal development, from the experience of placement and their ability to identify issues relevant to their Placement's organisational context, and to then frame, scale and position a critical work-based enquiry relevant to the specialism of the degree.

Study Year Abroad: which consists of two semesters of study at a partner institution abroad.

During this time students must complete and pass the 15 credit level 3 module, Learning & Development on Study Year Abroad (UMCD9Y-15-3). This module assesses the student's personal development from the experience of SYA and their ability to evidence cross-cultural awareness and analysis of the country in which they have been studying.

**Year 3 Compulsory Modules Placement Year**

Students must take one of the following modules:

<b>Module Code</b>	<b>Module Title</b>	<b>Credit</b>
UMCD9Y-15-3	Learning and Development on Study Year Abroad 2022-23	15
UMCDN5-15-3	Placement Learning 2022-23	15

**Year 4**

The student must take 105 credits from the modules in Year 4.

**Year 4 Compulsory Modules**

The student must take 75 credits from the modules in Compulsory Modules.



<b>Module Code</b>	<b>Module Title</b>	<b>Credit</b>
UMADQJ-15-3	Advanced Case Study 2023-24	15
UMADQF-15-3	Business Strategy and Technology 2023-24	15
UMAD5V-15-3	Corporate Reporting Theory and Practice 2023-24	15
UMADFR-15-3	Financial Management 2023-24	15
UMADQH-15-3	Strategic Management Accounting 2023-24	15

#### **Year 4 Optional Modules**

Students choose two modules from the following:

For the maximum exemptions, students must take UMADHS-15-3 Further Tax Theory and Practice and UMADHW-15-3 Auditing

For lower exemptions, students choose one of: UJUUKY-15-3 Financial Crime and UMAD5T-15-3 International Financial Management

<b>Module Code</b>	<b>Module Title</b>	<b>Credit</b>
UMADHW-15-3	Auditing 2023-24	15
UJUUKY-15-3	Financial Crime 2023-24	15
UMADHS-15-3	Further Tax Theory and Practice 2023-24	15
UMAD5T-15-3	International Financial Management 2023-24	15

#### **Part C: Higher Education Achievement Record (HEAR) Synopsis**

The Programme offers a professionally tailored curriculum that allow students gain high levels of exemption from professional accounting bodies on graduation. In particular, the programme focuses on developing professional accounting skills and embedding practical, real-life application of accounting and finance concepts underpinned by academic theories and research. On successful completion of the

degree, students are able to demonstrate excellent technical competence and have the capacity to critically and strategically evaluate complex information in the real world, whilst acting in an ethical and socially responsible way. Graduates become enterprising and commercially aware individuals who think and communicate effectively.

#### **Part D: External Reference Points and Benchmarks**

QAA UK Quality Code for HE:

Framework for higher education qualifications (FHEQ)

Subject benchmark statements

Qualification characteristics for Foundation degrees and Master's degrees

Strategy 2020:

University policies

Staff research projects

Any relevant PSRB requirements

Any occupational standards

#### **Part E: Regulations**

Approved to University Regulations and Procedures.