



Programme Specification

Accounting [Frenchay]

Version: 2023-24, v1.1, 27 Sep 2023

Contents

Programme Specification.....	1
Section 1: Key Programme Details.....	2
Part A: Programme Information	2
Section 2: Programme Overview, Aims and Learning Outcomes	3
Part A: Programme Overview, Aims and Learning Outcomes	3
Part B: Programme Structure.....	6
Part C: Higher Education Achievement Record (HEAR) Synopsis	11
Part D: External Reference Points and Benchmarks	11
Part E: Regulations	12

Section 1: Key Programme Details

Part A: Programme Information

Programme title: Accounting [Frenchay]

Highest award: BSc (Hons) Accounting

Interim award: BSc Accounting

Interim award: DipHE Accounting

Interim award: CertHE Accounting and Finance

Awarding institution: UWE Bristol

Affiliated institutions: Not applicable

Teaching institutions: UWE Bristol

Study abroad: No

Year abroad: Yes

Sandwich year: Yes

Credit recognition: No

School responsible for the programme: CBL Bristol Business School, College of Business and Law

Contributing schools: Not applicable

Professional, statutory or regulatory bodies:

Association of Chartered Certified Accountants (ACCA)

Association of International Accountants (AIA)

Chartered Institute of Management Accountants (CIMA)

Institute of Chartered Accountants in England and Wales (ICAEW)

Apprenticeship: Not applicable

Mode of delivery: Full-time, Sandwich

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

For implementation from: 01 September 2019

Programme code: N40K00

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**

Full time and sandwich students must take 120 credits from the modules in Year 1.

Year 1 Compulsory Modules (Full Time and Sandwich)

Full time and sandwich students must take 120 credits from the modules in Compulsory Modules (Full Time and Sandwich).

Module Code	Module Title	Credit
UJUUKX-15-1	Business Law 2023-24	15
UMED8D-15-1	Economic Principles in a Contemporary Context 2023-24	15
UMADQ8-15-1	Essential Information and Academic Skills 2023-24	15
UMADMY-15-1	Foundations of Financial Accounting 2023-24	15
UMADQ7-15-1	Introduction to Management Accounting 2023-24	15
UMADQ9-15-1	Introduction to Managerial Finance 2023-24	15
UMADMH-15-1	Management and Professional Development for Accounting and Finance 2023-24	15
UMED8J-15-1	Statistics and Data Management 2023-24	15

Year 2

Full time and sandwich students must take 120 credits from the modules in Year 2.

Year 2 Compulsory Modules (Full Time and Sandwich)

Full time and sandwich students must take 105 credits from the modules in Compulsory Modules (Full Time and Sandwich).

Module Code	Module Title	Credit
UMADQA-15-2	Applied Management Accounting 2024-25	15

UMAD5L-15-2	Corporate Finance 2024-25	15
UMADNB-15-2	Financial Accounting 2024-25	15
UMADQB-15-2	Financial Accounting and Reporting 2024-25	15
UMADHV-15-2	Governance and Accountability 2024-25	15
UMADQC-15-2	Management Accounting and Decision Making 2024-25	15
UMAD5G-15-2	Principles of Taxation 2024-25	15

Year 2 Optional Modules (Full Time and Sandwich)

Full time and sandwich students must take 15 credits from the modules in Optional Modules (Full Time and Sandwich).

Module Code	Module Title	Credit
UMAD5N-15-2	Credit Management: Theory and Practice 2024-25	15
UMADQL-15-2	Entrepreneurial Finance 2024-25	15
UMAD5M-15-2	Market Analysis for Private Investors 2024-25	15
UMADQ6-15-2	Personal Financial Planning 2024-25	15
UMEDSY-15-2	Race, Inequality and Justice - An Interdisciplinary Perspective 2024-25	15

Year 3

Full time students must take 120 credits from the modules in Year 3.

Sandwich students must take 15 credits from the modules in 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 6 module, Learning & Development on Study Year Abroad (UMCD9Y-15-3). This modules assesses assess 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 (Full Time)

Full time students must take 75 credits from the modules in Compulsory Modules (Full Time).

Module Code	Module Title	Credit
UMADQJ-15-3	Advanced Case Study 2025-26	15
UMADQF-15-3	Business Strategy and Technology 2025-26	15
UMAD5V-15-3	Corporate Reporting Theory and Practice 2025-26	15
UMADFR-15-3	Financial Management 2025-26	15

UMADQH-15-3	Strategic Management Accounting 2025-26	15
-------------	---	----

Year 3 Compulsory Modules (Sandwich)

Sandwich students must take 15 credits from the modules in Compulsory Modules (Sandwich).

Module Code	Module Title	Credit
UMCD9Y-15-3	Learning and Development on Study Year Abroad 2025-26	15
UMCDN5-15-3	Placement Learning 2025-26	15

Year 3 Compulsory Modules Choice (Full Time)

Full time students must take 15 credits from the modules in Compulsory Modules Choice (Full Time).

Module Code	Module Title	Credit
UMCDKD-15-3	Cross Cultural Learning and Development 2025-26	15
UMADT3-15-3	Work Integrated Learning (Accounting & Finance) 2025-26	15

Year 3 Optional Modules (Full Time)

Full time students must take 30 credits from the modules in Optional Modules (Full Time).

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, UMAD5T-15-3 International Financial Management or UMADQK-15-3 Financial Technology.

Module Code	Module Title	Credit
UMADSX-15-3	Accounting for Sustainability 2025-26	15
UMADHW-15-3	Auditing 2025-26	15

UMAD5W-15-3	Credit Risk Analysis and Management 2025-26	15
UJUUKY-15-3	Financial Crime 2025-26	15
UMADQK-15-3	Financial Technology 2025-26	15
UMADHS-15-3	Further Tax Theory and Practice 2025-26	15
UMAD5T-15-3	International Financial Management 2025- 26	15

Year 4

Sandwich students must take 105 credits from the modules in Year 4.

Year 4 Compulsory Modules (Sandwich)

Sandwich students must take 75 credits from the modules in Compulsory Modules (Sandwich).

Module Code	Module Title	Credit
UMADQJ-15-3	Advanced Case Study 2026-27	15
UMADQF-15-3	Business Strategy and Technology 2026-27	15
UMAD5V-15-3	Corporate Reporting Theory and Practice 2026-27	15
UMADFR-15-3	Financial Management 2026-27	15
UMADQH-15-3	Strategic Management Accounting 2026-27	15

Year 4 Optional Modules (Sandwich)

Sandwich students must take 30 credits from the modules in Optional Modules (Sandwich).

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, UMAD5T-15-3 International Financial Management or UMADQK-15-3 Financial Technology

Module Code	Module Title	Credit
UMADSX-15-3	Accounting for Sustainability 2026-27	15
UMADHW-15-3	Auditing 2026-27	15
UMAD5W-15-3	Credit Risk Analysis and Management 2026-27	15
UJUUKY-15-3	Financial Crime 2026-27	15
UMADQK-15-3	Financial Technology 2026-27	15
UMADHS-15-3	Further Tax Theory and Practice 2026-27	15
UMAD5T-15-3	International Financial Management 2026- 27	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.