



Programme Specification

Accounting and Finance {Foundation} [Frenchay]

Version: 2022-23, v1.0, 31 Jan 2023

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Section 1: Key Programme Details

Part A: Programme Information

Programme title: Accounting and Finance {Foundation} [Frenchay]

Highest award: BA (Hons) Accounting and Finance

Interim award: BA Accounting and Finance

Interim award: DipHE Accounting and Finance

Interim award: CertHE Accounting and Management

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: FBL Dept of Accounting Economics & Finance, Faculty of Business & Law

Contributing schools: Not applicable

Professional, statutory or regulatory bodies:

Association of Chartered Certified Accountants (ACCA)

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: N40R00

Section 2: Programme Overview, Aims and Learning Outcomes

Part A: Programme Overview, Aims and Learning Outcomes

Overview: This programme prepares students for careers in the rapid-paced and constantly changing global financial industries. Career paths could include professional accounting, financial management roles in corporations and SMEs, portfolio management, wealth management, and financial startups using disruptive technologies. Through close engagement with employers, entrepreneurs and professional bodies, the programme encourages students to explore the many possible applications of the accounting and finance skills and knowledge acquired. The programme integrates activities in our large Bloomberg Trading Suite, giving access to real time trading information and the industry standard database for financial analysis and research. Innovation and the impact of digital technologies are examined in the context of both current and future financial development, and issues of sustainability, ethics and governance are embedded in learning through real world case study approaches. Students have the opportunity to act as business advisers through our Business Clinics, providing accounting and tax information to support new entrepreneurs, small companies and charities. The programme embeds industry guest lectures and professional body engagement at all levels of study, offering opportunities to network with potential future employers. 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: 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.

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, sustainability and ethical issues underpinning the production, presentation, interpretation and evaluation of financial information
- C9. Apply strategic decision making in a variety of organizational contexts

Transferable Skills and other attributes

- D1. Communicate effectively using a variety of media
- D2. Demonstrate effective team working skills
- D3. Recognise ethical 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 (Full-time and Sandwich)

The student must take 120 credits from the modules in Compulsory Modules (Full-time and Sandwich).

| Module Code | Module Title | Credit |
|--------------------|---------------------------------|---------------|
| UMCUL9-30-0 | Becoming a Professional 2022-23 | 30 |

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|-------------|--|----|
| UMEDKL-30-0 | Economics and Accounting for the Real World 2022-23 | 30 |
| UJUUL7-30-0 | Introduction to Law in a Social, Business and Global Context 2022-23 | 30 |
| UMCDKK-30-0 | Introduction to Organisation, Enterprise and Management 2022-23 | 30 |

Year 2

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

Year 2 Compulsory Modules (Full-time and Sandwich)

The student 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 3

The student must take 120 credits from the modules in Year 3.

Year 3 Compulsory Modules (Full-time and Sandwich)

The student must take 75 credits from the modules in Compulsory modules (Full-time and Sandwich).

| Module Code | Module Title | Credit |
|--------------------|---|---------------|
| UMADQM-15-2 | Applied Research Skills in Accounting and Finance 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 |
| UMADQC-15-2 | Management Accounting and Decision Making 2024-25 | 15 |

Year 3 Optional Modules (Full-time and Sandwich)

Students choose three of the following modules:

| Module Code | Module Title | Credit |
|--------------------|--|---------------|
| UMAD5N-15-2 | Credit Management: Theory and Practice 2024-25 | 15 |
| UMADQL-15-2 | Entrepreneurial Finance 2024-25 | 15 |
| UMSD7Q-15-2 | Entrepreneurship and Small Business 2024-25 | 15 |
| UMADHV-15-2 | Governance and Accountability 2024-25 | 15 |
| UMAD5M-15-2 | Market Analysis for Private Investors 2024-25 | 15 |
| UMADQ6-15-2 | Personal Financial Planning 2024-25 | 15 |
| UMAD5G-15-2 | Principles of Taxation 2024-25 | 15 |

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|-------------|--|----|
| UMEDSY-15-2 | Race, Inequality and Justice - An Interdisciplinary Perspective 2024-25 | 15 |
|-------------|--|----|

Year 4

Full-time students must take 120 credits from the modules in Year 4.

Sandwich students must take 15 credits from the modules in Year 4.

Year 4 Compulsory Modules (Full-time)

Full-time students must take 60 credits from the modules in Compulsory Modules (Full-time).

| Module Code | Module Title | Credit |
|-------------|---|--------|
| UMADQF-15-3 | Business Strategy and Technology 2025-26 | 15 |
| UMADFR-15-3 | Financial Management 2025-26 | 15 |
| UMADQG-30-3 | Strategic Project (Accounting and Finance) 2025-26 | 30 |

Year 4 Compulsory Modules (Sandwich)

Placement or Study Year Abroad.

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 6 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 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.

In addition, whilst at the partner institution students must have studied and attempted assessments in modules totalling 60 ECTS, of which 50-55 ECTS should be in modules related to their programme of study at UWE with a further 5-10 ECTS in the language of the host country. If the advent of failing any modules students must be able to demonstrate engagement i.e. that they have attended classes and sat the exams

| 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 4 Compulsory Modules Choice (Full-time)

Full-time students must take one module from the following:

| 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 4 Optional Modules Choice A (Full-time)

Full-time students must take at least one module from the following:

| Module Code | Module Title | Credit |
|--------------------|--|---------------|
| UMAD5V-15-3 | Corporate Reporting Theory and Practice 2025-26 | 15 |
| UMADQH-15-3 | Strategic Management Accounting 2025-26 | 15 |

Year 4 Optional Modules Choice B (Full-time)

Full-time students must choose two options from the following:

| Module Code | Module Title | Credit |
|--------------------|--|---------------|
| UMAD5W-15-3 | Credit Risk Analysis and Management 2025-26 | 15 |
| UMADSX-15-3 | Accounting for Sustainability 2025-26 | 15 |
| UMADHW-15-3 | Auditing 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 |
| UMAD5X-15-3 | Investment Management 2025-26 | 15 |
| UMADKB-15-3 | Islamic Banking and Finance 2025-26 | 15 |

Year 5

Sandwich students must take 105 credits from the modules in Year 5.

Year 5 Compulsory Modules (Sandwich)

Sandwich students must take 60 credits from the modules in Compulsory Modules (Sandwich).

| Module Code | Module Title | Credit |
|--------------------|--|---------------|
| UMADQF-15-3 | Business Strategy and Technology 2026-27 | 15 |
| UMADFR-15-3 | Financial Management 2026-27 | 15 |
| UMADQG-30-3 | Strategic Project (Accounting and Finance) 2026-27 | 30 |

Year 5 Optional Modules Choice A (Sandwich)

Sandwich students must take at least one module from the following:

| Module Code | Module Title | Credit |
|--------------------|---|---------------|
| UMAD5V-15-3 | Corporate Reporting Theory and Practice 2026-27 | 15 |
| UMADQH-15-3 | Strategic Management Accounting 2026-27 | 15 |

Year 5 Optional Modules Choice B (Sandwich)

Sandwich students may choose up to two options from the following:

| 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 |
| UMAD5X-15-3 | Investment Management 2026-27 | 15 |
| UMADKB-15-3 | Islamic Banking and Finance 2026-27 | 15 |

Part C: Higher Education Achievement Record (HEAR) Synopsis

The programme prepares students for successful careers in a range of roles in the field of accounting and finance, through strong core accounting and financial management skills balanced with a range of broader finance interests available through option choices. Students are able to gain a number of professional exemptions. Engagement with a real world applied context is key to success and underpinned with social responsibility and ethical standards that are embedded in core studies. Graduates are able to demonstrate excellent technical competence, the capacity to evaluate complex information critically and strategically and the skills to apply their knowledge in resolving challenging business and financial problems.

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.