CORPORATE AND ACADEMIC SERVICES

PROGRAMME SPECIFICATION

Part 1: Basic Data	
Awarding Institution	University of the West of England
Teaching Institution	University of the West of England
Delivery Location	University of the West of England Kaplan Holborn College, London (accelerated delivery) National Economics University, Vietnam (NEU) Villa College, Maldives
Study abroad / Exchange / Credit recognition	
Faculty responsible for programme	Faculty of Business & Law
Department responsible for programme	Accounting, Economics and Finance
Modular Scheme Title	Bristol Business School Undergraduate Scheme
Professional Statutory or Regulatory Body Links	ICAEW, ACCA, CIMA, CPA, AIA for KAPLAN and Home delivery. ACCA under negotiation for overseas partners
Highest Award Title	BA (Hons) Accounting and Finance
Default Award Title	BA(Hons) Business Accounting
Fall-back Award Title	n/a
Interim Award Titles	BA Accounting and Finance DipHE Accounting and Finance CertHE Accounting and Finance
UWE Progression Route	
Mode(s) of Delivery	Sandwich, Full-time
Codes	**UCAS: N420**	**JACS:**
	ISIS2: N420 N420(SW), N42013(FT) N40J Dual) N421 (NEU)(SW), N42113(NEU)(FT) N42C13 (FT accelerated delivery) N42N(SW), N42N13(FT) Villa College	**HESA:**
Relevant QAA Subject Benchmark Statements	Accounting
First CAP Approval Date	23 April 2012	*Valid from*	*September 2012*
Revision CAP Approval Date	2 February 2016	Revised with effect from	September 2016
Version	*3.2*		
Review Date	*September 2018*		

Part 2: Educational Aims of the Programme

The BA (Hons) Accounting and Finance programme seeks to provide a foundation for lifelong learning with a strong emphasis on the development of appropriate knowledge, skills and professional values essential to the exercise of an accounting and finance specialism, whether in industry or public practice. It has been designed to provide a thorough grounding in financial reporting, management accounting and corporate finance. It aims to develop technically competent, broad based individuals who think and communicate effectively and who have the basis for conducting inquiry, carrying out problem solving and undertaking critical analysis in a constantly changing business context.

Programme requirements for the purposes of the Higher Education Achievement Record (HEAR)

The BA (Hons) Accounting and Finance carries high levels of accreditation with professional bodies in accounting and finance and prepares students for successful careers in the financial industries. There is a particular focus on professional accounting skills and attributes and corporate financial decision making. Engagement with a real world applied context is key to success and underpinned with social responsibility and ethical standards which are embedded in core studies. Graduates are able to demonstrate excellent technical competence , the capacity to critically evaluate complex information and the skills to apply their knowledge in resolving challenging business and financial problems.

Part 3: Learning Outcomes of the Programme

The award route provides opportunities for students to develop and demonstrate knowledge and understanding, qualities, skills and other attributes in the following areas:

This section should set out what a student is expected to know, understand and be able to do on successful completion of the programme. It will be particularly important for a approval panel to be able to judge the extent to which these reflect the Educational Aims set out in Section 2.

The Learning Outcomes should be set out under the following four headings:
A. Knowledge and Understanding (subject specific)
What a student, on successful completion of the proposed programme (or at different stages within it) is expected to know and understand about the subject.

B. Intellectual Skills (generic)
Those cognitive skills which a student is expected to be able to demonstrate upon successful completion of the proposed programme, eg critical thinking, analysis, synthesis of different types of information, evaluation, problem solving, application and testing of hypotheses, etc.

C. Subject/Professional/Practical Skills (subject specific)
Any subject specific, professional or practical skills which are expected to be developed by a student successfully completing the programme. They may include skills of manipulation or observation (eg in a laboratory or field setting), design, production, or may be related to researching (a topic or problem), using and processing information or analysing textual content etc.

D. Transferable Skills and other attributes (generic)
An indication of the generic skills which successful completion of the programme is likely to enhance, eg key skills of numeracy, communication, ability to use information technology and learning to learn.

Where work-based or work-place learning is an intended part of the proposed programme, the team will need to ensure that the learning outcomes are clearly articulated and contribute to the overall aims of the programme.

*Learning outcomes with an Education for Sustainable Development (ESD) context should be highlighted. There is no expectation that all modules within a programme will consider ESD but in order to meet the expectation that a programme will consider ESD **modules at each level of study must explicitly consider ESD**.*

Learning Outcomes:	UMAD4X-30-1	UMED8D-15-1	UMAD9B-15-1	UMAD4Y-30-1	UMED8J-15-1	UMAD9C-15-1	UMAD5F-30-2	UMAD5L-30-2	UMAD5E-15-2	UMAD5G-15-2	UMAD5Y-30-3	UMADFQ-15-3	UMADFR-15-3	UMAD5V-15-3
A) Knowledge and understanding of:														
1. Business organisations, how they are organised, financed and managed, and the dynamic environment in which they operate, including the major economic, legal, political, social, international, and cultural forces and their influences.	√	√	√				√	√	√			√	√	√
2. The current and alternative regulatory frameworks which govern financial reporting.				√			√			√	√			√
3. The techniques and analytical tools used in the production of financial information for planning, decision making and control within organisations.	√			√	√		√	√	√	√		√	√	
4. The theoretical framework for understanding the relationship between business organisations and their financial markets.								√				√	√	
5. The different ethical frameworks within which the implications of financial decisions can be evaluated.			√								√			
6. The key features of accounting information systems; their purpose, operation, product and relationships.	√			√			√							
7. The basic concepts underlying the application of IT in support of the collection, processing and production of information.	√		√	√	√									
8. The application of quantitative methods and statistics to business problems.				√	√				√	√		√	√	
(B) Intellectual Skills														
1. Apply appropriate knowledge, analytical techniques and concepts to problems and issues arising from both familiar (routine) and unfamiliar (novel) situations.	V	V	V				V		V		V	V	V	V
2. Locate, extract and analyse data and information from a variety of different sources.			V			V	V		V		V	V	V	V
3. Synthesise and evaluate data and information from multiple sources.							V		V		V	V	V	V
4. Think critically, examine problems and issues from a number of perspectives, challenge viewpoints, ideas and concepts, and make well-reasoned judgments.						V	V		V		V	V	V	V

Part 3: Learning Outcomes of the Programme														

	UMAD4X-30-1	UMED8D-15-1	UMAD9B-15-1	UMAD4Y-30-1	UMED8J-15-1	UMAD9C-15-1	UMAD5F-30-2	UMAD5L-30-2	UMAD5E-15-2	UMAD5G-15-2	UMAD5Y-30-3	UMADFQ-15-3	UMADFR-15-3	UMAD5V-15-3
(C) Subject/Professional/Practical Skills														
1. Prepare and present financial statements, taking account of external requirements, for sole traders, partnerships and limited companies.	√			√								√	√	
2. Identify, select and use appropriate techniques in order to produce costing statements for a range of products and services.				√					√			√	√	
3. Prepare and present budgetary control information appropriate to the cultural, structural and managerial context of an organisation.				√					√			√	√	
4. Identify, select and use suitable techniques for short term and long term investment decision making purposes, taking into account the dynamic relationship between an organisation and its environment.	√			√			√	√	√				√	
5. Choose and apply appropriate techniques for estimating the value of business organisations and their underlying assets.												√	√	
6. Identify, select and use appropriate techniques for evaluating the performance of business organisations.				√		√						√	√	
7. Design financial reporting systems relevant to organisational contexts.	√						√			√		√	√	
8. Identify and take account of the organisational, motivational and ethical issues underpinning the production, presentation, interpretation and evaluation of financial information.	√		√				√			√	V	√	√	
(D) Transferable skills and other attributes														
1. Present, discuss and defend ideas, concepts and views effectively through written and spoken communication							√	√	√	√	√			
2. Extract, process and present numerical information for a given purpose.	√		√	√	√	√	√	√	√	√	√	√	√	√
3. Use IT competently (general IT skills including use of standard word processing packages, internet, data bases, spreadsheets and specialist accounting software).	√		√	√	√	√	√	√	√	√	√	√	√	√
4. Work co-operatively in groups, share decision making and negotiate with others.				√		√	V	V	V	V	V			
5. Act independently in planning and undertaking tasks, manage and reflect on own learning and performance and seek and make use of feedback.	√	√	√	√	√	√	√	√	√	√	√	√	√	√

Part 4: Student Learning and Student Support

Teaching, learning and assessment strategies to enable learning outcomes to be achieved and demonstrated

At UWE, Bristol there is a policy for a minimum average requirement of 12 hours/week contact time over the course of the full undergraduate programme. This contact time encompasses a range of face-to-face activities as described below. In addition a range of other learning activities will be embedded within the programme which, together with the contact time, will enable learning outcomes to be achieved and demonstrated.

On the BA Accounting and Finance programme teaching is a mix of scheduled, independent and placement learning. For the BA Accounting and Finance:

Scheduled learning includes lectures, seminars/workshops, 'lectorials' (a mix of lecture and seminar), 'webinars' (synchronous online seminars) group project supervision and individual supervision, some of which may also be facilitated in an online environment. Scheduled sessions may vary slightly depending on the module choices made.

Independent learning includes hours engaged with essential reading, preparation for classes, reviewing lecture content, case study preparation, assignment preparation and completion, exam revision etc. Scheduled sessions may vary slightly depending on the module choices made.

Placement learning For students on the sandwich programme this is either:

- **Placement option** – a significant period of paid employment or self-employment. A typical placement lasts for 40 weeks or more, although shorter periods in employment may also be possible subject to meeting the academic requirements of the placement module.
- **Study Year Abroad option** - Two semesters of study at a partner institution abroad.

Scheduled learning includes lectures, seminars/workshops, 'lectorials' (a mix of lecture and seminar), 'webinars' (synchronous online seminars) group project supervision and individual supervision, some of which may also be facilitated in an online environment. Scheduled sessions may vary slightly depending on the module choices made.

Independent learning includes hours engaged with essential reading, preparation for classes, reviewing lecture content, case study preparation, assignment preparation and completion, exam revision etc. Scheduled sessions may vary slightly depending on the module choices made.

Description of the teaching resources provided for students

The overarching aim of the Faculty's Learning Teaching & Assessment Strategy is ' *to maximise student achievement (both in relation to award classification and to employability) and student satisfaction whilst maintaining appropriately rigorous academic standards and supporting the university's vision of becoming an inclusive and welcoming learning community, actively engaged with global society and based on values of mutual respect, critical engagement and self-awareness'.*
The supporting objectives of the strategy are the:
- further development of intellectually vibrant, highly reflective, mutually respectful and diverse student and staff learning communities within the Faculty
- increase in the use of links with the world external to UWE (including professional accreditation where possible) to inform curriculum design and delivery and provide lifelong learning opportunities
- provision of an effective, efficient and supportive infrastructure for learning (organisation and management of programmes, student advice, communication with students etc)
- appropriate design and flexible delivery of curricula which provide an intellectually stimulating learning experience enabling students to develop as highly employable and internationally aware lifelong learners
- provision of effective support for students making the transition to learning at UWE
- provision of effective and ongoing developmental support for all staff
- use of effective strategies for assessment for learning

Curriculum Design Content & Organization

Part 4: Student Learning and Student Support

The programme is delivered within the Business School Undergraduate Scheme, which allows credit accumulation and flexibility in the student learning process.

The Scheme is structured on the basis of 15 and 30 credit modules most of which are semesterised. Each semester at levesl 1 and 2 consists of a 12 week teaching block following by a period of assessment, with one 30 credits and two 15 credit modules per semester . At level 3, students will study 30 credits AIC over 2 semesters, with three 15 credit modules in Semster 1 and three in Semester 2 .

The programme is organised within and between each of the three levels, where it is designed to provide a coherent set of modules at each level and to allow students to develop and progress through each level; in relation to knowledge and understanding, cognitive, subject-specific and study skills.

The programme utilizes a level 1 that has some commonality with the majority of the programmes of the Undergraduate Scheme, this allows students the some flexibility to transfer in or out of this programme and to pursue the course of study that is most appropriate to their emergent subject and/or professional interests.

1. Level 1 introduces students to the basic theories, techniques and practices in accounting, as well as the global business environment in which organisations operate, the nature of these organisations and the management and development of the human resources therein. There is also an emphasis on the development of skills in the use of IT and statistical methods in the context of accounting.
2. Level 2 is structured around the development of key areas in the specialist compulsory modules of financial accounting, management accounting and corporate finance. In addition, students have the opportunity to select related option modules which focus on their particular area of interest (refer to Section 4 above).
3. Level 3 focuses on the latest developments in the theories and practices in financial accounting, advanced management accounting, and financial management, and critically examines the potential conflicts between theory and practice. The Accounting in Context (30 credit) module has been designed to integrate the knowledge and understanding developed in the other compulsory modules at Levels 1, 2 and 3, and seeks to develop the students' ability to critically evaluate contemporary theories and empirical evidence concerning accounting in its various contexts. Students also have the opportunity to select a related option module at Level 3 which focuses on their particular area of interest (refer to Section 4 above).

Technology, Learning & Assessment

The teaching, learning and assessment strategy of the Faculty encourages students to assume responsibility for many aspects of their learning and staff to take responsibility for facilitating that learning. The balance of student and staff responsibility varies according to individual student profiles, academic level and according to the nature of the learning outcomes the students are expected to meet. Ultimately, the aim of this programme is to enable students to progress to a high level of autonomy in their learning and to view that learning as an ongoing process over which they have some control, about which they are able to make active choices, and which they are free to challenge.

To achieve this, an appropriate blend of learning approaches and opportunities have been integrated throughout the programme with an overall emphasis on active student participation. The Faculty 'blend' consists of face to face learning in large and small groups (lectures and seminars/ workshops) supported by on-line learning Blackboard, together with exposure to real life examples through case studies, occasional organisational visits and guest practitioner speakers. There is a significant requirement for students to work independently throughout the programme – both individually and in groups - with the level of this independence increasing as the student moves from level one to level three.

Included within the programme is a clear personal development strand of transferable skills and "brain habits" of the sort which facilitate the transition into HE and underpin employability and lifelong learning. These Personal and Academic Literacies – study, research, and employability skills – are developed at all levels of the programme through the **15 and 30** credit modules as follows:

Part 4: Student Learning and Student Support

	Personal and Professional (Employability) Strand	Enquiry Strand (Research & Academic Skills development)
Level 1	Becoming an Accounting and Financial Professional	Academic Skills for Accounting and Finance Students
Level 2	Financial Accounting and Reporting	Management Accounting and Financial Decision Making
Level 3	Accounting in Context	Accounting in Context

Whilst the 30 credit modules provide the focus for the development of skills, subject specific, professional and transferable skills are further developed throughout the programme and in more depth in identified modules i.e. research skills developed through the Academic Skills for Accounting and Finance Students (L1), group working and presentation skills through Personal Financial Planning (L3) and Market Analysis for Private Investors (L2), critical analysis through Auditing and Corporate Governance (L3).

The teaching and learning methods used in the programme intend to challenge the existing perspectives of the students and encourage creative thinking. Thus many of the approaches used, including those that are case based, set concepts and problems in a wide range of contexts to add depth and complexity and to ensure an applied focus.

Teaching is based on research literature, professional experience and significant use of debate and discussion. Through didactic pedagogy students are challenged to defend their thinking. A final year project allows students to explore a substantial issue utilising appropriate concepts, frameworks and methodologies in a highly independent manner. A final year capstone module requires students to integrate learning from the total programme and to reflect on how this prepares them for a future in complex and changing organisations.

All sandwich students will undertake a work placement of a minimum of 40 weeks, normally in an area of a business related to the specialism of the degree, and this provides a rich process in which student can make links between theory and practice, reassess themselves and confront the challenges of carrying out a role in a new organisation whilst knowing that they will have the opportunity to be supported if there is a problem and that they will be returning to the programme for a further period of reflection and learning after the placement is completed.

In addition to Placements there are opportunities for Study Year Abroad in a number of partner institutions who are able to offer relevant Business courses in English. Students are allocated to these places through a competitive process.

During Placement or Study Year Abroad students complete one 15 credit Level 3 module (*Learning & Development on Placement* or *Learning & Development on Study Year Abroad*).

The faculty supports the University's current Academic Regulations and Procedures, and its requirement for controlled conditions to apply to part of the assessment of every module. Forms of assessment commonly used in controlled and non-controlled conditions assessment are: invigilated timed assignments including examinations, presentations, in-class tests, self and peer assessments, individual and group projects and supervised mini-projects, dissertations, personal development portfolios and employer and self-assessment of the placement.

Assessment is an integral part of the teaching and learning process. Students are exposed to a variety of assessment methods that test their ability to integrate theory and practice and which promote the growth of their life-long learning skills. Assessment feedback helps students to ascertain their learning strengths and weaknesses and continuing development needs.

Assessments are designed to facilitate a progression through differing levels of complexity at each level of study:

- At level 1, a sound knowledge of the basic concepts of a subject.
- At level 2, a sound understanding of the principles of the field of study and the ability to apply these principles more widely.
- At level 3, an understanding of a complex body of knowledge, some of it at the current boundaries of the academic discipline.

Part 4: Student Learning and Student Support

Learning Resources

All modules make use of Blackboard for web enhanced delivery to at least the recommended minimum standard and for communications with students. All modules have teaching/learning resource booklets and most have set texts in accordance with the university's Reading Strategy. Additional support is provided through the library and an extensive student computing network.

Students are directed towards the University Library online Study Skills resources for the development of skills appropriate to the level and style of each module. Students will be directed on how the resources on this site should be used to develop the skills that will underpin their studies in module handbooks and/or via Blackboard.

Additional support is provided through the library by means of information skills sessions embedded at module level and self directed online tutorials. There is also an extensive programme of regular workshops including referencing management, database searching and finding journal articles.

For those studying on the Bristol campus, the library offers zoned space from silent to group study and student bookable rooms. There is excellent access to electronic databases on campus through the extensive student computing network and Wi-Fi. Most databases are also available off campus and supported by the online library enquiry service.

Student Support & Guidance (Local arrangements apply to partner delivery locations)
Student support for all issues relating to the content, delivery and assessment of modules is provided by Module Leaders, and for more general academic and professional concerns, by Programme Managers.

At each level students are supported by Academic Personal Tutors, an academic member of staff who will have access to information on the performance and profile of the student, allowing them to effectively support students' personal and academic development. This is an academic role and where students have problems of a personal nature they are to be referred as appropriate to UWE Student Services Student Advisors and to UWE Careers regarding employability issues. In addition, students can seek support from the Faculty's Academic Support Centre, an initiative intended to support the learning of all students within the faculty by offering one-to-one appointments to discuss individual learning issues and workshops covering a range of topics relevant to learning.

These Student Services Student Advisors provide timely, accurate and confidential advice where necessary on all aspects of the provision, for example coursework and examination arrangements, extenuating circumstances procedures, progression counselling, as well as personal issues such as problems with studying or meeting deadlines, financial matters, ill health and so on, including when relevant how to access the wider support provided by the University. This service is supported by extensive online resources.

The UWE Careers Placement Support Team provides extensive support for students in preparation for their placement period and acts as a recruitment service for employers.
Students and graduates are also supported by UWE Careers who help them to access skills, experience and knowledge to improve their employability prospects. The service provides high quality and professional advice and guidance focusing on enabling them to take control of and responsibility for their own career planning and progression/development. They can access support around finding vacancies for work experience, volunteering, part time work and internships, as well as events and workshops. UWE Careers provides recruiter facing services including advertising graduate job vacancies, work experience and volunteering opportunities, and running both undergraduate and graduate internship schemes. There are also part time jobs advertised by the Student Union Jobshop. There is specialist support for international students including specific resources developed for a range of countries where students are recruited from. Students are introduced to the service during the induction to the course and are encouraged to use the service all through their undergraduate programme and for three years after graduation.

All students take part in an Induction programme at the start of their studies. Separate induction events are arranged for students who arrive as direct entrants at levels 2 & 3.

Part 4: Student Learning and Student Support

All new students are provided with a short Student Handbook to help them through their first weeks at university and to act a guide to the complex information environment in which they now find themselves. Together with the student portal myUWE, the university's Essential Student Information web pages provide support and the more detailed and up to date information to students.

An important part of the programme is the involvement of students. Two or three student representatives are elected to serve on the Student Representatives & Staff Forum meetings that are held each term to discuss issues raised by students in relation to their experience of studying at UWE and on the programme. The meetings are arranged by cluster group and are chaired by programme managers. The aim of the meetings is to discuss issues raised by students in an open and friendly atmosphere so that students feel able to contribute openly and honestly about their experiences. Any issues raised are taken forward by programme managers. Where appropriate they may be discussed at Departmental Committees or Faculty Academic Standards and Quality Committee.

Support to students with disability is coordinated centrally through Disability Services. This acts as a holistic service for disabled students and applicants to the University but also supports the academic and administrative staff who work with disabled students.

In addition to the above The University's Student Services offers a range of services to support students during their time at university and beyond:

- University Health Centre and general advice on Staying Healthy;
- Careers and employability, advice on choosing a career, and finding student and graduate vacancies;
- UWE volunteering, opportunities for students to get involved in the local community through the Community Volunteer Programme;
- Student Advisors & Counselling for anything from exam stress to homesickness and depression;
- The Living Centre, for support with faith and spiritual matters;
- Global student support, to help international students to make the most of living and studying in the UK;
- Managing disability and dyslexia, to get help with all disability related support needs;
- Money and Visas, for financial check-ups, or help with UK visas.

Villa College: Student learning and student support

The faculty supports the College's current Academic Regulations, Policies and Procedures, and its requirement for controlled conditions to apply to part of the assessment of every module. Within each Faculty, a standing committee titled 'Faculty Assessment Committee' undertakes regular scrutiny for each module delivered for its compliance with the Academic Regulations, Policies and Procedures. Forms of assessment commonly used in controlled and non-controlled conditions assessment are: invigilated timed assignments including examinations, presentations, in-class tests, individual and group projects and supervised mini-projects, dissertations, and employer and self-assessment of the placement.

Learning Resources

All modules make use of MOODLE a web based platform that forms the basis of communication between the lecturers and students. Within each MOODLE platform, enhanced services such as assignment submission through TURNITIN and option for quizzes are given. . All modules have a designated Module Outline handed to students and uploaded to MOODLE, textbook/student guide prescribed and other listed reading materials to achieve the module outcome and learning objectives. Additional support is provided through the library and an extensive student computing network.

Staff between UWE and Villa College will ensure that content transfer between VLEs is dealt with promptly in terms of quality and compatibility to ensure seamless delivery.

Villa College library organises sessions for students on use of library and databases and Cenre for English Language Support organises academic writing and plagiarism workshops for all new students. Attendance to this workshop is mandatory for all the new students. In addition from time to time study

Part 4: Student Learning and Student Support

skills workshops are conducted for the students.

Furthermore, in addition to Villa College library online library access and access to online databases such as JSTOR, Elgar is provided for the students to assist with their learning.

Student Support & Guidance

VC Faculty provides student support through coordinators in the Faculties who provide the students with support on academic areas and College policies, procedures and guidelines aimed at students.

In order to ensure students are provided study support Centre for English Language Support runs consultation services aimed at assisting student to tackle their assessments. In addition, especially for English Language students, peer teaching is administered by Centre for English Language Support.

The Dean of Students provides confidential advice to students on grievances and special provisions under extenuating circumstances. In addition, the Dean of Students provides counseling services to students on variety of issues they may face while studying at Villa College.

For each cohort under every programme, a batch leader is selected to represent the students. Faculty coordinator and lecturers then conduct regular batch leaders meeting to hear students voice and address the concerns and issues raised through the faculty. Where required, issues are raised at central level to provide a uniform solution for all.

A one stop all student Centre is established, known as the Student Desk. This center connects and offer solutions to students on their queries and concerns. The Centre is open from early morning till late at night to ensure if any student has a query while present at College can be discussed and a solution sought.

Student Association, Faculty Clubs Societies offer student with leadership building and career building opportunities through conducting and participating in number of different activities.

All new students undergo an orientation programme at Villa College. During this orientation programme students are made familiar with the academic expectation of the College, Rules and Regulations, Policies and Procedures. In addition, the students are given a handbook and advice to from time to time consult the website and collect revised handbooks to ensure they stay abreast of the latest developments associated with students. In addition to this, at College level, student voices a represented by having elected representatives of students in both College Council and Academic Senate.

Description of any Distinctive Features
The programme is accredited by 7 separate professional bodies, with maximum available exemptions for UG programmes from the key professional bodies for accounting (ACCA ICAEW CIMA)

Part 5: Assessment

Approved to University Regulations and Procedures

Assessment Strategy
Assessment strategy to enable the learning outcomes to be achieved and demonstrated:

Students will experience a range of assessment modes. Examinations feature strongly due to the requirements of professional bodies for the majority of assessment on any accredited module to be examination based. Coursework assessments will include group work, presentations (group and individual) , reports, multiple choice tests, extended essays and portfolios and the use of simulation and case study approaches. There is a strong focus on quantitative analysis, the capacity to research effectively and to present information in both written verbal forms. Problem solving , reflection and applied learning are also important to fulfilling the programme learning outcomes.

Students are required to gain a minimum of 40% in each component in any module that is compulsory

for the professional body requirements.   No compensation or condonement is normally applied to these modules.

Assessment Map

The programme encompasses a range of **assessment methods** including;
written exams, presentations, case studies, portfolios.

These are detailed in the following assessment map:

Assessment Map for BA (Hons) Accounting and Finance

		Type of Assessment*									
		Unseen Written Exam	Open Book Written Exam	In-class Written Test	Practical Exam	Practical Skills Assessment	Oral assessment and/or presentation	Written Assignment	Report / Project	Dissertation	Portfolio
Compulsory Modules Level 1	UMAD4X-30-1	A &B (100)									
	UMED8D-15-1	A (50)						B (50)			
	UMAD9B-15-1	A (70)						B (30)			
	UMAD4Y-30-1	A (70)									B (30)
	UMED8J-15-1		A (50)					B (50)			
	UMAD9C-15-1						B (30)		A (20)		A (50)
Compulsory Modules Level 2	UMAD5F-30-2	A (75)							B (25)		
	UMAD5E-30-2	A (75)							B (25)		
	UMAD5G-15-2	A (70)				B (30)					
	UMAD5F-15-2	A (70)			B (30)						
	UMADHS-15-2	A (70)						B (30)			
Compulsory Modules Level 3	UMAD5Y-30-3				B (30)		A (7)		A (3.5)	A (59.5)	
	UMADFQ-15-3	A (80)									B (20)
	UMADFR-15-3	A (80)									B (20)
	UMAD5V-15-3	A (75)						B (25)			
Optional Modules Level 2	UMAD5N-15-2	A (50)						B (50)			
	UMED8U-15-2	A (50)						B (50)			
	UMAD5M-15-2	A (40)					B (60)				
	UJUUJ4-15-2	A (60)						B (40)			
	UMADHV-15-2	A (50)					B (50)				
	UMADHS-15-2	A (50)						B (50)			
Optional Modules Level 3	UMAD5T-15-3	A (60)					B (40)				
	UMAD5R-15-3	A (50)					B (50)				
	UMADHW-15-3	A (70)					B (20)	B (10)			
	UMSD7U-15-3	A						B			

Part 5: Assessment

		(60)						(40)		
	UMAD5W-15-3	A (50)						B (50)		
	UMADHS-15-3	A (70)							B (30)	
	UMSD7W-15-3	A (50)						B (50)		
	UMADKB-15-3	A (60)							B (40)	

Part 6: Programme Structure   BA(Hons) Accounting and Finance

This structure diagram demonstrates the student journey from Entry through to Graduation for a typical **full time student**, including:
level and credit requirements;
interim award requirements;
module diet,
 including compulsory and optional modules

ENTRY		Compulsory Modules	Optional Modules	Interim Awards
	Year 1	UMAD4X-30-1 Fundamentals of Accounting 1 (30 credits) UMED8D-15-1 Economic Principles in a Contemporary Context (15 credits) UMAD9B-15-1 Becoming an Accounting and Finance Professional (15 credits) UMAD4Y-30-1 Fundamentals of Accounting 2 (30 credits) UMED8J-15-1 Statistics and Data Management (15 credits) UMAD9C-15-1 Academic Skills for Accounting and Finance Students (15 credits)	There are no optional modules at level 1	CertHE Accounting and Finance Credit requirements: 120 at the appropriate level. *Transfer to the default award of BA(Hons) Business Accounting is available for students with weak performance in level 1 core accounting modules. (Condonement is not normally applied on modules contributing to professional accreditation on BA(Hons) Accounting and Finance)*

	Compulsory Modules	Optional Modules	Interim Awards
Year 2	UMAD5F-30-2 Financial Accounting and Reporting (30 credits) UMAD5L-15-2 Corporate Finance (15 Credits) UMAD5E-30-2 Management Accounting and Financial Decision Making (30 credits) UMAD5G-15-2 Principles of Taxation (15 credits)	Two options selected from: (subject to availability) UMAD5N-15-2 Credit Management: Theory and Practice (15 credits) UJUUJ4-15-2 Business Law (15 credits) UMAD5M-15-2 Market Analysis for Private Investors (15 credits) UMED8U-15-2 Good Business, Bad Business and Sustainability (15 credits) OR UMADHV-15-2 Governance and Accountability (15 credits) (excluded combination with UMED8U-15-2) *Additional options, as appropriate and available, may be offered through the annual Online Module Choices process each year.*	DipHE Accounting and Finance Credit requirements 240 at the appropriate level. *Transfer to the default award of BA(Hons) Business Accounting is available for any student who has failed one of the following core modules UMAD5F-30-2 or UMAD5E-30-2 or UMAD5L-15-2* *Students with weak performance in core accounting modules may also choose to join the default award. (Condonement is not normally applied on modules contributing to professional accreditation on BA(Hons) Accounting and Finance)*

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:

1. 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, Learning and Development on Placement UMCDDA-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.

2. 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 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.

   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.

	To be eligible for either Placement or SYA students must have passed a minimum of 210 credits. Where students make this choice they are advised to take 15 fewer credits at level three as the fifteen placement/SYA credits count towards the total required to complete the programme.

		Compulsory Modules	Optional Modules	Interim Awards
Year 3		UMADFQ-15-3 Advanced Management Accounting (15 credits) UMADFR-15-3 Financial Management (15 credits) UMAD5V-15-3 Corporate Reporting Theory and Practice (15 credits) UMAD5Y-30-3 Accounting in Context (30 credits)	Three options should be selected up to a maximum value of 45 credits. (subject to availability) *Students who have completed a Placement or SYA (and passed the relevant modules) are required to select two options up to a maximum credit value of 30 credits.* **Choice from:** UMAD5W-15-3 Credit Risk Analysis and Management (15 credits) UMADHW-15-3 Auditing (15 credits) UMAD5T-15-3 International Financial Management (15 credits) UMAD5R-15-3 Personal Financial Planning (15 credits) UMADHS-15-3 Business Tax Theory and Practice UMSD7U-15-3 Strategic Management (Accounting, Economics and Finance) 15 credits UMSD7W-15-3 International Business in Emerging Markets UMADKB-15-3 Islamic Banking and Finance *Additional options, as appropriate and available, may be offered through the annual Online Module Choices process each year.*	BA Accounting and Finance 300-340 credits at the appropriate levels

GRADUATION

Part 6: Programme Structure

Delivered at Villa College, Maldives

This structure diagram demonstrates the student journey from Entry through to Graduation for a typical **full time student**, including: level and credit requirements; interim award requirements; module diet, including compulsory and optional modules

ENTRY	Year 1	Compulsory Modules	Optional Modules	Interim Awards
		UMAD4X-30-1 Fundamentals of Accounting 1 (30 credits) UMED8D-15-1 Economic Principles in a Contemporary Context (15 credits) UMAD9B-15-1 Becoming an Accounting and Finance Professional (15 credits) UMAD4Y-30-1 Fundamentals of Accounting 2 (30 credits) UMED8J-15-1 Statistics and Data Management (15 credits) UMAD9C-15-1 Academic Skills for Accounting and Finance Students (15 credits)	There are no optional modules at level 1	CertHE Accounting and Finance Credit requirements: 120 at the appropriate level

	Compulsory Modules	Optional Modules	Interim Awards
Year 2	UMAD5F-30-2 Financial Accounting and Reporting (30 credits) UMAD5L-15-2 Corporate Finance (15 Credits) UMAD5E-30-2 Management Accounting and Financial Decision Making (30 credits) UMAD5G-15-2 Principles of Taxation (15 credits)	Two options selected from: (subject to availability) UJUUJ4-15-2 Business Law (15 credits) UMADHV-15-2 Governance and Accountability (15 credits) (excluded combination with UMED8U-15-2) .	DipHE Accounting and Finance Credit requirements 240 at the appropriate level

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:

1 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, Learning and Development on Placement UMCDDA-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.

2 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 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.

   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.

To be eligible for either Placement or SYA students must have passed a minimum of 210 credits. Where students make this choice they are advised to take 15 fewer credits at level three as the fifteen placement/SYA credits count towards the total required to complete the programme.

	Compulsory Modules	Optional Modules	Interim Awards
Year 3	UMADFQ-15-3 Advanced Management Accounting (15 credits) UMADFR-15-3 Financial Management (15 credits) UMAD5V-15-3 Corporate Reporting Theory and Practice (15 credits) UMAD5Y-30-3 Accounting in Context (30 credits)	Three options should be selected up to a maximum value of 45 credits. (subject to availability) *Students who have completed a Placement or SYA (and passed the relevant modules) are required to select two options up to a maximum credit value of 30 credits.* **Choice from:** UMAD5W-15-3 Credit Risk Analysis and Management (15 credits) UMADHW-15-3 Auditing (15 credits) UMAD5T-15-3 International Financial Management (15 credits) *Additional options, as appropriate and available, may be offered through the annual Online Module Choices process each year.* *.*	BA Accounting and Finance 300-340 credits at the appropriate levels

GRADUATION

Part 7: Entry Requirements

The University's Standard Entry Requirements apply with the following additions/exceptions*:

Entry at Level 1
Minimum of five GCSE's which include Maths and English (Grade C or higher).

And
Tariff points in range **320** in any subject excluding General Studies.

Part 8: Reference Points and Benchmarks

QAA subject benchmark statements
Accounting

Key sections and extracts from the benchmark statements are summarised / reproduced below. This framework will inform the development of new awards, award collaborations and serviced out modules.

The nature and extent of the subject of accounting:

* Accountancy is concerned with the provision and analysis of information for a variety of decision-making, accountability, managerial, regulatory, and resource allocation purposes. It is practiced, in part, within a professional service context.

* Accounting as a degree subject requires students to study how the design, operation and validation of accounting systems affects, and is affected by, individuals, organisations, markets and society. This study is informed by perspectives from the social sciences.

The benchmarks statements define the relevant knowledge and understanding fairly fully whilst leaving room for local interpretation.

Graduates are expected to have the following subject-specific knowledge and skills:

I.   an understanding of some of the contexts in which accounting can be seen as operating;
II. knowledge and understanding of the main current technical language and practices of accounting;
III. knowledge and understanding of some of the alternative technical language and practices of accounting;
IV. skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the operations of business; financial analysis and projections;
V.   knowledge and understanding of contemporary theories and empirical evidence concerning accounting in at least one of its contexts, and the ability to critically evaluate such theories and evidence.
VI. On completion of a degree covered by this statement with a substantial finance content, a student should have a knowledge and understanding of theories and empirical evidence concerning financial management, risk and the operation of capital markets.

Graduates are expected to be able to demonstrate a range of cognitive, intellectual and transferable skills. These include :

i.   a capacity for the critical evaluation of arguments and evidence;
ii.   an ability to analyse and draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and from data which must be acquired by the student;
iii. ability to locate, extract and analyse data from multiple sources, including the acknowledgement and referencing of sources;
iv.   capacities for independent and self-managed learning;
v.   numeracy skills, including the ability to manipulate financial and other numerical data and to appreciate statistical concepts at an appropriate level;
vi.   skills in the use of communications and information technology in acquiring, analysing and

communicating information;
vii. communication skills including the ability to present quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to an intended audience;
viii. normally, ability to work in groups, and other inter-personal skills, including oral as well as written presentation skills.

QAA National Qualifications Framework: a brief guide to academic qualifications

The higher education qualifications awarded by universities and colleges in England, Wales and Northern Ireland are at five levels. In ascending order, these are the Certificate, Intermediate, Honours, Masters and Doctoral levels.

Certificate level
The holder of a Certificate of Higher Education will have a sound knowledge of the basic concepts of a subject, and will have learned how to take different approaches to solving problems. He or she will be able to communicate accurately, and will have the qualities needed for employment requiring the exercise of some personal responsibility.

The Certificate may be a first step towards obtaining higher level qualifications.

Intermediate level
Holders of qualifications at this level will have developed a sound understanding of the principles in their field of study, and will have learned to apply those principles more widely. Through this, they will have learned to evaluate the appropriateness of different approaches to solving problems. Their studies may well have had a vocational orientation, enabling them to perform effectively in their chosen field. They will have the qualities necessary for employment in situations requiring the exercise of personal responsibility and decision-making.

The intermediate level includes ordinary (non-Honours) degrees, the Foundation degree, Diplomas of Higher Education, and other higher diplomas.

Honours level
An Honours graduate will have developed an understanding of a complex body of knowledge, some of it at the current boundaries of an academic discipline. Through this, the graduate will have developed analytical techniques and problem-solving skills that can be applied in many types of employment. The graduate will be able to evaluate evidence, arguments and assumptions, to reach sound judgements, and to communicate effectively. An Honours graduate should have the qualities needed for employment in situations requiring the exercise of personal responsibility, and decision-making in complex and unpredictable circumstances.

Masters level
Much of the study undertaken at Masters level will have been at, or informed by, the forefront of an academic or professional discipline. Students will have shown originality in the application of knowledge, and they will understand how the boundaries of knowledge are advanced through research. They will be able to deal with complex issues both systematically and creatively, and they will show originality in tackling and solving problems. They will have the qualities needed for employment in circumstances requiring sound judgement, personal responsibility and initiative, in complex and unpredictable professional environments.

Doctoral level
Doctorates are awarded for the creation and interpretation of knowledge, which extends the forefront of a discipline, usually through original research. Holders of doctorates will be able to conceptualise, design and implement projects for the generation of significant new knowledge and/or understanding. Holders of doctorates will have the qualities needed for employment requiring the ability to make informed judgements on complex issues in specialist fields, and innovation in tackling and solving problems.

Qualification nomenclature

Public understanding of the achievements represented by higher education qualifications requires a

Part 8: Reference Points and Benchmarks

consistent use of qualification titles. The following guidelines are designed to assist institutions in achieving consistency in the ways in which qualification titles convey information about the level, nature and subjects of study.

Subject
- Qualification titles that reflect the subject focus of programmes of study in two disciplines (e.g. a joint Honours award) should consider nomenclatures based on:
- 'A and B', where there is an approximately equal balance between two components;
- 'A with B' for a minor/minor combination where the minor subject accounts for at least a quarter of the programme.
- Qualification titles should not normally reflect more than three subject components. Where there are more than three significant components, the title 'Combined Studies' would be appropriate.

University strategies and policies
- University's 2020 Strategy
- UWE Charter

Faculty strategies and policies:
- Blended Learning Framework
- Curriculum Principles
- Employability Strategy
- Faculty of Business and Law LTA Strategy

Staff research projects
- Where ever possible staff are encouraged to utilize their research – and that of colleagues – to inform their teaching, both in terms of content and pedagogic approach

Employer interaction and feedback
Employers and alumni are regularly consulted to ensure the currency and relevance of the programme

What methods have been used in the development of this programme to evaluate and improve the quality and standards of learning? This could include consideration of stakeholder feedback from, for example current students, graduates and employers.

Students provide mid term and end of module feedback which is incorporated into module actions and development. Students also provide feedback via Student- Staff Forums and Programme Management Committees. The programme is also regularly reviewed by the Professional Bodies for the purposes of awarding exemptions and therefore must maintain up to date relevant content at all times. Employers are regularly involved in guest lectures and in a number cases provide prizes for assessments which they have helped to develop. The NSS is thoroughly evaluated and action plans devised to improve performance year on year. The feedback of External Examiners is valued and key to ensuring a competitive and appropriate offering in the broader academic context. All modules and programmes are required to produce action focused annual reports to constantly review and enhance teaching and learning within the programme, Staff development and training along with innovation in module delivery and assessment (within the confines of Professional Body requirements) are strongly encouraged.

This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of individual modules can be found in module specifications, available on the University's website.