



PROGRAMME SPECIFICATION

Part 1: Information	
Awarding Institution	University of the West of England
Teaching Institution	University of the West of England Kaplan Holborn College, London (accelerated delivery) National Economics University, Vietnam (NEU) Villa College, Maldives
Delivery Location	University of the West of England Kaplan Holborn College, London (accelerated delivery) National Economics University, Vietnam (NEU) Villa College, Maldives Bristol Institute of Business Management (BIBM), Villa College, Sri Lanka
Study abroad / Exchange / Credit recognition	
Faculty responsible for programme	Faculty of Business & Law
Department responsible for programme	Accounting, Economics and Finance
Professional Statutory or Regulatory Body Links	Institute of Chartered Accountants in England and Wales (ICAEW), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), The Chartered Institute of Public Finance and Accountancy (CIPFA) CPA Australia (CPA), Association of International Accountants (AIA),
Highest Award Title	BA (Hons) Accounting and Finance
Default Award Title	BA(Hons) Business Accounting
Interim Award Titles	BA Accounting and Finance DipHE Accounting and Finance CertHE Accounting and Finance
UWE Progression Route	
Mode of Delivery	Sandwich, Full-time
ISIS code/s	ISIS2: N420 N420(SW), N42013(FT) N40J Dual) N421 (NEU)(SW), N42113(NEU)(FT) N42C13 (FT accelerated delivery) N42N(SW), N42N13(FT) Villa College
For implementation from	January 2019

Part 2: Description

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, enterprising and commercially aware 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.

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)

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.

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

The programme carries high levels of accreditation with accounting professional bodies and prepares students for successful careers in a range of 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.

Regulations

Approved to [University Regulations and Procedures](#)

Part 3: Learning Outcomes of the Programme

<i>Learning Outcomes:</i>	UMAD4X-30-1	UMED8D-15-1	UMADMH-15-1	UMAD4Y-30-1	UMED8J-15-1	UMADMG-15-1	UMAD5F-30-2	UMAD5E-30-2	UMAD5L-15-2	UMAD5G-15-2	UMAD5Y-30-3	UMAD5Q-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	V	V
2. Locate, extract and analyse data and information from a variety of different sources.			V			V	V	V	V	V	V	V	V	V
3. Synthesise and evaluate data and information from multiple sources.							V	V	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	V	V
5.														

Part 3: Learning Outcomes of the Programme

	UMAD4X-30-1	UMED8D-15-1	UMADMH-15-1	UMAD4Y-30-1	UMED8J-15-1	UMAD9C-15-1	UMAD5F-30-2	UMAD5E-30-2	UMAD5L-15-2	UMAD5G-15-2	UMAD5Y-30-3	UMAD5Q-15-3	UMAD5R-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.				√				V	√				√	√
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.				√			√	V					√	√
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: Programme Structure	UWE Delivery
<p>This structure diagram demonstrates the student journey from Entry through to Graduation for a typical full time undergraduate student including:</p> <ul style="list-style-type: none"> • level and credit requirements • interim award requirements • module diet, including compulsory and optional modules 	

ENTRY		Compulsory Modules	Optional Modules	Awards
	Level 1	<p>UMAD4X-30-1 Fundamentals of Accounting 1 (30 credits)</p> <p>UMED8D-15-1 Economic Principles in a Contemporary Context (15 credits)</p> <p>UMADMH-15-1 Professional Development for Accounting and Finance (15 credits)</p> <p>UMAD4Y-30-1 Fundamentals of Accounting 2 (30 credits)</p> <p>UMED8J-15-1 Statistics and Data Management (15 credits)</p> <p>UMADMG-15-1 Academic Development for Accounting and Finance (15 credits)</p>	<p>There are no optional modules at level 1</p>	<p>CertHE Accounting and Finance</p> <p>Credit requirements: 120 at the appropriate level.</p> <p><i>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)</i></p>

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.

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 3 as the 15 placement/SYA credits count towards the total required to complete the programme.

	Compulsory Modules	Optional Modules	Interim Awards
Level 3	<p>UMAD5Y-30-3 Accounting in Context (30 credits)</p> <p>UMAD5V-15-3 Corporate Reporting Theory and Practice (15 credits)</p> <p>UMADFR-15-3 Financial Management (15 credits)</p> <p>UMAD5Y-30-3 Accounting in Context (30 credits)</p>	<p>Three options should be selected up to a maximum value of 45 credits. (subject to availability) <i>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.</i></p> <p>UMAD5W-15-3 Credit Risk Analysis and Management (15 credits)</p> <p>UMADHW-15-3 Auditing (15 credits)</p> <p>UMAD5T-15-3 International Financial Management (15 credits)</p> <p>UMAD5R-15-3 Personal Financial Planning (15 credits)</p> <p>UMADHS-15-3 Business Tax Theory and Practice (<i>Further Tax Theory and Practice</i> from Sept 18)</p> <p>UMSD7U-15-3 Strategic Management (Accounting, Economics and Finance) 15 credits</p> <p>UMSD7W-15-3 International Business in Emerging Markets</p> <p>UMADKB-15-3 Islamic Banking and Finance</p> <p>UMSD84-15-3 Entrepreneurship: Ideas and Practice</p> <p>UMSD87-15-3 Business Innovation and Growth</p> <p>UMCDKM-15-3 Work Integrated Learning</p> <p>UMCDKD-15-3 Cross Cultural Learning and Development</p> <p><i>Additional options, as appropriate and available, may be offered through the annual Online Module Choices process each year.</i></p>	<p>BA Accounting and Finance</p> <p>300-340 credits at the appropriate levels</p>

Part 4: Programme Structure
Delivered at Villa College, Maldives

ENTRY		Compulsory Modules	Optional Modules	Awards
	Level 1	UMAD4X-30-1 Fundamentals of Accounting 1 (30 credits) UMED8D-15-1 Economic Principles in a Contemporary Context (15 credits) UMADMH-15-1 Professional Development for Accounting and Finance (15 credits) UMAD4Y-30-1 Fundamentals of Accounting 2 (30 credits) UMED8J-15-1 Statistics and Data Management (15 credits) UMADMG-15-1 Academic Development for Accounting and Finance (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
	Level 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) UJUJ4-15-2 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):

Students on the sandwich (SW) route of the programme must choose and pass one of the following 15 credit 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.

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.

- 2 Study Year Abroad, which consists of two semesters of study at a partner institution abroad.

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.

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 would normally be expected to 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
Level 3	<p>UMAD5Y-30-3 Accounting in Context (30 credits)</p> <p>UMAD5V-15-3 Corporate Reporting Theory and Practice (15 credits)</p> <p>UMADFR-15-3 Financial Management (15 credits)</p> <p>UMAD5Y-30-3 Accounting in Context (30 credits)</p>	<p>Three options should be selected up to a maximum value of 45 credits. (subject to availability)</p> <p><i>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.</i></p> <p>Choice from:</p> <p>UMADHW-15-3 Auditing (15 credits)</p> <p>UMAD5T-15-3 International Financial Management (15 credits)</p> <p>UMADHS-15-3 Business Tax Theory and Practice (<i>Further Tax Theory and Practice</i> from Sept 18)</p> <p>UMADKB-15-3 Islamic Banking and Finance (15 credits)</p>	<p>BA Accounting and Finance</p> <p>300-340 credits at the appropriate levels</p>

Part 5: Entry Requirements
<p>The University's Standard Entry Requirements apply with the following additions/exceptions*:</p> <p>Entry at Level 1 Minimum of five GCSE's which include Maths and English (Grade C or higher).</p> <p>And Tariff points in range 320 in any subject excluding General Studies.</p>

Part 6: Reference Points and Benchmarks
<p>Strategy 2020 University policies</p> <p>Staff research projects</p> <ul style="list-style-type: none"> - 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

Part 6: Reference Points and Benchmarks

Any relevant PSRB requirements
Any occupational standards

[QAA UK Quality Code for HE](#)

- Framework for higher education qualifications (FHEQ)
- 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

Part 6: Reference Points and Benchmarks

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.

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.

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

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First CAP Approval Date	23 April 2012			
Revision CAP Approval Date	15 December 2016 28 June 2017 28 June 2017	Version	4 5 6	link to RIA log 3600 link to RIA Log 4330 link to RIA Log 4454
Revision ASQC Approval Date <i>Update this row each time a change goes to ASQC</i>	7 March 2018	Version	7	link to RIA log 4664
Next Periodic Curriculum Review due date	2018			
Date of last Periodic Curriculum Review				