



UNIVERSITY OF LINCOLN

Programme Specification

Title:

Accountancy and Finance

Final Award: **Bachelor of Arts with Honours (BA (Hons))**

With Exit Awards at:

Certificate of Higher Education (CertHE)

Diploma of Higher Education (DipHE)

Bachelor of Arts with Honours (BA (Hons))

To be delivered from: 1 Sep 2016

Level	Date
Level 1 or Certificate of Higher Education (CertHE)	2019-20
Level 2 or Diploma of Higher Education (DipHE)	2020-21
Level 3 or Bachelor of Arts with Honours (BA (Hons))	2021-22

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1. Introduction

This document describes one of the University of Lincoln's programmes using the protocols required by the UK National Qualifications Framework as defined in the publication *QAA guidelines for preparing programme specifications*.

This programme operates under the policy and regulatory frameworks of the University of Lincoln.

2. Basic Programme Data

Final Award:	Bachelor of Arts with Honours (BA (Hons))
Programme Title:	Accountancy and Finance
Exit Awards and Titles	Certificate of Higher Education (CertHE) Diploma of Higher Education (DipHE) Bachelor of Arts with Honours (BA (Hons))
Subject(s)	Accountancy Finance
Mode(s) of delivery	Full Time
Is there a Placement or Exchange?	Yes
UCAS code	N400
Awarding Body	University of Lincoln
Campus(es)	KDU Penang University College - Dual Award, Lincoln Campus
School(s)	Lincoln Business School
Programme Leader	Jane Nellist (jnellist)
Relevant Subject Benchmark Statements	
Professional, Statutory or Regulatory Body Accreditation	
Programme Start Date	2019-20

3. Programme Description

3.1 Overview

The BA (Hons) Accountancy and Finance programme is designed to provide you with a stepping stone to your future. For graduates seeking employment in the accountancy and business environment, the competition for the best jobs is fierce. Companies and public sector organisations have no difficulty in obtaining large volumes of applications for the opportunities that they advertise and they have the luxury of being very selective about who they employ.

The Lincoln International Business School will help to imbue you with a set of skills which will be advantageous to you in the marketplace. Employability goes far beyond the name at the top of a degree certificate and employers are constantly on the lookout for the technical skills and the personal qualities that make the exceptional applicants stand out. It is in this respect that the BA (Hons) Accountancy and Finance offers something special. Students are provided with a thorough grounding in the international business environment in which they will be working and with the high-level technical skills that are needed to survive and prosper in the business world. Further, students will have the opportunity to undertake a work placement between years 2 and 3 and this is summarised in the Professional Practice module.

Undergraduate study is not just about learning facts and technical skills; it is also about developing the personal qualities and independent thinking that employers demand. The three/four year degree programme in Accountancy and Finance here at the University of Lincoln is a fascinating journey during which students learn much about themselves as they evolve from today's new students into tomorrow's managers. We aim to offer you an accountancy and finance curriculum that is up to date, relevant to the needs of employers, challenging and reflective of the complex global natures of the accountancy and business environment. Fundamental to the degree is the commitment to fostering respect for good academic practice and standards. On completion of the Accountancy and Finance programme, you will be eligible to apply for significant exemptions from the professional accountancy bodies.

The needs and opinions of wider stakeholders, including employers, have been taken into account in the development of the programme. The structure and content of the programme have been informed with reference to the syllabi of ACCA, AIA, CIMA, CIPFA and ICAEW programmes, in order to ensure that you receive the maximum exemptions available.

There is a continuing demand for accountancy graduates. Our graduates have gone on to work in a range of global organisations: in local practices, large multinational accountancy firms, industry, the third sector, the banking industry and other large business. As an accountant, you will have the opportunity to work in many diverse fields with work locations globally. Indeed, the focus within the programme on international standards and the global aspect of financial markets equips you in the wider marketplace.

This internationalisation aspect is continued through the course as multiple examples used in teaching and assessment material draw on multi-national companies in a range of markets.

3.2 Aims and Objectives

The BA (Hons) Accountancy and Finance aims to provide students with:

- a vocationally relevant and academically rigorous education in a programme which also offers the opportunity for exemptions from a number of the professional accountancy bodies;

- the facility to develop their intellectual abilities;
- the ability for them to reflect critically on their role, both as private individuals and as members of society.

BA (Hons) Accountancy and Finance is distinctive in that accountancy has a long academic pedigree, it is a major employer of UK graduates and as an educational programme it embraces both technical skills and social science theories and traditions.

When considering the basic needs of an accountant and the outcomes identified for the programme, it was agreed they would best be met by including financial accounting, management accounting and financial management in both Level 4 and Level 5 of the programme. To complement these modules it was decided, to include International Economics as the compulsory fourth module at Level 4 as this would expose the students to the organisational and economic environment in the wider context. This module is a progression from the Principles of Economics studied in the first year of the programme. Students are given the choice to do a Term 2 option which includes underpinning to complete a dissertation in the third year, Audit to gain an exemption from the professional bodies or to continue with Economics. Students who do not wish to pursue any of these modules have the option to chose from a limited selection of other option modules.

With respect to developmental and employability issues, the programme leader works closely with the Employability Manager in the School, with Careers and Employability within the wider University, with the professional bodies and local business networks to ensure there is provision for students to access employability events. Workshops to support employability will be run in addition to the main curriculum.

On completion of the Accountancy and Finance programme, the opportunity to claim significant exemptions from your chosen professional body means the time required to become a fully qualified member will be shortened. There are also many opportunities to go onto further study, either on more specialist financial masters programmes or the more generalist MBA programmes.

3.3 Variations to Standard Regulations and Guidance

A variation to the Standard University Regulations will be put in place for modules carrying exemption from professional accountancy bodies:

1. Students must achieve an examination* mark of at least 40% in each of the modules** at Levels 1, 2 and 3, as specified by the Association of Chartered Certified Accountants (ACCA), in order to meet professional requirements for exemptions.
2. Students meeting University progression requirements but not achieving a mark of 40% in the examination element of the module assessment should have the right to resit the relevant failed examination. The maximum number of reassessment attempts shall be limited to one, giving a total of two attempts at the specified modules.

*Only applies to the examination component of the module

** Specified modules listed below:

Level 1 Modules

ACC1002M Introduction to Accountancy and Finance
ACC1026M Introduction to Business Law
BUS1001M Principles of Economics
ECO1023M Analysis of Business Data

Level 2 Modules

ACC2013M Financial Accountancy
ACC2014M Management Accountancy
ACC2015M Financial Management
BUS2106M International Economics
ACC2017M Audit and Assurance

Level 3 Modules

ACC3162M Advanced Financial Accountancy
ACC3163M Advanced Management Accountancy
FIN3026M Advanced Financial Management
FIN3028M Taxation and Financial Planning
TBC34 Financial Strategy

4. Programme Outcomes

Programme-level learning outcomes are identified below.

Refer to *Appendix I – Curriculum Map* for details of how outcomes are deployed across the programme.

4.1 Knowledge and Understanding

On successful completion of this programme a student will have knowledge and understanding of:

- 1 The contexts in which accountancy and finance operates (including the economic, legal, ethical, social and natural environment; the accountancy profession; the business entity; the capital markets; the public sector) and understanding of why accountancy and finance is valuable in these contexts;
- 2 The main current technical language and practices of accountancy and finance and apply them in a structured situation;
- 3 Theories and empirical evidence concerning the effects of accountancy and finance and critically evaluate such theories and evidence;
- 4 The principal concepts, frameworks and techniques of developing management and financial strategy;
- 5 Issues of financial management theory and practice, including the relationship between risk and return, the operation of capital markets and the use of financial derivatives.

4.2 Subject Specific Intellectual Skills

On successful completion of this programme a student will be able to:

- 6 Critically analyse the operations of a business and perform financial analyses and projections (including decision analysis, performance measurement and management control);
- 7 Conceptualise and apply models to critically analyse contemporary theories and empirical evidence concerning the operation and effects of accountancy and finance (for example accounting and accountability; accounting and corporate governance; accounting and capital markets; accounting and the firm; accounting and the public sector; accounting and society; accounting and sustainability; auditing);
- 8 Critically analyse the contexts in which accountancy and finance data and information is processed and provided within a variety of organisational environments and the relationships with other systems providing information in organisations.

4.3 Subject Specific Practical Skills

On successful completion of this programme a student will be able to:

- 9 Record and summarise transactions and other economic events and prepare financial statements complying in outline with relevant regulatory requirements;
- 10 Demonstrate competence in the application of UK GAAP, including an awareness of the

internationalisation agenda.

4.4 Transferable Skills and Attributes

On successful completion of this programme a student will be able to:

- 11 Communicate in a variety of ways, including presenting quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience;
- 12 Analyse, filter and evaluate data and draw reasoned conclusions concerning problems from a given set of data acquired from multiple sources, including acknowledging and referencing sources;
- 13 Reflect on their own learning and management styles and understand the importance of setting and pursuing self-management, personal learning and development goals;
- 14 Work effectively and constructively with others.

For details of each module contributing to the programme, please consult the module specification document.

5. Learning, Teaching and Assessment Strategies

5.1. Learning and Teaching Strategy

Learning and Teaching Strategy

The teaching and learning strategy adopted within the programme derives from the general strategy and policy of Lincoln International Business School towards learning, teaching and assessment. The teaching team continues to seek to reflect best practice in learning and teaching, whilst acknowledging changes in the strategic vision within the University and College, specifically the embedded 'Student as Producer' initiative. The University of Lincoln 'Student as Producer' initiative seeks to reconnect teaching, learning and research by emphasising the role of students as co-producers and collaborators. The various principles (digital scholarship, space and spatiality, active learning, research, student voice and engagement) inform the nature and student experience on all programmes within Lincoln International Business School. The programme team recognise that teaching and learning methods cannot be separated from the assessment of students learning. This is particularly the case where teaching and learning activities are increasingly aligned to the development of independent research capabilities associated with Student as Producer. The principles of Student as Producer are reflected in the opportunities for independent research for seminars and assignments, through the use of technology in core modules via the use of Sage, SPSS, ft.com, use of the library, computer based assessment and students with prior learning experience will be encouraged to bring their own experiences to the classroom. Visiting speakers, who are experts in their areas, regularly hold masterclass events and students are encouraged to participate in these.

Lincoln International Business School subscribes to the Principles of Responsible Management Education (PRME), which establishes a set of principles to guide our educational endeavour to address global challenges and create a better future for society. Through educational experiences at Lincoln our students develop as people who understand their responsibilities as global citizens, as entrepreneurs, as managers of people, money and resources, as stewards of the economy and the environment and as self-reflective leaders setting future agendas for organisations.

These principles are discussed in the ethical underpinning embraced by the professional accountancy bodies and are reflected in many of the modules at levels one, two and three.

The programme provides the following teaching and learning practices:

- provide all students with a high quality and relevant teaching and learning environment
- constantly seek to review the quality of the teaching and learning processes
- deliver an ongoing improvement in student achievements and value added indicators
- achieve and sustain a reduction in student non-completion
- deliver an ongoing increase in graduate employment
- attain high ratings from professional bodies and external agencies
- deliver and sustain an improvement in the reputation and external positioning of the faculty
- include the context of UK Higher Education, and reflect best practice in terms of equality and diversity

A proportion of the contact time will be spent in didactic teaching situations with the lectures mainly used to introduce concepts and techniques. The seminars will include both discussions of theoretical issues and practical workshops that consolidate the understanding and application of accountancy and related techniques. Throughout the course, students are sensitised to issues of codes of professional conduct and ethical behaviour.

Within their learning, students are required to consider ethical issues in the context of globalization, citizenship and sustainability; including social justice, equity and environmental issues associated with contemporary business. Teaching seeks to critically examine the origins and development of current business discourse, and the way knowledge is constructed differently across different cultures; making use of student diversity to facilitate discussion and exchange of ideas.

The programme aims to provide a diverse range of learning and assessment situations that develop appropriate knowledge, intellectual and practical skills, and promote opportunities for all to acquire and demonstrate transferable, interpersonal and problem-solving skills, within the broad context of the programme. These skills equip students for their future careers, enabling them to become life-long learners and to adapt to future changing career patterns.

The teaching team is committed to maintaining and enhancing its goals for learning, teaching and assessment formulated in programme documents and module handbooks. Learning, teaching and assessment methods will continue to evolve to provide a flexible, balanced and appropriate diet and enable student performance to be effectively and imaginatively measured. These methods aim to help all students to become:

- informed, interpretive, analytical and critical
- confident in their ability to undertake autonomous study
- able to identify, analyse and resolve problems
- knowledgeable about key issues and challenges within business
- proficient in applying knowledge and skills to engage in independent and collaborative research
- aware of the value of acquiring and demonstrating transferable personal skills
- adept in group work, communications skills and time management.

Working within the University model where all modules are centred upon a set of consistent and agreed learning outcomes, the teaching team seeks to implement:

- a programme of modules with clearly-stated and attainable learning outcomes that are current, relevant and academically authoritative within the world of accountancy and finance.
- a learning and teaching strategy where methods in each module are those most appropriate to achieve the learning outcomes for the mix of students taking that module, where they may range from student centred to student directed learning; the use of a wide range of learning and teaching methods will continue to be encouraged.
- an assessment strategy that ensures that assessment is matched to learning outcomes, that assessment criteria and methods ensure that students meet all the learning outcomes associated with each module, and that assessment and feedback contribute to the student learning process.
- review processes that critically appraise and evaluate learning, teaching and assessment methods within the subject area to ensure that they meet the learning needs of all students, and incorporate advances in pedagogical research and development.

Teaching staff aspire to motivate students, to encourage the sharing of skills and insights, and to develop independence in study.

5.2. Assessment Strategy

Assessment and Feedback

The assessment strategy adopted within the programme follows the principle within the Lincoln International Business School that a wide range of types of assessment should be offered. Within this context, it is imperative that all assessments contribute in a balanced way to the learning outcomes at programme level, as well as providing assessments of outcomes specific to each module. Moreover, in line with QAA principles assessment is effectively integral to teaching and learning strategy.

The programme team views assessment as an integral part of the learning process, and it is considered to be instrumental in the achievement of successful learning in all programmes. Our policy is to use and encourage a relevant and diverse range of assessment methodologies that:

- are relevant to the accommodation of the potentially diverse range of students gaining access to the undergraduate programmes of the University;
- foster critical thinking, effective communication and independence in learning;
- are appropriate by level;
- provide progression by level to maintain academic quality and student development;
- provide balance between modules through a level;
- develop a range of students' skills and recognise students' individual competencies;
- are diverse and innovative, reflecting contemporary pedagogic practice and the needs of active learners;
- provide opportunities for students to become involved in the assessment process;
- result in appropriate and timely feedback to students

All assessment items within the programme are designed with University criteria in mind, which themselves reflect criteria of the Quality Assurance Agency, and to reflect competencies expected within the programme curriculum. Both subject-specific and transferable skills are assessed. Assessments are all published in advance (see module handbooks), in order to achieve transparency in the objectives and implementation for both students and staff.

The range of assessment formats used on the programme may include:

- Written examinations , in-class tests and on-line tests
- Oral assessment and presentations, by individuals or small groups of students
- Written reports; applied/consultancy or research reports by individuals and groups
- Portfolios or collections of practical work produced by individuals or groups
- Written essays
- Consultancy projects
- Dissertation

As the assessment strategy seeks to be innovative, effective and efficient; the nature and balance of assessment formats is reviewed regularly. Assessment methods are also varied, reflecting the nature of the learning input as well as the learning output. So, students will be assessed individually as well as in teams. In terms of group work, the nature of the assessment and the engagement of students in the assessment process is progressive. There will be elements of peer assessment in aspects of group work.

Lincoln International Business School has agreed group work protocols and guidelines which manage the extent and appropriateness of group assessment at programme and module level. These are consistent with those established by CERD/EDEU (2010), are designed to ensure congruity between learning outcomes and group assessment, provide guidelines, for dealing with

group processes, (including group formation, monitoring, review, peer assessment and process failure) and ensuring these are documented in Programme Handbooks and Module Guides. These guidelines are subject to annual monitoring and review.

Where students submit written work it is submitted electronically via Blackboard and subject to 'similarity' checks via Turnitin. Feedback on written assessment is mainly delivered electronically. The strategy for assessment for the programme includes the use of formative assessments to provide a key element of the learning experience. It is also designed to stagger the submission dates to provide a balanced study workload throughout the terms. An appropriate overall assessment 'load' per student per module has been centrally agreed, and this is reflected in the individual module specifications.

6. Programme Structure

The total number of credit points required for the achievement of Certificate of Higher Education (CertHE) is 120.

The total number of credit points required for the achievement of Diploma of Higher Education (DipHE) is 240.

The total number of credit points required for the achievement of Bachelor of Arts with Honours (BA (Hons)) is 360.

Level 1

Title	Credit Rating	Core / Optional
Principles of Economics 2019-20	30	Core
Analysis of Business Data 2019-20	15	Core
Introduction to Accountancy and Finance 2019-20	30	Core
Organisational Behaviour 2019-20	15	Core
Introduction to Business Law 2019-20	15	Core
Principles of Marketing 2019-20	15	Core

Level 2

Title	Credit Rating	Core / Optional
Financial Accountancy 2020-21	30	Core
Financial Management 2020-21	30	Core
International Economics 2020-21	15	Core
Research and Consultancy Methods 2020-21	15	Optional
Audit and Assurance 2020-21	15	Optional
International Banking and Development 2020-21	15	Optional
Financial Markets and Institutions 2020-21	15	Optional
Management Accountancy 2020-21	30	Core
Macroeconomic Environment for Business 2020-21	15	Optional
Competition and Regulation 2020-21	15	Optional
Professional Practice 2021-22	0	Optional

Level 3

Title	Credit Rating	Core / Optional
Advanced Financial Accountancy 2021-22	30	Core
Advanced Financial Management 2021-22	30	Core
Advanced Management Accountancy 2021-22	30	Core
Dissertation (Business) 2021-22	30	Optional
Consultancy Project (Business) 2021-22	30	Optional
Private Banking and Wealth Management 2021-22	15	Optional
Behavioural Finance and Economics 2021-22	15	Optional
Taxation 2021-22	30	Optional
Financial Strategy 2021-22	30	Optional
Personal Financial Planning 2021-22	30	Optional

Appendix I - Curriculum Map

This table indicates which modules assume responsibility for delivering and ordering particular programme learning outcomes.

Key: Delivered and Assessed Delivered Assessed

Level 1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
Analysis of Business Data 2019-20						<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Introduction to Accountancy and Finance 2019-20	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Introduction to Business Law 2019-20	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Organisational Behaviour 2019-20	<input checked="" type="checkbox"/>										<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Principles of Economics 2019-20	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Principles of Marketing 2019-20	<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
											PO13	PO14
Analysis of Business Data 2019-20												<input checked="" type="checkbox"/>
Introduction to Accountancy and Finance 2019-20											<input checked="" type="checkbox"/>	
Introduction to Business Law 2019-20												
Organisational Behaviour 2019-20											<input checked="" type="checkbox"/>	
Principles of Economics 2019-20												
Principles of Marketing 2019-20												<input checked="" type="checkbox"/>

Level 2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
Audit and Assurance 2020-21	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Competition and Regulation 2020-21			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Financial Accountancy 2020-21	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Financial Management 2020-21	✓	✓	✓		✓	✓	✓		✓		✓	✓
Financial Markets and Institutions 2020-21	✓	✓	✓		✓		✓	✓	✓		✓	✓
International Banking and Development 2020-21	✓	✓	✓		✓		✓				✓	✓
International Economics 2020-21			✓			✓	✓					✓
Macroeconomic Environment for Business 2020-21			✓			✓	✓					✓
Management Accountancy 2020-21		✓		✓		✓		✓	✓		✓	✓
Professional Practice 2021-22												
Research and Consultancy Methods 2020-21	✓					✓	✓	✓			✓	✓

	PO13	PO14
Audit and Assurance 2020-21		
Competition and Regulation 2020-21		
Financial Accountancy 2020-21	✓	
Financial Management 2020-21		
Financial Markets and Institutions 2020-21		
International Banking and Development 2020-21		
International Economics 2020-21		
Macroeconomic Environment for Business 2020-21		
Management Accountancy 2020-21		
Professional Practice 2021-22		
Research and Consultancy Methods 2020-21		

Level 3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
Advanced Financial Accountancy 2021-22	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓
Advanced Financial Management 2021-22	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓
Advanced Management Accountancy 2021-22		✓	✓	✓		✓		✓	✓		✓	✓

Behavioural Finance and Economics 2021-22		✓	✓			✓	✓				✓	✓
Consultancy Project (Business) 2021-22	✓					✓	✓	✓			✓	✓
Dissertation (Business) 2021-22	✓					✓	✓	✓			✓	✓
Financial Strategy 2021-22	✓	✓		✓		✓		✓			✓	✓
Personal Financial Planning 2021-22	✓	✓			✓		✓	✓	✓		✓	✓
Private Banking and Wealth Management 2021-22		✓	✓		✓	✓	✓	✓				✓
Taxation 2021-22	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓

											PO13	PO14
Advanced Financial Accountancy 2021-22												
Advanced Financial Management 2021-22												
Advanced Management Accountancy 2021-22												
Behavioural Finance and Economics 2021-22												
Consultancy Project (Business) 2021-22											✓	✓
Dissertation (Business) 2021-22											✓	
Financial Strategy 2021-22												
Personal Financial Planning 2021-22												✓
Private Banking and Wealth Management 2021-22												
Taxation 2021-22												✓

Appendix II - Assessment Map

This table indicates the spread of assessment activity across the programme. Percentages indicate assessment weighting.

Level 1

	01	02	03	04	05	06	07	08	09	10	11	12
Analysis of Business Data 2019-20												
Introduction to Accountancy and Finance 2019-20												
Introduction to Business Law 2019-20												
Organisational Behaviour 2019-20										50		
Principles of Economics 2019-20					12.5							12.5
Principles of Marketing 2019-20												
	13	14	15	16	17	18	19	20	21	22	23	24
Analysis of Business Data 2019-20										66		
Introduction to Accountancy and Finance 2019-20												
Introduction to Business Law 2019-20												
Organisational Behaviour 2019-20	50											
Principles of Economics 2019-20								25				
Principles of Marketing 2019-20												
	25	26	27	28	29	30	31	32	33	34	35	36
Analysis of Business Data 2019-20			34									
Introduction to Accountancy and Finance 2019-20			40	60								
Introduction to Business Law 2019-20			100									
Organisational Behaviour 2019-20												
Principles of Economics 2019-20												
Principles of Marketing 2019-20			40									60

	37	38	39	40	41	42	43	44	45	46	47	48
Analysis of Business Data 2019-20												
Introduction to Accountancy and Finance 2019-20												
Introduction to Business Law 2019-20												
Organisational Behaviour 2019-20												
Principles of Economics 2019-20												
Principles of Marketing 2019-20												

	49	50	51	52	EP 1 (Wk 16)	EP 2 (Wks 33, 34, 35)
Analysis of Business Data 2019-20						
Introduction to Accountancy and Finance 2019-20						
Introduction to Business Law 2019-20						
Organisational Behaviour 2019-20						
Principles of Economics 2019-20						50
Principles of Marketing 2019-20						

Level 2

	01	02	03	04	05	06	07	08	09	10	11	12
Audit and Assurance 2020-21												
Competition and Regulation 2020-21												
Financial Accountancy 2020-21												
Financial Management 2020-21												
Financial Markets and Institutions 2020-21								40				
International Banking and Development												

2020-21												
International Economics 2020-21												
Macroeconomic Environment for Business 2020-21												
Management Accountancy 2020-21										20		
Professional Practice 2021-22												
Research and Consultancy Methods 2020-21												
	13	14	15	16	17	18	19	20	21	22	23	24
Audit and Assurance 2020-21												
Competition and Regulation 2020-21												
Financial Accountancy 2020-21	20											
Financial Management 2020-21	30											
Financial Markets and Institutions 2020-21												
International Banking and Development 2020-21												
International Economics 2020-21	100											
Macroeconomic Environment for Business 2020-21												
Management Accountancy 2020-21												
Professional Practice 2021-22												
Research and Consultancy Methods 2020-21												
	25	26	27	28	29	30	31	32	33	34	35	36
Audit and Assurance 2020-21												
Competition and Regulation 2020-21						100						
Financial Accountancy 2020-21												
Financial Management 2020-21				70								
Financial Markets and Institutions 2020-21												
International Banking and Development 2020-21				40								
International Economics 2020-21												
Macroeconomic Environment for Business												

2020-21												
Management Accountancy 2020-21												
Professional Practice 2021-22												
Research and Consultancy Methods 2020-21	30				30						40	
	37	38	39	40	41	42	43	44	45	46	47	48
Audit and Assurance 2020-21												
Competition and Regulation 2020-21												
Financial Accountancy 2020-21												
Financial Management 2020-21												
Financial Markets and Institutions 2020-21												
International Banking and Development 2020-21												
International Economics 2020-21												
Macroeconomic Environment for Business 2020-21												
Management Accountancy 2020-21												
Professional Practice 2021-22												
Research and Consultancy Methods 2020-21												
							49	50	51	52	EP 1 (Wk 16)	EP 2 (Wks 33, 34, 35)
Audit and Assurance 2020-21											100	
Competition and Regulation 2020-21												
Financial Accountancy 2020-21												80
Financial Management 2020-21												
Financial Markets and Institutions 2020-21											60	
International Banking and Development 2020-21												60
International Economics 2020-21												
Macroeconomic Environment for Business 2020-21												100

Management Accountancy 2020-21													80
Professional Practice 2021-22													
Research and Consultancy Methods 2020-21													

Level 3

	01	02	03	04	05	06	07	08	09	10	11	12
Advanced Financial Accountancy 2021-22												
Advanced Financial Management 2021-22												
Advanced Management Accountancy 2021-22												30
Behavioural Finance and Economics 2021-22												
Consultancy Project (Business) 2021-22							10					
Dissertation (Business) 2021-22												
Financial Strategy 2021-22												
Personal Financial Planning 2021-22												10
Private Banking and Wealth Management 2021-22						20						
Taxation 2021-22												30

	13	14	15	16	17	18	19	20	21	22	23	24
Advanced Financial Accountancy 2021-22	30											
Advanced Financial Management 2021-22	30											
Advanced Management Accountancy 2021-22												
Behavioural Finance and Economics 2021-22												40
Consultancy Project (Business) 2021-22									50			
Dissertation (Business) 2021-22												100
Financial Strategy 2021-22	30											
Personal Financial Planning 2021-22									30			
Private Banking and Wealth Management												

2021-22													
Taxation 2021-22													
	25	26	27	28	29	30	31	32	33	34	35	36	
Advanced Financial Accountancy 2021-22				70									
Advanced Financial Management 2021-22				70									
Advanced Management Accountancy 2021-22													
Behavioural Finance and Economics 2021-22													
Consultancy Project (Business) 2021-22		40											
Dissertation (Business) 2021-22													
Financial Strategy 2021-22													
Personal Financial Planning 2021-22				60									
Private Banking and Wealth Management 2021-22													
Taxation 2021-22													
	37	38	39	40	41	42	43	44	45	46	47	48	
Advanced Financial Accountancy 2021-22													
Advanced Financial Management 2021-22													
Advanced Management Accountancy 2021-22													
Behavioural Finance and Economics 2021-22													
Consultancy Project (Business) 2021-22													
Dissertation (Business) 2021-22													
Financial Strategy 2021-22													
Personal Financial Planning 2021-22													
Private Banking and Wealth Management 2021-22													
Taxation 2021-22													
							49	50	51	52	EP 1 (Wk)	EP 2 (Wks)	

					16)	33, 34, 35)
Advanced Financial Accountancy 2021-22						
Advanced Financial Management 2021-22						
Advanced Management Accountancy 2021-22						70
Behavioural Finance and Economics 2021-22						60
Consultancy Project (Business) 2021-22						
Dissertation (Business) 2021-22						
Financial Strategy 2021-22						70
Personal Financial Planning 2021-22						
Private Banking and Wealth Management 2021-22					80	
Taxation 2021-22						70

Appendix III - Benchmark Analysis

This table maps programme learning outcomes to relevant QAA subject benchmark statements or PSRB guidelines.

Knowledge and Understanding

	ACC01	ACC02	ACC03	ACC04	ACC05	ACC06	ACC07	ACC08
PO1	✓	✓						
PO2			✓	✓				
PO3						✓		
PO4								
PO5							✓	

Subject Specific Intellectual Skills

	ACC01	ACC02	ACC03	ACC04	ACC05	ACC06	ACC07	ACC08
PO6					✓	✓		
PO7			✓					
PO8					✓			

Subject Specific Practical Skills

	ACC01	ACC02	ACC03	ACC04	ACC05	ACC06	ACC07	ACC08
PO9				✓				
PO10								

Transferable Skills and Attributes

	ACC01	ACC02	ACC03	ACC04	ACC05	ACC06	ACC07	ACC08

PO11								✓
PO12								✓
PO13								✓
PO14								✓

Appendix IV: Benchmark Benchmark Statement(s)

ACC01 - *Graduates will be able to demonstrate reasonable knowledge of some of the contexts in which accounting operates*

ACC02 - *Graduates will be able to demonstrate reasonable knowledge and understanding of, and an ability to use, current technical language to describe practices of accounting and an ability to apply them in straightforward structured situations from given...*

ACC03 - *Graduates will be able to demonstrate reasonable knowledge and understanding of some alternative technical language and practices and, where relevant within the context of a particular degree programme, an ability to apply them in straightforward...*

ACC04 - *Graduates will be able to with reasonable accuracy, record and summarise straightforward transactions and other economic events and prepare financial statements complying in outline with relevant regulatory requirements*

ACC05 - *analyse the operations of a business and perform straightforward financial analyses and projections; and demonstrate a reasonable awareness of the contexts in which accounting data and information is processed and provided within a variety of...*

ACC06 - *Graduates will be able to demonstrate reasonable knowledge and understanding of theories and empirical evidence concerning the effects of accounting in at least one of its contexts*

ACC07 - *Graduates will be able to demonstrate reasonable awareness of issues of financial management, risk and the operation of capital markets...*

ACC08 - *Graduates will be able to demonstrate possession of the required cognitive abilities and non-subject specific skills to a reasonable level of achievement*