

Programme Specification

A Programme Specification provides a concise summary of the main features of a programme and its intended learning outcomes. It is intended to be used by prospective students, current students, academic staff and potential employers.

Programme Title:	
BSc (Hons) Accounting and Finance	
Programme (AOS) Code(s):	BB3AAF1 – Three Years BB3AAF4 – Four Years including Foundation Year
UCAS Code:	NN43 – Three Years NN44 – Four Years including Foundation Year
Name of Final Award:	Bachelor of Science with Honours, BSc (Hons)
Level of Qualification:	Level 6
Regime of Delivery:	Attendance
Mode(s) of Delivery:	Full Time
Typical Length of Study (Years):	Three Years Four Years including Foundation Year
Professional Body Recognition / Accreditation (including specific requirements where applicable):	<ul style="list-style-type: none"> • ACCA: Exemption from Fundamentals papers F1-F9 • CIMA: Exemption from up to 7 modules at the Certificate and Operational Levels • ICAEW Exemption from up to 7 papers

Brief Description of the Programme

If you really enjoy controlling and managing the figures, then Accounting and Finance is the perfect career path for you. Every organisation needs accurate financial information in order to survive and to make decisions about future growth.

The programme offers a mix of financial accounting, management accounting, financial management, auditing, taxation and strategic management modules that blend together to give you an understanding of the financial world and the topical issues affecting that world. You will be provided with a thorough grounding in accounting and finance not only in preparation for employment, but also for further study at post-graduate level.

The programme is recognised by the Association of Chartered Certified Accountants (ACCA) and offers graduates the opportunity to gain a prestigious accounting and finance degree at the same time as qualifying as part-qualified accountants. This is achieved by giving graduates the opportunity to gain maximum exemptions from all nine ACCA papers at the Fundamentals level (F1-F9). In addition, graduates can also obtain exemptions from up to 7 modules from the Chartered Institute of Management Accountants (CIMA) and from the Institute of Chartered Accountants in England and Wales (ICAEW). They can also obtain membership at various levels for the IFA and ICAEW.

Distinctive Features:

- Maximum exemption for ACCA Fundamentals papers F1-F9
- Exemption from up to 7 CIMA modules at the Certificate and Operational Levels
- Exemption from up to 7 ICAEW papers

- Ranked number 3 in the discipline in the 2017 National Student Survey (NSS) for interesting courses
- Opportunities within the programme to work on real-life scenarios and business challenges
- Work with students drawn from a variety of other disciplines at Bucks
- Delivery of sessions by industry specialists and professional bodies
- Over 70% of students in employment or further study following successful completion

Programme Aims

1	Prepare students for a professionally proven career in the accounting and finance sector and related fields
2	Develop students' knowledge and understanding of accounting and finance theory and practice
3	Develop students' analytical capabilities to apply this knowledge across a range of settings
4	Develop in students skills that link directly to professional body and ethical standards to become a responsible and socially aware accountant or financial manager
5	Develop students' confidence and transferable skills in areas highly sought by employers, including communications, problem solving, critical thinking, and preparing students to work within a team and as an individual

Programme Learning Outcomes

The Bucks Graduate Attributes focus on the development of innovative leaders in professional and creative capacities, who are equipped to operate in the 21st Century labour market and make a positive impact as global citizens. The attributes are developed through the programme.

ID	Learning Outcome
Knowledge and Understanding (K)	
K1	Demonstrate a systematic knowledge of and explain finance systems, theories and processes, and evaluate the main issues and themes that affect the context and practice of accounting
K2	Evaluate a range of contemporary business and management issues in relation to accounting and finance, including decision analysis, performance measurement and management control
K3	Analyse contemporary theories and empirical evidence concerning financial management, risk, corporate governance and the operation of global capital markets
Intellectual / Cognitive Skills (C)	
C1	Create, evaluate and assess options to enable effective problem solving and decision-making
C2	Locate, extract and analyse data from multiple sources, including annual reports, cash flow analysis and other financial data
C3	Investigate a contemporary business challenge or topic, undertaking primary research to draw a conclusion based on the evidence uncovered
Practical Skills (P)	
P1	Prepare, analyse and interpret financial statements and reports and produce projections based on these
P2	Undertake tax planning, investment, financing and dividend policy decision making, applying practical skills to internal and external audit of both profit and non-profit organisations

Key / Transferable Skills (T)

T1	Critically evaluate arguments and evidence through the use of information and communication technology (ICT)
T2	Display a range of personal and interpersonal skills, including the capacity for continuous learning, taking initiatives, performing to deadlines, and working in a team
T3	Process and analyse numerical and statistical information to draw a reasoned conclusion based on the evidence.
T4	Communicate effectively and persuasively in all forms, with particular reference to the presentation of qualitative and quantitative information and data

Programme Structure

Programmes are structured in stages. The number of stages will vary depending on the mode (e.g. full-time, part-time), duration and location of study which will be detailed in the Programme Handbook.

Modules are set at a specific academic level and listed as either core (compulsory) or optional. The level indicates the relative academic difficulty which will increase through the programme. Passing modules will reward you with academic credit. The amount of credits will depend on the complexity of the module and the level of effort required, which is measured in 'notional learning hours'.

Our [Academic Advice webpages](#) provide more information on the structure of taught awards offered by the University.

Please note: Not all option modules will necessarily be offered in any one year. Other option modules may also be introduced at a later stage enabling the programme to respond to sector developments.

Foundation Level (Optional for students on degree programmes)

Code	Module Title	Credit	Core / Option	Compensable (Normally Yes)
FY026	Preparing for Success: Knowledge and Creativity	N/A	Core	Yes
FY027	Preparing for Success: Self Development and Responsibility	N/A	Core	Yes
FY028	Inquiry Based Learning	N/A	Core	Yes
FY021	Introduction to Business Studies	N/A	Core	Yes

Level Four

Code	Module Title	Credit	Core / Option	Compensable (Normally Yes)
BM461	Global Business Environment	15	Core	Yes
BM415	Management Accounting	15	Core	Yes
BM416	Accountant in Business Organisations	15	Core	Yes
BM417	Financial Accounting	15	Core	Yes
BM419	Computerised Accounting	15	Core	Yes
MG408	Graduate Challenge	15	Core	Yes

MG410	Career Viewpoint	15	Core	Yes
MG413	Data Insights for Business Decisions	15	Core	Yes

Level Five

Code	Module Title	Credit	Core / Option	Compensable (Normally Yes)
BM522	Project Management	15	Core	Yes
BM533	Contemporary Business Economics	15	Core	Yes
BM534	Advanced Management Accounting	15	Core	Yes
BM535	International Auditing	15	Core	Yes
BM536	Financial Reporting (I)	15	Core	Yes
BM537	Corporate Business Law	15	Core	Yes
BM538	Introduction to UK taxation	15	Core	Yes
BM539	Financial Management	15	Core	Yes

Level Six

Code	Module Title	Credit	Core / Option	Compensable (Normally Yes)
BM631	Research Methods	15	Core	Yes
BM633	Strategic Agility	15	Core	Yes
BM638	International Finance	15	Core	Yes
BM639	Financial Reporting (II)	15	Core	Yes
BM636	UK Taxation	15	Core	Yes
BM637	Corporate Governance and Ethics	15	Core	Yes
Students must choose one of the following two constrained options:				
BM634	Dissertation	30	Option	No
BM635	Consultancy Project	30	Option	No

Learning and Teaching Activities

Please see the [Academic Advice pages](#) for a description of learning and teaching activities that are recognised by the University. Detailed information on this specific programme is outlined below:

Throughout the award, the objective is to develop your knowledge, skills and analytical ability to enable you to commence a successful career within a business organisation.

During the Foundation Year, you will be exposed to a variety of formative and summative assessments whilst developing your academic and subject-specific skills for later parts of the programme. At Level 4, you will be expected to describe, explain and review concepts, theories and models; while at Level 5, you will learn to apply, analyse and evaluate these principles and theories, with particular reference to contemporary situations. Finally, at Level 6, you will undertake more independent learning and develop your depth of understanding via synthesis, critical analysis and evaluation.

Delivery across the programme will take the form of a combination of interactive lectures and seminars, and one-to-one workshop and tutorial sessions. Outside of formal scheduled tuition you will be expected to undertake independent learning completing assignments, preparing for sessions and taking increasing responsibility for your personal and professional development.

Throughout the programme you will have the opportunity to learn from industry experts and professionals who will be invited to deliver guest sessions and share their experience. You will have the opportunity both to work on your own as well as part of a team through small group projects.

The University's Virtual Learning Environment will support delivery of the programme by providing 24/7 access to core and supplementary learning materials, additional resources such as journal extracts, facilitating dialogue through online discussions boards, and submission to assignments.

Additional Course Costs

There are costs associated with all studies, additional to the tuition fee, which require consideration, when planning and budgeting for expenditure. Costs are indicative and for the total length of the course shown unless otherwise stated and will increase with inflation; depending on the programme they may include equipment, printing, project materials, study trips, placement activities, DBS and/or other security checks.

You will be required to purchase texts and journals to support your study programme. There may be additional costs of up to £200 per year in each of the following areas:

- Books
- Printing
- Equipment / Materials
- Study Tours / Trips including return visits to London
- Professional Body Membership

Contact Hours

1 unit of credit is the equivalent of 10 notional learning hours. Full time undergraduate students study 120 credits (1200 hours) and full-time postgraduate students study 180 credits (1800 hours) per year or 'stage' of the course.

Course Stage	Scheduled Activities (Hours)	Guided Independent Study (Hours)	Placement / Study Abroad (Hours)
Foundation Year	330	870	
Year One	360	840	
Year Two	360	840	
Year Three	315	885	

Assessment Methods

The [Assessment and Examination webpages](#) provide further information on how assignments are marked and moderated, including a description of assessment activities. These also include further information about how feedback on assessed work is provided to students, including our

commitment to ensure this is provided to students within 15 working days (the 'three-week turnaround').

The assessment strategy is designed to ensure that learning outcomes are achieved and that there is a progressive development of your knowledge and skills throughout the programme.

Formative assessment is a key feature of the programme enabling early feedback to be given on your progress. Whilst these do not give marks towards your final module grade, they offer you a valuable learning resource by way of tutor feedback and direction for improved performance on future assignments. This is particularly relevant at Foundation and Level 4, to ensure that you can make the transition from school/college to University.

Summative assessments are designed to test your achievement of the learning outcomes. Assessment at all Levels is by coursework, practical tasks and examination and will employ real-life settings where appropriate. Due to the requirements for ACCA exemption, there will be an increased focus on formal examination at Levels 4, 5 and 6. Eligibility for ICAEW exemption will be subject to achieving a higher pass mark in relevant modules than the standard University pass mark. Detailed information will be provided to students on enrolment.

The following assessment activities are used on this programme:

- **Essays / Reports** will provide the opportunity for students to demonstrate in-depth understanding of a particular aspect of their learning.
- **Oral Presentations** will enable students to communicate their knowledge to a variety of audiences employing software and tools where appropriate
- **Examinations** will require students to demonstrate their understanding in a controlled setting and within a pressurised environment
- **Projects / Enterprise activities** will enable students to work together in small groups across other programmes within the School, e.g. business, marketing and HR
- All final-year students will undertake either the **Dissertation / Consultancy Project** which is a major piece of independent research focused on strategic business issues

Classification

Calculation of final award: Level 5 - 33% / Level 6 – 67%

For full details of assessment regulations for all taught programmes please refer to our [Results webpages](#). These include the criteria for degree classification.

Admissions Requirements

Please see the [Application webpages](#) for more information on how to apply, including a statement on how we support students from a variety of backgrounds. Please also see our [general entry requirements](#) for taught programmes. Applicants who do not meet our published entry requirements are encouraged to contact our admissions team for further advice and guidance.

Typical applicant profile and any programme-specific entry requirements

This programme will benefit those aspiring to be accountants or working in the world of finance. It includes skills that build on investment and commercial banking, insurance, consultancy and financial markets.

Do applicants required a Disclosure and Barring Service (DBS) Check?

No

Opportunities for students on successful completion of the programme

Graduates will be able to progress to a range of opportunities and careers in the Accounting & Finance profession. Recent graduates from this course have gone onto jobs such as: Accounting Assistant, Personal Banker, Financial Analyst and Graduate / Trainee Accountant.

Having achieved exemption from ACCA and CIMA papers, graduates can progress their professional qualifications through the Association of Chartered Certified Accountants or indeed through other equally prestigious accountancy professional bodies, such as the ICAEW.

The academic strength and rigour of the programme also means that students are sufficiently prepared to undertake further study at postgraduate level.

Recognition of Prior Learning

Previous study, professional and / or vocational experiences may be recognised as the equivalent learning experience and permit exemption from studying certain modules. Please refer to our [Credit Accumulation webpages](#) for further guidance.

For students progressing by entry with advanced standing to Level 6 an overall Merit profile in an HND, a Foundation Degree or a recognised overseas equivalent is typically required.

Student Support

During the course of their studies, students will be supported in the following ways:

- At the start of their studies all students will receive a full **induction** to the programme which will include introduction to the staff responsible for delivering the course, and access to library and IT facilities
- The **Programme Handbook** will outline the exact nature of the course and how it is structured, including the availability of option modules
- Each student will be allocated a **Personal Tutor** who will support their academic development, be able to advise and guide them with their studies and, where necessary, give advice on study options
- Students will be able to access our full range of **support services**, including the Learning Development Unit for skills and study support, the Library, the Careers and Employability Team, Student Finance Team, Accommodation and Counselling Services

Appendices

Quality Assurance

Awarding Body:	Buckinghamshire New University
Language of Study:	English
QAA Subject Benchmark Statement(s):	Accounting (2016) Finance (2016)
Assessment Regulations:	<i>Academic Assessment Regulations</i>, accessible via the Academic Advice webpages (https://bucks.ac.uk/students/academicadvice)
Does the Fitness to Practise procedure apply to this programme?	No
Ethics Sub-committee	Business
Date Published / Updated:	September 2018, December 2021

Other awards available on programme (Exit Qualifications)

Please refer to the *Academic Qualifications Framework* for Exit Qualifications recognised by the University and credit and module requirements.

Name of Exit Qualification:	Ordinary Degree
Full name of Qualification and Award Title:	BSc Accounting and Finance
Credits requirements:	300 Credits
Module requirements:	ALL 120 Credits at Level 4 ALL 120 Credits at Level 5 PLUS 60 Credits at Level 6 excluding BM634 and BM635
Learning Outcome	
Demonstrate a systematic knowledge of and explain finance systems, theories and processes, and evaluate the main issues and themes that affect the context and practice of accounting	
Evaluate a range of contemporary business and management issues in relation to accounting and finance, including decision analysis, performance measurement and management control	
Analyse contemporary theories and empirical evidence concerning financial management, risk, corporate governance and the operation of global capital markets	
Create, evaluate and assess options to enable effective problem solving and decision-making	
Locate, extract and analyse data from multiple sources, including annual reports, cash flow analysis and other financial data	
Prepare, analyse and interpret financial statements and reports and produce projections based on these	
Undertake tax planning, investment, financing and dividend policy decision making, applying practical skills to internal and external audit of both profit and non-profit organisations	
Critically evaluate arguments and evidence through the use of information and communication technology (ICT)	

Display a range of personal and interpersonal skills, including the capacity for continuous learning, taking initiatives, performing to deadlines, and working in a team

Process and analyse numerical and statistical information to draw a reasoned conclusion based on the evidence.

Communicate effectively and persuasively in all forms, with particular reference to the presentation of qualitative and quantitative information and data

Name of Exit Qualification:	Diploma of Higher Education (DipHE)
Full name of Qualification and Award Title:	DipHE Accounting and Finance
Credits requirements:	240 Credits
Module requirements:	ALL 120 Credits at Level 4 ALL 120 Credits at Level 5

Learning Outcome

Demonstrate knowledge and critical understanding of the well-established principles in the field of accounting and finance, and the way in which those principles have developed

Apply underlying concepts and principles outside the context of accounting and finance, including the application of those principles

Use a range of established techniques to undertake analysis of information and propose solutions to problems arising from that analysis

Demonstrate an awareness of different concepts and frameworks and identify those areas where the knowledge base is most/least secure

Effectively communicate information, arguments and analysis in a variety of forms to specialist and non-specialist audiences

Name of Exit Qualification:	Certificate of Higher Education (CertHE)
Full name of Qualification and Award Title:	CertHE Accounting and Finance
Credits requirements:	120 Credits
Module requirements:	ALL 120 Credits at Level 4

Learning Outcome

Demonstrate an understanding of the underlying business concepts and principles and an ability to evaluate and interpret these within the context of accounting & finance

Collect information from a variety of authoritative sources in order to develop lines of argument in accordance with basic theories and concepts of accounting & finance

Communicate the results of their work accurately and reliably with structured and coherent arguments

Display a range of personal and interpersonal skills including effective teamwork and adherence to deadlines

Note: No exit award is available for students who withdraw at the end of the Foundation Year.