

PROGRAMME SPECIFICATION

FOR AN AWARD OF THE UNIVERSITY OF ESSEX

Each taught scheme of study leading to an award of the University of Essex has a Programme Specification, which identifies:

- the aims of the scheme of study
- the learning outcomes
- the corresponding methods of learning, teaching and assessment
- the scheme structure
- the rules of assessment.

The Programme Specification also defines the level of the final award in relation to the *QAA Framework for Higher Education Qualifications*, lists the admission requirements and details of accreditation by professional bodies, where appropriate. The Programme Specification is compiled in Sections A-D, which taken together are the complete specification for the scheme of study.

ACCOUNTING AND FINANCE

SECTION A: DETAILS OF THE SCHEME OF STUDY AND AWARD

Award Title:	Bachelor of Science ACCOUNTING AND FINANCE
Awarding Institution:	University of Essex
Professional Accreditation:	
Final Award:	BSc
NQF Level of Qualification:	Level 6
Full / Part Time:	
Relevant QAA Subject Benchmark:	Accounting
2nd QAA Benchmark for Joint Schemes:	Finance
3rd QAA Benchmark for Joint Schemes:	
JACS Code:	N420
Publication Date:	01.05.2013
Admissions Criteria	

ACCOUNTING AND FINANCE**SECTION B: PROGRAMME AIMS, OUTCOMES AND TEACHING AND ASSESSMENT METHODS:**

Programme Aims:	
1.	to provide students with a foundation in financial accounting, management accounting and financial management, with an opportunity to develop expertise in a chosen specialism;
2.	to equip students with the knowledge and skills necessary to pursue a career in accounting and/or finance;
3.	to encourage and facilitate critical, analytical thinking by students as a vital foundation for subsequent academic study, employment, professional and personal development, and participation in society;
4.	to enable students to acquire the personal and key skills they need to develop as autonomous and reflective individuals with the capacity to continue learning;
5.	to provide students with an opportunity to gain exemption from at least the Foundation Stage of the qualifying examinations of the professional accounting bodies.

Programme Outcomes: Knowledge and Understanding	
Code	Learning Outcome
A11(AC1)	Fundamental accounting concepts and principles;
A12(AC2)	The contexts in which accounting is situated, including the business entity, capital markets and the legal framework;
A13(AC3)	The regulatory framework governing financial reporting in the UK, including the most important requirements of legislation and Financial Reporting Standards;
A14(AC4)	Quantitative and qualitative management accounting systems;
A15(AC5)	Advanced planning, control and decision-making models;
A17(AC7)	Contemporary theories and empirical evidence concerning accounting and capital markets, and accounting and society;
A21(AC8)	Contemporary theories relating to portfolio analysis, asset allocation and the market efficiency debate;
A22(AC9)	Contemporary theories relating to issues in corporate finance such as the role of dividend payments and the nature of external finance;
A31(AC10)	The context, nature and processes of management and the core theoretical frameworks employed in attempts to explore and conceptualise the management process;
A41(AC11)	The application of economic principles to individual decision making and to the performance of the economy;
A91(AC12)	Understanding of particular areas of Accounting in which the student has chosen to specialise;
Learning/Teaching Methods:	Lectures and tutor-led seminars Directed reading Individual and group tasks
Assessment Methods:	Unseen written examinations Assessed essays Class tests.Pre-published class assignments

Programme Outcomes: Intellectual/Cognitive Skills	
Code	Learning Outcome
B91(AC23)	Bring together data from a variety of relevant sources in order to support an argument;
B92(AC24)	Critically evaluate contemporary theories and empirical evidence, marshal evidence, develop an argument (in writing) and present ideas in a coherent and effective manner;
B93(AC25)	Manipulate and analyse numerical (including financial) data and appreciate the nature and limitations of basic statistical concepts.
Learning/Teaching Methods:	Lectures and tutor-led seminars Directed reading Individual and group tasks
Assessment Methods:	Unseen written examinations Assessed essays Class tests.Pre-published class assignments

Programme Outcomes: Practical Skills	
Code	Learning Outcome
C11(AC26)	Record and summarise transactions and other economic events;
C12(AC27)	Prepare financial statements in accordance with UK GAAP;
C13(AC28)	Analyse and evaluate financial statements;
C16(AC31)	Prepare costing information;
C21(AC32)	Undertake investment appraisal analysis using DCF and other techniques
C91(AC33)	Identify and access data from a variety of relevant sources;
C92(AC34)	Present data in an appropriate format.
Learning/Teaching Methods:	Lectures and tutor-led seminars Directed reading Individual and group tasks
Assessment Methods:	Unseen written examinations Assessed essays Class testsPre-published class assignments

Programme Outcomes: Key Skills	
Code	Learning Outcome
D1(AC35): Communication	Present ideas and arguments in a coherent and effective manner;
D2(AC36): IT Skills	Use appropriate Information Technology to locate, acquire and analyse data;
D3(AC37): Numeracy	Manipulate numerical data and apply basic statistical concepts;
D4(AC38): Problem Solving	Identify and analyse problems and apply appropriate knowledge and skills to develop effective solutions;
D5(AC39): Working with others	Improving own Learning/Performance.

ACCOUNTING AND FINANCE
SECTION C: PROGRAMME STRUCTURE:

Please note this structure is for the course as delivered by the University of Essex

YEAR 1 - BE1 AC FI BS13

Comp	Module Code	Title	NQF Level	Comp Credits	Status in Award
01	BE100-4-FY	BE100-4-FY	4	30	Core
02	BE300-4-FY	BE300-4-FY	4	30	Core
03	BE400-4-FY	BE400-4-FY	4	30	Core
04	EC100-4-FY	EC100-4-FY	4	30	Core
05	BE901-4-AU	BE901-4-AU	4	0	Core

YEAR 2 - BE2 AC FI BS14

Comp	Module Code	Title	NQF Level	Comp Credits	Status in Award
01	BE110-5-FY	BE110-5-FY	5	30	Compulsory
02	BE111-5-AU	BE111-5-AU	5	15	Compulsory
03	BE311-5-SP	BE311-5-SP	5	15	Compulsory
04	BE314-5-SP	BE314-5-SP	5	15	Compulsory
05	--	2ND YEAR EBS (COLCHESTER CAMPUS) OPTION (15 CREDITS)	5	15	Optional
06	BE113-5-SP	BE113-5-SP	5	15	Compulsory
07	BE313-5-AU	BE313-5-AU	5	15	Compulsory

YEAR 3 - BE3 AC FI BS15

Comp	Module Code	Title	NQF Level	Comp Credits	Status in Award
01	BE130-6-FY	BE130-6-FY	6	30	Compulsory
02	BE131-6-AU	BE131-6-AU	6	15	Compulsory
03	BE332-6-AU	BE332-6-AU	6	15	Compulsory
04	--	FINAL YEAR ACCOUNTING OR FINANCE OPTION (15 CREDITS)	6	15	Optional
05	--	ACCOUNTING OR FINANCE OPTION (15 CREDITS)	5	15	Optional
06	--	EBS (COLCHESTER CAMPUS) OPTION OR OUTSIDE OPTION (15 CREDITS)	5	15	Optional
07	BE631-6-SP	BE631-6-SP	6	15	Compulsory

ACCOUNTING AND FINANCE
SECTION D: RULES OF ASSESSMENT:

Web Page Address:

<http://www2.essex.ac.uk/academic/students/ug/rules2013.htm>

Rules of Assessment:

Assessment information for individual modules can be found on the Module Directory at <http://www.essex.ac.uk/courses/>