

KEY PROGRAMME INFORMATION

Originating institution(s) Bournemouth University	Faculty responsible for the programme Bournemouth University Business School
Final award(s), title(s) and credits BA (Hons) Accounting	
360 credits (180 ECTS)	
Intermediate award(s), title(s) and credits A Certificate in Higher Education (Cert HE) in Accounting and Finance is awarded to a student who exits with 120 credits (60 ECTS) achieved at Level 4. A Diploma in Higher Education (Dip HE) in Accounting and Finance is awarded to a student who exits with 120 credits (60 ECTS) achieved at Level 4 and 120 credits (60 ECTS) achieved at Level 5.	
UCAS Programme Codes (where applicable and if known) TBC	HECoS (Higher Education Classification of Subjects) Code and balanced or major/minor load 100105 (major), 100107 (minor)
External reference points Alignment with the QAA UK Quality Code for Higher Education 2018, Accounting Benchmark (February 2016) Finance Benchmark (February 2016) Principles for Responsible Management Education (PRME) UN Sustainable Development Goals (UNSDG) World Economic Forum Chartered Financial Analyst (CFA) Curriculum	
Professional, Statutory and Regulatory Body (PSRB) links Association to Advance Collegiate Schools of Business (AACSB) Association for Chartered Certified Accountants (ACCA) Chartered Institute of Management Accountants (CIMA) Institute of Chartered Accountants in England and Wales (ICAEW)	
Places of delivery Bournemouth University	
Mode(s) of delivery Full-Time Sandwich Full-Time	Language of delivery English
Typical duration 4 Years (Full-Time Sandwich) 3 Years (Full-Time)	
Date of first intake September 2020	Expected start dates September
Maximum student numbers Not applicable	Placements

	<p><u>Full-Time Sandwich</u></p> <ul style="list-style-type: none"> • Compulsory 30-week (minimum) Placement in Year 3 (Level P); • Placement must be full-time, in a position of meaningful responsibility and formally approved by BU; • Placement must normally comprise no more than two separate internships; • Students with prior work experience may be considered for exemption from Placement in accordance with BU's Policies and Procedures; • Students wishing not to undertake a Placement may transfer to the Full-Time (3-year) programme. <p><u>Full-Time</u></p> <ul style="list-style-type: none"> • Students undertaking this route are encouraged to secure shorter-term and/or part-time work experience through opportunities promoted via MyCareerHub.
<p>Partner(s) Not Applicable.</p>	<p>Partnership model Not applicable</p>
<p>Date of this Programme Specification July 2023</p>	
<p>Version number 1.4-0923</p>	
<p>Approval, review or modification reference numbers E20181931, approved 23/09/2019 FM1920 06, approved 25/11/2019, previously v1.0 EC2021 01, approved Sep 2020 BUBS2122 24, approved 24/02/2022, previously v1.1 BUBS2223 02, approved 10/10/2022, previously v1.2 EC2223 02 BUBS2223 14, approved 16/03/2023, previously v1.3 EC2324 01 approved 05/09/2023</p>	
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PROGRAMME STRUCTURE

The BA (Hons) Accounting programme aims to provide students specialised knowledge in the area of accounting, whilst ensuring that key professional, intellectual and inter-personal skills are part of the curriculum to ensure that students will be able to find professional employment in areas of accounting. With this in mind, this programme is specially designed to offer maximum exemptions from the accounting professional bodies through units at Level 4, and Level 5, whilst Level 6 is designed to develop academic and research skills whilst ensuring further advancement of specialist accounting and tax knowledge.

The programme has been developed according to the principles of 'deferred choice' and 'personalisation', to optimise opportunities for students to tailor their studies according to their personal preferences, academic strengths and future career aspirations. This flexibility in the programme will give students an optionality starting at Level 6, allowing them to tailor their degree in accordance with their career aspirations and gain specialised/advanced knowledge in key areas of accounting.

Accreditation by the major accounting professional bodies (ACCA, CIMA and ICAEW) has been providing graduates with the opportunity of continuing their studies in the accounting field. These exemptions will continue to be applied for when necessary, as required by the professional bodies when their syllabi change.

The programme will produce graduates who have developed the skills employers are asking for, including inter-personal, communication and information technology skills. These requirements are evidenced by a number of studies identifying the changing skills of the Accountancy profession, which suggest that employers are increasingly looking for the 'softer' skills of communication, general management and technological adeptness (Ref: [ICAEW Research 2016](#); [Finance & Management Magazine, Issue 251, February 2017](#)). While technical accounting skills are still valued, leadership skills, ethics, emotional intelligence, communication skills, adaptability and resilience were highlighted as key skills going forward.

This programme is designed to allow students to develop skills in Commercial Awareness - gaining a broad, relevant and commercial perspective of the corporate environment. Today's professionals need an understanding of business and demonstrate the ability to understand the role of accounting, law, strategy, economics, statistics and finance in their professional decision-making. With this in mind students will undertake a Level 4 unit: Business Context, which will enable students to see the impact of the afore-mentioned areas whilst they set up a company and write a business proposal. The unit will also introduce softer-skills of team working, communication, ethics and adaptability as part of their learning process.

Programme Award and Title: BA (Hons) Accounting									
Year 1/Level 4									
Students are required to complete all 6 credit bearing core units									
Unit Name	Core / Option	No. of Credits	Assessment Element Weightings				Expected Contact hours per unit	Unit Version No.	HECoS Code (plus balanced or major/minor load)
			Exam 1	Exam 2	Cwk 1	Cwk 2			
Law for Accounting and Finance	Core	20	30	70			40	1.0	100482
Economics for Accounting and Finance	Core	20	30	70			40	3.0	100451
Introduction to Accounting	Core	20	25	75			40	3.0	100105
Quantitative Analysis	Core	20	60		40		40	1.0	100406
Introduction to Financial Markets	Core	20	70		30		40	1.0	100107
Business Context	Core	20	70		30		30	1.0	100079
<p>Progression requirements: To proceed to Level 5, students must normally achieve 120 Level 4 credits. Students who have failed 20 credits, or exceptionally 40 credits, may progress to the next stage where the Assessment Board allows the student to carry the credit into the subsequent level for the next reassessment opportunity.</p> <p>Exit qualification: A Certificate in Higher Education (Cert HE) in Accounting and Finance is awarded to a student who exits with 120 credits (60 ECTS) achieved at Level 4.</p>									

Year 2/Level 5									
Students are required to complete all 6 credit bearing core units									
Unit Name	Core / Option	No. of Credits	Assessment Element Weightings				Expected Contact hours per unit	Unit Version No.	HECoS Code (plus balanced or major/minor load)
			Exam 1	Exam 2	Cwk 1	Cwk 2			
Management Accounting	Core	20	30	70			40	1.0	100104, 100836
Business Tax Planning	Core	20	70		30		40	1.0	100831
Financial Reporting	Core	20	70		30		40	1.0	100845
Audit and Control	Core	20	70		30		40	1.0	100840
Accounting Information Systems	Core	20			50	50	40	1.0	100754, 100755
Corporate Financial Management	Core	20	70		30		36	1.1	100832
<p>Progression requirements: To proceed to Placement (Full-Time Sandwich) or Level 6 (Full-Time), students must normally achieve 120 Level 5 credits. Students who have failed 20 credits, or exceptionally 40 credits, may progress to the next stage where the Assessment Board allows the student to carry the credit into the subsequent level for the next reassessment opportunity.</p> <p>Exit qualification: A Diploma in Higher Education (Dip HE) in Accounting and Finance is awarded to a student who exits with 120 credits (60 ECTS) achieved at Level 5 and 120 credits at Level 4.</p>									
<p>Year 3/Level P - Optional placement year in industry/business</p> <p>An optional sandwich placement may be taken between levels 5 and 6. Students who do not choose to undertake the optional sandwich placement may progress directly from Level 5 to Level 6.</p> <ul style="list-style-type: none"> • Optional 30-week (minimum) Placement in Year 3 (Level P); • Placement must be full-time, in a position of meaningful responsibility and formally approved by BU; • Placement must normally comprise no more than two separate internships; 									

- Students with prior work experience may be considered for exemption from Placement in accordance with BU's Policies and Procedures.
- Students wishing not to undertake a Placement may transfer to the Full-Time (3-year) programme.

Progression requirements: Satisfactory completion of at least 30 weeks of an industry placement. Students who do not choose to undertake the optional sandwich placement may progress directly from Level 5 to Level 6.

Year 3/Level 6

Students are required to complete 3 credit bearing core units and optional unit. One of the options must be selected from Option Block A

The non-credit bearing Personal and Professional Development Portfolio unit is not a requirement for the award of BA (Hons) Accounting. A pass/fail mark will be awarded for this unit.

Unit Name	Core / Option	No. of Credits	Assessment Element Weightings				Expected Contact hours per unit	Unit Version No.	HECoS Code (plus balanced or major/minor load)
			Exam 1	Exam 2	Cwk 1	Cwk 2			
Personal and Professional Development Portfolio	Core	0			Pass/Fail	Pass/Fail	8	1.0	
Advanced Accounting Theory and Practice	Core	20	60		40		40	3.0	100104, 100845
Perspectives on Business Strategy	Core	20	70		30		40	3.0	100812
Contemporary Issues in Accounting and Finance Research	Core	20			100		30	1.0	100962, 100105, 100107
Advanced Management Accounting (required for CIMA Exemption)	Option	20	40	60			40	3.0	100836
Business Taxation	Option	20	50		50		40	1.0	100831
Financial Regulation	Option	20			100		35	3.0	100107
Corporate Social Responsibility and Environmental Reporting	Option	20	60		40		40	1.0	100104, 101048
International Taxation	Option	20			25	75	40	3.0	100831
OPTION Block A:									
Company Study	Option	20			50	50	30	3.0	100079
Research Study	Option	20			100		12.5	3.1	100962

Exit qualification: BA (Hons) Accounting

Sandwich Award: Requires 120 credits at Level 4, 120 credits at Level 5, 120 credits at Level 6 and successful completion of a 30 week placement

Full Time Award: Requires 120 credits at Level 4, 120 credits at Level 5 and 120 credits at Level 6.

AIMS OF THE DOCUMENT

The aims of this document are to:

- define the structure of the programme;
- specify the programme award titles;
- identify programme and level learning outcomes;
- articulate the regulations governing the awards defined within the document.

AIMS OF THE PROGRAMME

The Accounting programme has been developed in accordance with the Subject Benchmark Statement for Accounting (February 2016), which states that the purpose of Accounting programme is threefold:

- aid the understanding and study of the design, operation and validation of accounting systems affect, and are affected by, the development of accounting theory, individuals, organisations, information technologies, markets, society and the environment.
- are concerned with the provision and analysis of information for a variety of decision making, accountability, managerial, regulatory and resource allocation purposes.
- is informed by perspectives from the social sciences. Such perspectives may be derived from, but are not restricted to, disciplines such as economics, information systems, politics, psychology and sociology.

The provision has been informed by a wide range of internal and external reference points, including:

- BU Business School Industry Advisory Board
- BU Centre for Excellence in Learning
- Principles for Responsible Management Education (PRME)
- The UK Quality Code for Higher Education
- UN Sustainable Development Goals (UNSDG)
- The World Economic Forum

The design of the Programmes has also been informed by the expectations and requirements of the following Professional, Statutory and Regulatory Bodies:

- The Association to Advance Collegiate Schools of Business (AACSB)
- The Association for Chartered Certified Accountants (ACCA)
- The Chartered Institute of Management Accountants (CIMA)
- The Institute of Chartered Accountants in England and Wales (ICAEW)

Accordingly, Bournemouth University's Accounting programme aims to develop critically informed, responsible, versatile, agile and resourceful graduates who:

- possess the knowledge, skills, values, behaviours and personal attributes to manage effectively in a range of dynamic organisational contexts;
- are critically aware of the wider impact of decisions on organisational stakeholders and society;
- have highly-developed team-working, communication, interpersonal, problem-solving and research skills;
- are able to independently manage their own learning, personal and professional development.

Graduates from these programmes will be able to operate professionally and effectively in a range of industrial, commercial and professional contexts, and improve an organisation's ability to perform, change and compete. Their subject-specific knowledge, combined with strong interpersonal, managerial and practical competencies will allow them to pursue management opportunities across a wide spectrum of roles, organisations and sectors, both at home and internationally.

Emphasis within all programmes is placed on the acquisition and informed application of knowledge and understanding, as well as the development of professional skills, values, behaviours, capabilities and personal qualities to act upon that knowledge. Throughout their studies, students are required to engage critically, by considering such issues as the social, ethical and political impact of decisions, managing diversity, being globally aware, and dealing with uncertainty and ambiguity. Students are encouraged to develop their full potential in a challenging, enterprising and stimulating learning environment, in which there is a strong emphasis on developing autonomy, resourcefulness and the abilities to manage themselves and others.

The development of personal and professional effectiveness, employability skills, global awareness and responsible citizenship features prominently throughout the programme, requiring students to critically reflect upon, and evidence, *inter alia*:

- Ability to build and maintain relationships, and work collaboratively, both internally and with external customers, with an awareness of mutual interdependence;
- Ability to value diversity and work with people from a range of backgrounds and cultures;
- Effective performance within a team environment, including leadership, followership, negotiation, team building, influencing and project management skills;
- Effective communication and listening skills, including the ability to produce clear, structured communications in a variety of media and for a range of purposes;
- Emotional intelligence and empathy;
- Conceptual and critical thinking, analysis, synthesis and evaluation;
- An understanding of, and commitment to, ethical management, sustainability and responsible business practice;
- Self-management, including a readiness to accept responsibility, become an independent learner, be resilient, proactive and appropriately assertive, and to plan, organise and manage time;
- Self-reflection, self-analysis, self-awareness and a commitment to personal and professional development.

The way this will be achieved is with emphasis on the curriculum design firstly –

1. Using a 'patch-work' style of assessment at Level 4 in the unit Business Context, which will allow students to utilise their prior-learning in Law, Accounting, Economics, Finance and Quantitative Analysis and apply it to writing a business proposal. Thus demonstrating their ability to translate and apply theoretical knowledge to the world of business.
2. Students will be undertaking a placement workshop during induction week at Level 5 and the first week of Semester 2 of Level 5, which will allow student to gain employability skills that will equip them for their placement interviews and subsequent roles.
3. The inclusion of Masterclasses in research topics in accounting and finance and the acquisition of knowledge and understanding of extant research methodology approaches at Level 6, will provide students will professional level transferable skills.
4. Ensuring that subject areas that contribute to the UN's Sustainable Development Goals like corporate social responsibility, ethics, corporate governance and risk management are embedded in the curriculum.

The department has also established strong links with professional and industrial organisations over the past 25 years and formalised this relationship by establishing a strategic alliance with 10 partners in the accounting and finance industry formally known as our Partners-in-Learning (PiL). Our PiL have promised our students their time and expertise on a continuous basis through a variety of activities including guest lectures, skills workshops, in-house open days, mock assessment centres and interviews, and placement and graduate scheme opportunities. We work with them to develop the courses we offer, and to secure excellent placement opportunities for our students and are also currently serving on the Business School's Industry Advisory Board (IAB).

Below are the 10 organisations in accounting and finance who are part of this strategic alliance -



The programme will therefore build on the research, teaching and professional links that already exist within the department to enhance the strategic focus on FUSION.

The programme will focus on introducing and developing knowledge and skills necessary to help graduates deliver the future needs of the business community by gaining maximum exemptions from ICAEW and ACCA; enhancing their ability to amalgamate the knowledge gained from various subject areas (which will be achieved through the introduction of linked assessment between units); introduction of new accounting software SAP (Enterprise Resource Planning – students will then see how different business processes feed into accounting and finance function); enhancing their academic critical reflection in the area of accounting and finance (through the introduction of a contemporary issues unit which will focus on research development skills by fostering an appreciation of extant academic work in the area; thus drawing upon in-house expertise and promoting FUSION in practice and foster co-creation); ensuring that subject areas that contribute to the UN's Sustainable Development Goals like corporate social responsibility, ethics, corporate governance and risk management are embedded in the curriculum. The programme will put an emphasis not only on the theory of accounting and finance, but the ability of students to apply that knowledge in the current global context, with particular emphasis on professional practice.

ALIGNMENT WITH THE UNIVERSITY'S STRATEGIC PLAN

The Accounting Programme is fully aligned with the BU 2025 Strategic Plan, BU's Fusion vision and outcomes, and its values of excellence, inclusivity, responsibility and creativity:

- All our programmes fuse relevant, inclusive and contemporary curricula with the expertise of the teaching team, as well as industry practitioners, both within and beyond the university's campus (A1-A3; B3; C1-3; D1; D2);
- Learning, teaching and assessment are informed by the current research, education and professional practice interests of the teaching team and relevant external collaborators and partners (A1-A3; B1-B3; C1-3; D1; D2);
- Our programmes equip students with the intellectual, practical and transferable skills for future employment (A3; B1-2; C2-3; C5; D1; D3; D4; D7);
- Our students develop a critical understanding of ethical management, corporate governance and social responsibility, sustainability, and responsible business practice (A4; A6; C2; C6; D5; D8);
- Our curricula enable students to develop cultural awareness and/or an appreciation of their subject within a global context through the study of units with an international focus, as well as

through opportunities to study and/or work abroad (A3; A5-6; C6).

Additionally, our programmes align with other key BU priorities, as follows:

- All programmes align with BU's *Common Academic Structure*;
- In accordance with BU's Academic Regulations, Policies and Procedures, all our programmes have entry and exit points at the beginning and end of each Level;
- In order to allow students to better personalise their studies, the programmes are structured according to the principle of deferred choice, enabling students to tailor their studies according to their personal preferences, academic strengths and future career aspirations;
- Our assessment strategy has been fully aligned with the *6C Principles of Assessment Design Policy*, except where PSRB requirements determine otherwise;
- Our programmes align with BU's internationalisation agenda in several ways:
 - the international focus of our curricula ensures that our students understand their subject specialism in a global context;
 - they provide opportunities for students to study and/or work abroad;
 - Direct entry onto Level 5 or Level 6 is permitted on the basis of Recognition of Prior Learning / Recognition.
- Programme delivery makes full use of BU's virtual learning environment (VLE), Brightspace, through which students can remotely access programme-related materials and additional information / support, as well as submit assessment;
- Learning, teaching and assessment on these programmes are informed by BU's 'Centre for Excellence in Learning' (CEL), including the Technology Enhanced Learning (TEL) strategy. Accordingly, blended learning, flipped learning, co-creation, feedback / feed-forward, patchwork assessment, phased assessment, and a multiple of other dynamic and innovative pedagogical approaches are embedded within the programmes;
- In line with BU's commitments to responsibility and sustainability, the Business and Management curriculum is delivered in accordance with the Principles for Responsible Management Education (PRME), as well as with the UN Sustainability Development Goals (UNSDG).

LEARNING HOURS AND ASSESSMENT

Bournemouth University's taught programmes are composed of units of study, which are assigned a credit value indicating the amount of learning undertaken. The credit value of all Accounting units are 20 credits.

20 credits equates to 200 study hours required of the student, including lectures, seminars, assessment and independent study. 20 Bournemouth University credits are equivalent to 10 European Credit Transfer System (ECTS) credits.

Contact hours may take the form of timetabled / scheduled sessions, such as lectures, seminars, demonstrations, lab sessions, one-to-one tutorials, assessment feedback sessions and so on, but may also take the form of virtual contact, e.g. via email, Brightspace and other forms of technology.

The number of contact hours for most taught Accounting units is normally equivalent to 40 hours. However, on units with a particularly strong focus on independent learning and/or group-based assessment, and which seek to simulate real life scenarios, the number of contact hours may be fewer. For example, the following units will typically include 30/35 hours of contact:

- Business Context (L4)***
- Contemporary Issues in Accounting and Finance (L6)***
- Research Study (L6)***
- Company Study (L6)***
- Financial Regulation (L6)***

The assessment workload for a unit takes into account the total time devoted to study, including the assessment workload (i.e. formative and summative assessment) and the taught elements and

independent study workload (i.e. lectures, seminars, preparatory work, practical activities, reading, critical reflection).

Assessment per 20 credit unit normally consists of 3,000 words or equivalent, except where PSRB requirements determine that the assessment load must be greater. Where this is the case, the Unit Specification will specify the assessment load and associated PSRB.

Level 6 units like Research Study and Company Study are distinct from other assessment types, in that the word count for these assignments is 5,000 words per 20 credits, recognising that undertaking an in-depth piece of original research as the capstone to a degree is pedagogically sound.

STAFF DELIVERING THE PROGRAMME

Students will usually be taught by a combination of senior academic staff and others who have relevant expertise, including – where appropriate according to the content of the unit – academic staff, qualified professional practitioners, demonstrators/technicians and research students.

Since our Accounting programme focus significantly on the needs and expectations of employers, as well as organisational contexts and challenges, some assessments, e.g. presentations, simulations, practical exercises, may also be evaluated formatively by qualified professional practitioners, who will typically provide informal feedback at the time of the assessment.

INTENDED LEARNING OUTCOMES – AND HOW THE PROGRAMME ENABLES STUDENTS TO ACHIEVE AND DEMONSTRATE THE INTENDED LEARNING OUTCOMES

PROGRAMME AND LEVEL 6 INTENDED PROGRAMME OUTCOMES

The programme outcomes are referenced to the QAA Subject benchmark statements for Accounting (2016) and the Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies (2014) and relate to the typical student. Additionally, the SEEC Credit Level Descriptors for Further and Higher Education (2016) have been used as a guiding framework for curriculum design.

<p>A: Subject knowledge and understanding</p> <p>This Programme / Level 6 provides opportunities for students to develop and demonstrate knowledge and understanding of:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Programme / Level 6 learning outcomes:</p>
<p>A1 apply a knowledgeable, skilled, literate, critical and responsible approach to the business environment;</p> <p>A2 have a detailed knowledge and understanding of theories, concepts, and principles relevant to the accounting environment;</p> <p>A3 of how to apply accounting and finance theory to real 'live' companies or cases in a national or international context;</p> <p>A4 examine the role of accounting within society and the ethical implications for an accounting professional;</p> <p>A5 the scope and limitations of current knowledge, understanding and practices;</p> <p>A6 develop an understanding of accounting and finance in its wider context through the choice of options.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (A1 – A6); • seminars (A1 – A6); • guided study (A1 – A6); • use of the VLE (A1 – A6); • independent study (A1 – A6); • collaborative learning (A1 – A6). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (A1 – A6); • collaborative assessment (A1 – A6); • examinations (A1 – A6);

	<ul style="list-style-type: none"> • digital artefacts (A1 – A6); • presentations (A1 – A6); • simulations / role plays (A1 – A6); • project (A1 – A6).
<p>B: Intellectual skills</p> <p>This Programme / Level 6 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Programme / Level 6 learning outcomes:</p>
<p>B1 analyse and synthesise information relevant to the programme;</p> <p>B2 compose well-prepared, coherently argued responses to written assignments;</p> <p>B3 critically evaluate and review information from a range of sources;</p> <p>B4 apply appropriate research methodologies in the construction of a coherent and logical argument;</p> <p>B5 apply critical analysis to accounting and finance-related issues;</p> <p>B6 evaluate critically and apply appropriate theoretical knowledge and skills.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (B1 – B6); • seminars (B1 – B6); • guided study (B1 – B6); • use of the VLE (B1 – B6); • independent study (B1 – B6); • collaborative learning (B1 – B6). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (B1 – B6); • collaborative assessment (B1 – B6); • examinations (B1 – B6); • digital artefacts (B1 – B6); • presentations (B1 – B6); • simulations / role plays (B1 – B6); • project (B1 – B6).
<p>C: Practical skills</p> <p>This Programme / Level 6 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Programme / Level 6 learning outcomes:</p>
<p>C1 apply accounting and finance theory to solve complex problems;</p> <p>C2 contextualise accounting within its social arena;</p> <p>C3 critically appraise accounting and management theories and practices;</p> <p>C4 analyse complex real data in both quantitative and descriptive forms;</p> <p>C5 utilise a wide range of techniques to evaluate financial decision making;</p> <p>C6 demonstrate specific applications of accounting and finance related material relating to options chosen in Level 6.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (C1 – C6); • seminars (C1 – C6); • guided study (C1 – C6); • use of the VLE (C1 – C6); • independent study (C1 – C6); • collaborative learning (C1 – C6). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (C1 – C6);

	<ul style="list-style-type: none"> • collaborative assessment (C1 – C6); • examinations (C1 – C6); • digital artefacts (C1 – C6); • presentations (C1 – C6); • simulations / role plays (C1 – C6); • project (C1 – C6).
<p>D: Transferable skills</p> <p>This Programme / Level 6 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Programme / Level 6 learning outcomes:</p>
<p>D1 communicate effectively by oral and written means;</p> <p>D2 operate effectively using appropriate formats and conventions, working both independently and with others;</p> <p>D3 be independent and reflective learners and analysts;</p> <p>D4 accept responsibility for determining and achieving personal outcomes;</p> <p>D5 demonstrate skills in IT appropriate for the accounting work environment;</p> <p>D6 deliver work to a given length, format, brief and deadline, properly referencing sources and ideas and making use as appropriate of a problem-solving approach;</p> <p>D7 to develop the principle of time-management in individual and team contexts;</p> <p>D8 research both primary and secondary sources in a manner appropriate to the subject area.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (D1 – D8); • seminars (D1 – D8); • guided study (D1 – D8); • use of the VLE (D1 – D8); • independent study (D1 – D8); • collaborative learning (D1 – D8). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (D1 – D8); • collaborative assessment (D1 – D8); • examinations (D1 – D8); • digital artefacts (D1 – D8); • presentations (D1 – D8); • simulations / role plays (D1 – D8); • project (D1 – D8).

LEVEL 5/DipHE INTENDED LEVEL OUTCOMES (please also refer to Programme-specific Programme Specifications)

<p>A: Knowledge and understanding</p> <p>Level 5 provides opportunities for students to develop and demonstrate knowledge and understanding of:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 5 learning outcomes:</p>
<p>A1 demonstrate a knowledge and understanding of the three core areas of financial accounting, management accounting and financial management;</p> <p>A2 develop a thorough appreciation of different business tax planning techniques;</p> <p>A3 appreciate the role of an accountant within the business decision –making environment;</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (A1 – A6); • seminars (A1 – A6); • guided study (A1 – A6); • use of the VLE (A1 – A6); • independent study (A1 – A6); • collaborative learning (A1 – A6).

<p>A4 develop a knowledge of auditing concepts and techniques;</p> <p>A5 be able to apply appropriate techniques to given situations and evaluate their effectiveness;</p> <p>A6 demonstrate their competence in providing decision support through the use of appropriate statistical and managerial techniques.</p>	<p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (A1 – A6); • collaborative assessment (A1 – A6); • examinations (A1 – A6); • digital artefacts (A1 – A6); • presentations (A1 – A6); • simulations / role plays (A1 – A6); • project (A1 – A6).
<p>B: Intellectual skills</p> <p>Level 5 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 5 learning outcomes:</p>
<p>B1 demonstrate the higher order skills of analysis, evaluation and appraisal;</p> <p>B2 understand and appreciate the rules and regulations which govern the accounting and financial sectors;</p> <p>B3 select appropriate techniques for analysing and interpreting results;</p> <p>B4 formulate appropriate responses to resolve well-defined and abstract problems;</p> <p>B5 apply a range of theories and concepts to a variety of business and social constructs.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (B1 – B5); • seminars (B1 – B5); • guided study (B1 – B5); • use of the VLE (B1 – B5); • independent study (B1 – B5); • collaborative learning (B1 – B5). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (B1 – B5); • collaborative assessment (B1 – B5); • examinations (B1 – B5); • digital artefacts (B1 – B5); • presentations (B1 – B5); • simulations / role plays (B1 – B5).
<p>C: Practical skills</p> <p>Level 5 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 5 learning outcomes:</p>
<p>C1 demonstrate skills in dealing with more complex accounting issues, including groups, internal accounting, analysis and projections;</p> <p>C2 have developed an understanding of the financial interface with the broader environment;</p> <p>C3 apply and analyse techniques and strategies to assist organisations in their investment decisions;</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (C1 – C6); • seminars (C1 – C6); • guided study (C1 – C6); • use of the VLE (C1 – C6); • independent study (C1 – C6);

<p>C4 apply current UK and International (where appropriate) accounting standards to the final accounts of companies;</p> <p>C5 demonstrate information and retrieval skills;</p> <p>C6 use specialised accounting packages.</p>	<ul style="list-style-type: none"> • collaborative learning (C1 – C6). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (C1 – C6); • collaborative assessment (C1 – C6); • examinations (C1 – C6); • digital artefacts (C1 – C6); • presentations (C1 – C6); • simulations / role plays (C1 – C6).
<p>D: Transferable skills</p> <p>Level 5 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 5 learning outcomes:</p>
<p>D1 demonstrate further development of independent and self-managed learning;</p> <p>D2 communicate effectively in both written and verbal form;</p> <p>D3 demonstrate problem solving skills;</p> <p>D4 work both independently and in groups with staff and students;</p> <p>D5 develop practical applications in the use of information technology;</p> <p>D6 effectively utilise research skills;</p> <p>D7 be reflective learners, able to analyse their strengths and weaknesses.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (D1 – D7); • seminars (D1 – D7); • guided study (D1 – D7); • use of the VLE (D1 – D7); • independent study (D1 – D7); • collaborative learning (D1 – D7). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (D1 – D7); • collaborative assessment (D1 – D7); • examinations (D1 – D7); • digital artefacts (D1 – D7); • presentations (D1 – D7); • simulations / role plays (D1 – D7).

LEVEL 4/Cert HE INTENDED LEVEL OUTCOMES (please also refer to Programme-specific Programme Specifications)

<p>A: Knowledge and understanding</p> <p>Level 4 provides opportunities for students to develop and demonstrate knowledge and understanding of:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 4 learning outcomes:</p>
<p>A1 a knowledge of the underlying concepts and principles of accounting;</p> <p>A2 an understanding of the legal framework, principles and concepts;</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (A1 – A6);

<p>A3 an understanding of fundamental economic concepts and principles;</p> <p>A4 an understanding of the workings of business practices;</p> <p>A5 a basic understanding of mathematical concepts and techniques appropriate for students of accounting and finance;</p> <p>A6 a foundation knowledge of information sources and research skills.</p>	<ul style="list-style-type: none"> • seminars (A1 – A6); • guided study (A1 – A6); • use of the VLE (A1 – A6); • independent study (A1 – A6); • collaborative learning (A1 – A6). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (A1 – A6); • collaborative assessment (A1 – A6); • examinations (A1 – A6); • digital artefacts (A1 – A6); • presentations (A1 – A6); • simulations / role plays (A1 – A6).
<p>B: Intellectual skills</p> <p>Level 4 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 4 learning outcomes:</p>
<p>B1 apply a rigorous approach to the acquisition of a broad knowledge base relevant to accounting and finance;</p> <p>B2 identify, locate and extract data from appropriate information sources;</p> <p>B3 analyse data and draw reasoned conclusions;</p> <p>B4 collect, collate and categorise ideas and information in a prescribed format;</p> <p>B5 demonstrate an awareness of the appropriate terminology of the Level subject areas.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (B1 – B5); • seminars (B1 – B5); • guided study (B1 – B5); • use of the VLE (B1 – B5); • independent study (B1 – B5); • collaborative learning (B1 – B5). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (B1 – B5); • collaborative assessment (B1 – B5); • examinations (B1 – B5); • digital artefacts (B1 – B5); • presentations (B1 – B5); • simulations / role plays (B1 – B5).
<p>C: Practical skills</p> <p>Level 4 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 4 learning outcomes:</p>
<p>C1 apply key economic principles to the analysis of events and business;</p> <p>C2 demonstrate an appreciation of how businesses are organised and managed;</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (C1 – C7);

<p>C3 apply key legal principles relevant to the business environment;</p> <p>C4 use industry standard Information Technology applications such as spreadsheets and databases;</p> <p>C5 carry out information gathering and basic research using printed and on line sources;</p> <p>C6 an ability to apply techniques to solve problems in accounting, finance and economics;</p> <p>C7 demonstrate a broad understanding of the information requirements of users of accounts, both internal and external to the organization.</p>	<ul style="list-style-type: none"> • seminars (C1 – C7); • guided study (C1 – C7); • use of the VLE (C1 – C7); • independent study (C1 – C7); • collaborative learning (C1 – C7). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (C1 – C7); • collaborative assessment (C1 – C7); • examinations (C1 – C7); • digital artefacts (C1 – C7); • presentations (C1 – C7); • simulations / role plays (C1 – C7).
<p>D: Transferable skills</p> <p>Level 4 provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the Level 4 learning outcomes:</p>
<p>D1 develop the basic skills of communication, both oral and written;</p> <p>D2 develop the basic skills of information technology and their interface with accounting and financial information;</p> <p>D3 demonstrate numeracy skills, including the ability to manipulate financial and other numerical data;</p> <p>D4 demonstrate interpersonal skills by working effectively in collaboration with others, including staff and students;</p> <p>D5 write structured essays/reports demonstrating an appreciation and selection of appropriate theoretical approaches;</p> <p>D6 deliver work to a given length, format, brief and deadline;</p> <p>D7 demonstrate a capacity for independent and self-managed learning.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (D1 – D7); • seminars (D1 – D7); • guided study (D1 – D7); • use of the VLE (D1 – D7); • independent study (D1 – D7); • collaborative learning (D1 – D7). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • essays / reports (D1 – D7); • collaborative assessment (D1 – D7); • examinations (D1 – D7); • digital artefacts (D1 – D7); • presentations (D1 – D7); • simulations / role plays (D1 – D7).

ADMISSION REGULATIONS

The regulations for this programme are the University's Standard Undergraduate Admission Regulations: <https://intranetsp.bournemouth.ac.uk/pandptest/3a-undergraduate-admissions-regulations.pdf>

Applicants may be allowed to enter this Programme with or without advanced standing on the basis of completion of courses offered by partner providers. Details of approved partner providers, accepted qualifications and agreed entry criteria are available via the [recognition register](#).

PROGRESSION ROUTES

Recognition arrangements provide formally approved entry or progression routes, through which students are eligible to apply for a place on a programme leading to a BU award. Recognition does not guarantee entry onto the BU receiving programme only eligibility to apply. In some cases, additional entry criteria such as a Merit classification from the feeder programme may also apply. Please see the [recognition register](#) for a full list of approved Recognition arrangements and agreed entry criteria.

In order to take advantage of exciting new approaches to learning and teaching, as well as developments in industry, the current, approved Articulation/Recognition/Progression route(s) for this programme may be subject to change. Where this happens students will be informed and supported by the Faculty as early as possible.

ASSESSMENT REGULATIONS

The regulations for this programme are the University's Standard Undergraduate Assessment Regulations: <https://intranetsp.bournemouth.ac.uk/pandptest/6a-standard-assessment-regulations-undergraduate.pdf>

WORK BASED LEARNING (WBL) AND PLACEMENT ELEMENTS

Full-Time Sandwich Mode

Students who opt to study the Programme in Full-Time Sandwich mode undertaking a Placement in Year 3 (Level P), which must meet the following criteria:

- minimum of 30 weeks;
- full-time;
- in a position of meaningful responsibility;
- formally approved by BU;
- comprise no more than two separate internships.

The Placement helps students:

- synthesise and integrate their learning;
- enhance their personal and professional effectiveness;
- further develop their employability skills;
- develop their critical skills, through exposure to the application of tools and techniques in a variety of real scenarios;
- critically reflect upon career choices and direction;
- showcase their talents to a potential Graduate employer;
- shape the nature and subject of their final-year subject specialisation;
- refine their ideas in respect of the Level 6 Project.

The Placements team maintains contact with a large and growing network of organisations that regularly turn to the Business School to recruit placement students. Placements can be anywhere in the world, although experience shows that the majority of students find jobs that are UK-based. Placements are carefully screened to ensure that they provide the student with an appropriate, relevant and sufficiently challenging work experience.

Students are primed to begin thinking about Placement search from Level 4 Induction, during which they undertake an Employability Skills Audit and will be encouraged to develop a Personal and Professional Development Plan (PPDP). Then within the 'Business Context' unit in Semester 2, they are required to develop a professional online Profile, as well as a conventional CV whilst setting up their groups' 'first business venture' to help them contextualise the amalgamation of their employability skills. The aim is to provide students with a business-simulation approach to their PPDP.

Furthermore, In the first week before they start their Level 5 units they are required to attend a series of workshops – ‘Placement Training’ - which will be aimed at delivering Communication skills, CV and Cover Letter writing skills, Resilience Building, Negotiation Skills and Interview Skills necessary for students to excel at finding employment. At the start of their 2nd semester at L5, students are further exposed to a range of contemporary recruitment and selection processes, through a series of simulated activities, so that they feel confident and equipped in respect of application procedures, interview techniques, and contemporary recruitment processes, such as assessment centres. Completion of these sessions will be the students responsibility and will form part the required assessment to ensure successful completion of a placement.

In preparation for the Placement, specialist Placements and Careers staff support and advise students on job search, CVs, application procedures, interview techniques and self-presentation. The Level 5 Assessment Board determines students’ eligibility to progress to Placement. In the case of international students, progression is subject to UK Border Agency regulations and policies.

During their Placement, each student receives ongoing support from a specialist Placement Development Advisor (PDA), who will hold a review meeting with each student whilst they are on Placement. PDAs are crucial members of the Programme Team, as they support and advise students in the development of their Personal and Professional Development Portfolio (PPDP). Students also receive support via other communication channels such as e-mail, telephone and the VLE.

Having completed the Placement, the student is expected to demonstrate:

- an appreciation of organisational processes and practices;
- a critical awareness of the competencies required to manage organisational tasks;
- the ability to adapt and apply academic skills to a professional working environment;
- the ability to manage her/his own personal development and learning effectively as an individual and as part of a team;
- the ability to reflect on experience (reflection on action), personal and professional development.

Exemptions

- Students with prior work experience may be considered for exemption from Placement in accordance with BU’s Policies and Procedures;
- Students wishing not to undertake a Placement may transfer to the Full-Time (3-year) programme.

Full-Time Mode

Students undertaking this route are encouraged to secure shorter-term and/or part-time work experience through opportunities promoted via MyCareerHub. They will still be required to attend and complete the *Placement Training* before they successfully complete their placements.

In view of the fact that Graduate employers place greater emphasis on students having undertaken a Placement as part of their Degree, students opting to not do a Placement, and to complete the Programme in Full-Time mode, will be counselled on the implications for their careers of choosing this route.

Programme Skills Matrix

UNITS		A 1	A 2	A 3	A 4	A 5	A 6	B 1	B 2	B 3	B 4	B 5	B 6	C 1	C 2	C 3	C 4	C 5	C 6	D 1	D 2	D 3	D 4	D 5	D 6	D 7	D 8
L E V E L 6	Advanced Accounting Theory and Practice	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*		*	*			*	*	*	*
	Contemporary Issues in Accounting and Finance Research	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*
	Perspectives on Business Strategy	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*		*	*			*	*	*	*
	Company Study	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	Research Study	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	Financial Regulation	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			*	*	*	*
	International Taxation	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			*	*	*	*
	Corporate Social Responsibility and Environmental Reporting	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			*	*	*	*
	Business Taxation	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			*	*	*	*
	Advanced Management Accounting	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			*	*	*	*
	Personal and Professional Development Portfolio														*			*		*	*						
L E V E L 5	Management Accounting	*	*	*		*		*	*	*	*	*	*	*		*	*	*		*	*			*	*		
	Business Tax Planning	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		
	Accounting Information Systems	*	*			*		*	*	*	*	*	*	*		*	*	*		*	*	*	*	*	*	*	*
	Audit and Control		*	*	*	*	*	*	*	*	*	*	*	*		*	*	*		*	*			*	*		
	Financial Reporting		*	*	*	*		*	*	*	*	*	*	*	*	*	*	*		*	*	*		*	*		
	Corporate Financial Management	*	*	*		*		*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		
L E V E L 4	Introduction to Accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		
	Economics for Accounting and Finance	*				*	*	*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		
	Law for Accounting and Finance	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		
	Quantitative Analysis	*	*			*	*	*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		
	Introduction to Financial Markets		*	*		*	*	*	*	*	*	*	*	*	*	*	*	*		*	*		*	*	*		
	Business Context	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*

<p>A – Subject Knowledge and Understanding This programme provides opportunities for students to develop and demonstrate knowledge and understanding of:</p> <ol style="list-style-type: none"> 1. apply a knowledgeable, skilled, literate, critical and responsible approach to the business environment; 2. have a detailed knowledge and understanding of theories, concepts, and principles relevant to the accounting environment; 3. of how to apply accounting and finance theory to real 'live' companies or cases in a national or international context; 4. examine the role of accounting within society and the ethical implications for an accounting professional; 5. the scope and limitations of current knowledge, understanding and practices; 6. develop an understanding of accounting and finance in its wider context through the choice of options. 	<p>C – Subject-specific/Practical Skills This programme provides opportunities for students to:</p> <ol style="list-style-type: none"> 1. apply accounting and finance theory to solve complex problems; 2. contextualise accounting within its social arena; 3. critically appraise accounting and management theories and practices; 4. analyse complex real data in both quantitative and descriptive forms; 5. utilise a wide range of techniques to evaluate financial decision making; 6. demonstrate specific applications of accounting and finance related material relating to options chosen in Level 6.
<p>B – Intellectual Skills This programme provides opportunities for students to:</p> <ol style="list-style-type: none"> 1. analyse and synthesise information relevant to the programme; 2. compose well-prepared, coherently argued responses to written assignments; 3. critically evaluate and review information from a range of sources; 4. apply appropriate research methodologies in the construction of a coherent and logical argument; 5. apply critical analysis to accounting and finance-related issues; 6. evaluate critically and apply appropriate theoretical knowledge and skills. 	<p>D – Transferable Skills This programme provides opportunities for students to:</p> <ol style="list-style-type: none"> 1. communicate effectively by oral and written means; 2. operate effectively using appropriate formats and conventions, working both independently and with others; 3. be independent and reflective learners and analysts; 4. accept responsibility for determining and achieving personal outcomes; 5. demonstrate skills in IT appropriate for the accounting work environment; 6. deliver work to a given length, format, brief and deadline, properly referencing sources and ideas and making use as appropriate of a problem-solving approach; 7. to develop the principle of time-management in individual and team contexts; 8. research both primary and secondary sources in a manner appropriate to the subject area.