

Programme Title: BSc Accounting and Finance



## Programme Specification (UG)

Awarding body / institution:	Queen Mary University of London
Teaching institution:	Queen Mary University of London
Name of award and field of study:	BSc Accounting and Finance
Name of interim award(s):	Certificate in Higher Education (CertHe), Diploma in Higher Education (DipHE)
Duration of study / period of registration:	3 Years
QMUL programme code / UCAS code(s):	UBSF-QMBUSM1/ USANF
QAA Benchmark Group:	General Business and Management, Accounting
FHEQ Level of Award :	Level 6
Programme accredited by:	Chartered Institute of Management Accountants (CIMA) Association of Chartered Certified Accountants (ACCA)
Date Programme Specification approved:	11 Dec 2019
Responsible School / Institute:	School of Business & Management

Schools / Institutes which will also be involved in teaching part of the programme:

School of Economics and Finance

Collaborative institution(s) / organisation(s) involved in delivering the programme:

N/A.

### Programme outline

BSc Accounting and Finance is an interdisciplinary programme with a clear focus in accounting, which also aims to provide students broader insights into the world of corporate finance. Throughout their course, students will be undertaking a number of compulsory modules in accounting and finance as well as elective modules in economics, statistics, law, management and leadership. The programme aims to help students develop a wide range of valuable skills such as critical thinking, analytical problem solving, working in teams, researching, synthesising and communicating information that are transferable to the job market. At the end of their degree, students will be well-equipped for graduate careers in accounting, financial services and management in both private and public sectors. Furthermore, students will have a strong foundation which will enable them to pursue a higher degree in the field of accounting and finance.

School of Business and Management has strong links with accountancy professional bodies such as the Association of Chartered Certified Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA) and BSc Accounting and Finance students will be eligible to acquire exemptions by applying to the relevant professional body upon their graduation.

## Aims of the programme

A specific aim of this programme is to provide students with appropriate and relevant technical skills in accounting and finance which will prepare students for careers in the broader field of accountancy and financial services.

Another specific aim is to provide students with an appreciation of the changes to the institutional, regulatory and political context that governs the technical aspects of accounting and finance.

The broader aim of this programme is to develop students' critical analysis skills, breadth of knowledge, numeracy skills, effective communication and presentational skills which are increasingly sought by the employers in the graduate market. The programme also aims to develop students' appreciation of how accounting and finance knowledge are affected by wider institutional and political conditions that govern and impact upon organisations and wider society.

## What will you be expected to achieve?

In compulsory modules, students will be expected to achieve technical competence in accounting and financial analysis techniques and a critically informed understanding of accounting as a technical process that is located in an institutional, regulatory and political context.

Students will be expected to develop and demonstrate a good understanding of the nature of 'financial information' as the product of complex stakeholder relationships and how these evolve and adapt over time to impact upon corporate financial performance and the management of resources.

In the elective modules, students will have the opportunity to enhance their understanding of the complexity of businesses and be capable of making reasoned and substantiated judgments about the broader contexts within which financial information is generated and utilised for resource management, risk taking and governance.

## Please note that the following information is only applicable to students who commenced their Level 4 studies in 2017/18, or 2018/19

In each year of undergraduate study, students are required to study modules to the value of at least 10 credits, which align to one or more of the following themes:

- networking
- multi- and inter-disciplinarity
- international perspectives
- enterprising perspectives.

These modules will be identified through the Module Directory, and / or by your School or Institute as your studies progress.

### Academic Content:

A1	Identify the key technical and regulatory aspects that determine the process of recording, processing and interpreting financial information and its use in the decision-making processes.
A2	Develop knowledge and awareness of a range of theories and approaches applicable to business and management of resources in organisations.
A3	Interpret the theories and empirical evidence concerning financial management, risk and the operation of global capital markets.

A 4	Develop a critical understanding of the economic, social and political environments which affect human relations in an organisation and the implications for its structure and culture.
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Disciplinary Skills - able to:	
B 1	Demonstrate knowledge and understanding of the contexts within which accountants operate.
B 2	Classify and discuss the main current technical language, practices, theories and conceptual framework of accounting (for example, recognition, measurement and disclosure) and describe the nature of financial accounting, management accounting, auditing, taxation.
B 3	Demonstrate the skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the business operations, financial analysis and projections.
B 4	Explain the financing arrangements and governance structures of reporting entities, and how theory and evidence can be combined to assess the effectiveness of financial management of resources.
B 5	Critically evaluate a range of options together with the capacity to apply ideas and knowledge to a range of business situations.
B 6	Recognise the standards of professional practice in a range of scenarios (e.g. as an accountant, auditor, finance or legal professional).

Attributes:	
C 1	Apply analytical skills to investigate problems, use numbers confidently and competently, identify information needs appropriate to different situations whilst also grasping theoretical principles and practices in the field of accounting and financial management.
C 2	Develop knowledge and analytical skills that are transferable into employment. Conduct qualitative and quantitative analyses which are grounded in evidence by utilising technologies to access and interpret information effectively and critically evaluate the reliability of different sources of information.
C 3	Acquire new learning in a range of ways, both individually and in collaboration, and possess the skills to influence negotiations and respond appropriately to criticism.
C 4	Communicate effectively (in written, oral and visual form), using a range of media which are widely used in business such as presentations and business reports.

### How will you learn?

The School promotes active learning within a context of clear learning objectives. Students are encouraged to take responsibility for their own learning. Most modules have a weekly course element (1 hour lecture plus a 1 hour seminar) and in some, this will require collaborative group work. We expect informal work groups to emerge particularly in more technical subjects. Clear guidance on basic and supplementary reading is provided in the module handbooks.

We recognise the value of independent work for undergraduates who are in their final year. We consider it important to develop the critical and evaluative abilities of students to undertake basic research through both practical and theoretical means and to develop the ability to write sustained, coherent narratives. In order to enable our students to develop their skills further, we will offer modules that require independent work using writing and presentational skills.

### How will you be assessed?

The School schedules an annual examination board which considers all student academic profiles and agrees classifications and progression routes. Modules are assessed by a combination of coursework, presentation and final examinations.

Clear guidance on coursework requirement is given in module handbooks which emphasise approaches to coursework of various types. Students are made aware at induction, within the UG student handbook and from their module tutors, how to avoid plagiarism, together with rules and procedures. Examinations are typically of a two hour paper undertaken in the January/ May diet of exams.

Examination papers are reviewed by an Internal Moderator and then by External Examiners. All exam papers go through a moderation marking procedure. All first class and fail scripts together with a representative sample of intermediate scripts are sent to the External examiners for quality control. Undergraduates have two opportunities to re-sit failed modules: for first and second year students, the first opportunity is the summer examination period. Re-sit marks are capped at 40%.

### How is the programme structured?

Please specify the structure of the programme diets for all variants of the programme (e.g. full-time, part-time - if applicable). The description should be sufficiently detailed to fully define the structure of the diet.

Each academic year comprises 120 credits.

At level 4, students are required to undertake a set of compulsory modules worth 120 credits.

At level 5, students are required to undertake a set of compulsory and elective modules totaling up to 120 credits.

At level 6, students are required to undertake a set of compulsory and elective modules totaling up to 120 credits.

The School has locked academic levels to developmental years (L4 in Y1, L5 in Y2 and L6 in Y3). This restricts third year students from taking any level 5 modules in the third year.

A detailed outline of the programme structure is provided below.

#### Academic Year of Study FT - Year 1

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Introduction to Financial Accounting	BUS139	15	4	Compulsory	1	Semester 1
Foundations of Finance	BUS149	15	4	Compulsory	1	Semester 1
Introduction to Economics	BUS163	15	4	Compulsory	1	Semester 1
Principles of Taxation	BUS167	15	4	Compulsory	1	Semester 1
Introduction to Management Accounting	BUS140	15	4	Compulsory	1	Semester 2
Foundations of Assurance	BUS165	15	4	Compulsory	1	Semester 2
Law for Accounting	BUS166	15	4	Compulsory	1	Semester 2

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Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Quantitative Methods	BUS164	15	4	Compulsory	1	Semester 2
Academic and Professional Awareness	BUS168	0	4	Study only	1	Semester 1

Academic Year of Study FT - Year 2

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
International Corporate Reporting	BUS224	15	5	Compulsory	2	Semester 1
Management Accounting for Decision Making	BUS239	15	5	Compulsory	2	Semester 1
Corporate Finance and Strategy	BUS225	15	5	Compulsory	2	Semester 2
Taxation	BUS250	15	5	Compulsory	2	Semester 2
Operations Management	BUS002	15	5	Elective	2	Semester 1
Financial Institutions	BUS201	15	5	Elective	2	Semester 1
Microeconomics for Managers	BUS208	15	5	Elective	2	Semester 1
Ethics and Business	BUS212	15	5	Elective	2	Semester 1
Money and Banking	ECN205	15	5	Elective	2	Semester 1
Business and History	BUS262	15	5	Elective	2	Semester 1
Human Resource Management	BUS014	15	5	Elective	2	Semester 2
Quantitative Analytics	BUS260	15	5	Elective	2	Semester 2
International Finance	ECN209	15	5	Elective	2	Semester 2

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Academic Year of Study FT - Year 3

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Financial Management	BUS306	15	6	Compulsory	3	Semester 1
Audit and Assurance	BUS354	15	6	Compulsory	3	Semester 1
Company Valuation	BUS331	15	6	Compulsory	3	Semester 2
Advanced Corporate Reporting	BUS360	15	6	Compulsory	3	Semester 2
Organisations and Identity	BUS302	15	6	Elective	3	Semester 1
Managing Diversity	BUS305	15	6	Elective	3	Semester 1
Global Supply Chains	BUS326	15	6	Elective	3	Semester 1
Macroeconomic Modeling and Policy	BUS330	15	6	Elective	3	Semester 1
Firm Governance and Strategy in the Institution Context	BUS338	15	6	Elective	3	Semester 1
Strategic Management: Concepts and Cases	BUS361	15	6	Elective	3	Semester 1
Innovation & Entrepreneurship	BUS300	15	6	Elective	3	Semester 2
International Business	BUS304	15	6	Elective	3	Semester 2
Corporate Law and Governance	BUS329	15	6	Elective	3	Semester 2
Corporate Governance and Accountability	BUS334	15	6	Elective	3	Semester 2
Business Computing	BUS337	15	6	Elective	3	Semester 2

### What are the entry requirements?

A/AS-level:

Typical tariff or grades required: 144 points from three A-levels, equivalent to AAA at A-level. However, if students do not perform as well in one subject and do better in others, then that is acceptable providing they gain the minimum number of points overall required for the degree programme.

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Additional information: AS-level subjects are not counted towards the 144 point requirement. Students must also have five GCSEs at grade A-C including at least grade C/4 English and a grade A/7 in Maths.

Excluded subjects: General Studies and Critical Thinking.

We require an IELTS 7.0 overall band score or Internet-based TOEFL 100 Total Score.

### **How will the quality of the programme be managed and enhanced? How do we listen to and act on your feedback?**

The Staff-Student Liaison Committee provides a formal means of communication and discussion between schools/institutes and its students. The committee consists of student representatives from each year in the school together with appropriate representation from staff within the school. It is designed to respond to the needs of students, as well as act as a forum for discussing programme and module developments. Staff-Student Liaison Committees (SSLC) meet regularly throughout the year.

The Business and Management School operates a Education Committee which advises the School Director of Taught Programmes on all matters relating to the delivery of taught programmes at school level including monitoring the application of relevant QM policies and reviewing all proposals for module and programme approval and amendment before submission to Taught Programmes Board.

Student views are incorporated into the committee's work in a number of ways, such as through student membership of the SSLC, or consideration of student surveys and module feedback reports.

All schools operate an Annual Programme Review of their taught undergraduate and postgraduate provision. APR is a continuous process of reflection and action planning which is owned by those responsible for programme delivery; the main document of reference for this process is the Taught Programmes Action Plan (TPAP) which is the summary of the school's work throughout the year to monitor academic standards and to improve the student experience. Students' views are considered in this process through an analysis of the NSS and module evaluations.

### **What academic support is available?**

The induction week before the start of Semester A provides introductory talks on all the services and support mechanisms available within the school and QMUL. The plasma screens within the school also update on timetabling, events and support services within the school. Module talks are held at the start of the module selection process to enable students make informed choices when selecting their electives for the following academic year.

The school also provides support services through a student advisor for non-academic matters and from our Undergraduate Director and deputy Undergraduate Director. The School of Business and Management allocates all students an academic advisor. Academic advisors are able to support students through their studies. If students encounter any difficulties of a personal nature which are having an impact on their studies, they can meet with their academic advisor.

#### **Office Hours**

All academics have dedicated office hours published on the website so students may visit them to discuss any aspect of their learning on specific modules.

#### **QMplus**

The QMPlus virtual learning environment has information on different modules and supervisory advice for dissertations. Students are also advised on the support services available in the Language and Learning Unit.

### **How inclusive is the programme for all students, including those with disabilities?**

Queen Mary has a central Disability and Dyslexia Service (DDS) that offers support for all students with disabilities, specific learning difficulties and mental health issues. The DDS supports all Queen Mary students: full-time, part-time, undergraduate, postgraduate, UK and international at all campuses and all sites.

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Students can access advice, guidance and support in the following areas:

- Finding out if you have a specific learning difficulty like dyslexia,
- Applying for funding through the Disabled Students' Allowance (DSA),
- Arranging DSA assessments of need,
- Special arrangements in examinations,
- Accessing loaned equipment (e.g. digital recorders),
- Specialist one-to-one "study skills" tuition,
- Ensuring access to course materials in alternative formats (e.g. Braille),
- Providing educational support workers (e.g. note-takers, readers, library assistants),
- Mentoring support for students with mental health issues and conditions on the autistic spectrum.

### Programme-specific rules and facts

N/A.

### Links with employers, placement opportunities and transferable skills

Graduates from this programme will have developed a range of cognitive and practical skills together which will be applicable to different contexts beyond academia. During their time at QMUL, students will develop adaptability and flexibility skills, problem-solving ability, commercial awareness and effective communication skills, which are highly valued by employers.

The School offers a range of internships available to students throughout their academic programme of study. The School has a dedicated careers services team who help students locate possible internships and graduate roles and create effective CVs to reach potential employers.

Throughout each academic year, the School invites a series of external speakers from a range of employers and institutions to provide students with broader insights into various sectors and industries. These talks and/or panel discussions are often integrated into the programme curriculum at the undergraduate level.

## Programme Specification Approval

Person completing Programme Specification:

Dr. Didem Gundogdu

Person responsible for management of programme:

Dr. Didem Gundogdu

Date Programme Specification produced / amended by School / Institute Education Committee:

Date Programme Specification approved by Taught Programmes Board:

11 Dec 2019