



**Programme Specification**

<b>GENERAL INFORMATION</b>	
<i>Awarding Institution//Body</i>	University of Bath
<i>Teaching Institution*</i>	School of Management, University of Bath
<i>Validated/Franchised/Licensed (if appropriate)</i>	
<i>Programme accredited by (including date of accreditation)*</i>	
<i>Programme approved by (including date &amp; minute number of Senate)</i>	Teaching and Quality Committee: 10/11/04 022a Board of Studies: 16/11/04 032 Approvals Panel: 24/11/04 Senate: 15/12/04
<i>Final award</i>	BSc (Hons)  Students leaving an undergraduate programme prematurely may be eligible for a Certificate of Higher Education ( <a href="http://www.bath.ac.uk/quality/documents/certhe.pdf">www.bath.ac.uk/quality/documents/certhe.pdf</a> ) or a Diploma of Higher Education ( <a href="http://www.bath.ac.uk/quality/documents/diplhe.pdf">www.bath.ac.uk/quality/documents/diplhe.pdf</a> )
<i>Programme title*</i>	Accounting and Finance
<i>UCAS code (if applicable)</i>	3 year version NN34; 4 year version NN43
<i>Subject Benchmark Statement*</i>	Accounting; Finance
<i>Intended level of completed programme (in line with FHEQ eg 5, 6, 7,)*</i>	Honours
<i>Duration of programme &amp; mode of study*</i>	NN34 Full time three years NN43 Thick Sandwich four years
<i>Date of Specification preparation/revision*</i>	Revised 14 Sep'15: 5 Sep'16
<i>Applicable to cohorts (eg. for students commencing in September 2013 or 20013/14-2014/15)*</i>	For students commencing in 2016/17 onwards

**Synopsis and academic coherence of programme\***

The programme draws on existing and growing strengths within the School and makes good use of units taught in other relevant Departments, chiefly Department of Economics. The beginning of the programme will provide a broad background of management knowledge, followed by more specialist finance and accounting units. Students will develop key analytical and professional skills which can be transferred easily into the workplace. During the programme students will have the opportunity to cover areas that will gain extensive exemptions from professional examinations. Later stages of the programme will also give students the opportunity to study units which broaden their awareness of management subjects outside the disciplines of Finance and Accounting: final year options in the School of Management are developed in relation to the research interests of academic staff.

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The degree can be studied in either a three or four year pattern. The aim in Year 1 is to give a broad grounding in the relevant fields of management including Economics, Law and IT as well as Accounting and Finance. There are further compulsory units in accounting and finance in the second year, together with optional units provided by the School and others by the Department of Economics. Further specialist finance and accounting units are provided in Year 3/4 of the degree together with optional units provided by the School and by the Department of Economics.

Students will be able to take the programme on a full-time basis, with prerequisite knowledge for final year units being gained in year 2. Students taking the sandwich programme will be able to apply their knowledge and skills in placement employment, with the learning involving use of knowledge in an organisational context. This would be a useful supplement to experience before the final year.

### **Educational aims of the programme\***

Graduates of the programme will:

- i) have a systematic understanding of the underlying theoretical principles of finance and accounting, informed by current debates and research in those disciplines.
- ii) have the conceptual understanding that enables them to identify and apply appropriate methods and techniques to support organisational decision-making in both financial and operational areas.
- iii) devise and sustain arguments concerning the application of approaches to accounting and financial management in organisations.
- iv) be able to analyse issues and critically evaluate academic debates in the wider context of management and organisational activity, demonstrating awareness of the limits of current knowledge in the subject areas.
- v) be able to communicate information effectively to a variety of audiences.
- vi) be able to manage their own learning, and use academic resources effectively.
- vii) be well placed to apply for careers in finance and accounting and develop those careers in future through their ability to adapt to changes in the business context and in financial disciplines.

**Intended learning outcomes** \* (including teaching, learning and assessment methods, specifying those applicable for interim awards where appropriate)

Units will be studied through a mixture of lectures and tutorials, specified in the templates. Assessment will be through a variety of forms: individual assignments, group assignments, presentations, exercises and closed- and open-book examinations. It should be noted, though, that the accreditation bodies in accountancy (see "Indicators of Quality and Standards", below) generally require a substantial examination component of assessment for units which lead to exemptions from parts of their qualifications.

➤ Knowledge & Understanding:

By the end of the degree, students will have knowledge and understanding of:

- financial accounting methods and procedures.
- requirements for financial reporting and practice in other forms of corporate reporting.
- the nature and implications of international variations in financial reporting practices.
- methods and techniques employed in the discipline of management accounting which

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	<p>support business planning, decision-making and control.</p> <ul style="list-style-type: none"> <li>• theories and empirical evidence concerning financing and risk management and the operation of financial markets.</li> <li>• issues and debates surrounding the wider context of organisations and the economy.</li> <li>• Techniques for investment appraisal.</li> </ul>
<p>➤ Intellectual Skills:</p>	<p>Graduates of the programme will be able to:</p> <ul style="list-style-type: none"> <li>• identify and discuss financial issues for an organisation in a given set of circumstances based on the available information.</li> <li>• analyse financial information in a business context, identifying the most relevant data to inform decision-making.</li> <li>• appreciate the implications of economic, regulatory and accounting changes for the management of organisations.</li> <li>• evaluate and interpret new information, and engage in problem solving, thereby demonstrating a capacity to think clearly and logically about a range of contemporary business and finance issues.</li> <li>• think conceptually, grasping abstract concepts, synthesizing them where appropriate, and applying them to the resolution of problems.</li> <li>• exercise independent judgement and construct a reasoned argument accompanied by evidence in support of conclusions.</li> </ul>
<p>➤ Professional Practical Skills:</p>	<p>Graduates of the programme will be able to:</p> <ul style="list-style-type: none"> <li>• produce financial accounting information, including financial statements, taking account of extant law and regulation.</li> <li>• analyse financial information and draw practical and relevant conclusions.</li> <li>• apply management accounting methods to support planning, decision-making and control functions.</li> <li>• discuss appropriate financing methods and risk management in given circumstances.</li> <li>• undertake investment appraisal and make recommendations about alternative policies.</li> <li>• contribute to management decision-making in both financial and non-financial areas.</li> <li>• be able to develop their own careers through applying the skills they have gained in real world situations and adapting to future changes in both financial disciplines and in the wider context of business and society.</li> </ul>
<p>➤ Transferable/Key Skills:</p>	<p>Graduates of the programme will be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate consistent and effective written and oral communications skills, both individually and in a group environment.</li> </ul>

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	<ul style="list-style-type: none"><li>• communicate information effectively to audiences of different kinds.</li><li>• demonstrate the ability to conduct quantitative analysis and use mathematical techniques in applied subject areas.</li><li>• plan, organise and prioritise their time.</li><li>• work effectively in teams and groups.</li><li>• appreciate their own strengths and weaknesses as learners and plan their future educational development.</li><li>• use information technology effectively for processing and analysing a range of qualitative and quantitative information.</li></ul>
<b>Structure and content of the programme</b> (including potential stopping off points)	
<i>See programme structure attached separately</i>	
<b>Details of work placements / work-based learning / industrial training / study abroad requirements</b>	
<p>After their second year, students may continue on to the third year of the degree or spend that year on industrial placement. Students who have not registered initially for the 4 year programme will be allowed to transfer to the sandwich degree subject to predefined attainment and the approval of the Director of Studies. Students will also have the opportunity to apply for an international exchange in the first semester of their final year.</p>	
<b>Details of support available to students</b> (e.g. induction programmes, programme information, resources)	
<p>University of Bath students attending programmes of study at the Claverton Campus are usually encouraged to stay in University halls of residence during their first year and will be supported in their transition into University life and study by Resident Tutors. These are postgraduate students or staff who live in the halls of residence and are responsible for the general welfare, health and safety and discipline of student residents.</p> <p>All taught students will be allocated a Personal Tutor and postgraduate research students a supervisor who are responsible for monitoring and supporting the academic progress and general welfare of their students.</p> <p>Staff in these roles will be able to respond to many of the questions and concerns raised by their students. However, there is also a range of specialist student support services that will offer both information and advice to support these staff working with their students, as well as take referrals to work more directly with the students. Students can also self-refer to these services.</p> <p>These services can provide information, advice and support in relation to accommodation, emotional difficulties, assessment of needs and provision of support relating to disability, student funding, general welfare, academic problems, student discipline and complaints, careers, international students, spiritual matters, part time work, security and personal safety. The Students' Union can also provide advocacy for students. More information about these services can be accessed via: <a href="http://www.bath.ac.uk/students/support/">http://www.bath.ac.uk/students/support/</a>.</p> <p>There are also Medical and Dental Centres, and a Chaplaincy on campus that are very</p>	

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experienced in meeting the needs of a student population, as well as a University nursery and vacation play scheme to provide childcare for older children during the school holidays.

### Admissions criteria (including arrangements for APL/APEL)

Entrance requirements are typically AAA including Mathematics at A level. A mix of subjects that demonstrate scientific and essay-based skills are preferred; International Baccalaureate students will require 36 points with 6, 6, 6, in Higher Level Subjects, including mathematics. Equivalent overseas qualifications will also be considered. For non-native speakers of English a minimum grade of 7.0 on IELTS is required with no part below 7.

APL (Accreditation of Prior Learning) would be available for those applicants to the 2<sup>nd</sup> year of the programme who can demonstrate previous educational achievement on the 1<sup>st</sup> year of a comparable programme. Decisions on APL are to be taken on a case-by-case basis by the team concerned with managing the programme. Students applying for APL will be required to submit a portfolio of evidence of the achievement of relevant learning outcomes, as specified in QA45/47 from the University's Quality Assurance Manual.

APEL (Accreditation of Prior Experiential Learning) may be available to candidates with professional experience. The same process of producing a portfolio of evidence of the achievement of learning outcomes will be required as for APL.

Accreditation for either APL or APEL will normally only be available for core, not optional, units. APL and APEL can only be granted on up to 50% of the credits in a programme of study.

### Summary of assessment and progression regulations

The programme is fully compliant with the University's New Framework for Assessment: Assessment Regulations (NFAAR). The NFAAR describes the rules for progression from one stage of the programme to the next (including supplementary assessment, and the extent of failure that can be condoned) as well as for the award of degrees. Students taking the programme will be assessed according to these rules; further information about the NFAAR is available at <http://www.bath.ac.uk/registry/nfa/index.htm> - Table 1 attached to the end of this specification indicates which sections of the web-page should be consulted for each stage of the programme.

Table 2, also attached to the end of this specification, describes how the programme is structured in terms of the NFAAR – including stages. Information about Designated Essential Units (DEUs) and Designated Alternative Programmes (DAPs), and the definitions for parts and stages of programmes, are also available in the NFAAR (see Appendix 2: Definitions).

### Indicators of quality and standards (e.g. professional accreditation)

*(For more general information on each part of the framework, click on the link)*

To assure continuing excellence in its quality and standards, the University of Bath has a quality management framework including:

1. A [Quality Assurance Code of Practice](#) and associated regulations and policies
2. A learning, teaching and quality committee structure which monitors quality and standards and instigates action for enhancement. For further information:  
[Governance](#)  
[Review and Monitoring](#)

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3. [Staff development arrangements](#) that assist staff in enhancing their own performance as educators, as researchers or as professional support services staff.

[Students](#) are involved in many of these processes. The emphasis here is upon the *informed* student voice - engaging with students as academic citizens to ensure they have opportunities to take an active part in shaping their own learning.

A more detailed overview of the University's [Quality Management Framework](#) is set out in a summary document.

The University's management of its academic standards and quality is subject to external institutional review by the Quality Assurance Agency on a six year cycle. In its 2013 Institutional Review, the QAA confirmed that the University met its expectations for the management of standards, the quality of learning opportunities, and the enhancement of learning opportunities. The University was commended on its provision of information.

Professional bodies such as Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants in England and Wales (ICAEW) and European Quality Improvement System (EQUIS), require particular standards and content in our programmes so that students exit able to claim professional registration or recognition, enabling them to progress successfully in their subsequent careers. Current professional accreditations are reviewed periodically by the bodies concerned. They are shown against each relevant programme in the prospectus. The full list can be seen here: [QA8 Register of Accreditations](#).

Professional or industrial placements for a year or a semester are particularly supported at Bath by specialised staff and these arrangements are demonstrably effective for improving degree grade and employability within six months of graduation.

### Sources of other information

The School of Management's web page at [www.bath.ac.uk/management/courses/](http://www.bath.ac.uk/management/courses/) provides a regularly updated source of information about the programme.

..... Dean/Head LPO

..... Date