

## PROGRAMME SPECIFICATION

### FOR AN AWARD OF THE UNIVERSITY OF ESSEX

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

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

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

#### ACCOUNTING

##### SECTION A: DETAILS OF THE SCHEME OF STUDY AND AWARD

<b>Award Title:</b>	Bachelor of Science ACCOUNTING
<b>Awarding Institution:</b>	University of Essex
<b>Professional Accreditation:</b>	
<b>Final Award:</b>	BSc
<b>NQF Level of Qualification:</b>	Level 6
<b>Full / Part Time:</b>	
<b>Relevant QAA Subject Benchmark:</b>	Accounting
<b>2nd QAA Benchmark for Joint Schemes:</b>	
<b>3rd QAA Benchmark for Joint Schemes:</b>	
<b>JACS Code:</b>	N400
<b>Publication Date:</b>	01.05.2013
<b>Admissions Criteria</b>	

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

<b>Programme Aims:</b>
<ol style="list-style-type: none"> <li>1. to provide students with a foundation in financial accounting, management accounting and financial management, with an opportunity to develop expertise in a chosen specialism;</li> <li>2. to equip students with the knowledge and skills necessary to pursue a career in accounting;</li> <li>3. to encourage and facilitate critical, analytical thinking by students as a vital foundation for subsequent academic study, employment, professional and personal development, and participation in society;</li> <li>4. to enable students to acquire the personal and key skills they need to develop as autonomous and reflective individuals with the capacity to continue learning;</li> <li>5. to provide students with an opportunity to gain exemption from at least the Foundation Stage of the qualifying examinations of the professional accounting bodies.</li> </ol>

<b>Programme Outcomes: Knowledge and Understanding</b>	
<b>Code</b>	<b>Learning Outcome</b>
A11(AC1)	Fundamental accounting concepts and principles;
A12(AC2)	The contexts in which accounting is situated, including the business entity, capital markets and the legal framework;
A13(AC3)	The regulatory framework governing financial reporting in the UK, including the most important requirements of legislation and Financial Reporting Standards;
A14(AC4)	Quantitative and qualitative management accounting systems;
A15(AC5)	Advanced planning, control and decision-making models;
A16(AC6)	Alternative managerial accounting approaches to organisational systems, planning and control;
A17(AC7)	Contemporary theories and empirical evidence concerning accounting and capital markets, and accounting and society;
A21(AC8)	Contemporary theories relating to portfolio analysis, asset allocation and the market efficiency debate;
A22(AC9)	Contemporary theories relating to issues in corporate finance such as the role of dividend payments and the nature of external finance;
A31(AC10)	The context, nature and processes of management and the core theoretical frameworks employed in attempts to explore and conceptualise the management process;
A41(AC11)	The application of economic principles to individual decision making and to the performance of the economy;
A91(AC12)	Understanding of particular areas of Accounting in which the student has chosen to specialise;
<b>Learning/Teaching Methods:</b>	Lectures and tutor-led seminars Directed reading Individual and group tasks
<b>Assessment Methods:</b>	Unseen written examinations Assessed essays, Class tests. Pre-published class assignments

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

<b>Programme Outcomes: Practical Skills</b>	
<b>Code</b>	<b>Learning Outcome</b>
C11(AC26)	Record and summarise transactions and other economic events;
C12(AC27)	Prepare financial statements in accordance with UK GAAP;
C13(AC28)	Analyse and evaluate financial statements;
C14(AC29)	Prepare and interpret organisational budgets;
C15(AC30)	Perform financial analysis and projections;
C16(AC31)	Prepare costing information;
C21(AC32)	Undertake investment appraisal analysis using DCF and other techniques
C91(AC33)	Identify and access data from a variety of relevant sources;
C92(AC34)	Present data in an appropriate format.
<b>Learning/Teaching Methods:</b>	Lectures and tutor-led seminars Directed reading Individual and group tasks
<b>Assessment Methods:</b>	Unseen written examinations Assessed essays Class tests. Pre-published class assignments

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

**ACCOUNTING****SECTION C: PROGRAMME STRUCTURE:**

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

**YEAR 1 - BE1 ACC BSC13**

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

**YEAR 2 - BE2 ACC BSC14**

Comp	Module Code	Title	NQF Level	Comp Credits	Status in Award
01	BE110-5-FY	BE110-5-FY	5	30	Compulsory
02	BE111-5-AU	BE111-5-AU	5	15	Compulsory
03	BE311-5-SP	BE311-5-SP	5	15	Compulsory
04	BE112-6-AU	BE112-6-AU	5	15	Compulsory
05	BE113-5-SP	BE113-5-SP	5	15	Compulsory
06	BE313-5-AU	BE313-5-AU	5	15	Compulsory
07	--	2ND YEAR EBS (COLCHESTER CAMPUS) OPTION X 15 CREDITS	5	15	Optional

**YEAR 3 - BE3 ACC BSC15**

Comp	Module Code	Title	NQF Level	Comp Credits	Status in Award
01	BE130-6-FY	BE130-6-FY	6	30	Compulsory
02	BE131-6-AU	BE131-6-AU	6	15	Compulsory
03	BE133-6-SP	BE133-6-SP	6	15	Compulsory
04	--	FINAL YEAR ACCOUNTING OPTION (15 CREDITS)	6	15	Optional
05	--	FINAL YEAR ACCOUNTING OPTION (15 CREDITS)	6	15	Optional
06	--	EBS OPTION OU OUTSIDE OPTION (1X30 CREDITS ) OR (2X15 CREDITS)	5	30	Optional

**ACCOUNTING****SECTION D: RULES OF ASSESSMENT:****Web Page Address:**

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

**Rules of Assessment:**

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