

PROGRAMME SPECIFICATION
FOR AN AWARD OF THE UNIVERSITY OF ESSEX

SECTION A: DETAILS OF THE COURSE AND AWARD

Award Title:	Bachelor of Science Accounting
Awarding Institution:	University of Essex
Final Award:	BSC
NQF Level of Qualification:	Honours
Full / Part Time:	Full-Time
JACS Code:	N400
Publication Date:	03/06/2014
Admission Criteria:	A-levels: ABB-BBB GCSE: Mathematics C IB: 32-30 points, including Standard Level Mathematics grade 4, if not taken at Higher Level
IELTS (International English Language Testing System) code:	English language requirements for applicants whose first language is not English: IELTS 6.0 overall.

SECTION B: PROGRAMME AIMS, OUTCOMES, LEARNING AND ASSESSMENT METHODS

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

Programme Learning Outcomes: Knowledge and Understanding	
Code	Learning Outcome
A11	Fundamental accounting concepts and principles;
A12	The contexts in which accounting is situated, including the business entity, capital markets and the legal framework;
A13	The regulatory framework governing financial reporting in the UK, including the most important requirements of legislation and Financial Reporting Standards;
A14	Quantitative and qualitative management accounting systems;
A15	Advanced planning, control and decision-making models;
A16	Alternative managerial accounting approaches to organisational systems, planning and control;
A17	Contemporary theories and empirical evidence concerning accounting and capital markets, and accounting and society;
A21	Contemporary theories relating to portfolio analysis, asset allocation and the market efficiency debate;
A22	Contemporary theories relating to issues in corporate finance such as the role of dividend payments and the nature of external finance;
A31	The context, nature and processes of management and the core theoretical frameworks employed in attempts to explore and conceptualise the management process;
A41	The application of economic principles to individual decision making and to the performance of the economy;
A91	Understanding of particular areas of Accounting in which the student has chosen to specialise.

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Programme Learning Outcomes: Intellectual/Cognitive Skills	
Code	Learning Outcome
B91	Bring together data from a variety of relevant sources in order to support an argument;
B92	Critically evaluate contemporary theories and empirical evidence, marshal evidence, develop an argument (in writing) and present ideas in a coherent and effective manner;
B93	Manipulate and analyse numerical (including financial) data and appreciate the nature and limitations of basic statistical concepts.

Programme Learning Outcomes: Practical Skills	
Code	Learning Outcome
C11	Record and summarise transactions and other economic events;
C12	Prepare financial statements in accordance with UK GAAP;
C13	Analyse and evaluate financial statements;
C14	Prepare and interpret organisational budgets;
C15	Perform financial analysis and projections;
C16	Prepare costing information;
C21	Undertake investment appraisal analysis using DCF and other techniques;
C91	Identify and access data from a variety of relevant sources;
C92	Present data in an appropriate format.

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

SECTION C: COURSE STRUCTURE

Level 5

Component No.	Module Code	Module Title	Component Credits	Status in Award
01	BE110	Financial Reporting and Analysis	30	Compulsory
02	BE111	Management Accounting I	15	Compulsory
03	BE113	Management Accounting II	15	Compulsory
04	BE114	Applying E-commerce in Business	15	Compulsory
05	BE311	Corporate Finance	15	Compulsory
06	BE313	Portfolio Analysis	15	Compulsory
07	BE610	Introduction to Banking	15	Compulsory

Level 6

Component No.	Module Code	Module Title	Component Credits	Status in Award
01	BE130	Current Issues in Financial Reporting	30	Compulsory
02	BE131	Advanced Management Accounting	15	Compulsory
03	BE132	Auditing	15	Compulsory
04	BE133	Issues in Management Accounting	15	Compulsory
05	BE134	International Accounting	15	Compulsory
06	BE139	Corporate Governance	15	Compulsory
07	BE632	International Banking	15	Compulsory

SECTION D: RULES OF ASSESSMENT

See: www.essex.ac.uk/students/exams-and-coursework/documents/roa/15-16/kaplan-singapore.pdf