

Accounting and Finance BSc (Hons) Programme Specification

<https://www.bradford.ac.uk/courses/ug/accounting-and-finance-bsc/>

Academic Year: 2023/24

UK Degree Awarding Body: The University of Bradford

Target Degree Award: Bachelor of Science with Honours (BSc Hons) Accounting and Finance [Framework for Higher Education Qualifications (FHEQ) Level 6]

Interim/exit Awards: Ordinary Degree of Bachelor of Science (BSc) [FHEQ Level 6];
Diploma of Higher Education (DipHE) [FHEQ Level 5];
Certificate of Higher Education (CertHE) [FHEQ Level 4]

Programme Admission: September

Programme Modes of Study: 3 years full time ([UCAS N420](#));
4 years full time with 'sandwich' placement year ([UCAS N421](#))

Subject Benchmark Statement: Accounting (QAA 2016); Finance (QAA 2016)

Please note: This programme is accredited/recognised at time of publication by the following bodies: The Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants in England and Wales (ICAEW). This means that by successfully completing some modules within the programme, students are eligible for exemptions from one or more professional examinations offered by these bodies.

Please note: This programme specification has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but changes may occur given the interval between publishing and commencement of teaching. Any change which impacts the terms and conditions of an applicant's offer will be communicated to them. Upon commencement of the programme, students will receive further detail about their course and any minor changes will be discussed and/or communicated at this point.

Minor Modification Schedule

1. February 2018: Changes for 2018/19 academic year
2. June 2019: Placement and Study Abroad Options
3. December 2020: Specification reformatted and made accessible
4. July 2021: Annual changes for 2021/22 academic year. Corrected accreditations and this schedule. Updated links and study abroad section
5. July 2022: Annual changes for 2022/23 academic year.
6. March 2023; No Changes

Introduction

The BSc programme in Accounting and Finance has been designed for those business students who wish to pursue a career in accounting and finance but at the same time provides these students with a general business education.

The degree programme offers many exemptions from professional examinations for the Association of Certified Chartered Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW), and Association of International Accountants (AIA) professional exams and the CPA Australia.

One of the School of Management's main aims is to address major challenges for business and society such as global responsibility and sustainable development. Accordingly, the School seeks to prepare students who are able to contribute in an effective manner to debates about sustainable development and critically appraise the relationship(s) between the social, economic and environmental dimensions. Our intention is to nurture students who can apply the principles of sustainable development in their professional capacity. Whilst there are a number of individual modules that focus specifically on sustainability issues, awareness of the importance and principles of sustainability is emphasised in many others. Similarly, whilst there are a number of modules specifically designed to develop those personal transferable skills that will increase the student's attractiveness to future employers (e.g. Employability and Enterprise Skills), employability is an over-arching theme across the programme and many of the modules will develop their employability skills in different ways.

The BSc Accounting and Finance programme of study combines academic rigour with practicality and relevance for business and management in industry and commerce. A fundamental aim of the programme is to add value to the contribution students make to their organisations. Added value is evidenced for all students as they apply their learning in the future.

Programme Aims

The programme is intended to:

- provide students with an opportunity to equip themselves with specialised knowledge and understanding of accounting and finance practices, theory and applications which enable them to pursue further programmes of study or to progress in their chosen career
- provide students with a basic knowledge and understanding of some of the contexts in which accounting, and finance operates e.g. the legal and social environment, the accounting and finance profession, the business entity, and the capital markets
- provide a supportive, structured environment in which students are encouraged to develop independent learning skills
- enable students to develop an awareness of the broad range of knowledge required in modern management
- develop in students an appreciation of the principles and importance of sustainability in the context of the global business environment
- provide students with the skills and competences to enhance their employability and which will open up opportunities for meaningful employment when they graduate

Programme Learning Outcomes

To be eligible for the FHEQ Level 4 Certificate of Higher Education award, students will be able to:

1. Recognise the contexts in which accounting, and finance operate and how accounting and finance relate to other business disciplines.
2. Illustrate, explain, and apply some fundamental concepts in accounting and finance.
3. Develop numeracy, organisational, information technology and communication skills. They will also develop their capacity to work in a team and to work independently and to self-manage their learning.

Additionally, to be eligible for the FHEQ Level 5 Diploma of Higher Education award, students will be able to:

4. Demonstrate knowledge, critical understanding, and the ability to apply the concepts, languages, theories and methods of Accounting and Finance. Show awareness of the potential problems of these theories and methods and of their application in the global business world.
5. Develop skills in assessing, recording, processing, summarising and analysing accounting and financial data and transactions and prepare and analyse financial statements.
6. Recognise and explain the factors influencing the investment behaviour of private individuals and firms both in national and in international contexts.
7. Develop the ability to be creative in problem solving, and critical in the evaluation of arguments and evidence. Review their on-going professional and career development, have an identified plan to maintain and improve their knowledge and skills.

Additionally, to be eligible for the FHEQ Level 6 Degree award of Bachelor, students will be able to:

8. Identify the relationship between Accounting and Finance theory and empirical testing and discuss accounting and finance research and how this research impacts on businesses and individuals.
9. Evaluate the development of appropriate policies and strategies within a changing environment to meet stakeholder interests and engage with the complexity of the sustainability agenda in its broadest sense.
10. Understand and apply the financial instruments and techniques which can be used by businesses and individual investors in the assessment and management of risk.
11. Demonstrate a systematic understanding of the up-front knowledge and/or skills in accounting and finance and of how accounting and finance are applied in both national and international contexts.

12. Critically evaluate current research, practice and policy related to accounting and finance.
13. Show the skills required to be an independent learner, seek out solutions to unfamiliar problems and work collaboratively.
14. Critically evaluate and debate theory and practice in written and oral presentations using a variety of current methods and take responsibility for successful collaborative learning.

Learning and Teaching Strategy

The programme of study has three, one year long, stages of study. Within each stage students will gain a range of knowledge and understanding specific to accounting and finance, and personal transferable skills, which will improve and enhance their ability to excel at university and beyond.

Stage 1 of the programme contains core modules and options and provides the foundation level understanding to support the attainment of learning outcomes 1 to 3. During Stage 1 core knowledge and understanding of business and management will be introduced. Alongside these, key graduate learner skills including communication and the correct sourcing, use of and presentation of information including referencing will be introduced. Such skills will enable students to write in an academic manner and begin to reflect on the value and usefulness of the information with which they are presented, engage in team working and consider their future career paths.

Stage 2 contains core modules in Accounting and Finance and also Employability and Enterprise Skills. Employability and Enterprise Skills supports the attainment of more transferable skills such as problem solving and career enhancement. The broad range of options available throughout Stages 2 build on the underpinning knowledge gained at Stage 1. The focus here is more on interpretation and evaluation, rather than understanding and description.

In Stage 3 students will be prepared to demonstrate their ability as an independent learner. For Stage 3, advanced specialist knowledge is gained and the enhancement of personal transferable skills is further developed. Students will be presented with teaching materials, methods and assessment strategies that will require them to be more evaluative and critical of theory and utilise problem solving skills, often in relation to advanced business scenarios, research information and communicate these effectively, either individually or as part of a group.

The School of Management prides itself on providing an educational experience which is informed by the world class research of the School's academic staff. The School also has a long tradition for ensuring that students develop academically with knowledge, understanding and personal skills that are relevant and fit the needs of contemporary business. Together, the exploration of leading research ideas and the application of knowledge and skills to real business problems pose interesting and appropriate challenges to our students.

We understand students may arrive from school, college or some other route as a tutor dependent learner, following prescribed lesson plans and assessments. Through a transformational educational experience, students will graduate as an independent learner, able to identify their own learning needs, sources of information and an ability to critically evaluate, reflect upon and develop their own learning. This process of transformation will be gradual, progressive and supportive. Through each stage of study progressively more advanced skills, experiences and expectations will be introduced, challenging students to mature as a learner within a supportive and developmental environment.

Assessment Strategy

Methods of assessment vary according to the learning outcomes of particular modules and the stage of study. Accordingly, a mixture of, essays, programme work, computer assisted assessment, and individual coursework (alternative to closed book examinations) will be used in assessment of students' work. Throughout the programme student learning will be supported using various methods of formative assessment and feedback. This is to help them progress their studies and support their continuing development.

For all taught modules student learning will be directed, supported and reinforced through a combination of online lectures, online tutorials, virtual learning environment activities, and guided private studies. The School of Management is also committed to demonstrating the relevance of taught material to real business problems; and students can expect to see guest industry lectures and the use of real industry sponsored business problems for assessment purposes. Generally, for each module, students will attend one lecture and one tutorial each week during which they will be in contact with teaching staff. Student learning will be supplemented by private study (as appropriate) following the direction of module teaching staff. The school's blending teaching strategies provide students with chances to attend face-to-face tutorials. All teaching will be supported by information and activities provided through the University's virtual learning environment.

One of the School of Management's main aims is to address major challenges for business and society such as global responsibility and sustainable development. Accordingly, the School seeks to prepare students who are able to contribute in an effective manner to debates about sustainable development and critically appraise the relationship(s) between the social, economic and environmental dimensions. Our intention is to nurture students who can apply the principles of sustainable development in their professional capacity. Whilst there are a number of individual modules that focus specifically on sustainability issues, awareness of the importance and principles of sustainability is emphasised in modules and underpins the Learning Outcomes.

Curriculum

The BSc Accounting and Finance curriculum is organised into modular units, studied across the "Academic Year" of two Semesters or discretely in a single Semester. Students study 120 credits in each stage/year, some of which are "core" to the programme and required to be studied, and some of which are "optional" to choose one of from a list.

Stage 1 (FHEQ Level 4/CertHE)

During Stage 1, students study 100 core credits:

Table a: Stage 1 Core Modules

Study Period	Code	Core Module Title	Credit	Level
Academic Year	AFE4001-B	Business Economics	20	FHEQ 4
Academic Year	LAW4006-B	Business Law and Ethics for Accountants	20	FHEQ 4
Academic Year	AFE4005-B	Introduction to Accounting	20	FHEQ 4
Academic Year	AFE4004-B	Introduction to Finance	20	FHEQ 4
Academic Year	OIM4013-B	Principles of Responsible Management and Practice	20	FHEQ 4

and select 1 option from the following list:

Table b: Stage 1 Optional Modules

Study Period	Code	Option Module Title	Credit	Level
Academic Year	MAR4002-B	Foundations of Marketing	20	FHEQ 4
Academic Year	OIM4012-B	Fundamentals of Artificial Intelligence and Data Analytics	20	FHEQ 4
Academic Year	OIM4011-B	Operations and Technology Management	20	FHEQ 4
Academic Year	HRM4009-B	People, Work and Organisations/ Work in Context	20	FHEQ 4
Academic Year	SIB4001-B	Principles and Practice of International Business	20	FHEQ 4

At the end of stage 1, students will be eligible to exit with the award of **Certificate of Higher Education Accounting and Finance** if they have successfully completed at least 120 credits and achieved the award learning outcomes.

Stage 2 (FHEQ Level 5/DipHE)

During Stage 2, students study a further 100 core credits:

Table c: Stage 2 Core Modules

Study Period	Code	Core Module Title	Credit	Level
Semester 1	HRM5015-B	Entrepreneurship and Employability	20	FHEQ 5
Semester 1	AFE5008-B	Financial Accounting	20	FHEQ 5
Semester 1	AFE5011-B	Financial Management	20	FHEQ 5
Semester 2	AFE5004-B	Management Accounting	20	FHEQ 5
Semester 2	AFE5013-B	Multinational Finance and Investment	20	FHEQ 5

and select 1 option to study during Semester 2 from the below list.

Table d: Stage 2 Optional Modules

Study Period	Code	Option Module Title	Credit	Level
Semester 2	AFE5009-B	Auditing	20	FHEQ 5
Semester 2	MAR5013-B	Digital and Social Media for Business	20	FHEQ 5
Semester 2	EAE5001-B	Entrepreneurship, Creativity and Innovation	20	FHEQ 5
Semester 2	MAR5007-B	Integrated Marketing Communications	20	FHEQ 5
Semester 2	HRM5018-B	Consultancy Skills and Practice	20	FHEQ 5
Semester 2	SIB5003-B	Strategic Management	20	FHEQ 5
Semester 2	OIM5020-B	Climate, Crisis and You	20	FHEQ 5

At the end of stage 2, students will be eligible to exit with the award of **Diploma of Higher Education Accounting and Finance** if they have successfully completed at least 240 credits and achieved the award learning outcomes.

Students registered for the Placement Year will undertake their placement between Stages 2 and 3. See the Placement Year section for more details.

Stage 3 (FHEQ Level 6/BSc)

During the final Stage 3, students study 80 core credits and select 2 optional modules from the below list, 1 each in Semester 1 and Semester 2.

A suitable Semester 2 "elective" module from the wider Faculty and University portfolio of module options may be selected instead of a Semester 2 option.

Table e: Stage 3 Core Modules

Period	Code	Module Title	Credit	Level
Semester 1	AFE6014-B	Empirical Methods in Accounting and Finance	20	FHEQ 6
Semester 1	AFE6012-B	International Accounting and Reporting	20	FHEQ 6
Semester 2	AFE6031-B	Accounting and Finance Project	20	FHEQ 6
Semester 2	AFE6002-B	Taxation	20	FHEQ 6

Table f: Stage 3 Semester 1 Option Modules

Period	Code	Core Module Title	Credit	Level
Semester 1	SIB6007-B	Current issues in International Business	20	FHEQ 6
Semester 1	MAR6014-B	Digital Campaign Planning and Content Management	20	FHEQ 6
Semester 1	HRM6014-B	Leading and Managing People	20	FHEQ 6
Semester 1	AFE6013-B	Risk Management and Derivatives	20	FHEQ 6

Table g: Stage 3 Semester 2 Option Modules

*AFE5009-B available if students did not select it at Stage 2

Students will be eligible to exit with the award of **Ordinary Degree of Bachelor** if they have successfully completed at 120 credits in both of Stages 1 and 2 and have achieved at least 60 credits at FHEQ Level 6.

Students will be eligible for the award of Honours Degree of Bachelor if they have successfully completed at least 360 credits and achieved the award learning outcomes.

Period	Code	Core Module Title	Credit	Level
Semester 2	AFE5009-B	Auditing*	20	FHEQ 5
Semester 2	HRM6010-B	Business Ethics and Social Responsibility	20	FHEQ 6
Semester 2	HRM6011-B	Contemporary Development in Employee Relations	20	FHEQ 6
Semester 2	AFE6018-B	Contemporary issues in Economics	20	FHEQ 6
Semester 2	SIB6009-B	Cross Cultural Management	20	FHEQ 6
Semester 2	OIM6013-B	Innovation in Logistics and Supply Chain Management	20	FHEQ 6
Semester 2	MAR6011-B	Interactive Services Marketing	20	FHEQ 6
Semester 2	OIM6015-B	Artificial Intelligence for Business	20	FHEQ 6
Semester 2	*-B	20 credit Semester 2 Elective	20	5/6/7

Please note: The curriculum may change, subject to availability and the University's programme approval, monitoring and review procedures.

Assessment Regulations

This Programme conforms to the standard University Undergraduate Assessment Regulations which are available at the link: <https://www.bradford.ac.uk/regulations/>

Placement Year and Study Abroad Options

This programme provides the option for students to undertake a work placement or period of study abroad between Stages 2 and 3. Students wishing to take this option will be registered for the 4 year programme.

We promote a placement or study abroad year as there is overwhelming evidence as to the benefits. Research indicates that students benefit academically and professionally from a period abroad as part of their degree. Undergraduate students who went abroad during their studies were more likely to find a graduate job and had higher starting salaries than their non-mobile counterparts (Source: International facts and figures 2019).

There are regular visits to the School of Management by representatives of both local and national companies, looking to recruit graduates. There are also great opportunities for students to do shorter internships (6 or 8 weeks) or in-company projects. The International Opportunities team can advise students about the available funding to support their study or work experience abroad.

Placement Year

Work placements are extremely valuable in helping students to develop their understanding of all aspects of finance and business. Our students are highly successful in securing both summer and year-long internships and placements with prestigious employers, including the competitive Government Economic Service placement scheme (e.g. Department for Work and Pensions, Department of Health and the Treasury), the European Bank for Reconstruction and Development, and a range of private sector companies involved in marketing, finance and the voluntary sector.

Students are responsible for finding a placement, but they are fully supported by our dedicated work placements team who will advertise placement vacancies, help them with applications, CV writing, interview techniques and preparing for their time in work.

A year spent in employment provides an excellent opportunity to apply the knowledge, understanding and skills that students have developed during the earlier Stages of their programme. It will also enable students to further develop their transferable skills and may even secure their entry onto the graduate career ladder as many employers use a placement year as a method of recruitment onto their graduate training scheme. Our students are increasingly securing work placements, either during the summer vacation or for a full year in industry and the public sector.

On successful completion of the full year Placement module (MAL5009-Z) students will be eligible for the additional award of **University Diploma in Professional Studies**.

Study Abroad Year

Instead of a placement year, students can opt to study abroad for one year in one of our partner institutions worldwide, where students will be taught in English. Study abroad has a number of benefits, not only as a unique experience in itself but also enhancing academic insights, employability and life skills and the Faculty and the University wish to encourage it, if the circumstances are appropriate.

Any student wishing to study abroad for a year should contact at first instance the International Opportunities Team to discuss the available year abroad opportunities. Then, they will have to consult with the Faculty Exchange Coordinator on the academic aspects of the exchange including the programme and modules. The student will have significant freedom in the selection of institutions and modules during the year abroad exchange. Finally, the Bradford Programme leader will be informed and consulted about the exchange to ensure compliance with any Bradford programme requirements.

During the exchange the students will have support from the relevant University services.

On successful completion of the full year Study Abroad module (MAL5010-Z) students will be eligible for the award of **University Diploma in Professional Studies (International)**.

The list of exchange partners and network of Universities available for Study Abroad Year, as well as further information about international opportunities can be found online at: <https://www.bradford.ac.uk/exchanges/current-students/>

Study Abroad Semester

Alternatively, students can choose to study abroad for a semester in Stage 2 and only in specified approved partner Universities. This list is a subset of the Study Abroad Year partners offered and changes year-to-year depending on the curriculum offered.

The semester abroad can be used during semester 2 OR 1 depending on the programme. This option can be available ONLY if the modules offered by the host institution allow the student to meet the learning outcomes of the Bradford Programme at stage 2 AND ONLY if the exchange does not have a negative effect on the professional accreditations of the Bradford programmes and modules.

Any student wishing to study abroad for a semester should first contact the International Opportunities Team to explore the opportunities and funding in place and, secondly, the Faculty Exchange Coordinator to check if the available options and relevant modules are in line with the University requirements. Following these checks, the International Opportunities Team and the Faculty Exchange Coordinator will liaise with the relevant Programme Leader to validate the modules and the semester exchange. Unlike the year abroad exchange, the semester exchange requires students to study only modules suitable to the Bradford programme when abroad. Therefore, all modules selected for the exchange will have to be mapped to the Bradford programme learning outcomes and be approved by the Programme leader and the Director of Studies in Bradford in advance of the exchange. During the exchange, if the student needs to change the modules, this can only be done after approval of the Programme Leader and Director of Programmes.

If the student fails a module abroad, the student must:

- a) explore the possibility of re-taking the exam at the host university
- b) inform immediately the International Opportunities Team and the Faculty Exchange Coordinator.

During the exchange, students will have support from the relevant University services. All credit successfully obtained whilst on study abroad semester will count towards the students final degree.

The list of exchange partners and network of Universities available for Study Abroad Semester, as well as further information about international opportunities can be found online at: <https://www.bradford.ac.uk/exchanges/current-students/>

Admission Requirements

We take into consideration a number of factors when assessing your application. It's not just about your grades; we take the time to understand your personal circumstances and

make decisions based on your potential to thrive at university and beyond. Consideration of applications will be based on a combination of formal academic qualifications and other relevant experience.

Minimum Requirements

All applicants are required to have English and Mathematics at GCSE Grade 4/C or above or equivalent. Other RQF Level 2 qualifications such as Key Skills are acceptable.

Students whose first language is not English should check the standard University language requirements, and to look up any equivalent qualifications from other countries, at: <https://www.bradford.ac.uk/international/entry-requirements/>

A typical offer to someone seeking entry through the UCAS scheme would be 120 points:

- A-Level: BBB or A*CC full A-Levels. A minimum of 1 full A-Level if applying with these and a combination of other qualifications e.g. AS levels, BTEC diploma.
- Access to HE Diploma – Grades D27 + M15 + P3, or D24 + M21
- Other RQF Level 3 qualifications as specified on the course website or upon application. There are no specific subject requirements.

On completion of a UCAS form students will be invited to the Faculty for an Open Day where they will have the opportunity to meet staff, view the facilities and discuss “the Bradford experience” with current students. Students will be made aware of the range of programmes available within the Faculty, including the additional Foundation Year stage (<https://www.bradford.ac.uk/courses/ug/foundation-year/>) permitting entry to this programme or others with 72 UCAS points.

Access and Recognition of Prior Learning

Applications are welcome from students with non-traditional qualifications and experiences. For such applicants, evidence of their interests and any work experience would be required and this would likely take the form of a portfolio of work and/or an interview with the programme.

The University of Bradford has always welcomed applications from disabled students. To discuss adjustments or to find out more about support and access, you may wish to contact Disability Services before you apply online: www.bradford.ac.uk/disability/before

Applications are particularly welcomed from adult learners (those aged 21+ at the start of the programme), armed forces families, carers and care leavers, estranged or orphaned learners, refugees and asylum seekers, and Romani or Traveller families. To find out more about the University of Bradford Progression Scheme, visit the webpage:

<https://www.bradford.ac.uk/applicants/progression-scheme/>

If applicants have prior certificated learning or professional experience which may be equivalent to parts of this programme, the University has procedures to evaluate and recognise this learning in order to provide applicants with exemptions from specified modules or parts of the programme. For more details on RPL, visit the webpage:

<https://www.bradford.ac.uk/teaching-quality/prior-learning/>

Please note: This admission information is relevant to the contemporary recruitment cycle and therefore may now be different to when this document was originally published. The UCAS tariff applicable may vary and is published here: <https://www.bradford.ac.uk/courses/ug/accounting-and-finance-bsc/>