



**Course Specification
Part A**

**BSc (Hons) Accounting and Finance
FBLU028**

**Faculty of Business and Law
School of Economics, Finance and Accounting
Academic Year: 2021/22**

Please note: This specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided.

More detailed information on the learning outcomes, content, and teaching, learning and assessment methods of each module can be found in the Module Information Directory (MID), student module guide(s) and the course handbook.

The accuracy of the information contained in this document is reviewed by the University and may be verified by the Quality Assurance Agency for Higher Education.

PART A Course Specification (Published Document)

BSc (Hons) Accounting and Finance

1. Introduction

The BSc (Hons) Accounting and Finance degree is a vocationally orientated course that aims to provide students with the personal and professional skills and knowledge required for a range of careers within the accountancy profession, finance sector, or a financial role in industry or the public sector. A key advantage of this degree is the flexibility that comes from gaining a wide breadth of knowledge across the disciplines of accounting and finance, with the opportunity to choose from a number of option modules including principles of taxation, portfolio management, investment analysis, business strategy and audit. The ability to apply theory to practice, placing accounting and finance problems in a real-world context is a distinctive feature of this course. As well as simulation and practical exercises, such as preparing and analysing financial statements or assessing financial investment options, students will be given the opportunity to apply theory to real-life scenarios that accounting and finance professionals might encounter on a day-to-day basis.

The course is very applied in nature and in accordance with the Coventry University education strategy, is designed to facilitate student employment and career development. Employability and study skills are embedded at all levels throughout the course. Students wishing to pursue the accounting route will benefit from the accounting aspects of this degree which are closely aligned to professional accountancy qualifications. Close alignment to the syllabi of professional accountancy bodies including the Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW) and Certified Practising Accountants Australia (CPA Australia), helps ensure learning reflects contemporary issues in accounting and finance, and that student learning meets the needs of employers, ensuring graduates have the skills necessary to effectively and confidently participate in the workplace.

The course remains distinctive in that it not only imparts knowledge required to pass professional examinations, but also develops key skills required by employers including critical evaluation, self-directed learning, group work, analytical and creative problem-solving, communication, interpersonal and Information and Communications Technology (ICT) skills. These skills are integrated into modules on the course and students are further supported by our Progress Coach process, which offers academic and pastoral support and advice for students throughout their study with us. This course emphasizes research-informed teaching, ethically sound employment-related activity and the development of skills desirable in accounting graduates. An internationalised focus in its content, delivery and its student body improves awareness of international issues in the discipline, and intercultural awareness of its graduates. For example the Principles of Taxation module incorporates intercultural diversity and internationalisation as the module embeds an Online International Learning (OIL) project with an overseas partner as well as an annual International Tax Week where students take part in taxation related learning exercises with students from a number of overseas universities. In addition students in the School of Economics, Finance and Accounting (EFA) have the opportunity to take advantage of a number of subsidised international field trips. Recent destinations have included China, Hong Kong, the USA, Germany, the Netherlands, Spain and Malaysia.

The course is primarily aimed at the 18-21 year old full time market segment. However, it is also designed to appeal to those potential students looking for a career change into accounting and finance professions. The flexible nature of this course, which allows students to study accounting modules, finance modules or a mixture of each, has seen significant growth in student enrolments during the last few years. Recent graduates have been successful in securing positions in both the accounting and finance sectors, and a number of students have undertaken postgraduate study in accounting or finance.

2 Available Award(s) and Modes of Study

Title of Award	Mode of attendance	UCAS Code	FHEQ Level
BSc (Hons) Accounting and Finance	Full Time 3 years Sandwich 4 years Part Time 6 years	NN34	Level 6 – Bachelor Degree with Honours
BSc Accounting and Finance			Unclassified Degree
Diploma of Higher Education in Accounting and Finance			Level 5 –

			Diploma of Higher Education Level 4 - Certificate of Higher Education
3 Awarding Institution/Body	Coventry University.		
4 Collaboration	None		
5 Teaching Institution and Location of delivery	Coventry University		
6 Internal Approval/Review Dates	Date of latest review: 10/2018 Date for next review: Academic year 2026/27		
7 Course Accredited by	Association of Chartered Certified Accountants (ACCA) Chartered Institute of Management Accountants (CIMA) Institute of Chartered Accountants in England and Wales (ICAEW) Certified Practising Accountants Australia (CPA Australia)		
8 Accreditation Date and Duration	ACCA – accreditation awarded until 31 December 2023 CIMA – accreditation awarded in February 2020, dates to follow ICAEW – accreditation awarded and continues through completion of annual return CPA Australia – accreditation awarded until 2024 calendar year		
9 QAA Subject Benchmark Statement(s) and/or other external factors	Relevant Subject Benchmark statements are: <ul style="list-style-type: none"> ◆ Accounting (Feb 2016) found at: https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/sbs-accounting-16.pdf?sfvrsn=b4f8f781_16 ◆ Finance (Feb 2016) found at: https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/sbs-finance-16.pdf?sfvrsn=dd9ef781_10 		
10 Date of Course Specification	October 2018		
11 Course Director	Dr Philip McCosker		

12 Outline and Educational Aims of the Course

The educational aims of this course are:

1. To provide training in the principles of accounting and finance and develop graduates with the knowledge and skills necessary for careers as professional accountants or finance specialists in practice, industry or the public sector.
2. To develop independent and self-managed learners with a range of generic skills that will be of value in employment and self-employment including teamwork, numeracy, literacy, independent thought, oral communication, creative problem solving, ICT and time management.
3. To develop in learners the ability to blend theory and practice in complex situations, both systematically and creatively, to improve financial and business performance.
4. To develop in learners a critical awareness and understanding of a range of contemporary theories, professional, ethical and legal issues in accounting and finance that are relevant to the global business environment.
5. Impart knowledge needed to pass professional examinations, whilst also developing the students' cognitive dimensions, for example critical evaluation, self-directed learning and problem-solving.

These aims are consistent with the threshold level of achievement to be matched or exceeded by all graduates in order for the award of an honours degree outlined in the QAA Subject Benchmarks for Accounting (Feb 2016) and Finance (Feb 2016).

13 Course Learning Outcomes

On successful completion of this course a graduate will be able to:

1. Understand the complex and dynamic global business environment in which accounting operates including awareness of interdependencies between the regulatory, legal, ethical and economic frameworks.
2. Identify, extract and interpret data from a variety of financial and other numerical sources using appropriate financial analysis techniques and an appreciation of statistical concepts.
3. Record and summarise transactions and other global economic events; prepare financial statements in compliance with relevant regulatory requirements; and show awareness of the contexts in which accounting data and information is processed and used by different stakeholder groups.
4. Demonstrate an understanding of the financial needs of business entities, an appreciation of how theory and evidence may be used to guide practice; the workings of capital markets; and the relationships between risk and return.
5. Critically evaluate a range of contemporary theories, models and concepts in accounting and finance, and synthesise these to devise optimal strategies for entities.
6. Apply critical, analytical and problem-solving skills, including critical analysis and evaluation of data, drawing reasoned conclusions to formulate effective strategies for individuals or organisations.
7. Use contemporary information and communications technology for the acquisition, analysis and communication of information.
8. Effectively communicate and present quantitative and qualitative information, analysis and findings in a form appropriate to the intended audience.
9. Evidence effective critical self-reflection, ethical awareness, intercultural awareness and well developed interpersonal skills including numeracy, global networking, collaborative problem-solving and effective time management.

These learning outcomes are consistent with the threshold level of achievement to be matched or exceeded by all graduates in order for the award of an honours degree outlined in the QAA Subject Benchmarks for Accounting (Feb 2016) and Finance (Feb 2016).

14 Course Structure and Requirements, Levels, Modules, Credits and Awards

Modules within the course, their status (whether mandatory or options), the levels at which they are studied, their credit value and pre/co-requisites are identified in the table below.

Modules within the course may be classed as:

- Mandatory (M) – These modules are compulsory
- Core Options (O) – These modules are chosen from a prescribed list of modules for the named award

Students will study a maximum of 60 credits per semester.

14.1 Patterns and Mode of Attendance

The modules within the course are available either on a 3 year full time basis or on a four year sandwich basis, where there is one year of supervised work experience (the placement year) or the opportunity to study abroad, usually between stages two and three. Students are encouraged to take this opportunity.

14.2 Sandwich Year

Students have the option to undertake a placement year (UK or abroad), or study year abroad. Whilst on UK placement the student will complete a non-credit bearing placement module, EFA UK Work Placement module 5000EFA. Whilst on work or study abroad the student will complete a non-credit bearing placement / study year abroad module 5001EFA.

The placement year could be in any business context or organisation but the role should preferably be in an accounting or finance-related position in a private / public / charitable organisation. Evidence from previous placement experience demonstrates that students benefit from gaining experience in a work environment that is linked to their course of study. The duration of any placement must comply with University regulations.

To commence a placement / study abroad year students must normally have achieved 120 credits at stage 1 and 120 credits at stage 2, including passes in all mandatory modules.

The process and assessment of the placement year is in accordance with the QAA's Code of Practice for Placement Learning. If a student is unable to find an acceptable placement, the student must transfer to the three year full-time mode of the course.

The aim of the placement / study abroad year is to enhance the employability prospects and career development of students and it therefore contributes to the University's mission statement. The benefits of a placement year include:

- Gaining experience in job-searching, self-presentation and the interview process
- Obtaining appropriate discipline specific work experience on a much more significant scale than vacation or part-time work.
- Developing an understanding of the role and significance of accounting and finance functions in the organisation for which they have worked.
- Building confidence in their capacity to contribute to the organisation that employs them
- Enhancing self-discipline, motivation, time management, teamwork and organisational skills
- Developing good relations with a prospective employer

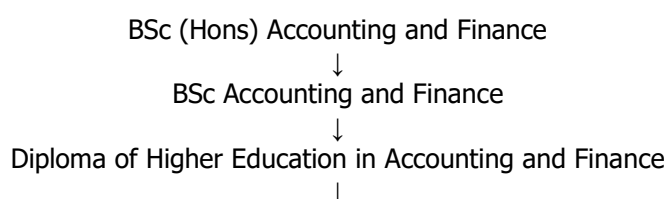
Students preparing for the placement year, whether in the UK or internationally are supported by the Business Futures Team, members of which will help in the preparation of CVs, preparation for interviews and employment and provide support throughout the year. The Faculty has links to a number of suitable employers and can assist with finding opportunities for placements. However, students are encouraged to seek alternative sources of employment themselves with guidance provided by the Business Futures Team.

The University has a wide range of partners where students can undertake a period of study abroad. This route gives students the opportunity to:

- Experience the teaching and learning environment of an international institution.
- Appreciate the language and culture of another country.
- Gain wider international experience to help enhance interpersonal skills and increase employability.

Students wishing to take the option of the study / work placement abroad year will receive support and guidance from the Centre for Global Engagement.

14.3 Cascade of Awards



Certificate of Higher Education in Accounting and Finance

14.4 Progression and Awards

The conditions given below are specific regulations for the course BSc (Hons) Accounting and Finance. They are in addition to the University Academic Regulations (Mode E).

14.4.1 Conditions for Progression

Eligibility to progress from level 4 to level 5 will be in line with University regulations but in addition students must have studied and passed the following modules:

- 4004ACC Introduction to Management Accounting
- 4006ACC Financial Accounting

Eligibility to progress from level 5 to level 6 will be in line with University regulations but in addition students must have studied and passed the following modules:

- 5003FIN Principles of Financial Investment
- or
- 5004FIN Financial Services

14.4.2 Conditions for Awards

Eligibility for awards will be made in line with University Regulations.

Module/Assessment credit level	Module Code	Title	Credit Value	Mandatory/ Optional	Course Learning Outcomes	Pre-requisite
4	4002ACC	Statistics for Finance and Accounting	10	Mandatory	1,2,3,5,7,8	None
4	4003ACC	Business Mathematics	10	Mandatory	1,2,3	None
4	4004ACC	Introduction to Management Accounting	20	Mandatory	1,2,3,4,5,6,7	None
4	4005ACC	Academic and Employment Skills	10	Mandatory	1,2,3,4,5,6,7,8,9	None
4	4006ACC	Financial Accounting	20	Mandatory	1,3,5,6,8	None
4	4009CLS	Law for Business	10	Mandatory	1,4,6,7	None
4	4003ECN	Introduction to Economics	20	Mandatory	1,2,3,5,7	None
4	4002FIN	Introduction to Finance	20	Mandatory	1,2,3,4,5,6,7,8,9	None
5	5000ACC	Financial Reporting	20	Mandatory	1,2,3,5	4006ACC
5	5002ACC	Accounting Information Systems	20	Mandatory	1,2,3,5,6,7,8,9	None
5	5003ACC	Management Accounting	20	Mandatory	1,2,5,6,7,9	4004ACC
5	5004ACC	Professional and Academic Competencies	20	Mandatory	1,2,3,4,5,6,7,8,9	None
5	5003FIN	Principles of Financial Investment	20	Mandatory	2,4,5,6,8	None
Choose one from three option modules						
5	5000ECN	Economics of Banking and Finance	20	Optional	2,4,5,6,7,8,9	None
5	5001ACC	Principles of Taxation	20	Optional	1,2,5,6,7,8	None
5	5004FIN	Financial Services	20	Optional	1,2,4,5,6	None
Optional work placement / study abroad year						
5	5000EFA	Work Placement Module	0	Optional		None
5	5001EFA	Placement / Study Abroad	0	Optional		None
6	6004FIN	International Finance	20	Mandatory	1,2,3,4,5,6,7,8	None
6	6004EFA	Project	20	Mandatory	1,2,4,5,7,9	None
6	6007FIN	Corporate Financial Management	20	Mandatory	1,2,3,4,5	5003FIN or 5004FIN
Choose three from six option modules						
6	6001ACC	Audit and Assurance	20	Optional	1,3,5,6,7,8	5000ACC
6	6003ACC	Advanced Financial Reporting	20	Optional	1,2,3,5,7	5000ACC
6	6004ACC	Business Strategy	20	Optional	1,2,3,4,6,7,8,9	None

6	6005ACC	Advanced Management Accounting	20	Optional	1,2,4,5,7,9	5003ACC
6	6005FIN	Portfolio Management	20	Optional	1,2,3,4,5,6,7,8	5003FIN or 5004FIN
6	6009FIN	Investment Analysis	20	Optional	1,2,3,7,8	5003FIN or 5004FIN

15 Criteria for Admission and Selection Procedure

UCAS entry profiles may be found by searching for the relevant course on the [UCAS website](#), then clicking on 'Entry profile'.

The course is subject to the general University admission procedures and access policies. The Recruitment and Admissions Office and Faculty Marketing and Recruitment office have detailed tables of "equivalences" for these and other qualifications. These offices consult with the Course Director about the suitability of an applicant with any other qualification. The entry requirements are reviewed annually by the Course Director, Admissions Tutor and Head of School.

Accreditation for prior learning (APL) is in accordance with University regulations.

In the case of overseas applicants, an adequate proficiency in English must be demonstrated. This would normally be a minimum IELTS score of 6.0 or equivalent.

16 Academic Regulations and Regulations of Assessment

This Course conforms to the standard University Regulations Mode E.

17 Indicators of Quality Enhancement

The Course is managed by the School of Economics, Finance and Accounting (EFA) Board of Study of the Faculty of Business and Law.

The Faculty Programme Assessment Board (PAB) is responsible for considering the progress of all students and making awards in accordance with both the University and course-specific regulations.

The assurance of the quality of modules is the responsibility of the Boards of Study which contribute modules to the course.

External Examiners report annually on the course and their views are considered as part of the Course Quality Enhancement Monitoring (CQEM). Details of the CQEM process can be found on the Registry web site.

Students are represented on the Student Forum, Board of Study and Faculty/School Board, all of which normally meet two or three times per year.

Student views are also sought through module and course evaluation questionnaires.

The following are key indicators of the quality of courses offered by Coventry University and the School of Economics, Finance and Accounting:

- The course has been designed in accordance with the QAA benchmark statements for Accounting (2016) and Finance (2016).
- Coventry Business School is ranked by EDUNIVERSAL in the 'Excellent Business School' (3 Palme's) worldwide category. EDUNIVERSAL provides a ranking and information system for students in order to help decide which Business School to study at (<http://eduniversal-ranking.com/>).
- Coventry Business School has signed up to 'The Principles for Responsible Management Education' (PRME) initiative <http://www.unprme.org/>. PRME has 6 principles, including; Purpose, Values, Method, Research, Partnership and Dialogue. All 6 principles of PRME are practiced in the course.
- The School of Economics, Finance and Accounting has a strong portfolio of active researchers who regularly publish in peer reviewed internationally recognised publications.
- External Examiner reports evidence the quality of BSc (Hons) Accounting and Finance and other courses that are offered within the School of Economics, Finance and Accounting.
- A significant number of professional bodies (e.g. ACCA, CIMA, ICAEW, CPA (Australia), the Chartered Institute for Securities & Investment (CISI), the Chartered Insurance Institute (CII) and the Chartered Financial Analyst Society of the UK (CFA UK) have recognised degrees offered by the School of Economics, Finance and Accounting.
- In September 2018 the School of Economics, Finance and Accounting was awarded 'Gold' status by the ACCA.
- BA (Hons) Accounting and Finance received 90% student satisfaction in The National Student Survey (NSS) in 2018.

- In 2016-17, 82% of accounting graduates from Coventry University were in work or further study 6 months after completing their course.
- The School of EFA has excellent links with professional bodies, for example, ACCA, CIMA, ICAEW, as well as employers including Price Waterhouse Coopers (PWC), Grant Thornton, Ernst & Young, IBM and Jaguar Land Rover.

The QAA's Higher Education Review undertaken in February 2015 confirmed that Coventry University met the UK expectations regarding the:

- Setting and maintenance of the academic standards of awards.
- Quality of student learning opportunities.
- Quality of the information about learning opportunities.
- Enhancement of student learning opportunities.

18 Additional Information

Enrolled students have access to additional, key sources of information about the course and student support including,

- Undergraduate Student Handbook, accessible from Course Moodle page
 - Course Guide, accessible from Course Moodle page
 - Module Guides, accessible from Module Moodle pages
 - Module Information Directory (MID), accessible from the Student Portal
 - Study Support information, accessible from the Student Portal
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