

Pathway Specification (Undergraduate)

Created: 18.05.2017 Last amended: December
2018 for students entering in 2018/19

1. Pathway Title(s) and UCAS code(s):

BSc Accounting

BSc Accounting with a Year Abroad *

BSc Accounting with a Year in Industry *

*Students may only enter these degree programmes by transferring at the end of year 1

2. Awarding body or institution:

University of Leicester

3. a) Mode of study: Full-time

b) Type of study: Campus-based

4. Registration periods:

The normal period of registration is three years, or four years on the Year Abroad or Year in Industry variants.

The maximum period of registration is five years, or six years on the Year Abroad or Year in Industry variants.

5. Typical entry requirements:

ABB at A level (320 points) /GCSE Mathematics at grade B and English Language at grade C/ BTEC Nationals - Full Diploma with DDD/ International Baccalaureate: Pass Diploma with 32 points/ European Baccalaureate: Pass Diploma with 77% overall.

For the Year Abroad variants, students will not be admitted directly to these programmes but will be able to transfer to the programme on application for a year abroad during the second year of the BSc Accounting programme under the following conditions:

- Have an overall average of 55 or higher in the first year
- Must obtain at least an overall average of 60 or higher in semester one of the second year.
- Must not be carrying any failed modules at the end of the summer examination period of the second year
- Must be able to attend the full year abroad (at the host institution until August and may be required to start there mid-September the previous year)
- Accept responsibility as an ambassador of the University.

For the Year in Industry variants, students will not be admitted directly to these programmes but will be able to transfer to the programme during the second year BSc Accounting programme under the following conditions:

- Have an overall average of 55 or higher in the first year
- Must not carry any failed modules forward into year 2
- Must have secured a role and the required due diligence has been completed by ULSB to formally confirm that the placement is suitable
- Must obtain at least an overall average of 60% or higher in Semester 1 of the second year and no fails in Semester 2 modules.
- Have secured a placement by the end of the Semester 2 of their second year.

6. Accreditation of Prior Learning:

Applications, including those for the Year Abroad and Year in Industry programmes, will be considered on a case by case basis at the discretion of the School. Accreditation of prior learning may be granted for direct entry to year 2 or up to a maximum of 120 credits.

7. Programme aims:

The BSc in Accounting aims to give students a solid academic foundation and technical skills in accounting. The mastery of those skills is especially important in accountancy in view of some of the exemptions students will seek with a variety of accountancy bodies whilst the academic foundation will increase students' employability by making their skills resilient and adaptive to technical and organisational change. The programme is structured in such a way that students in their last year of study will be able to learn and master advanced accounting topics. Students following the Year in Industry variant will also gain direct experience of working in relevant accounting roles during their PY.

In summary, the programme aims to:

- develop a critical understanding of modern accounting analysis.
- develop quantitative, communications and information technology skills, and the ability to apply those skills in an accounting context
- increase the marketability of students by providing appropriate exemptions from certain courses required from accounting bodies
- increase the marketability of students by encouraging research skills; communication skills and confidence in problem recognition and solving
- prepare students for career and training opportunities in both accounting and related professions – in both the private and public sectors; voluntary organizations; and to prepare those interested in postgraduate study for the transition to an increasingly independent regime of study and research

For the Year Abroad variant only, these additional programme aims apply:

- To enable students to experience modern accounting ideas from a European perspective in a supportive environment.
- To develop students' working knowledge of a European language other than English.
- To encourage a thoughtful and mature approach to all aspects of study and life, creating graduates with broad experiences and horizons.
- To enhance employability of graduates by their knowledge of other contexts of management education, foreign languages and different business cultures.

For the Year in Industry variant only, these additional programme aims apply:

- Prepare students for career and training opportunities in accounting and related professions – in both the private and public sectors; voluntary organizations; and to prepare those interested in postgraduate study for the transition to an increasingly independent regime of study and research
- Develop a better appreciation of both the application and the context of their academic studies
- Provide students with career insights by enabling them to undertake a formal role within a professional organisation whilst contributing to its performance at the same time

In summary, the programme aims to:

- develop a critical understanding of modern accounting analysis.
- develop quantitative, communications and information technology skills, and the ability to apply those skills in an accounting context
- prepare students interested in postgraduate study for the transition to an increasingly

independent regime of study and research

8. Reference points used to inform the programme specification:

- QAA Benchmarking Statement for:
Bachelor's degree: (General) Business and Management
<http://www.qaa.ac.uk/Publications/InformationAndGuidance/Pages/Subject-benchmark-statement-General-business-and-management.aspx>
- Accounting
<http://www.qaa.ac.uk/Publications/InformationAndGuidance/Pages/Subject-benchmark-statement-Accounting.aspx>
- Finance
<http://www.qaa.ac.uk/Publications/InformationAndGuidance/Pages/Subject-benchmark-statement-Finance.aspx>
- University of Leicester Senate Regulations:
<http://www2.le.ac.uk/offices/sas2/regulations/documents/general-regulations.pdf>

- University of Leicester Learning & Teaching Strategy:
<http://www2.le.ac.uk/offices/sas2/quality/learnteach>
- Annual and Periodic Developmental Review
- External Examiners' reports
- Student Feedback (formally through questionnaires and Staff-Student Liaison Committees; informally, for example, through student contact with module tutors, personal tutors, and programme leaders)
- The requirements of the Race Relations Act 2000
- The requirements of the Special Education Needs and Disability Act 2001
- The University of Leicester's Widening Participation Strategy
- The University's Equal Opportunities Statement
- The University's Procedures for Managing Higher Education Provision with Others: Students and Academic Services and the specific Students Placements chapter
- QAA UK Quality Code for Higher Education (chapters B10, B4, B3)

ASET: Good Practice Guide for Work Based Learning in Higher Education (September 2013)

9. Programme Outcomes:

BSc Accounting		
Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
<i>(a) Discipline specific knowledge and competencies</i>		
(i) Mastery of an appropriate body of knowledge		
<ol style="list-style-type: none"> 1. Basic competency in management and financial accounting. 2. Grounding in elementary management and basic micro and macroeconomics and elementary statistics. 3. Competency in advanced accounting concepts (auditing; accounting and control). 4. Competency in basic finance 5. Competency in advanced auditing and taxation concepts. 	<p>The primary means of delivery will be lectures, supported by seminars. Seminars can take on different forms. For some modules, seminars will be exclusively focussed on problem solving. In modules where cases are used, such cases may be studied in seminars. Blackboard support is available for all modules. Guided independent learning is available in most modules (with reading lists given out to students). For certain modules reading lists are less appropriate: i.e. the focus is on acquiring the basic building blocks. Modules support material on Blackboard</p> <p>The first year will provide for a solid grounding in the four pillars of any business management degree – with an emphasis on accountancy: i.e. financial and management accounting are semester long courses.</p> <p>The second year provides for the first phase of specialization. [Students undertaking the year abroad will, in their third year, experience modern accounting ideas from outside the UK.] The third year [year four, for students on the year abroad/year in industry variant] will provide for the second phase of specialization.</p> <p>The ‘corporation’ as an object of study is heavily considered in the second year: corporate governance studies governance structures; whilst corporate finance looks at debt/equity decisions. Financial reports are also analysed in the accountancy course. Accounting and control is also central.</p> <p>In year 3 [year four, for students in the</p>	<p>ILO 1: Exams; written assignments</p> <p>ILO 2.: Exams; Assignments; article reports</p> <p>ILO 3. Exams; Essay assignments</p> <p>ILO 4. Exams</p> <p>ILO 5. Exams; written assignments</p> <p>Coursework will take on different forms: essay assignments or also case studies or also exercises (where appropriate). Students will be exposed to a variety of assessment techniques. Although the B.Sc. in Accountancy stresses technical knowledge it is hugely important that students also express their knowledge via other routes such as through essay assignments.</p>

BSc Accounting

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
	year abroad/year in industry variant] advanced taxation is an important area of study (this is a key course which will distinguish Leicester Accounting students from students who come from many other Accounting programmes in the UK). Auditing at an advanced level is also required from students in the third year [year four for students on the year abroad/year in industry variant.	

BSc Accounting		
Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
(ii) Understanding and application of key concepts and techniques		
<p>1. Ability to determine basic principles of management and financial accounting.</p> <p>2. Ability to demonstrate familiarity with basic micro and macroeconomics; and with elementary management concepts; and with basic statistical concepts.</p> <p>3. Ability to demonstrate knowledge of principles of personal and business taxation and corporate governance.</p> <p>4. Ability to demonstrate knowledge of company financial statements.</p> <p>5. Ability to articulate a deeper understanding of financial statements and their uses.</p> <p>6. Ability to analyse critically issues which relate to legal, ethical and auditing principles.</p> <p>7. Real world application of theory and concepts practice</p>	<p>As above with emphasis on essay assignments and case analysis, where students need to show their deeper understanding of financial statements and legal and ethical requirements in practice.</p> <p>The primary means of delivery will be lectures, supported by seminars. Seminars can take on different forms. For some modules, seminars will be exclusively focussed on exercise solving. In modules where cases are used, such cases may be studied in seminars. Blackboard support is available for all modules. Guided independent learning is available in most modules (with reading lists given out to students). For certain modules reading lists are less appropriate: i.e. the focus is on acquiring the basic building blocks.</p> <p>Year in Industry only</p>	<p>ILO 1.: Exams; written assignments</p> <p>ILO 2.: Exams; Assignments; article reports</p> <p>ILO 3. Exams; Essay assignments</p> <p>ILO 4. Exams; Written assignments</p> <p>ILO 5. Essay assignments</p> <p>ILO 6. Essay assignments</p> <p>ILOs also demonstrated through:</p> <p>Oral presentations</p> <p>Dissertation (3rd/4th year)</p> <p>Elective modules (2nd and 3rd/4th year at Leicester, with a wide choice of modules at partner institutions during the year abroad)</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>

BSc Accounting		
Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
(iii) Critical analysis of key issues		
<p>Critical analysis of financial statements.</p> <p>Critical analysis of issues relating to corporate governance.</p> <p>Critical analysis of accounting regulation and auditing issues.</p> <p>Critical analysis of theoretical aspects of accountancy.</p> <p>Critical analysis of accountancy in small/medium/non-profit organizations.</p> <p>Critical analysis of the relevant issues in practice</p>	<p>Core and option modules will allow for the development of critical analytical skills via lectures and seminars.</p> <p>Year in Industry only</p>	<p>Coursework (essay assignments and case studies); dissertation.</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>

BSc Accounting		
Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
(iv) Clear and concise presentation of material		
<p>Financial analysis.</p> <p>Financial report analysis.</p> <p>Presentation both orally and in writing to colleagues and managers, meeting appropriate professional standards including structure, reflective content, clarity, succinctness and comprehensive response to questions.</p>	<p>Teacher led seminars and Student Presentations/ Student report writing/ Student case writing/ essay assignment writing</p> <p>Year in Industry only</p>	<p>Presentations.</p> <p>Course work.</p> <p>Dissertation.</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>
(v) Critical appraisal of evidence with appropriate insight		
<p>Ability to demonstrate the deeper reasons for uses of financial statements.</p> <p>Ability to apply an accountancy based analysis to issues in regulation/auditing/accountancy of small-medium and non-profit organizations.</p>	<p>Lectures/seminars/guided reading.</p>	<p>Dissertation/coursework.</p>
(vi) Other discipline specific competencies		
<p>Due to the unique nature of the Advanced Taxation and Auditing modules(in the fourth year), students will have acquired unique competencies in differentiating key aspects of accounting in practice.</p>	<p>Lectures/guided reading.</p>	<p>Dissertation/coursework.</p>

BSc Accounting		
Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
<i>(b) Transferable skills</i>		
(i) Oral communication		
<p>Oral presentation of case study analysis.</p> <p>Ability to make oral presentations and to respond effectively to questioning during Year in Industry.</p> <p>Ability to participate effectively in group discussions with managers and colleagues during Year in Industry.</p>	<p>Lectures/ seminars/ guided reading</p> <p>Year in Industry only</p>	<p>Coursework.</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>
(ii) Written communication		
<p>Academic writing.</p> <p>Ability to use language in a written format in a manner appropriate for professional audiences during PY.</p> <p>Ability to be clear, fluent and coherent in written expression in a professional context during PY.</p>	<p>Teacher led Seminars and Student Presentations/Student report writing/ Student case writing/ essay assignment writing.</p> <p>Year in Industry only</p>	<p>Dissertation; coursework.</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>

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Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
(vi) Problem solving		
<p>Analysis of financial statements, taxation returns and audit reports.</p>	<p>Teacher led Seminars/Student report writing/ Student case writing.</p> <p>Year in Industry only</p>	<p>Exams; coursework; dissertation.</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>
(vii) Information handling		
<p>Ability to write reports/case analysis which summarize in a consistent and clear way results obtained.</p> <p>Ability to locate, organise and marshal evidence and relevant data, report on findings, analyse complex ideas/knowledge and understand critical arguments in a professional context.</p>	<p>Teacher led Seminars/Student report writing/ Student case writing.</p> <p>Year in Industry only</p>	<p>Coursework; dissertation.</p> <p>Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.</p> <p>2500 word reflective essay which is formally assessed on pass or fail basis. This assesses the depth of reflection, review of skill development and areas of strength, links between practice, theory and concepts.</p> <p>Formative feedback via Personal Tutor at 4 points during the year.</p> <p>Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.</p>

BSc Accounting

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
(viii) Skills for lifelong learning		
Ability to receive advanced placement on exams which can be taken with various accounting bodies.	Teacher led Seminars and Student Presentations/Student report writing/ Student case writing/ essay assignment writing.	Written closed book examinations. Essay writing. Oral presentations.
Ability to reflect upon behaviour and skills with a view to personal and professional development.	Year in Industry only	Seminar discussions (solving of exercises; of case studies)Dissertation (3 rd /4 th year) Other methods accounting bodies may prescribe

10. Progression points:

As defined in Senate Regulation 5: Regulations governing undergraduate programmes of study. And for the year abroad:

For the Year Abroad variant only:

Students will not be admitted directly to the programme but will be able to transfer to the programme on application for a year abroad during the second year of the BSc Accounting programme under the following conditions:

- Have an overall average of 50 or higher in the first year
- Must obtain at least an overall average of 60 or higher in the second year.
- Must not have failed any modules during their second year.
- Must be able to attend the full year abroad (at the host institution until August and may be required to start there in mid-September the previous year).
- Accept responsibility as an ambassador of the University

The School of Business is following the Pass/fail model of 'Year Abroad' degree; that is the student needs to pass the year in order to be awarded a Year Abroad degree. Students will be awarded a pass if the student passes the year abroad by the academic standards of their host institution. Students who fail their year abroad by the standards of their host institution will revert back to the standard BSc Accounting degree scheme.

For the Year in Industry variant only:

- Have an overall average of 55% or higher in the first year.
- Must obtain at least an overall average of 60% or higher in Semester 1 of the second year and no fails in Semester 2 modules.
- Have secured a placement by the end of the Semester 2 of their second year.

Students will revert back to the degree without Year in Industry if:

1. They fail to pass the assessment (reflective report) related to the placement
2. The placement ends early due to the behaviour of the student not being in accordance with the University's Regulations for Students, Student Responsibilities. The student will need to suspend for the remainder of the academic year. To prevent such an incident from happening processes will be put in place to identify any possible problems at an early stage including Week 1 contact with student and employer, monthly ongoing contact, one site visit plus a Skype visit, clear instructions in placement briefing for student and employer to contact School should issues arise. This follows the established good practice and the documentation in the College of Science and Engineering
3. They discontinue their Year in Industry. A student can return to their campus-based studies no later than the end of teaching week 2 should they decide to discontinue their Year in Industry as per the [Change of Degree Form](#). If a student decides to discontinue their Year in Industry after this point they will need to suspend their studies for the remainder of the academic year.

Nine months is the minimum time required for a placement to be formally recognised. If the placement is terminated through no fault of the student earlier than 9 months the following process will be adopted:

1. If the students has completed 1 – 6 months they will be fully supported to search for another placement to take them up to the 9 months required for the placement to be formally recognised. If students do not find a placement to meet this criteria they will be required to suspend and transferred onto the normal variant.
2. If the student has completed 7-8 months they will be fully supported to search for another placement to take them up to the 9 months required for the placement to be formally recognised. If students cannot source an additional placement to take them to 9 months, assessments related to the placement will be set for the student to make it possible for the individual learning objectives for the placement year to be met. This will allow the Year in Industry to be recognised in the degree certificate.
3. Students will not be permitted to undertake a placement which runs across two academic years.
4. To minimise the risk of early termination of placement processes will be put in place to identify any possible problems at an early stage including Week 1 contact with student and employer, monthly ongoing contact, one site visit plus a Skype visit, clearing instructions in placement briefing for student and employer to contact School should issues arise. This will follow the established good practice which the College of Computer Science and Engineering have established and will adopt their formal documentation to support this.

11. Scheme of Assessment

12. Special features:

There are many B.Sc. Accounting programmes in the UK. However, our programme has a couple of very strong special features:

- the entry requirements do not specify an A level in mathematics. We have been adamant in not requiring this subject specific A level as from past experience (notably at the LSE) students who really want to do a B.Sc. Accounting degree often will not have such an A level.
- the course structure contains courses which have a Leicester flavour. As an example Advanced Taxation is a course which makes our B.Sc. in Accounting quite distinct from other mainstream programmes across the UK. Some of the options students can take, further enhances the unique character of our B.Sc in Accounting.
- Accreditation has been granted from two major accounting bodies ACCA and CIMA. Further accreditation (already granted to the school for the degree in Economics and Accounting) will be sought from ICAEW.
- Several employability skills are developed throughout the B.Sc. Accounting programme. Some examples are as follows. The preparation of financial statements is taught in varying degrees of depth in the module 'Financial accounting' (first semester – first year); and the module 'Financial reporting' (first semester – second year). From experience with similar B.Sc. in Accounting programmes, case study based knowledge about auditing is highly sought after. Several modules in management accounting, taxation and auditing provide for hands-on knowledge to people wishing to join the accountancy profession.

Students following the BSc Accounting can apply to study a Year Abroad/Year in Industry and transfer to the BSc Accounting with Year Abroad/Year in Industry. Students are not admitted directly to these programmes but will be able to transfer on

application for a year abroad during the second year of the BSc Accounting programme.

The School of Business is following the Pass/fail model of 'Year Abroad' degree; that is the student needs to pass the year in order to be awarded a Year Abroad degree. If the student fails, the year abroad will not be 17lobalizat within the degree title.

Students on the Year in Industry variant will also gain from being able to:

1. Critically appraise performance during the placement year; review placement year in the content of future career plans and goals by creating a SMART plan demonstrating the development of graduate level transferable skills
2. Synthesise and apply academic knowledge, understanding and skills acquired from their studies in years 1 and 2; evaluate in the context of a project, challenging situation or significant experience from the placement year
3. Gain awareness of the challenges faced by the placement 17lobalizatio such as 17lobalization, economic change, technological drivers, and sociocultural factors at local, national and (where applicable) international levels, and of how they are responding
4. Deploy a disciplined and reflective approach to study during final year of academic studies
5. Integrate practical business experience into their final year studies.

It is important to add that it is the student's responsibility to secure the placement. Students will be offered workshops, 1-2-1 support in-house and will be signposted to CDS for additional support including central workshop provision, application checks and interview advice. The annual Festival of Careers and Business Insights events provide a platform for students to engage with the Times Top 100 employers who are recruiting for placements.

When students commence their placement they will be required to complete health and safety documents and confirm they have completed a formal induction process no later than the 2nd week of placement. This reflects the good practice and documentation used within the College of Science and Engineering.

13. Indications of programme quality

External Examiners Reports

First Destination careers statistics

Accreditation of modules from accounting bodies (subject to approval): The Association of Chartered Certified Accountants (ACCA)

- **Summary of programme/pathway delivery and assessment:**

The primary teaching methods are lectures and seminars. In all of the first and second year modules, seminars will include an element of exercise solving. In these cases, oral feedback is given *in situ*.

Assessment is performed through exams and assignments, where exercise-related topics (e.g. numerical techniques) will be assessed primarily by exams and conceptual discussions will be assessed by essay assignments.

14. External Examiners reports

No External Examiners reports have been written for this new programme but the most recent External Examiners' reports for the BSc in Accounting and Finance can be found [here](#).

Appendix 1: Programme structure (programme regulations)

BSc Accounting

FIRST YEAR MODULES

SEMESTER 1

Core Modules		Credits
MN1025	INTRODUCTION TO MANAGEMENT FOR ACCOUNTING AND FINANCE	15
MN1016	FOUNDATIONS OF FINANCIAL ACCOUNTING	15
MN1017	FOUNDATIONS OF ECONOMICS	15
MN1410	MATHS AND STATISTICS FOR ACCOUNTING AND FINANCE	15
Semester Total		60

SEMESTER 2

Core Modules		Credits
MN1018	MANAGEMENT AND COST ACCOUNTING	15
MN1019	FOUNDATIONS OF FINANCE	15
MN1020	INTRODUCTION TO ACCOUNTING THEORY	15
MN1409	ACCOUNTING AND FINANCE IN CONTEXT	15
Semester Total		60

Total
120

SECOND YEAR MODULES

SEMESTER 1

Core Modules		Credits
EC2082	PRINCIPLES OF PERSONAL TAXATION	15
MN2115	FINANCIAL REPORTING	15
MN2136	CORPORATE GOVERNANCE	15
Optional Modules		
MN2142	ONE 15-CREDIT MODULE FROM PUBLIC SECTOR ACCOUNTING	15
EC2086	BUSINESS LAW FOR ACCOUNTANTS	15
Semester Total		60

SEMESTER 2

Core Modules		Credits
EC2084	AUDIT AND ASSURANCE	15
MN2138	ACCOUNTING, DECISION MAKING AND CONTROL	15
MN2150	RESEARCH METHODS	15
Optional Modules		
MN2139	ONE 15-CREDIT MODULE FROM ACCOUNTING THEORY	15
EC2085	PRINCIPLES OF BUSINESS TAXATION	15
Semester Total		60

Total
120

THIRD YEAR MODULES**SEMESTER 1 AND 2**

Core Module		Credits
MN3101	DISSERTATION	30

SEMESTER 1

Core Modules		Credits
MN3142	ADVANCED FINANCIAL REPORTING	15
MN3135	ADVANCED MANAGEMENT ACCOUNTING	15
MN3030	ADVANCED AUDIT, ASSURANCE AND ETHICS	15
Semester Total		60

SEMESTER 2**Optional Modules**

THREE 15-CREDIT OPTIONAL MODULES FROM:		
EC3077	INVESTMENT MANAGEMENT	15
EC3057	MANAGEMENT SCIENCE	15
MN3143	ACCOUNTING FOR NON-PROFIT ORGANIZATIONS	15
MN3148	ADVANCED TAXATION	15
MN3149	FINANCIAL REPORTS ANALYSIS	15
MN3150	PROFESSIONAL ETHICS AND CRITICAL THEORY	15
Semester Total		60
		Total
		120

[†] THE DISSERTATION MUST BE WRITTEN ON A TOPIC RELATED TO ACCOUNTING

BSc Accounting with Year Abroad

**FIRST AND SECOND
YEAR MODULES****AS ABOVE****THIRD YEAR MODULES**

AN APPROPRIATE NUMBER OF MODULES EQUIVALENT TO AT LEAST 120 LEICESTER CREDITS WILL BE SELECTED CHOSEN IN CONSULTATION WITH THE DEPARTMENTAL STUDY ABROAD COORDINATOR AMONG THOSE OFFERED BY THE PARTNER INSTITUTION.

FOURTH YEAR MODULES**AS FOR YEAR THREE ABOVE**

BSc Accounting with Year in Industry

**FIRST AND SECOND YEAR
MODULES****AS ABOVE****THIRD YEAR MODULES**

PLACEMENT YEAR, OF THE APPROPRIATE STANDARD, SUPPORTED BY ACADEMIC PLACEMENT TUTOR AND ULSB

PROFESSIONAL SERVICES STAFF. PERSONAL TUTORS WILL PROVIDE SUPPORT REGARDING THE ACADEMIC ASSESSMENT ELEMENT OF THE PY VIA SKYPE MEETINGS.

PROFESSIONAL SERVICES STAFF WILL PROVIDE PASTORAL SUPPORT TO STUDENTS AND SUPPORT TO THE HOST ORGANISATION VIA PLACEMENT VISITS, ONGOING COMMUNICATIONS AND POST PLACEMENT EVALUATION.

FOURTH YEAR MODULES**AS FOR YEAR THREE ABOVE**

Appendix 2: Module specifications

See module specification database <http://www.le.ac.uk/sas/courses/documentation>

Appendix 3: Skills matrix

See attached

