

# Programme Specification (Undergraduate)

FOR ENTRY YEAR: 2019/20

 Date created:
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 2

# 1. Programme title(s) and code(s):

BSc Accounting

BSc Accounting with a Year Abroad ^

BSc Accounting with a Year in Industry ^

HE Diploma in Accounting\*

HE Certificate in Accounting\*

Notes

\* An award marked with an asterisk is only available as an exit award and is not available for students to register onto.

^ Students may only enter this programme by approved transfer at the end of Year 1

## a) <u>HECOS Code</u>

HECOS Code	%
100105	100%

# b) UCAS Code (where required)

N400

## 2. Awarding body or institution:

University of Leicester

## 3. a) Mode of study

Full-time

b) Type of study

Campus-based

#### 4. Registration periods:

#### **BSc Accounting**

The normal period of registration is 3 years

The maximum period of registration 5 years

#### BSc Accounting with a Year Abroad

The normal period of registration is 4 years

The maximum period of registration 6 years

## BSc Accounting with a Year in Industry

The normal period of registration is 4 years

The maximum period of registration 6 years

# 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.

<u>Year Abroad variant</u>: The condition for admission to the scheme will be an average mark of no less than 55% in year one. Students who meet these conditions will be invited to apply at the beginning of the second year of studies. Students will then be expected to maintain average marks of no less than 55% in their second year.

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 BA programme under the following conditions:

- Have an overall average of 55 or higher in the first year
- Have an overall average of 55 or higher in the second year
- Must not have any failed modules in order to progress to the year abroad.

\*If you have mitigating circumstances that affect your results, you may request that your circumstances be taken into consideration.

For those on the year in industry, see <u>additional programme specification content for Year in Industry</u> <u>programmes</u>

## 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
- Framework for Higher Education Qualifications (FHEQ)
- UK Quality Code for Higher Education
- University Learning Strategy
- <u>University Assessment Strategy</u>
- University of Leicester Periodic Developmental Review Report
- External Examiners' reports (annual)
- United Nations Education for Sustainable Development Goals
- Student Destinations Data

#### 9. Programme Outcomes

Unless otherwise stated, programme outcomes apply to all awards specified in 1. Programme title(s).

# a) Discipline specific knowledge and competencies

i) Mastery of an appropriate body of knowledge

Intended Learning	Teaching and Learning Methods	How Demonstrated?
Outcomes		

Basic competency in	The primary means of delivery	Exams; written assignments
management and financial	will be lectures, supported by	Coursework will take on different
accounting.	seminars. Seminars can take on	forms: essay assignments or also
	different forms. For some	case studies or also exercises
	modules, seminars will be exclusively focussed on problem	(where appropriate). Students will be exposed to a variety of
	solving. In modules where cases	assessment techniques. Although
	are used, such cases may be	the B.Sc. in Accountancy stresses
	studied in seminars. Blackboard	technical knowledge it is hugely
	support is available for all	important that students also
	modules. Guided independent learning is available in most	express their knowledge via other routes such as through essay
	modules (with reading lists given	assignments.
	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	
	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.	
	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.	
	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.	
	In year 3 [year four, for students	
	in the year abroad/year in	

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
	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.	

Grounding in elementary	The primary means of delivery	Exams; Assignments; article
management and basic	will be lectures, supported by	reports
micro and macroeconomics and elementary statistics.	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	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.
	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.	
	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.	
	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.	
	In year 3 [year four, for students in the year abroad/year in	

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
	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.	

Competency in advanced	The primary means of delivery	Exams; essay assignments
accounting concepts (auditing; accounting and	will be lectures, supported by seminars. Seminars can take on	Coursework will take on different
control).	different forms. For some modules, seminars will be	forms: essay assignments or also case studies or also exercises
	exclusively focussed on problem	(where appropriate). Students will be exposed to a variety of
	solving. In modules where cases are used, such cases may be	assessment techniques. Although the B.Sc. in Accountancy stresses
	studied in seminars. Blackboard support is available for all	technical knowledge it is hugely
	modules. Guided independent	important that students also express their knowledge via other
	learning is available in most modules (with reading lists given	routes such as through essay assignments.
	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	
	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.	
	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.	
	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.	
	In year 3 [year four, for students in the year abroad/year in	
L	in the year abroady year in	

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
	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.	

Competency in basic finance	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	Exams 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.
	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.	
	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.	
	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.	
	In year 3 [year four, for students in the year abroad/year in	

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
	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.	

Competency in advanced auditing and taxation concepts.	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	Exams; written assignments 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.
	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.	
	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.	
	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.	
	In year 3 [year four, for students in the year abroad/year in	

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

# ii) Understanding and application of key concepts and techniques

Intended Learning	Teaching and Learning Methods	How Demonstrated?
Outcomes Ability to determine basic principles of management and financial accounting.	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. 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.	Exams; written assignments ILOs also demonstrated through: Oral presentations Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Elective modules (2 <sup>nd</sup> and 3 <sup>rd</sup> /4 <sup>th</sup> year at Leicester, with a wide choice of modules at partner institutions during the year abroad)

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to demonstrate familiarity with basic micro and macroeconomics; and with elementary management concepts; and with basic statistical concepts.	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. 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.	Exams; Assignments; article reports ILOs also demonstrated through: Oral presentations Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Elective modules (2 <sup>nd</sup> and 3 <sup>rd</sup> /4 <sup>th</sup> year at Leicester, with a wide choice of modules at partner institutions during the year abroad)
Ability to demonstrate knowledge of principles of personal and business taxation and corporate governance.	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. 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.	Exams; Essay assignments ILOs also demonstrated through: Oral presentations Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Elective modules (2 <sup>nd</sup> and 3 <sup>rd</sup> /4 <sup>th</sup> year at Leicester, with a wide choice of modules at partner institutions during the year abroad)

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to demonstrate knowledge of company financial statements.	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. 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.	Exams; Written assignments ILOs also demonstrated through: Oral presentations Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Elective modules (2 <sup>nd</sup> and 3 <sup>rd</sup> /4 <sup>th</sup> year at Leicester, with a wide choice of modules at partner institutions during the year abroad)
Ability to articulate a deeper understanding of financial statements and their uses.	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. 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.	Essay assignments ILOs also demonstrated through: Oral presentations Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Elective modules (2 <sup>nd</sup> and 3 <sup>rd</sup> /4 <sup>th</sup> year at Leicester, with a wide choice of modules at partner institutions during the year abroad)

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to analyse critically issues which relate to legal, ethical and auditing principles.	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. 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.	Essay assignments ILOs also demonstrated through: Oral presentations Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Elective modules (2 <sup>nd</sup> and 3 <sup>rd</sup> /4 <sup>th</sup> year at Leicester, with a wide choice of modules at partner institutions during the year abroad)
Real world application of theory and concepts practice	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome. 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. Formative feedback via Personal Tutor at 4 points during the year. Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

iii) Critical analysis of key issues

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Critical analysis of financial statements.	Core and option modules will allow for the development of critical analytical skills via lectures and seminars.	Coursework (essay assignments and case studies); dissertation.
Critical analysis of issues relating to corporate governance.	Core and option modules will allow for the development of critical analytical skills via lectures and seminars.	Coursework (essay assignments and case studies); dissertation.
Critical analysis of accounting regulation and auditing issues.	Core and option modules will allow for the development of critical analytical skills via lectures and seminars.	Coursework (essay assignments and case studies); dissertation.
Critical analysis of theoretical aspects of accountancy.	Core and option modules will allow for the development of critical analytical skills via lectures and seminars.	Coursework (essay assignments and case studies); dissertation.
Critical analysis of accountancy in small/medium/non-profit organizations.	Core and option modules will allow for the development of critical analytical skills via lectures and seminars.	Coursework (essay assignments and case studies); dissertation.
Critical analysis of the relevant issues in practice	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

iv) Clear	and concise	presentation of material
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Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Financial analysis.	Teacher led seminars and Student Presentations/ Student report writing/ Student case writing/ essay assignment writing	Presentations. Course work. Dissertation.
Financial report analysis.	Teacher led seminars and Student Presentations/ Student report writing/ Student case writing/ essay assignment writing	Presentations. Course work. Dissertation.
Presentation both orally and in writing to colleagues and managers, meeting appropriate professional standards including	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
structure, reflective content, clarity, succinctness and comprehensive response to questions.		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

v) Critical appraisal of evidence with appropriate insight

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to demonstrate the deeper reasons for uses of financial statements.	Lectures/seminars/guided reading.	Dissertation/coursework.
Ability to apply an accountancy based analysis to issues in regulation/auditing/accountanc y of small-medium and non- profit organizations.	Lectures/seminars/guided reading.	Dissertation/coursework.

vi) Other discipline specific competencies

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
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.	Lectures/guided reading.	Dissertation/coursework.

# b) Transferable skills

i) Oral communication

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Oral presentation of case study analysis.	Lectures/ seminars/ guided reading	Coursework.
Ability to make oral presentations and to respond effectively to questioning during Year in Industry.	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to participate effectively in group discussions with managers and colleagues during Year in Industry.	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

# ii) Written communication

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Academic writing.	Teacher led Seminars and Student Presentations/Student report writing/ Student case writing/ essay assignment writing.	Dissertation; coursework.
Ability to use language in a written format in a manner appropriate for professional audiences during PY.	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to be clear, fluent and coherent in written expression in a professional context during PY.	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

# iii) Information technology

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Word Processing	Lectures, practical classes, group work, independent research	Dissertation; coursework.
Excel	Lectures, practical classes, group work, independent research	Dissertation; coursework.
Research Databases	Lectures, practical classes, group work, independent research	Dissertation; coursework.
Powerpoint	Lectures, practical classes, group work, independent research	Dissertation; coursework.
Accounting	Lectures, practical classes, group work, independent research	Dissertation; coursework.
Software (Sage)	Lectures, practical classes, group work, independent research	Dissertation; coursework.

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to source, analyse and present materials clearly and effectively using appropriate IT resources in a professional context	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

# iv) Numeracy

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to calculate ratios.	Teacher led Seminars and Student Presentations/Student report writing/ Student case writing.	Exams; coursework; dissertation. Additional maths support will be provided for first-year students who do not have A level maths or equivalent.
Ability to calculate basic statistical quantities.	Teacher led Seminars and Student Presentations/Student report writing/ Student case writing.	Exams; coursework; dissertation. Additional maths support will be provided for first-year students who do not have A level maths or equivalent.

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to construct, analyse and interpret quantitative data including accounts, in a professional context.	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

# v) Team working

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to work in a group.	Seminar discussions.	Oral presentation.
Ability to contribute and comment on ideas when involved in group work.	Seminar discussions.	Oral presentation.
Ability to work well in groups, to draw appropriately on others' knowledge and expertise and to contribute and comment	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
on ideas during group work in a professional context.		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

vi) Problem solving

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Analysis of financial statements, taxation returns and audit reports.	Teacher led Seminars/Student report writing/ Student case writing.	Exams; coursework; dissertation.
	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

# vii) Information handling

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to write reports/case analysis which summarize in a consistent and clear way results obtained.	Teacher led Seminars/Student report writing/ Student case writing.	Coursework; dissertation.

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Ability to locate, organise and marshal evidence and relevant data, report on findings, analyse complex ideas/knowledge and	Year in Industry only	Completion of weekly learning log recording skills development, major achievements, key areas of work, learning points and challenges overcome.
understand critical arguments in a professional context.		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.
		Formative feedback via Personal Tutor at 4 points during the year.
		Formative feedback from employer regarding reflection on skills development, areas of strength and weakness and contribution to the workplace.

# viii) Skills for lifelong learning

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
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. Seminar discussions (solving of exercises; of case studies)Dissertation (3 <sup>rd</sup> /4 <sup>th</sup> year) Other methods accounting bodies may prescribe
Ability to reflect upon behaviour and skills with a view to personal and professional development.	Year in Industry only	

# **10.** Progression points

This programme follows the standard Scheme of Progression set out in <u>Senate Regulations</u> – see the version of Senate Regulation 5 governing undergraduate programmes relevant to the year of entry.

The following additional progression requirements for this programme have been approved:

#### Year Abroad Variant

Students who meet the conditions set out in section 5 will be invited to apply at the beginning of the second year of studies. Students will then be expected to maintain average marks of no less than 55% in their second year.

\*If you have mitigating circumstances that affect your results, you may request that your circumstances be taken into consideration.

For those on the year in industry, see <u>additional programme specification content for Year in Industry</u> <u>programmes</u>

In cases where a student has failed to meet a requirement to progress, he or she will be required to withdraw from the course

### a) Course transfers

N/A

#### 11. Criteria for award and classification

This programme follows the standard scheme of undergraduate award and classification set out in <u>Senate Regulations</u> – see the version of *Senate Regulation 5 governing undergraduate programmes* relevant to the year of entry.

#### 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.
- This programme includes <u>accreditations</u>.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 recognized 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 such as 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 2<sup>nd</sup> 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 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 Examiner(s) reports

The details of the External Examiner(s) for this programme and the most recent External Examiners' reports for this programme can be found at <u>exampapers@Leicester</u> [log-in required]



# **Programme Specification (Undergraduate)**

FOR ENTRY YEAR: 2019/20

 Date created:
 03/12/2020
 Last amended:
 16/12/2020
 Version no.
 2

# Appendix 1: Programme structure (programme regulations)

The University regularly reviews its programmes and modules to ensure that they reflect the current status of the discipline and offer the best learning experience to students. On occasion, it may be necessary to alter particular aspects of a course or module.

BSc Accounting

Level 4/Year 1 2019/20

Credit breakdown

Status	Year long	Semester 1	Semester 2
Core	n/a	60 credits	60 credits
Optional	n/a	n/a	n/a

120 credits in total

# Core modules

Delivery period	Code	Title	Credits
Sem 1	MN1025	Introduction To Management For Accounting And Finance	15 credits
Sem 1	MN1016	Foundations Of Financial Accounting	15 credits
Sem 1	MN1017	Foundations Of Economics	15 credits
Sem 1	MN1410	Maths And Statistics For Accounting And Finance	15 credits
Sem 2	MN1018	Management And Cost Accounting	15 credits
Sem 2	MN1019	Foundations Of Finance	15 credits
Sem 2	MN1020	Introduction To Accounting Theory	15 credits

Delivery period	Code	Title	Credits
Sem 2	MN1409	Accounting And Finance In Context	15 credits

# Notes

N/A

# Level 5/Year 2 2020/21

Credit breakdown

Status	Year long	Semester 1	Semester 2
Core	n/a	60 credits	60 credits
Optional	n/a	n/a	n/a
		-	120 gradite in tata

120 credits in total

# Core modules

Delivery period	Code	Title	Credits
Sem 1	EC2082	Principles Of Personal Taxation	15 credits
Sem 1	MN2115	Financial Reporting	15 credits
Sem 1	MN2136	Corporate Governance	15 credits
Sem 1	EC2086	Business Law For Accountants	15 credits
Sem 2	EC2084	Audit And Assurance	15 credits
Sem 2	MN2138	Accounting, Decision Making And Control	15 credits
Sem 2	MN2150	Research Methods For Accounting And Finance	15 credits
Sem 2	EC2085	Principles Of Business Taxation	15 credits

# Notes

N/A

# Level 6/Year Final 2021/22

# Credit breakdown

Status	Year long	Semester 1	Semester 2
Core	30 credits	45 credits	n/a
Optional	n/a	n/a	45 credits

120 credits in total

# Core modules

Delivery period	Code	Title	Credits
Year long	MN3207*	Dissertation (Accounting)	30 credits
Sem 1	MN3142	Advanced Financial Reporting	15 credits
Sem 1	MN3135	Advanced Management Accounting	15 credits
Sem 1	MN3030	Advanced Audit, Assurance And Ethics	15 credits

# Notes

\*The dissertation must be written on a topic related to accounting

# Option modules

Delivery period	Code	Title	Credits
Semester 2	EC3057	Management Science	15 credits
Semester 2	EC3077	Investment Management	15 credits
Semester 2	MN3139	Technology in Financial Markets	15 credits
Semester 2	MN3143	Accounting For Non-Profit Organizations	15 credits
Semester 2	MN3148	Advanced Taxation	15 credits
Semester 2	MN3150	Professional Ethics And Critical Theory	15 credits

### Notes

For Semester 2, choose 3 modules

This is an indicative list of option modules and not definitive of what will be available. Option module choice is also subject to availability, timetabling, student number restrictions and, where appropriate, students having taken appropriate pre-requisite modules.

# **Appendix 2: Module specifications**

See undergraduate <u>module specification database</u> (Note - modules are organized by year of delivery).

# Appendix 3: Skills matrix

Programme Learning Outcomes (a) Discipline specific knowledge and competencies	MN10XX INTRODUCTION TO MANAGEMENT FOR ACCOUNTING AND FINANCE	MNI016	MN1017	MN1XXX MATHS AND STATS	MN1018	MN1019	MN1020	MNIXXX ACCOUNTING AND FINANCE IN CONTEXT	EC2083	MN2XXX FINANCIAL REPORTING	MN2136	MN2142	EC2086	EC2084	MN2138	MN2XXX RESEARCH METHODS	MN2139	EC2XXX PRINCIPLES OF BUSINESS TAXATION	MN3101	MNS142	MN3135	MN3XXX ADVANCED AUDIT, ASSURANCE AND ETHICS	EC3077	EC3057	MN3143	MNSXXX ADVANCED TAXATION	MN3139 Technology in Financial Markets	MN3XXX PROFESSIONAL ETHICS
(vi) Other discipline specific competencies																												
(b) Transferable skille																												
(b) Transferable skills (i) Oral communication	х	х	X	х	х	х	х	х	х	Х	Х	Х	х	х	х	х	х	X	Х	х	х	Х	X	х	х	Х	Х	X
(ii) Written communication	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
(iii) Information technology	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
(iv) Numeracy	x	x	x	x	x	x	x	x	x	X	x	x	x	x	x	x	x	X	X	x	x	X	x	x	x	x	X	x
(v) Team working		x			x			x		x		x			x	x												

(vi) Problem solving	x	x	х	x	x	x	X	X	x	х	x	X	x	X	x	х	x	X	х	x	x	x	x	x	х	x	X	x
(vii) Information handling	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
(viii) Skills for lifelong learning	x	x		x				x								x			x									