UNIVERSITY OF LEICESTER

Programme Specification (Undergraduate) FOR ENTRY YEAR: 2022/23

Date created: 7.7.21 **Last amended:** Click or tap to enter a date. **Version no.** Choose an item.

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 before the end of Year 2

a) HECOS Code

HECOS Code	%
100104	85
100107	15

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 is 5 years

BSc Accounting with a Year Abroad

The normal period of registration is 4 years

The maximum period of registration is 6 years

BSc Accounting with a Year in Industry

The normal period of registration is 4 years

The maximum period of registration is 6 years

5. Typical entry requirements

Overview:

Three A levels normally considered as a minimum.

Two AS levels or vocational AS levels will be considered in place of an A level.

General Studies and Critical Thinking not accepted.

Detail:

A/AS Levels:	ABB at A Level (320 points) or equivalent Including: GCSE Maths at grade B or grade 5, and GCSE English Language at grade C or grade 4
BTEC Nationals	Full Diploma with DDD
European Baccalaureate:	Pass Diploma with 77% overall.
International Baccalaureate:	Pass Diploma with 32 points

For the aims, learning outcomes and application criteria for the GCSA Year Abroad please see https://le.ac.uk/study/undergraduates/courses/abroad

6. Accreditation of Prior Learning

APL will not be accepted for exemptions from individual modules.

Applicants who have successfully completed a first year on an equivalent programme at another institution may be considered for direct entry to year 2.

7. Programme aims

The BSc in Accounting aims to give students a solid academic foundation in accounting, together with the core technical knowledge, application and analysis skills required in practice, and a sound understanding in key fundamental concepts required in the accounting profession from other related relevant fields.

Competence in these skills is especially important in order that students can gain the professional accountancy body exemptions, and learn how to be resilient and adaptive to technical and organisational change. The degree is employability focused and will significantly increase students' employability skills.

The programme is structured in such a way that students acquire a solid foundation in both accounting and finance in their first year, but specialise in more advanced accounting topics in their second and final year of study.

In summary, the programme aims to:

- provide a detailed knowledge and critical understanding of the main ideas, concepts, models, principles and practices in modern accounting and related fields;
- increase graduate's marketability by:
  - providing appropriate exemptions from examinations required by the main accountancy bodies
  - encouraging the development of written and oral presentation, team working, quantitative information handling, communications and information technology skills
  - promoting confidence in problem recognition, formulation and solution, and
  - providing the opportunity to apply those skills in an accounting, financial and general business environment;
- prepare students for a wide range of careers and training opportunities in both accounting and related professions, in both the private and public sectors; voluntary organizations; and
- prepare students who are interested in postgraduate study for the transition to an increasingly independent regime of study and research.

For the aims, learning outcomes and application criteria for the GCSA Year Abroad please see link in section 5.

For the Year in Industry variant only, this additional programme aims to:

- provide an opportunity to obtain relevant work experience;
- 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.

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
- University Assessment Strategy
- University of Leicester Periodic Developmental Review Report
- External Examiners' reports (annual)
- United Nations Education for Sustainable Development Goals
- Student Destinations Data
- Professional accountancy body requirements for exemptions
- CFA requirements for affiliation of programmes

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) Competence in an appropriate body of knowledge

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Advise on key aspects of Finance, Management, Law, Economics (macro and micro), Mathematics and Statistics by the end of their first year studies. Core modules: MN1019, MN1025, EC1022, MN1017, EC1016, and EC1023	Primary means of delivery: Lectures, seminars, computer workshops, guided independent learning, formative feedback and blackboard support. Seminars vary in format and style: e.g. problem solving or discussion of case studies. Computer workshops provide hands-on experience solving problems using software packages and/or programming languages. Guided independent learning provides reading lists and detailed guidance to learning resources. The first year provides a solid grounding in the key pillars of any business management degree.	Demonstrated by passing examinations, coursework assignments, oral presentations, group work, and a dissertation. Coursework varies in format: essay assignments, case studies, practical application of subject content, and/or exercises (where appropriate). Students are exposed to a variety of assessment techniques to demonstrate their technical knowledge. However, a significant component of the accredited modules is represented by examinations, in compliance with the requirements of professional accounting bodies.
Identify key accounting principles in: Financial accounting (FA), Management accounting (MA), Audit and assurance (AUD), Financial Management (FM) Taxation (TX) FA: MN1016, MN2115 and MN3142 MA: MN1018 and MN2138 AUD: EC2084 and MN3030 FM: EC2006 TX: EC2082 (EC2085, EC3148 optional)	The second and final year provide modules specialising in the field of accountancy, building on previously acquired knowledge, and developing increasingly advanced knowledge on key practical areas.	
Identify accounting principles in specialised areas of the field: Corporate governance Social and environmental accounting Public sector and non-profit organisations Optional modules: MN2136, EC3014, EC3006		

ii) Understanding and application of key concepts and techniques

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Use appropriately the key principles underlying the fundamental accounting subjects (FA, MA, FM, TX, Auditing and Law).	Lectures, seminars, computer workshops, guided independent learning, formative assessments across the programme.	Through examinations, role play/case study questions in coursework and assignments, but also in oral presentations, article reports and seminar discussions. Students are exposed to a variety of assessment techniques to demonstrate their critical understanding of the subject.
Apply basic economics, mathematical and statistical techniques to finance related subjects.		
Interpret the impact of technological change in the accounting profession and use appropriate technologies		
Apply variety of different accounting practices in a variety of different sectors.		
Apply theory and concepts in a real world work-place setting.	Year in Industry only	Reflective log/skills audit, formative feedback from employer, final report and presentation.

iii) Critical analysis of key issues

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Critically analyse and assess contemporary issues in accounting (theory and practice): - financial statements - accounting regulation - technological changes	Principally seminars and formative assessments, but also lectures and in, guided independent learning, Core and option modules across the programme, and throughout all years, develop critical analytical skills as part of on-going professional development. In particular the following modules: MN2136, MN3142, EC3005 and EC3018	Engagement with debates within seminars and lectures. In summative assessments: Examinations and coursework (reflective essay assignments and case studies), Dissertation
Critically analyse ethical and auditing issues and other aspects of accountability and accountancy practice.		
Critique regulations for corporate governance and theoretical aspects of accountancy .		

iv) Clear and concise presentation of material

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Explain issues and arguments related to accountancy using a variety of written and oral formats.	Modelled in lectures, seminars, formative and summative feedback, and directed reading throughout the course. The intensity of problem solving and practical application of content increases over the degree programme to ensure these skills are continuously developed, retained and operationalised.	Assessed through a range of written reports and student presentations, coursework, group work, and in the final year dissertation
Produce clear and concise reports with an analysis of arguments, issues and results.		
Organise and structure material to the standards required by professional bodies and academia		
Combine clarity and brevity with a comprehensive response to the questions asked and succinct, appropriate reflection if required.		
Distinguish between relevant and non-relevant material		

v) Critical appraisal of evidence with appropriate insight

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Critically appraise relevant accounting research, accounting texts and other sources of materials (both theoretical and empirical) Evaluate results from quantitative accounting analysis.	Modelled in lectures and seminars; developed in formative and summative feedback, and directed reading throughout the course.	Examinations, essays, exercises, presentations and the final year dissertation.

vi) Other discipline specific competencies

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Use SAGE Business Clouds computerised accounting software	Taught through the certified SAGE course built into EC2005	SAGE certification
Successfully apply for exemptions from the professional accountancy body examinations	Lectures and seminars geared to content and assessment requirements of professional accountancy bodies in specifically designed, accredited and monitored modules	Achievement of exemptions post-graduation, when employed

b) Transferable skills

i) Oral communication

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Explain clearly the content and visuals in an oral presentation.	Seminars, group-solving exercises, case studies, guided reading across all years of study Covered, for example, in EC2005 (Professional skills development) which includes the Leicester Award and Leicester Gold Award provision, and EC3018.	Formative assessment by contribution to seminars and group work, oral presentations. Summative assessment in EC2005
Present concepts, arguments and analysis of key issues in accountancy, and respond effectively to questions.		
Participate effectively in group discussions with other students and tutors.		
Apply oral communication skills within the work environment (Year in Industry only).	Within work based placement	Discussions with and presentations to managers and colleagues in the workplace – employer feedback. Final presentation for University

ii) Written communication

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Write in a manner appropriate for the audience concerned, with suitable use of language and evidence.	Taught through Year 1 - induction: EC1010 Academic and study skills Modelled in lectures, seminars, through reading independent research, and developed through formative and summative feedback	Written responses in examinations, essays (especially role play/case study assignments) and dissertation.
Choose and apply appropriate writing skills within the work environment and in report writing (Year in Industry only).	Within work based placement	Reflective log, final report, employer feedback

iii) Information technology

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Use Microsoft Office competently to prepare written work, access appropriate information from the internet and create presentations and spreadsheets for data and analysis.	Taught in computer workshops, practical classes and SAGE course. Developed through independent research and practice	Assessed in oral presentations, all types of coursework, the final year dissertation and SAGE certification.
Source, analyse and present materials clearly and effectively using specialist IT packages, including (but not limited to) databases, online learning platforms, search engines, accounting software, programming languages etc.		

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Apply information technology skills within the work environment (year in Industry only)	Developed through work based placement and student portfolio	Reflective log, skills audit, employer feedback and final report/presentation

iv) Numeracy

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Employ general numerical, mathematical and statistical skills.	Taught in lectures, seminars, practical classes, group work, independent research Supported through additional maths sessions for first-year students who do not have A level maths or equivalent	Examinations, coursework, problem solving exercises, dissertation.
Construct, analyse and interpret quantitative data including financial statements.		
Apply numeracy skills within the work environment (Year in Industry only)	Work based placement	Reflective log, skills audit, employer feedback and final report/presentation

v) Team working

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Work collaboratively, effectively, and responsibly in groups.	Developed in seminars, through group problem-solving exercises and analysis of case studies. Exercised in group presentations and independent group work.	Assessed group-based assignments.
Apply team working skills within the work environment	Work based placement	Reflective log, skills audit, employer feedback and final report/presentation

vi) Problem solving

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Identify and locate relevant data and source material to solve problems.	Taught in lectures, computer workshops. Developed through independent research, formative and summative feedback	Examinations, coursework, dissertation.
Use material to address problems and formulate solutions.	Supported through additional Maths sessions	
Apply problem solving skills within the work environment	Work based placement	Reflective log, skills audit, employer feedback and final report/presentation

vii) Information handling

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Find and use appropriate information from a variety of sources.	Introduced in lectures and seminars. Developed in independent research, and from formative and summative feedback.	Assessed through problem-solving, comparison and evaluation in examinations, coursework, dissertation.
Utilise relevant data, report on findings, analyse complex ideas and knowledge.		
Apply information handling skills within the working environment.	Work based placement	Reflective log, skills audit, employer feedback and final report/presentation

viii) Skills for lifelong learning

Intended Learning Outcomes	Teaching and Learning Methods	How Demonstrated?
Students should be able to: Apply independent thinking during taught sessions and in the preparation and production of assessed work.	Introduced and taught in: Year 1 induction: EC1010 Academic and study skills Year 2: EC2005 Professional skills development SAGE certification Year 3: EC3018 Dissertation All years: Developed through lecture and seminar debates, during computer workshops and problem-solving classes. Learned from independent research, formative and summative feedback	Assessed through Research Methods module and especially in Year 3 assessments which depend upon the application of principles and knowledge learned in Years 1 and 2. Examinations, coursework and final year dissertation. Record of meeting deadlines for assignment submissions.
Apply a practical understanding of appropriate technologies in novel situations.		
Manage their time effectively and adhere to deadlines.		
Adapt and combine new knowledge and techniques with prior understanding.		
Apply a variety of employability and transferable skills within the work environment e.g. time management, adaption to a different cultural environment, receptivity to new learning, professional behavior.	Work based placement	Reflective log, skills audit, employer feedback and final report/presentation
Think reflectively about personal and professional development.		

10. Progression points

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

For students who meet all of the University's Senate progression and awarding regulations, but fail to meet all of the requirements for accreditation purposes, they:

- will still progress for degree purposes, however
- will not be awarded the relevant exemption from the appropriate professional accountancy body examination.

For the aims, learning outcomes and application criteria for the GCSA Year Abroad please see link in section 5.

Year in Industry variant:

Students may only enter this variant at the end of their second year, having sourced an approved Year in Industry Placement and are able to meet the Scheme of Progression from year 2 to 3.

See also the additional programme specification content for Year in Industry programmes

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

At the end of the common first year, students may transfer between the three programmes offered.

11. Criteria for award and classification

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

12. Special features

There are many BSc Accounting degree programmes in the UK.
However, our programme has some very strong special features as follows:

- Common first year across our BSc Accounting, BSc Accounting and Finance and BSc Finance degrees with specialism in advanced accounting topics in year 2 and the final year.

  The common year allows students join the ULSB Accounting and Finance community even if they are not 100% sure of their degree choice on entry. They then have the flexibility to choose the route that best suits their interests once they have settled in and know more about the subject matter in all three degrees.

  At the end of the first year there is the opportunity for students to change their degree choice to BSc Accounting and Finance or BSc Finance.
- Presence of dedicated modules covering academic and study skills, and professional skills. Specific transferable skills required in the accountancy profession are developed throughout the degree.
- Opportunity to gain a high number of exemptions from the main professional accountancy bodies (ACCA, CIMA, ICAEW and ICAS). The number of exemptions will increase from our current degree and we are also seeking accreditation from CIPFA. This reflects the strong emphasis within the program on the teaching of practical and vocational skills.
- Opportunity to have a Year in Industry or to study abroad in the third year. The Year in Industry variant of this programme is offered in accordance with the University's standard specification for Year in Industry variants.
- For the aims, learning outcomes and application criteria for the GCSA Year Abroad please see link in section 5.
- Several employability skills are developed throughout the B.Sc. Accounting programme.

  For example, technology skills are embedded in the degree and there is an opportunity to learn computerised accounting skills (e.g. SAGE Business Clouds) and obtain SAGE certification (which is currently offered only in a few UK HE institutions). In addition, students gain hands-on experience using various technologies. This will significantly boost our students' employability prospects

13. Indications of programme quality

- University Academic Review
- External examiners reports
- First Destination careers statistics
- Exemptions from professional exams (subject to satisfactory completion of certain core or optional modules):
  - Association of Chartered Certified Accountants (ACCA)
  - Chartered Institute of Management Accountants (CIMA)
  - Institute of Chartered Accountants in England and Wales (ICAEW)
  - Chartered Institute of Public Finance & Accountancy (CIPFA)

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 exampapers@Leicester [log-in required]

Available for BSc Accounting and BSc Accounting and Finance, but N/A for BSc Finance

UNIVERSITY OF LEICESTER

Programme Specification (Undergraduate) FOR ENTRY YEAR: 2022/23

Date created: 7.7.21 **Last amended:** Click or tap to enter a date. **Version no.** Choose an item.

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 2022/23

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	EC1010	Academic and study skills (see Note below)	n/a
Sem 1	MN1016	Financial Accounting	15 credits
Sem 1	MN1017	Economics for Accounting and Finance	15 credits
Sem 1	MN1025	Management for Accounting and Finance	15 credits
Sem 1	EC1016	Maths for Accounting and Finance	15 credits
Sem 2	MN1018	Introduction to Management Accounting	15 credits
Sem 2	MN1019	Introduction to Finance	15 credits
Sem 2	EC1022	Law and Ethics for Accounting and Finance	15 credits
Sem 2	EC1023	Statistics for Accounting and Finance	15 credits

Notes

EC1010 is a zero-credit compulsory module delivered in the induction week.

There are no option modules in Year 1.

Level 5/Year 2 2023/24

Credit breakdown

Status	Year long	Semester 1	Semester 2
Core	n/a	60 credits	45 credits
Optional	n/a	n/a	15 credits

120 credits in total

Core modules

Delivery period	Code	Title	Credits
Sem 1	MN2115	Financial Reporting	15 credits
Sem 1	EC2005	Professional Skills Development	15 credits
Sem 1	EC2006	Financial Management	15 credits
Sem 1	EC2082	Personal Taxation	15 credits
Sem 2	MN2138	Intermediate Management Accounting	15 credits
Sem 2	MN2150	Research Methods in Accounting and Finance	15 credits
Sem 2	EC2084	Audit and Assurance	15 credits

Notes
N/A

Option modules

Delivery period	Code	Title	Credits
Semester 2	EC2085	Business Taxation	15 credits
Semester 2	MN2136	Corporate Governance	15 credits

Notes
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.

Level 6/Year 3 2024/25

Credit breakdown

Status	Year long	Semester 1	Semester 2
Core	n/a	45 credits	30 credits
Optional	n/a	15 credits	30 credits

120 credits in total

Core modules

Delivery period	Code	Title	Credits
Sem 1	EC3005	Contemporary issues in Accounting	15 credits
Sem 1	MN3030	Advanced Audit, Assurance and ethics	15 credits
Sem 1	MN3142	Advanced Financial Reporting	15 credits
Sem 2	EC3018	Dissertation	15 credits
Sem 2	MN3139	FinTech, AI and Blockchain	15 credits

Notes
N/A

Option modules

Delivery period	Code	Title	Credits
Semester 1	EC3006	Global Public Sector Accounting	15 credits
Semester 1	MN3135	Advanced Management Accounting	15 credits
Semester 2	EC3013	Forensic accounting	15 credits
Semester 2	EC3014	Social and environmental Accounting	15 credits
Semester 2	MN3148	Advanced taxation	15 credits
Semester 2	MN3166	Entrepreneurship	15 credits
Semester 2	MN3170	The Business of the Space Economy	15 credits

Notes

For Semester 1 student must pick 1 option module.

For Semester 2 students must pick 2 option 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.

BSc ACCOUNTING WITH YEAR ABROAD

FIRST YEAR	AS ABOVE
SECOND YEAR	AS ABOVE
THIRD YEAR	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	AS FOR YEAR THREE ABOVE

BSc ACCOUNTING WITH YEAR IN INDUSTRY

FIRST YEAR	AS ABOVE
SECOND YEAR	AS ABOVE
THIRD YEAR	YEAR IN INDUSTRY (YII) OF APPROPRIATE STANDARD, SUPPORTED BY ACADEMIC YII TUTOR AND ULSB PROFESSIONAL SERVICES STAFF. YII TUTORS WILL PROVIDE SUPPORT REGARDING THE ACADEMIC ASSESSMENT ELEMENT OF THE YII VIA PLACEMENT VISITS AND ONLINE MENTORING. PROFESSIONAL SERVICES STAFF WILL PROVIDE PASTORAL SUPPORT TO STUDENTS, AND SUPPORT TO THE HOST ORGANISATIONS, WITH ONGOING COMMUNICATIONS AND POST PLACEMENT EVALUATION SEE ALSO THE additional programme specification content for Year in Industry programmes
FOURTH YEAR	AS FOR YEAR THREE ABOVE

Appendix 2: Module specifications

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

Appendix 3: Skills matrix

– see attached spreadsheet