

Programme Specification

	BSc (Hons) Business Accounting
2. Awarding institution	Middlesex University
3. Teaching institution	Middlesex University
4. Programme accredited by	
5. Final qualification	Bachelor of Science (Honours)
6. Academic year	2018-19
7. Language of study	English
8. Mode of study	Full Time / Part Time / Thick Sandwich / Thin Sandwich

9. Criteria for admission to the programme

For foundation year admission, Middlesex University general entry requirements apply, including GCSE's (grade A to C) (or equivalent) in mathematics and English language. Applicants whose first language is not English are required to achieve a minimum score of 6.0 in IELTS overall (with a minimum of 5.5 in each component) or an equivalent qualification recognised by Middlesex University.

The equivalence of qualifications from outside UK will be determined according to NARIC guidelines.

Foundation year programme requirements are 48 UCAS points or equivalent.

We accredit prior experiential learning and welcome mature applicants with suitable life skills and work experience.

10. Aims of the programme

The programme aims to:

- provide students with the appreciation of and insight into the role of accounting in the context of business governance, project management and accounting information systems;
- provide students with a knowledge and understanding of the conceptual and practical aspects of accounting;
- provide a foundation for further study or professional development;
- develop core skills in computer literacy, numeracy, written and oral communication and teamwork;
- develop critical and analytical problem-solving skills to prepare students for a range of careers in accounting and business generally and their future role in society.

11. Programme outcomes	
<p>A. Knowledge and understanding</p> <p>On completion of this programme the successful student will have knowledge and understanding of :</p> <ol style="list-style-type: none"> 1. the role and nature of accounting in organisations and society; 2. the conceptual and practical aspects of financial and management accounting and the development and current state of essential theories, principles and concepts of accounting and the impact of these on practice; 3. some of the alternative technical language and practices of accounting 4. theories and empirical evidence concerning financial management, risk and the operation of capital markets; 5. ethical conflict and its resolution. 	<p>Teaching/learning methods</p> <p>Students gain knowledge and understanding through guided reading of textbooks, academic journals, computer software, on-line and in-class exercises, lectures, labs, workshops and seminars</p> <p>Assessment methods</p> <p>Students' knowledge and understanding is assessed by in-class and on-line tests, examinations and written assignments.</p>
<p>B. Cognitive (thinking) skills</p> <p>On completion of this programme the successful student will be able to:</p> <ol style="list-style-type: none"> 1. critically evaluate arguments and evidence; 2. analyse and draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and data which must be acquired by the student. 	<p>Teaching/learning methods</p> <p>Students learn cognitive skills through individual and group exercises and case studies, tutor led seminars and class discussions as well as feedback on assessments</p> <p>Assessment methods</p> <p>Students' cognitive skills are assessed by practice based coursework assignments, oral presentations and written examinations.</p>
<p>C. Practical skills</p> <p>On completion of the programme the successful student will be able to:</p> <ol style="list-style-type: none"> 1. prepare financial statements in accordance with international accounting standards and to analyse, interpret and evaluate financial data for the purposes of management decision making, accountability and regulation; 2. use accounting software and spreadsheets to produce financial statements and cash budgets. 3. retrieve, interpret, apply and manipulate costing and management accounting data and information. 4. apply the tools of financial management in capital markets. 	<p>Teaching/learning methods</p> <p>Students learn practical skills through problem solving, workshops, use of computer software, feedback on assignments, lectures and seminars</p> <p>Assessment methods</p> <p>Students' practical skills are assessed by individual and group exercises, individual assignments and examinations</p>

<p>D. Graduate skills</p> <p>On completion of this programme the successful student will be able to:</p> <ol style="list-style-type: none"> 1. manipulate financial and other numerical data; 2. use communication and information technology in acquiring, analysing and communicating information; 3. communicate, both orally and in writing, including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience; 4. locate, extract and analyse data from multiple sources, including correct citing and referencing of those sources; 5. work effectively in groups; 6. learn in an independent and self-managed way. 	<p>Teaching/learning methods</p> <p>Students acquire graduate skills through on-line exercises, class activities, and feedback on assignments</p> <p>Assessment methods</p> <p>Students' graduate skills are assessed by examinations, coursework and presentations.</p>
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12. Programme structure (levels, modules, credits and progression requirements)

12. 1 Overall structure of the programme

Full Time:

Thick Sandwich (With Placement)

Year 0	ACC0303 Accounting Foundation Project (30)
	MBS0005 Academic Writing and Research Skills for Business (30)
	MGT0005 Introduction to Business (30)
	MSO0205 Fundamentals of Business Mathematics (30)

Year 1	ACC1110 Financial Accounting (30)	
	ACC1115 Management Accounting (30)	
	Term 1	Term 2
	ACC1125 Corporate Responsibility and Ethics (15)	FIN1120 Business Environment (15)
	ACC1135 Accounting Information Systems (15)	MSO1625 Financial Data Analysis (15)

Year 2	ACC2810 Applied Financial Accounting (30)	
	ACC2820 Applied Management Accounting (30)	
	ACC2830 Financial Project Management (30)	
	Option (30)	

MBS3331/MBS3332 Placement 120 credits (Optional)
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Year 4	ACC3115 Advanced Financial Data Analysis (30)	
	FIN3125 Corporate Finance (30)	
	Option (30)	
	Term 1	Term 2
	ACC3135 Accounting Theory (15)	ACC3145 Ethics and Sustainability (15)

Thin Sandwich (With flexible placement modules)

Year 0	ACC0303 Accounting Foundation Project (30)	
	MBS0005 Academic Writing and Research Skills for Business (30)	
	MGT0005 Introduction to Business (30)	
	MSO0205 Fundamentals of Business Mathematics (30)	

Year 1	ACC1110 Financial Accounting (30)	
	ACC1115 Management Accounting (30)	
	Term 1	Term 2
	ACC1125 Corporate Responsibility and Ethics (15)	FIN1120 Business Environment (15)
	ACC1135 Accounting Information Systems (15)	MSO1625 Financial Data Analysis (15)

MBS2333 Placement 60 credits (Optional)

Year 2	ACC2810 Applied Financial Accounting (30)
	ACC2820 Applied Management Accounting (30)
	ACC2830 Financial Project Management (30)
	Option (30)

MBS3431/MBS3432 Placement 60 credits (Optional)

Year 3	ACC3115 Advanced Financial Data Analysis (30)	
	FIN3125 Corporate Finance (30)	
	Option (30)	
	Term 1	Term 2
	ACC3135 Accounting Theory (15)	ACC3145 Ethics and Sustainability (15)

One option chosen from:

Year 2

FIN2840 Personal Financial Behaviour

LAW2130 Business Law

MGT2222 Operations Management

Year 3

ACC3140 Taxation

ACC3170 Corporate Accountability

MBS3001 Internship

MGT3027 Business Start Up

The programme is studied over four years full time, or five years if the option of a 12 month placement is taken after year 2. The programme is divided into study units called modules and each module has a value of 30 credits. The academic provision of the University is based on credit accumulation. Students accumulate credit points by passing modules in order to gain the award of the University. To gain a BSc (Hons) degree title a student must gain 360 credit points of which 120 must be at level six, i.e. year 3. Students study a mixture of 15 and 30 credit modules.

There are 4 compulsory modules in foundation year covering academic writing, maths and business skills as well as an introduction to accounting

There are six compulsory modules in the first year. These modules are designed to give a solid grounding in the subject and bring all students to a standard level of competence to pursue further study in the subject.

In the second year you will study two compulsory modules designed to enhance your capabilities in areas of Financial Accounting and Management Accounting as well as a compulsory module on Financial Project Management. You will choose one optional module from a choice of three. At the end of your second year you may opt to take a year's placement before returning to complete your final year of study.

In the final year you will study four compulsory modules designed to advance skills and knowledge appropriate to graduate level. You will choose one optional module either from a choice of four.

In the second and third years, you are required to devote more time to ethics, governance and controversial accounting principles. You will study accounting rules and apply accounting skills. There is more emphasis on discussion, critical evaluation, reflection and anticipation of likely future developments.

12.2 Levels and modules		
Level 3		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following (all 30 credits): ACC0303 MBS0005 MGT0005 MSO0205	None	Students must pass 120 credits to progress to level 4
Level 4		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following: ACC1110 30 credits ACC1115 30 credits ACC1125 15 credits ACC1135 15 credits FIN1120 15 credits MSO1625 15 credits		Students must pass 90 credits to progress to level 5
Level 5		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following: ACC2810 30 credits ACC2820 30 credits ACC2830 30 credits	Students must also choose two from the following: FIN2840 30 credits LAW2130 30 credits MGT2222 30 credits	Students must pass 210 credits to progress to level 6 (270 credits for thin sandwich mode).
Placement Opportunities		
Either: MBS2333 and MBS3431/MBS3432 Optional Placement 60 Credits each (one between year 1 and year 2; one between year 2 and 3) Or: MBS3331/MBS3332 Optional Placement 120 Credits		

Level 6		
COMPULSORY	OPTIONAL	PROGRESSION REQUIREMENTS
Students must take all of the following:	Students must also choose at two from the following:	
ACC3115 30 credits	ACC3140 30 credits	
ACC3135 15 credits	ACC3170 30 credits	
ACC3145 15 credits	MBS3001 30 credits	
FIN3125 30 credits	MGT3027 30 credits	

12.3 Non-compensatable modules (note statement in 12.2 regarding FHEQ levels)

Module level	Module code
	All modules are compensatable

13. Curriculum map

See at end of specification.

14. Information about assessment regulations

Middlesex University Assessment Regulations apply to this programme.

http://www.mdx.ac.uk/_data/assets/pdf_file/0026/248840/Regulations-2016-17v10.pdf

15. Placement opportunities, requirements and support (if applicable)

A 12 month placement is offered at the end of year two (Thick Sandwich mode).

Alternatively students can opt for 2 smaller placements over the two first years of the programme including the summers between their years of study (Thin Sandwich Mode).

A dedicated Employability Advisor helps in the search for an employer who will provide the student with an appropriate placement. S/he will also provide students with guidance and support in preparation for, as well as during and after the placement.

The placement forms the basis for an assessed report based on the organisation.

At the start of the placement students are allocated an individual supervisor who provides support and advice for the duration of the project. All projects are double marked.

16. Future careers (if applicable)

There are many career options open to graduates of this programme in the field of accounting and finance within business for example project management, business analysis, taxation, back office finance positions in the City and corporate finance. The programme currently benefits from some exemptions from various accounting bodies but this is not the focus of the programme.

The University Employability Centre will be able to give further guidance. Additionally graduates may wish to further enhance their career opportunities and undertake post-graduate education. <http://unihub.mdx.ac.uk/your-employment>

17. Particular support for learning (if applicable)

Learning Enhancement Team
Learning Resources
Programme Handbook and Module Handbooks
Access to Progression and Support Advisors
MyLearning

18. JACS code (or other relevant coding system) N400**19. Relevant QAA subject benchmark group(s)** Accounting**20. Reference points**

QAA Subject Benchmarks in Accounting and Finance 2016
QAA Guidelines for programme specifications 2006
QAA Qualifications Framework 2014
Middlesex University Regulations 2017/18
Graduate Attribute Mapping Framework

21. Other information

Indicators of quality:
Progression statistics and good awards
Student feedback
External examiners' reports
Student employability

Curriculum map for BSc Business Accounting

This section shows the highest level at which programme outcomes are to be achieved by all graduates, and maps programme learning outcomes against the modules in which they are assessed.

Programme learning outcomes

Knowledge and understanding		Practical skills	
A1	Role and nature of accounting in organisations and society	C1	Prepare financial statements in accordance with international accounting standards and to analyse, interpret and evaluate financial data for the purposes of management decision making, accountability and regulation.
A2	The conceptual and practical aspects of financial and management accounting and the development and current state of essential theories, principles and concepts of accounting and the impact of these on practice.	C2	Use accounting software and spreadsheets to produce financial statements and cash budgets
A3	Some of the alternative technical language and practices of accounting	C3	Retrieve, interpret, apply and manipulate costing and management accounting data and information
A4	Theories and empirical evidence concerning financial management, risk and the operation of capital markets.	C4	Apply the tools of financial management in capital markets.
A5	Ethical conflict and its resolution		
Cognitive skills		Graduate Skills	
B1	Critically evaluate arguments and evidence	D1	Manipulate financial and other numerical data
B2	Analyse and draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and data which must be acquired by the student	D2	Use communication and information technology in acquiring, analysing and communicating information
		D3	Communicate, both orally and in writing, including the ability to present quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience
		D4	Locate, extract and analyse data from multiple sources, including correct citing and referencing of those sources
		D5	Work effectively in groups
		D6	Learn in an independent and self-managed way

Curriculum map

This section shows the highest level at which programme outcomes are to be achieved by all graduates, and maps programme learning outcomes against the modules in which they are assessed.

Programme outcomes																
A1	A2	A3	A4	A5	B1	B2	C1	C2	C3	C4	D1	D2	D3	D4	D5	D6
Highest level achieved by all graduates																
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6

Module Title	Module Code	Programme Outcomes																
		A1	A2	A3	A4	A5	B1	B2	C1	C2	C3	C4	D1	D2	D3	D4	D5	D6
Level 4																		
Financial Accounting	ACC1110	✓	✓			✓							✓		✓		✓	✓
Management Accounting	ACC1115	✓	✓		✓					✓	✓	✓	✓		✓		✓	✓
Corporate Responsibility and Ethics	ACC1125	✓	✓	✓		✓		✓							✓		✓	✓
Accounting Information Systems	ACC1135		✓					✓	✓	✓	✓		✓	✓	✓		✓	✓
Financial Business Environment	FIN1120	✓			✓	✓	✓	✓							✓			✓
Financial Data Analysis	MSO1625							✓					✓	✓	✓			✓
Level 5																		
Applied Financial Accounting	ACC2810	✓	✓	✓		✓	✓	✓	✓				✓	✓	✓	✓	✓	✓
Applied Management Accounting	ACC2820	✓	✓	✓			✓	✓			✓	✓	✓	✓	✓	✓		✓
Financial Project Management	ACC2830	✓	✓		✓			✓		✓	✓	✓	✓	✓	✓	✓		✓
Level 6																		
Advanced Financial Data Analysis	ACC3115	✓	✓	✓				✓	✓	✓	✓		✓	✓	✓	✓		✓
Accounting Theory	ACC3135	✓	✓	✓		✓	✓	✓							✓	✓	✓	✓
Ethics and Sustainability	ACC3145	✓	✓	✓		✓	✓	✓							✓	✓		✓
Corporate Finance	FIN3125	✓	✓		✓		✓	✓				✓	✓	✓	✓	✓	✓	✓