

BA (Hons) Accounting & Finance

Programme Specification

1. Programme title	BA (Hons) Accounting and Finance
2. Awarding institution	Middlesex University
3a Teaching institution	Middlesex University Hendon, Dubai & Mauritius
3b Language of study	English
4a Valid intake dates	September, January (Dubai), April (Mauritius)
4b Mode of study	FT/PT/TKSW/THSW
4c Delivery method	<input checked="" type="checkbox"/> On-campus/Blended <input type="checkbox"/> Distance Education
5. Professional/Statutory/Regulatory body	
6. Apprenticeship Standard	
7. Final qualification(s) available	BA (Hons) Accounting & Finance
8. Academic year effective from	2024-25

9. Criteria for admission to the programme

Middlesex University general entry requirements apply, including GCSE's (grade 4 to 9) (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.

Specific programme requirements are 96 UCAS points or equivalent. Applicants not meeting this may be eligible to join at year zero, the foundation year.

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:

- develop confidence to enable students to make the right decisions for their future careers through our award-winning embedded employability support sessions;
- provide opportunities to network with employers, professional bodies and alumni as well as academic resources;
- provide students with knowledge and understanding of the conceptual and practical techniques in accounting and finance and capable of using work-place financial software;
- develop critical and analytical problem-solving skills and apply these to a range of conceptual and real-life scenarios within accounting and finance, including investigating corporate behaviour;
- provide students with a range of skills including resilience, communication, analytical, technical, collaborative and independent learning skills to prepare them for a range of careers in accounting, finance and industry or further study;
- provide students with the appreciation of and insight into the role of an ethical accounting professional able to operate in a sustainable society in the future;
- develop Artificial Intelligence (AI) and data analysis skills and apply these in practice throughout the programme.

11. Programme outcomes*

A. Knowledge and understanding

On completion of this programme the successful student will have knowledge and understanding of:

1. the role and nature of accounting in organisations and society;
2. current thought, technical language and practices of accounting including recognition, measurement, disclosure, analysis and application in financial statements, managerial accounting and taxation;
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. the operation of the legal system, how organisations are formed, operated and dissolved;
6. ethical conflict and its resolution;
7. preparation of financial statements in accordance with international accounting standards and evaluation of financial data for the purposes of management decision making, accountability and regulation;
8. appropriate accounting software to produce financial statements, tax computations and cash budgets;
9. computation of tax liabilities and interpretation of tax legislation to convey its meaning;
10. interpreting, applying and manipulating costing and management accounting data and information;
11. applying the tools of financial management in capital markets.

Learning outcomes 5, 7 and 10 are not assessed at level 6

Teaching/learning methods

Students gain knowledge and understanding through guided reading of textbooks, academic journals, computer software, on-line and in-class exercises, labs, workshops and seminars.

Assessment methods

Students' knowledge and understanding is assessed by examinations and practical, authentic written assignments.

B. Skills

On completion of this programme the successful student will be able to:

1. 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;
2. critically evaluate arguments and evidence and critique the theories and issues in the field of accounting and finance;
3. synthesise the relevant theories and/or models to practical issues and present informed arguments on their strengths and weaknesses;
4. adopt a sustainable and ethical approach to problem-solving by recognising and understanding the interconnectedness of environmental, social, and economic systems and governance;
5. manipulate financial and other numerical data;
6. use technology and digital tools to acquire, analyse and communicate information;
7. communicate effectively, with empathy and inclusion, presenting both quantitative and qualitative information, together with analysis, arguments and commentary;
8. locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources;
9. work effectively in a team and independently to manage their own learning.

Teaching/learning methods

Students learn cognitive skills through individual and group sessions and seminar exercises and tutor led class discussions, problem solving, workshops, use of software, as well as feedback on assessments.

Assessment methods

Students' cognitive skills are assessed by practice based individual and group coursework assignments, oral presentations and written examinations.

12. Programme structure (levels, modules, credits and progression requirements)

12.1 Structure of the programme

The programme is studied over three years full time, three years with two flexible placements (thin sandwich) or four years if the option of a 12 month placement is taken in the third year (thick sandwich).

The programme is divided into study units called modules and modules are either 15 or 30 credits. The academic provision of the University is based on credit accumulation. You will accumulate credit points by passing modules in order to gain the award of the University. To gain a BA (Hons) degree title you must gain 360 credit points (480 if on thick or thin sandwich) of which 120 must be at level six, i.e. year 3/4. You will study modules totalling 120 credits each year.

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 three compulsory modules: two are designed to enhance your capabilities in areas of both financial and management accounting while the third is Business Law. You will choose one optional module.

The financial and management accounting module that you study in year two depends on the grade achieved in year one. You need to get a grade 10 or above in Financial/Management Accounting (ACC1110/ACC1115) to study Advanced Financial /Management Accounting (ACC2120/ACC2125) otherwise you will study Applied Financial/Management Accounting (ACC2810/ACC2820).

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.

In the second and third taught 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.

The structures of the different modes are as follows:

Without placement – 3 year programme (360 credits)

Year 1:

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

Year 2:

- Semester 1 – ACC2120 Advanced Financial Accounting (30) or ACC2810 Applied Financial Accounting (30), ACC2125 Advanced Management Accounting (30) or ACC2820 Applied Management Accounting (30)
- Semester 2 – LAW2130 Business Law (30), Option (30)

Year 3:

- Semester 1 – FIN3125 Corporate Finance (30), ACC3135 Accounting Theory (15), ACC3145 Ethics and Sustainability (15)
- Semester 2 – ACC3140 Taxation (30), Option (30)

Without placement - 3 year programme (360 credits) – January Cohort (Dubai)

Year 1:

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

Year 2:

- Semester 1 – ACC2120 Advanced Financial Accounting (30) or ACC2810 Applied Financial Accounting (30), ACC2125 Advanced Management Accounting (30) or ACC2820 Applied Management Accounting (30)
- Semester 2 – LAW2130 Business Law (30), Option (30)

Year 3:

- Semester 1 – FIN3125 Corporate Finance (30), ACC3135 Accounting Theory (15), ACC3145 Ethics and Sustainability (15)
- Semester 2 – ACC3140 Taxation (30), Option (30)

Without placement - 3 year programme (360 credits) – April cohort (Mauritius)

Year 1:

- Semester 1 – ACC1110 Financial Accounting (30), ACC1125 Corporate Responsibility and Ethics (15), FIN1120 Financial Business Environment (15)
- Semester 2 – ACC1115 Management Accounting (30), MSO1625 Financial Data Analysis (15)

Year 2:

- Semester 1 – LAW2130 Business Law (30), Option (30)
- Semester 2 – ACC2120 Advanced Financial Accounting (30) or ACC2810 Applied Financial Accounting (30), ACC2125 Advanced Management Accounting (30) or ACC2820 Applied Management Accounting (30)

Year 3:

- Semester 1 – ACC3140 Taxation (30), Option (30)
- Semester 2 – FIN3125 Corporate Finance (30), ACC3135 Accounting Theory (15), ACC3145 Ethics and Sustainability (15)

With placement (Thick Sandwich) – 4 year programme (480 credits)

Year 1:

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

Year 2:

- Semester 1 – ACC2120 Advanced Financial Accounting (30) or ACC2810 Applied Financial Accounting (30), ACC2125 Advanced Management Accounting (30) or ACC2820 Applied Management Accounting (30)
- Semester 2 – LAW2130 Business Law (30), Option (30)

Year 3:

- MBS3010 Work Placement (90) and MBS3009 Work Placement Portfolio (30)

Year 4:

- Semester 1 – FIN3125 Corporate Finance (30), ACC3135 Accounting Theory (15), ACC3145 Ethics and Sustainability (15)
- Semester 2 – ACC3140 Taxation (30), Option (30)

With two flexible placements (Thin Sandwich) – 3 year programme (480 credits)

Year 1:

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

MBS2002 Work Experience 1 (60)

Year 2:

- Semester 1 – ACC2120 Advanced Financial Accounting (30) or ACC2810 Applied Financial Accounting (30), ACC2125 Advanced Management Accounting (30) or ACC2820 Applied Management Accounting (30)
- Semester 2 – LAW2130 Business Law (30), Option (30)

MBS3003 Work Experience 2 (30) and MBS3020 Work Experience Portfolio

Year 3:

- Semester 1 – FIN3125 Corporate Finance (30), ACC3135 Accounting Theory (15), ACC3145 Ethics and Sustainability (15)
- Semester 2 – ACC3140 Taxation (30), Option (30)

Options chosen from:

Year 2	Year 3/4
ACC2830 Financial Project Management	ACC3112 Artificial Intelligence and Data Analytics
FIN2840 Personal Financial Behaviour	ACC3170 Corporate Accountability
MGT2230 Operations and Supply Chain Management	ACC3175 Audit and Assurance
MSO2620 Financial Mathematics	MBS3001 Internship
	MKT3027 Business Start Up

Part Time

Part time students study the programme over a maximum of six years, taking between 60 to 90 credits per year. The order of modules will be discussed on an individual basis with the programme leader based on both programme requirements and your individual needs.

Optional	Progression requirements
None	Students must pass 90 credits to progress to level 5.

Optional*	Progression requirements
Students must also choose one of the following:	Students must pass 210 credits to progress to level 6. Students cannot repeat ACC2120 or ACC2125 but will study ACC2810 or ACC2820 instead if required to make up credit
ACC2120 or ACC2810 ACC2125 or ACC2820 LAW2130	ACC2830 FIN2840 MSO2620 MGT2230
Optional*	Progression requirements
Students must also choose one of the following: ACC3112 ACC3170 ACC3175 MBS3001 MKT3027	

*Please refer to your programme page on the website re availability of option modules

12.3 Non-compensatable modules	
Module level	Module code
All modules are compensatable but no more than 30 credits in level 4 and levels 5 & 6	

13. Information about assessment regulations
This programme will run in line with general University Regulations: https://www.mdx.ac.uk/data/assets/pdf_file/0034/759256/FINAL-Regulations-2023-24.pdf

14. Placement opportunities, requirements and support (if applicable)
<p>A 12 month placement is offered at the end of year two (Thick Sandwich mode).</p> <p>Alternatively, students can opt for 2 smaller placements over the years one and two of the programme including the summers between their years of study (Thin Sandwich Mode).</p> <p>A dedicated Employability Advisor helps in the search for an employer who can 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.</p> <p>The placement forms the basis for an assessed report based on the organisation.</p> <p>At the start of the placement students are allocated an individual supervisor who provides support and advice for the duration of the project.</p> <p>Students are supported throughout the programme through a series of award winning talks, workshops and engagement with professional bodies and employers.</p>

15. Future careers / progression

There are many career options open to graduates of this programme in the field of accounting and finance within business, for example trainee chartered accountant, project management, business analysis, taxation, financial analysis and corporate finance. The programme currently benefits from maximum exemptions from the knowledge modules of the Institute of Chartered Accountants in England and Wales (ICAEW) and the foundation papers of the Association of Certified Chartered Accountants (ACCA) as well as many exemptions from the Chartered Institute of Management Accountants (CIMA), the Institute of Chartered Accountants in Scotland (ICAS) and the Chartered Institute of Public Finance and Accountancy (CIPFA).

MDXWorks will be able to give further support and guidance on future careers.

<https://unihub.mdx.ac.uk/employment>

Additionally, graduates may wish to further enhance their career opportunities and undertake post-graduate education.

16. Particular support for learning	
Learning Enhancement Team Learning Resources Health and Wellbeing support Programme Handbook and Module Handbooks Access to Progression and Support Team MyLearning	
17. HECos code(s)	100104, 100107
18. Relevant QAA subject benchmark(s)	Accounting
19. Reference points	
QAA, UK Quality Code, Advice and Guidance: Course Design and Development 2018 The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies 2014 Middlesex University Regulations 2023-24 2031 Learning Framework	
20. Other information	

Please note programme specifications provide a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve if s/he takes full advantage of the learning opportunities that are provided. More detailed information about the programme can be found in the rest of your programme handbook and the university regulations.

21. Curriculum map for BA (Hons) Accounting & Finance

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	
A1	the role and nature of accounting in organisations and society
A2	current thought, technical language and practices of accounting including recognition, measurement, disclosure, analysis and application in financial statements, managerial accounting and taxation
A3	some of the alternative technical language and practices of accounting
A4	theories and empirical evidence concerning financial management, risk and the operation of capital markets
A5	the operation of the legal system, how organisations are formed, operated and dissolved
A6	ethical conflict and its resolution
A7	preparation of financial statements in accordance with international accounting standards and evaluation of financial data for the purposes of management decision making, accountability and regulation
A8	appropriate accounting software to produce financial statements, tax computations and cash budgets
A9	computation of tax liabilities and interpretation of tax legislation to convey its meaning
A10	interpreting, applying and manipulating costing and management accounting data and information
A11	applying the tools of financial management in capital markets
Skills	
B1	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
B2	critically evaluate arguments and evidence and critique the theories and issues in the field of accounting and finance
B3	synthesise the relevant theories and/or models to practical issues and present informed arguments on their strengths and weaknesses
B4	adopt a sustainable and ethical approach to problem-solving by recognising and understanding the interconnectedness of environmental, social, and economic systems and governance
B5	manipulate financial and other numerical data
B6	use technology to acquire, analyse and communicate information
B7	communicate effectively, with empathy and inclusion, presenting both quantitative and qualitative information, together with analysis, arguments and commentary, in a form appropriate to the intended audience

B8	locate, extract and analyse data from multiple sources, including acknowledgement, and referencing of sources
B9	work effectively in a team and independently to manage their own learning

Programme outcomes																			
A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	B1	B2	B3	B4	B5	B6	B7	B8	B9
Highest level achieved by all graduates																			
6	6	6	6	5	6	5	6	6	5	6	6	6	6	6	6	6	6	6	6

Module Title	Module Code By Level	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	B1	B2	B3	B4	B5	B6	B7	B8	B9
Level 4																					
Financial Accounting	ACC1110	x	x					x									x		x		x
Management Accounting	ACC1115	x	x								x						x		x	x	x
Corporate Responsibility and Ethics	ACC1125	x	x	x			x						x	x	x	x			x	x	x
Accounting Information Systems	ACC1135		x					x	x		x		x				x	x	x	x	x
Financial Business Environment	FIN1120	x			x		x					x	x	x					x		
Financial Data Analysis	MSO1625												x				x	x	x		
Level 5																					
Advanced Financial Accounting	ACC2120	x	x	x			x	x					x	x		x	x	x	x	x	x
Applied Financial Accounting	ACC2810	x	x	x			x	x					x	x		x	x	x	x	x	x
Advanced Management Accounting	ACC2125	x	x						x		x		x	x	x		x	x	x	x	x
Applied Management Accounting	ACC2820	x	x						x		x		x	x	x		x	x	x	x	
Business Law	LAW2130	x				x	x						x	x						x	x
Level 6																					
Accounting Theory	ACC3135	x	x	x			x						x	x	x	x			x	x	x
Taxation	ACC3140	x	x	x			x		x	x			x	x			x	x	x	x	x
Ethics and Sustainability	ACC3145	x	x	x			x						x	x	x	x			x	x	
Corporate Finance	FIN3125	x	x		x							x	x	x			x	x	x	x	x