

Hertfordshire Business School

Title of Programme: Accounting and Finance

Including the following pathways:

BA (Hons) Accounting and Finance  
BA (Hons) Accounting  
BA (Hons) Accounting with <language>  
BA (Hons) Accounting and Economics

Programme Code:

BSBAF – Accounting and Finance  
BSACC - Accounting

## Programme Specification

This programme specification is relevant to students entering:  
01 September 2017

Associate Dean of School (Academic Quality Assurance):  
Joel Shahar



Signature

A programme specification is a collection of key information about a programme of study (or course). It identifies the aims and learning outcomes of the programme, lists the modules that make up each stage (or year) of the programme, and the teaching, learning and assessment methods used by teaching staff. It also describes the structure of the programme, its progression requirements and any programme-specific regulations. This information is therefore useful to potential students to help them choose the right programme of study, to current students on the programme, and to staff teaching and administering the programme.

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### Summary of amendments to the programme:

Section	Amendment
1a.	-Accounting in Society replaced with IT for Accountants (new module). -Emerging Issues in Accounting and Finance now an optional module. -Public Sector Accounting replaced by Financial Management in the Public Sector.
Various	Weighting for language modules changed to 100% practical

If you have any queries regarding the changes please email [AQO@herts.ac.uk](mailto:AQO@herts.ac.uk)

## Programme Specification **Accounting and Finance**

This programme specification (PS) is designed for prospective students, enrolled students, academic staff and potential employers. It provides a concise summary of the main features of the programme and the intended learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the teaching, learning and assessment methods, learning outcomes and content for each module can be found in Definitive Module Documents (DMDs) and Module Guides.

### Section 1

<b>Awarding Institution/Body</b>	University of Hertfordshire
<b>Teaching Institution</b>	University of Hertfordshire
<b>University/partner campuses</b>	de Havilland
<b>Programme accredited by</b>	n/a
<b>Final Qualification</b>	BA (Hons)
<b>All Final Award titles</b>	BA (Hons) Accounting and Finance
<b>(Qualification and Subject)</b>	BA (Hons) Accounting
	BA (Hons) Accounting with Language*
	BA (Hons) Accounting and Economics
	All titles are available with the following suffix: (Sandwich) with a Year Abroad with Study Abroad
	*Languages available: Chinese Mandarin, French, German, Japanese and Spanish
<b>FHEQ level of award</b>	6
<b>UCAS code(s)</b>	BA (Hons) Accounting (N400) BA (Hons) Accounting and Finance (NN43) BA (Hons) Accounting and Economics (NL41) BA (Hons) Accounting with Language* (N/A not UCAS listed – title generated by study choice)
<b>Language of Delivery</b>	English

### A. Programme Rationale

The programme is designed to recruit students who are seeking a career in the fields of accounting and finance, whether in the context of a professional office, industrial or service environments or the finance industry.

The rationale of the programme is to provide students with an academically challenging and vocationally relevant programme of study in the fields of accounting, accounting and finance, and accounting and economics. The programme combines and applies several supporting subject fields including law, information technology and quantitative techniques pertinent to the accounting and finance agenda. Subject specific modules are supported by skills modules and all students have the option to study a foreign language.

## B. Educational Aims of the Programme

The programme has been devised in accordance with the University's graduate attributes of programmes of study as set out in [UPR TL03](#).

### Additionally this programme aims to:

- provide students with a vocationally relevant and academically rigorous education in a programme which also secures a level of professional exemptions from leading UK accounting institutes
- provide a foundation for further professional or postgraduate study;
- allow students to develop their intellectual, creative and analytical abilities to appraise problems and to offer solutions;
- develop in students the interpersonal and specialist skills needed for a career in accounting and finance fields;
- provide students with opportunity to study a foreign language and to gain appropriate employability skills within the global context.

## C. Intended Learning Outcomes

The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills and other attributes in the following areas. The programme outcomes are referenced to the QAA benchmark statements for Accounting (2007) and Economics (2007) and the Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies (2014) and relate to the typical student. Additionally, the SEEC Credit Level Descriptors for Further and Higher Education (2016) have been used as a guiding framework for curriculum design.

Knowledge and Understanding	Teaching and learning methods	Assessment strategy
A1- the business context in which accounting and finance operate and of various environments within which accountants and finance related business people work	Acquisition of knowledge and understanding A1 to A4 is through a combination of lectures, small group tutorials, practical sessions, workshops and project work. Use will be made of computer laboratory based workshops for software application and interpretation where appropriate.	Knowledge and understanding are assessed through coursework assignments and exams. Coursework may include time-constrained assessments, in class tests, presentations (individual and group), group work, case studies and written reports or essays.
A2- construction of a variety of internal information and published financial statements and an ability to analyse and critically evaluate these various statements	Knowledge and understanding is also gained via an optional work placement.	Assessment, which is both formative and summative, individual and group based spans many forms, e.g. essay assignments, project reports, portfolios, exhibitions and presentations.
A3- the principal models used in finance and the ability to apply these models	Throughout, the learner is encouraged to undertake independent study both to supplement and consolidate what is being taught/learnt and to broaden their individual knowledge and understanding of the subject.	
A4- the principal models used in economics and the ability to apply these models (accounting and economics only)	A1 – A4 are further enhanced by case studies, live business projects and field trips.	
Intellectual skills	Teaching and learning methods	Assessment strategy

<p>B1- conceptualise and apply models to support contemporary theories in the field of accountancy and finance (for example, in accounting and the capital markets, accounting and society, accounting and the public sector and accounting and the firm, international trade)</p> <p>B2- critically analyse the relevance of financial and management accountancy techniques to decision-making, using procedures that are focused on both the internal and external environment</p> <p>B3- recognise ethical dilemmas and corporate social responsibility issues as applicable to accounting and finance</p> <p>B4- utilise statistics and arithmetical logic to analyse and interpret practical problems and to support decision-making</p> <p>B5- research and evaluate economic theories, paradigms, principles and concepts and apply knowledge to the solution of economics problems ('Accounting and Economics' only)</p> <p>B6- apply mathematical &amp; econometric concepts to the analysis of economic problems ('Accounting and Economics' only)</p>	<p>Intellectual skills specific to accounting and finance are developed throughout the programme by the methods and strategies outlined in 'Teaching/learning methods' above.</p> <p>Dedicated professional development and critical thinking modules have been designed to build their understanding of key topics relevant to accounting and finance and to enhance their academic skills within the professional accounting standards framework. These will be further embedded into the programme modules and will be articulated through programme handbooks and module guides.</p> <p>Throughout, the learner is encouraged to develop intellectual skills further by independent study.</p> <p>B3 is covered throughout the programme but students will explore ethical issues in '4bus1084' Ethics, governance and Law, '4BUS1100' Accounting in Society, 4BUS1102 The Accounting Professional 6BUS1227 Governance and Auditing and 6BUS1190 Accounting in the voluntary sector explicitly.</p>	<p>Intellectual skills are assessed through formative activities in tutorials, and summative coursework throughout. In-class tests and exams are also used to assess intellectual skills. These are clearly identified within the appropriate DMDs.</p>
<b>Practical skills</b>	<b>Teaching and learning methods</b>	<b>Assessment strategy</b>
<p>C1- plan and manage independent study</p> <p>C2- demonstrate familiarity, facility and a high degree of competence in the preparation of a variety of financial statements</p>	<p>Practical skills are developed through all taught modules.</p> <p>Students are expected to manage their own time (C1) and will be supported in this by sessions in '4BUS1102 Accounting</p>	<p>Practical skills are assessed through formative work in tutorials and summative coursework and exams. This includes debates, oral presentations and written work (both individual and group).</p>

C3- make appropriate use of learning resources	Professional' module and through academic tutor support	
C4- understand and use the language of accountancy and finance	C2 is the focus of 4BUS1100 Accounting Principles, 5BUS1154 Financial Reporting, 5BUS1153 Management Accounting and further developed in 6BUS1185 Advanced Financial Reporting and 6BUS1184 Advanced Management Accounting.	
C5- work effectively in a team.	C3 and C4 are developed through all taught module. C3 will be focused on in 4BUS1102 The Accounting Professional and developed at higher levels. C4 will be the focus of 4BUS1098 Accounting Principles and 4BUS1100 Accounting in Society and developed at higher levels.	
C6- use and apply appropriate quantitative techniques	C5 is focused on in a number of modules, specifically 4BUS1102 The Accounting Professional, 5BUS1154 Financial Reporting and 6BUS1186 Emerging Issues in Accounting & Finance (A & A&F) or 6BUS1199 Economics of Strategy (A&E)	
	C6 is important in all modules but will be developed explicitly in IT for Accountants (core at L4) and also the option Analytical Techniques for Accountants, 5BUS1153 Management Accounting, 5BUS1151 Enhancing Employability in Accounting and 6BUS1184 Advanced Management Accounting. It will also be developed in 5BUS1157 Corporate Finance and 6BUS1196 Advanced Financial Decisions (A&F pathway) and 4BUS1107 Economics Tool and Techniques (A&E pathway)	
<b>Transferable skills</b>	<b>Teaching and learning methods</b>	<b>Assessment strategy</b>
D1- communicate arguments, ideas and information effectively in writing and orally to specialist and none specialist audiences	Transferable skills are developed through all modules by teaching and learning methods.  The '4BUS1102 Accounting Professional' module gives students the chance to acquire	Transferable skills are assessed through coursework, oral presentations/debates, seminars, group based work and the applied project and. In-class tests and exams are

D2- critically analyse problems arising in both academic and practical contexts and draw reasoned conclusions from a given, or individually researched, set of data	these skills to apply in their other modules.	also used to assess intellectual skills.
D3- reflect on their own learning and management styles and understand the importance of setting and pursuing personal learning and development goals	Critical analysis (D2) is encouraged throughout the program but is specifically addresses and developed in an academic context in '5BUS1154 Financial Reporting' and '6BUS1186 Emerging Issues in Accounting and Finance'	
D4- synthesise ideas from a range of contexts and present this information in a clear and coherent way	Reflection (D3) is required as part of the '4BUS1102 Accounting Professional' module and allows students to develop this form of reflective learning. This will be applied later in 5BUS1151 Enhancing Employability in Accounting, '5BUS1154 Financial Reporting' and 6BUS1186 Emerging Issues in Accounting and Finance'	
D5- undertake research using appropriate qualitative and quantitative tools to evaluate options and to construct and justify arguments and proposals	Throughout, the learner is encouraged to develop transferable skills by maintaining a record of evidence and completing a personal development plan. This encourages them to take responsibility for continuing to develop their own knowledge and skills.	

## D. Programme Structures, Features, Levels, Modules, and Credits

The programme is offered in full-time (3 years) and sandwich (4 years) modes, and leads to the awards of:

BA (Honours) Accounting  
BA (Honours) Accounting and Finance  
BA (Honours) Accounting and Economics

Or, upon successful completion of a placement, to:

BA (Honours) Accounting (Sandwich)  
BA (Honours) Accounting and Finance (Sandwich)  
BA (Honours) Accounting and Economics (Sandwich)  
Where applicable the following award titles apply: 'with a Year Abroad' where at least two years of study have been completed, and 'with Study Abroad' where students have studied at least one semester abroad. More details are available from the Study Abroad Office and in the University UPRs.

Students may follow this programme at a full-time or part-time rate of study.

Entry is normally at level 4 with suitable A-level or equivalent qualifications but is possible at levels 5 and 6 with suitable qualifications. Intake is normally in semester A (September).



### Professional and Statutory Regulatory Bodies

For the various pathways, HBS will pursue the continuance of arrangements with the Chartered Institute of Management Accountants (CIMA), the Association of Chartered Certified Accountants (ACCA), CPA Australia, Institute of Chartered Accountants of England and Wales (ICAEW) and Association of Corporate Treasurers (ACT), whereby students and former students who have completed one of these pathways or achieved one of the interim awards (see Section D, below) are eligible for exemption from some of the examinations which lead to membership of these Professional Bodies. If agreement is reached, the range of exemptions to which an individual student will be entitled depend on the level of achievement on this programme and the exact range of option modules selected.

### Work-Based Learning, including Sandwich Programmes

A sandwich award requires the successful completion of at least 36 weeks placement activity (or students can opt to take a maximum of two separate placements, neither of which should be normally less than 12 weeks in duration). Students at HBS are then required to submit and pass a Placement Portfolio in order to gain the suffix '(Sandwich)' to their award. Information and support is available from the University's Careers, Employment and Enterprise Service.

### Study Abroad – Details on Study Abroad are available from the Study Abroad office.

Students have the opportunity to study abroad (within Europe or world-wide), for one or two semesters, between Levels 5 and 6. The Study Abroad Office advises students on this process.

Students who have successfully completed Level 4 can choose to spend a year abroad, *additional* to their studies, studying either two semesters at the host institution, or mixing one semester of study abroad with a placement abroad (normally not less than 12 weeks in duration). Passing their studies will earn them the degree title suffix 'with a Year Abroad'. Programme Leaders must agree the Study Abroad. For students taking Study Abroad as additional to their UH studies, their degree classification is based on Level 5 and Level 6 grades gained from their UH modules, as for home UH students, as in the UPRs\*.

Additionally, students may also take the opportunity to study level 5 at a host institution *in place of their level 5 at UH*. This requires a very good match between the UH Level 5 and the host institution's Level 5 (NB Students should seek advice from their Programme Leaders where their programme involves professional exemptions). Programme Leaders must agree the Study Abroad, and only students who pass all 120 credits of their Level 4 at UH may substitute Level 5 at UH with Level 5 abroad. For these students, their degree calculation is derived solely from final year grades gained from UH modules at Level 6.

Finally, students may opt to study just one semester abroad, to earn the suffix 'with Study Abroad'. This can be explored further with the Study Abroad Office.

\*Degree classification calculation information is available in the University Policies and Regulations (UPRs), AS14 Section D6. UPRs on Study Abroad are located within UPR AS11 in section 2.5

### Language options and award title suffix (for the BA (Hons) Accounting pathway only)

Students that take and pass a language in each semester qualify for a language suffix to their degree title, e.g. 'BA (Hons) Accounting with French' (Chinese Mandarin, French, German, Japanese and Spanish available). Language modules are delivered by the Humanities School, and subject to that School's attendance requirement.

### Erasmus Exchange programme

The degree programme is open to all Erasmus students who select option choices from across the programme. For further details please contact the Programme Leader.

### Programme Structure

The programme structure and progression information below (Table 1a and 1b) is provided for the Honours award. Any interim awards are identified in Table 1b. The Programme Learning Outcomes detailed above are developed and assessed through the constituent modules. Table 2 identifies where each learning outcome is assessed.

### A note in relation to direct entrants

Any direct entry students to HBS undergraduate programmes will not be eligible to take 'Enhancing Employability' at level five, and instead take '5BUS1152 Professionalism in Accounting for Direct Entrants'.

### Table 1a Outline Programme Structure

**Mode of study** Full Time; Sandwich

**Entry point** Semester A

**Level 4**

### Accounting Pathway

Compulsory Modules Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Semester A</b>							
Accounting Principles* (contd into Sem B)	4BUS1098	30	English	50	50	0	AB
The Accounting Professional (contd into Sem B)	4BUS1102	30	English	0	60	40	AB
Economics for Accountants	4BUS1109	15	English	0	100	0	A
Semester A option (1 x 15 credit from the Optional Modules list below)							
<b>Semester B</b>							
Accounting Principles* (contd from Sem A)	4BUS1098	30	English	50	50	0	AB
The Accounting Professional (contd from Sem A)	4BUS1102	30	English	0	60	40	AB
IT for Accountants	4BUS1126	15	English	0	100	0	B
Semester B option (1 x 15 credit from the Optional Modules list below)							

And select 30 credits from the list of optional modules below (15 credits per Semester):

Optional Modules	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Semester A Options</b>							
Ethics, Governance and Law	4BUS1084	15	English	60	40	0	A
Languages	Various	15 & 15	English	0	0	100	A & B
<b>Semester B Options</b>							
Languages	Various	15 & 15	English	0	0	100	A & B
Analytical Techniques for Accountants	4BUS1101	15	English	100	0	0	B

**\*Students must pass Accounting Principles (4BUS1098) to progress beyond Level 4**

**Level 5**



## Compulsory Modules

### Module Title

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Semester A</b>							
Management Accounting (contd. in B)	5BUS1153	30	English	60	40	0	AB
Financial Reporting (contd. in B)	5BUS1154	30	English	60	40	0	AB
<b>Then please select either</b>							
Enhancing Employability in Accounting* <b>or</b>	5BUS1151	15	English	0	100	0	A
Professionalism in Accounting for Direct Entry Students ( <u>For Direct Entry students only</u> )	5BUS1153	15	English	0	80	20	A
Semester A option (1 x 15 credit from the Optional Modules list below)							
<b>Semester B</b>							
Management Accounting (contd. from A)	5BUS1153	30	English	60	40	0	AB
Financial Reporting (contd. from A)	5BUS1154	30	English	60	40	0	AB
Financial Management	5BUS1158	15	English	60	40	0	B
Semester B option (1 x 15 credit from the Optional Modules list below)							

\* **Direct Entry students** coming into level 5 must take '5BUS1152 Professionalism in Accounting for Direct Entry Students' instead of Enhancing Employability in Accounting

**And select 30 credits from the list of optional modules below (15 credits per Semester):**

## Optional Modules

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Semester A Options</b>							
Modelling Business Problems	5BUS1098	15	English	0	100	0	A
Languages	Various	15 & 15	English	0	0	100	A & B
<b>Semester B Options</b>							
Business Life Cycle	5BUS1156	15	English	0	100	0	B
Languages	Various	15 & 15	English	0	0	100	A & B

## Placement (Optional)

Students who have attained the progression requirements to level 6 may select an optional placement year before commencing their level 6 studies. The award of a sandwich degree will require the successful completion of the placement period and HBS Placement module which reaches a pass standard.

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Module Title</b>							
HBS Placement	6BUS1228	0	English	0	100	0	A

## Level 6

## Compulsory Modules

### Module Title

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Semester A</b>							
Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Governance and Auditing (contd in Semester B)	6BUS1227	30	English	60	40	0	AB
Semester A Option Module (2 x 15 credit modules from the Optional Modules list below)							
<b>Semester B</b>							
Governance and Auditing (contd from Semester A)	6BUS1227	30	English	60	40	0	AB
Advanced Management Accounting	6BUS1184	15	English	60	40	0	B
Semester B Option Modules (2 x 15 credits modules from the Optional Modules list below)							
<b>DIRECT ENTRY AT LEVEL 6 STUDENTS MUST TAKE THE FOLLOWING</b>							
<b>Semester A</b>							
Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Advanced Techniques for Accountants	6BUS1235	15	English	0	80	20	A
Governance and Auditing (contd in Semester B)	6BUS1227	30	English	60	40	0	AB
Semester A Option Modules (1 x 15 credit module from the Optional Modules list below)							
<b>Semester B</b>							
Governance and Auditing (contd from Semester A)	6BUS1227	30	English	60	40	0	AB
Advanced Management Accounting	6BUS1184	15	English	60	40	0	B
Semester B Option Modules (2 x 15 credit module from the Optional Modules list below)							

**And select the required credits from the optional modules listed below, to a total of  
15 credits in Semester A and  
30 credits in Semester B**

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Optional Modules</b>							
Financial Management in the Public Sector	6BUS1118	15	English	0	100	0	A
Industry Practice in Accounting & Finance	6BUS1151	15	English	0	70	30	A
Information Systems and Knowledge Management Languages	6BUS1018	15	English	70	30	0	A
Various	Various	15 & 15	English	0	0	100	A & B
Management Decision Making	6BUS1084	15	English	60	40	0	A
Taxation	6BUS 1202	15	English	100	0	0	A or B
Strategic Cost Management	6BUS1060	15	English	60	40	0	B
Emerging Issues in Accounting and Finance	6BUS1209	15	English	0	70	30	B
Accounting in the voluntary sector	6BUS1190	15	English	0	100	0	B
Islamic Banking & Finance	6BUS1040	15	English	0	100	0	B
Dissertation - Accounting including research methods	6BUS1007 & 6BUS1086	30	English	0	100	0	AB

## Accounting and Finance Pathway

**Mode of study** Full Time; Sandwich

**Entry point** Semester A

**Level 4**

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Compulsory Modules</b>							
<b>Module Title</b>							
<b>Semester A</b>							
Accounting Principles (contd. in Sem B)*	4BUS1098	30	English	50	50	0	AB
The Accounting Professional (contd. in Sem B)	4BUS1102	30	English	0	60	40	AB
Economics for Accountants	4BUS1109	15	English	0	100	0	A
Ethics, Governance and Law	4BUS1084	15	English	60	40	0	A
<b>Semester B</b>							
Accounting Principles (contd. from Sem A)	4BUS1098	30	English	50	50	0	AB
The Accounting Professional (contd. from Sem A)	4BUS1102	30	English	0	60	40	AB
Analytical Techniques for Accountants	4BUS1101	15	English	100	0	0	B
IT for Accountants	4BUS1126	15	English	0	100	0	B

**\*Students must pass Accounting Principles (4BUS1098) to progress beyond Level 4**

**Level 5**

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Compulsory Modules</b>							
<b>Module Title</b>							
Management Accounting	5BUS1153	30	English	60	40	0	AB
Financial Reporting	5BUS1154	30	English	60	40	0	AB
Corporate Finance	5BUS1157	30	English	60	40	0	AB
Business Life Cycle	5BUS1156	15	English	0	100	0	B
Enhancing Employability in Accounting* OR	5BUS1151	15	English	0	100	0	A
Professionalism in Accounting for Direct Entry Students (For Direct Entry students only)	5BUS1152	15	English	0	80	20	A

**\* Direct Entry students** coming into level 5 must take '5BUS1152 Professionalism in Accounting for Direct Entry Students' instead of Enhancing Employability in Accounting

### Placement (Optional)

Students who have attained the progression requirements to level 6 may select an optional placement year before commencing their level 6 studies. The award of a sandwich degree will require the successful completion of the placement period and HBS Placement module which reaches a pass standard.

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
HBS Placement	6BUS1228	0	English	0	100	0	A

## Level 6

### Compulsory Modules

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Semester A Option Modules (45 credits from the Optional Modules list below)							
Advanced Management Accounting	6BUS1184	15	English	60	40	0	B
Advanced Financial Decisions	6BUS1196	15	English	60	40	0	B
Semester B Option Modules (30 credits from the Optional Modules list below)							

Optional Modules	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Semester A Options</b>							
Financial Management in the Public Sector	6BUS1118	15	English	0	100	0	A
Industry Practice in Accounting & Finance	6BUS1151	15	English	0	70	30	A
Corporate Treasury Management	6BUS1124	15	English	0	60	40	A
Corporate Financial Strategy	6BUS1193	15	English	50	50	0	A
Effective Governance*	6BUS1187	15	English	0	100	0	A
Governance and Auditing*	6BUS1227	30	English	60	40	0	AB
Dissertation - Accounting including research methods	6BUS1007 & 6BUS1086	30	English	0	100	0	AB
Dissertation – Finance including research methods	6BUS1008 & 6BUS1086	30	English	0	100	0	AB
Taxation	6BUS 1202	15	English	100	0	0	A or B
<b>Semester B Options</b>							
Accounting in the voluntary sector	6BUS1190	15	English	0	100	0	B
Strategic Cost Management	6BUS1060	15	English	60	40	0	B
Emerging Issues in Accounting and Finance	6BUS1209	15	English	0	70	30	B
Islamic Banking & Finance	6BUS1040	15	English	0	100	0	B
International Financial Management	6BUS1041	15	English	70	30	0	B
Strategic Cost Management	6BUS1060	15	English	60	40	0	B
Taxation	6BUS 1202	15	English	100	0	0	A or B
Behavioural Finance	6BUS1195	15	English	0	75	25	B

\*6BUS1187 Effective Governance' and '6BUS1227 Governance and Auditing' are prohibited combinations.

## **Accounting and Economics Pathway**

**Mode of study** Full Time; Sandwich

**Entry point** Semester A

**Level 4**

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Compulsory Modules</b>							
Module Title							
Accounting Principles	4BUS1098	30	English	50	50	0	AB
Introduction to Microeconomics	4BUS1031	15	English	0	100	0	A
The Accounting Professional	4BUS1102	30	English	0	60	40	AB
Economics Tools and Techniques	4BUS1107	30	English	0	100	0	AB
Introduction to Macroeconomics	4BUS1033	15	English	100	0	0	B

**\*Students must pass Accounting Principles (4BUS1098) to progress beyond Level 4**

**Level 5**

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
<b>Compulsory Modules</b>							
Module Title							
Consumers Firms and Markets	5BUS1086	15	English	50	50	0	A
Macroeconomics	5BUS1162	15	English	50	50	0	A
Enhancing Employability in Accounting	5BUS1151	15	English	0	100	0	A
Financial Reporting	5BUS1154	30	English	60	40	0	AB
Management Accounting for Business Decisions	5BUS1038	15	English	80	20	0	B
Business Economics Techniques	5BUS1164	15	English	50	50	0	B

Semester B Option Modules (15 credits from the Optional Modules list below)

**And select 15 credits to study in Semester B from the optional modules listed below:**

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Optional Modules</b>							
Econometrics	5BUS1059	15	English	50	50	0	B
International Trade & Open Economy	5BUS1040	15	English	50	50	0	B

## Level 6

### Compulsory Modules

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Industrial Organisation	6BUS1203	15	English	50	50	0	A
Performance Strategy	6BUS1127	15	English	60	40	0	B
Economics of Strategy	6BUS1199	15	English	50	50	0	B

And select 30 credits from the optional modules listed below  
 30 credits from *List 1*  
 and 30 credits from *List 2*

**List 1: select 30 credits, 15 credits in Semester A and 15 in Semester B:**

Optional Modules	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Semester A options</b>							
Financial Management in the Public Sector	6BUS1118	15	English	60	40	0	A
Effective Governance	6BUS1187	15	English	0	100	0	A
<b>Semester B options</b>							
Accounting in the Voluntary Sector	6BUS1190	15	English	0	100	0	B
Taxation	6BUS1202	15	English	100	0	0	B

**List 2: select 30 credits, 15 credits in Semester A and 15 in Semester B:**

Optional Modules	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
<b>Semester A options</b>							
Money, Banking and Finance	6BUS1078	15	English	50	50	0	A
International Production & Governance	6BUS1010	15	English	0	100	0	A
<b>Semester B options</b>							
Public Finance	6BUS1198	15	English	50	50	0	B
Anatomy of a financial crisis	6BUS1002	15	English	0	100	0	B

Notes regarding progression from Level 4 into 5 (all pathways)

Progression to level 5 on the honours route requires 120 credit points at level 4; for students with fewer than 120 credits at level 4 progression will be determined by the Programme Examination Board. Students are also required to pass the Accounting Principles module.



### Notes regarding progression from Level 5 into Level 6 (all pathways)

Progression to level 6 on the honours route requires 240 credit points at levels 4 and 5, of which at least 120 credit points must be at level 5; for students with fewer than 240 credit points at levels 4 and 5 progression will be determined by the Programme Examination Board.

### Notes regarding awards gained on completion of Level 6 (all pathways)

The award of an honours degree requires 360 credit points, with at least 240 credit points at level 5 or above, of which at least 120 credit points must be at level 6. An unclassified degree requires 300 credit points, with at least 180 credit points at level 5 or above, of which at least 60 credit points must be at level 6. In addition, for a sandwich degree, students must successfully complete the placement year and must achieve pass standard for the HBS Placement module.

### Honours classification

The University has approved structure and assessment regulations common to all programmes. Full details are provided in [UPR AS14](#), Section D.

### Table 1b Final and interim awards available

The programme provides the following final and interim awards:

Final Award	Award Title	Minimum requirements	Available at end of Level	Programme Learning Outcomes developed (see above)
BA (Hons)	<ul style="list-style-type: none"><li>Accounting</li><li>Accounting with &lt;language&gt;</li><li>Accounting and Finance</li><li>Accounting and Economics</li></ul>	360 credit points including 240 at level 6/5 of which 120 must be at level 6	6	All programme learning outcomes (see Table 2)
BA (Hons)	<ul style="list-style-type: none"><li>Accounting (Sandwich)</li><li>Accounting with &lt;language&gt; (Sandwich)</li><li>Accounting and Finance (Sandwich)</li><li>Accounting and Economics (Sandwich)</li></ul>	360 credit points including 240 at level 6/5 of which 120 must be at level 6 and successful completion of the sandwich placement	6	All programme learning outcomes (see Table 2)
BA (Hons)	<ul style="list-style-type: none"><li>Accounting with a Year Abroad</li><li>Accounting with &lt;language&gt; and a Year Abroad</li><li>Accounting and Finance with a Year Abroad</li><li>Accounting and Economics with a Year Abroad</li></ul>	360 credit points including 240 at level 6/5 of which 120 must be at level 6 and successful completion of the year abroad	6	All programme learning outcomes (see Table 2)
BA (Hons)	<ul style="list-style-type: none"><li>Accounting with Study Abroad</li></ul>	360 credit points including 240 at level 6/5 of which 120 must be at level 6 and successful	6	All programme learning outcomes (see Table 2)

<ul style="list-style-type: none"> <li>Accounting with &lt;language&gt; and Study Abroad</li> <li>Accounting and Finance with Study Abroad</li> <li>Accounting and Economics with Study Abroad</li> </ul>	completion of the study abroad		
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Interim Award	Award Title	Minimum requirements	Available at end of Level	Programme Learning Outcomes developed (see above)
University Certificate		45 credit points at level 4	4	See UPR AS11, section 13: <a href="http://sitem.herts.ac.uk/secreg/upr/AS11.htm">http://sitem.herts.ac.uk/secreg/upr/AS11.htm</a>
Certificate of Higher Education		120 credit points at level 4	4, 5	See UPR AS11, section 13: <a href="http://sitem.herts.ac.uk/secreg/upr/AS11.htm">http://sitem.herts.ac.uk/secreg/upr/AS11.htm</a>
Diploma of Higher Education		240 credit points including at least 120 at level 5	5, 6	See UPR AS11, section 13: <a href="http://sitem.herts.ac.uk/secreg/upr/AS11.htm">http://sitem.herts.ac.uk/secreg/upr/AS11.htm</a>
Diploma of Higher Education		240 credit points including at least 120 at level 5	5,6	See UPR AS11, section 13: <a href="http://sitem.herts.ac.uk/secreg/upr/AS11.htm">http://sitem.herts.ac.uk/secreg/upr/AS11.htm</a>
BA	<ul style="list-style-type: none"> <li>Accounting</li> <li>Accounting with &lt;language&gt;</li> <li>Accounting and Finance</li> </ul>	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6	A1, A2, A3, B1, B2, B3, B4, C1, C2, C3, C4, C5, C6, D1, D2, D3, D4, D5,
BA	<ul style="list-style-type: none"> <li>Accounting and Economics</li> </ul>	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6	A1, A2, A3, A4, B1, B2, B3, B4, B5, B6, C1, C2, C3, C4, C5, C6, D1, D2, D3, D4, D5,

## Programme-specific assessment regulations

The programme complies with the University's academic regulations (in particular, [UPR AS11](#), [UPR AS12](#)/[UPR AS13](#) (*delete as applicable*) and [UPR AS14](#)) with the exception of those listed below, which have been approved by the University:

- Students must pass 4BUS1098 Accounting Principles before being allowed to proceed to level 5 on this programme and its pathways
- HBS UG placement students must submit and pass a placement portfolio to gain the suffix '(Sandwich)' to their award.
- Students trailing over 30 credits will not be permitted to engage in 'Study Abroad', and those with 30 credits or under should seek advice from their Programme Leader.

## E. Management of Programme & Support for student learning.

### Management

The programme is managed and administered through:

- The Dean of School
- Head of Department who has delegated responsibility for programmes in the School of Business
- Programme Leaders who are responsible for the day to day management and who advise students on the programme as a whole
- An Admissions Tutor, with specific responsibility for open days and selection
- Designated administrators to deal with day to day administration associated with the programme
- Module Coordinators who are responsible for individual modules
- A Placements Officer to assist with the procurement of placements
- A programme committee, the membership of which includes student representatives from each level of study and key members of the Business School.

## Support

Students are supported by:

- A Programme/Pathway Tutor to help students understand the programme structure
- An induction week at the beginning of each new academic session
- Overseas Orientation
- StudyNet, a versatile, online interactive intranet and learning environment
- Access to extensive digital and print collections of information resources
- Attractive modern study environments in 2 Learning Resource Centres
- A substantial Student Centre that provides advice on issues such as finance, University regulations, legal matters, accommodation, international student support, etc.
- Office of Dean of Students, incorporating Chaplaincy, Counselling and Nursery
- Medical Centre
- A Mathematics Drop-in Centre
- University Disability Advisors
- An Equal Opportunities Advisor
- The Students' Union
- Guided student-centred learning on StudyNet module sites
- A Careers, Employment and Enterprise Service for all current students and graduates, and including placement support
- The Business School Information Point to provide academic support
- A Placement Office
- A European and Study Abroad Office
- Student representatives on programme committees
- A dedicated Centre for Academic Skills Enhancement (CASE)
- An International and Direct Entry Support Tutor
- A team of Academic Support Tutors
- A designated administrator

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## F. Other sources of information

In addition to this Programme Specification, the University publishes guidance to registered students on the programme and its constituent modules:

- A Programme (or Student) Handbook;
- A Definitive Module Document (DMD) for each constituent module;
- A Module Guide for each constituent module.

The [A-Z of the University of Hertfordshire](#) is an introduction to the academic, social, cultural and sporting services and opportunities available at the University of Hertfordshire, and includes the Student Charter and Student Code of Conduct.

As a condition of registration, all students of the University of Hertfordshire are required to comply with the University's rules, regulations and procedures. These are published in a series of documents called 'University Policies and Regulations' (UPRs). The University requires that all students consult these documents which are available on-line, on the UPR web site, at: <http://www.herts.ac.uk/secreg/upr/>. In particular, [UPR SA07](#) 'Regulations and Advice for Students' Particular Attention - Index' provides information on the UPRs that contain the academic regulations of particular relevance for undergraduate and taught postgraduate students.

The UK Quality Assurance Agency for Higher Education (QAA) has confirmed the quality and standards of provision at the University of Hertfordshire. A key part of QAA's role is to review and report on how universities maintain their academic standards and quality, to inform students and the wider public. The team of QAA reviewers visited the University of Hertfordshire in 2015/16 and judged that its academic standards, the quality and enhancement of its students' learning experience, and the quality of information about this learning experience all meet UK expectations. In other words, the University meets national requirements for standards and quality. The QAA's report can be accessed at: <http://www.qaa.ac.uk/reviews-and-reports/provider?UKPRN=10007147#.V-KHajXy0nE>

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## G. Entry requirements

The normal entry requirements for the programme are:

- 96-112 UCAS points from qualifications which include a minimum of two GCE A levels/AVCEs or one GCE/ AVCE Double Award', or
- An overall pass in an Access to Higher Education Diploma with a Merit profile in the top 45 Level 3 Units, or
- Equivalent qualifications to be assessed by the Admissions Tutor

Plus

- GCSE English Language and Mathematics at grade C or above, or qualifications recognised as equivalent by the University on its website at <http://www.herts.ac.uk/apply/entry-requirements/undergraduate-degrees/gcse-equivalent-entry-requirements>.

**NB Required GCSE grade is 4 for where exams are taken from 2017 onwards.**

A minimum IELTS score of 6.0\* or qualifications recognised as equivalent by the University on its website at <http://www.herts.ac.uk/apply/entry-requirements/undergraduate-degrees> will be accepted as alternative to GCSE English Language at grade C.

[\*IELTS at no lower than 5.5 in every band]

### Non-standard entry to the programmes

The Hertfordshire Business School Undergraduate Admissions Team makes all admissions decisions regarding non-standard applications, including those from elsewhere in the EU and those for direct entry above Level 4.

Applicants with prior relevant undergraduate study and who meet the necessary English and Mathematics requirements are eligible to be considered for entry to the programme at Level 5 or Level 6. They should have 120 credit points at Level 4 or equivalent to join at Level 5, plus a further 120 credit points at Level 5 or equivalent to join at Level 6. The modules making up the previous 120 credit points of study must normally be passed at the first attempt and should contribute to an overall grade average of at least 55%.

The programme is subject to the University's Principles, Policies and Regulations for the Admission of Students to Undergraduate and Taught Postgraduate Programmes (in [UPR SA03](#)), along with associated procedures. These will take account of University policy and guidelines for assessing accredited prior certificated learning (APCL) and accredited prior experiential learning (APEL).

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If you would like this information in an alternative format please contact:  
Emma Elkington, [e.elkington2@herts.ac.uk](mailto:e.elkington2@herts.ac.uk)

If you wish to receive a copy of the latest Programme Annual Monitoring and Evaluation Report (AMER) and/or the External Examiner's Report for the programme, please email a request to [aqo@herts.ac.uk](mailto:aqo@herts.ac.uk)

## Accounting and Accounting <language>

Table 2: Development of Intended Programme Learning Outcomes in the Constituent Modules

This map identifies where the programme learning outcomes are assessed in the constituent modules. It provides (i) an aid to academic staff in understanding how individual modules contribute to the programme aims (ii) a checklist for quality control purposes and (iii) a means to help students monitor their own learning, personal and professional development as the programme progresses.

			Programme Learning Outcomes (as identified in section 1 and the following page)																	
			Knowledge & Understanding			Intellectual Skills				Practical Skills						Transferable Skills				
			A1	A2	A3	B1	B2	B3	B4	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5
Level 4	Module Title	Module Code	A1	A2	A3	B1	B2	B3	B4	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5
	Accounting Principles	4BUS1098		x	x	x	x			x	x	x	x			x	x		x	
	The Accounting Professional	4BUS1102	x	x				x	x	x		x	x	x	x	x	x	x	x	x
	IT for Accountants	4BUS1126	x			x		x		x		x	x			x		x	x	x
	Analytical Techniques for Accountants	4BUS1101		x					x	x		x	x		x	x	x		x	
	Ethics, Governance and Law (optional)	4BUS1084	x					x		x		x				x	x			
	Economics for Accountants (optional)	4BUS1109	x			x				x		x				x				
Level 5	Management Accounting	5BUS1153	x	x		x	x	x	x	x	x	x	x		x	x	x		x	x
	Financial Reporting	5BUS1154	x	x		x	x	x	x	x	x	x	x	x	x	x	x		x	x
	Financial Management	5BUS1046	x	x	x	x	x	x	x	x		x	x		x	x	x		x	x
	Enhancing Employability in Accounting	5BUS1151	x							x		x	x			x		x	x	x
	Modelling Business Problems (optional)	5BUS1098	x	x					x	x		x			x		x		x	x
	Business Life Cycle (optional)	5BUS1156	x	x	x	x		x	x	x		x	x		x	x	x		x	x
	Placement Year		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Level 6	Advanced Financial Reporting	6BUS1154	x	x		x	x	x	x	x	x	x	x		x	x	x		x	x
	Advanced Management Accounting	6BUS1184	x	x	x	x	x		x	x	x	x	x		x	x	x		x	x
	Governance and Auditing	6BUS1227	x		x	x		x		x		x	x			x			x	x
	Emerging Issues in Accounting and Finance (optional)	6BUS1186	x	x	x	x	x	x		x		x	x	x		x	x	x	x	x
	Financial Management in the Public Sector (optional)	6BUS1118	x		x	x	x		x	x		x	x			x	x		x	x
	Industry Practice in Accounting & Finance (optional)	6BUS1151	x							x		x				x		x		
	Strategic Cost Management (optional)	6BUS1060	x	x		x	x		x	x	x	x	x		x	x	x		x	x
	Management Decision Making (optional)	6BUS1084	x	x		x	x		x	x	x	x	x		x	x	x		x	x
	Accounting in the voluntary sector (optional)	6BUS1190	x		x	x		x		x		x	x			x	x		x	



<i>Taxation (optional)</i>	<i>6BUS 1202</i>	x	x		x			x	x	x	x	x		x	x			x	
<i>Islamic Banking &amp; Finance (optional)</i>	<i>6BUS1040</i>	x	x	x	x	x	x		x		x	x			x	x		x	x
<i>Dissertation - Accounting including research methods (optional)</i>	<i>6BUS1007 &amp; 6BUS1086</i>	x		x	x	x	x		x		x	x		x	x	x	x	x	x

## Accounting and Finance

**Table 2: Development of Intended Programme Learning Outcomes in the Constituent Modules**

This map identifies where the programme learning outcomes are assessed in the constituent modules. It provides (i) an aid to academic staff in understanding how individual modules contribute to the programme aims (ii) a checklist for quality control purposes and (iii) a means to help students monitor their own learning, personal and professional development as the programme progresses.

			Programme Learning Outcomes (as identified in section 1 and the following page)																		
			Knowledge & Understanding			Intellectual Skills				Practical Skills						Transferable Skills					
		Module Title	Module Code	A1	A2	A3	B1	B2	B3	B4	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5
Level 4		Accounting Principles	4BUS1098		x	x	x	x			x	x	x	x			x	x		x	
		The Accounting Professional	4BUS1102	x	x				x	x	x		x	x	x	x	x	x	x	x	x
		IT for Accountants	4BUS1126	x			x		x		x		x	x			x		x	x	x
		Analytical Techniques for Accountants	4BUS1101		x					x	x		x	x		x	x	x		x	
		Ethics, Governance and Law	4BUS1084	x			x		x		x	x	x	x						x	
		Economics for Accountants	4BUS1109				x				x		x			x				x	
Level 5		Management Accounting	5BUS1153	x	x		x	x	x	x	x	x	x	x		x	x	x		x	x
		Financial Reporting	5BUS1154	x	x		x	x	x	x	x	x	x	x	x	x	x	x		x	x
		Corporate Finance	5BUS1157	x	x	x	x	x	x	x	x		x	x			x	x		x	x
		Enhancing Employability in Accounting	5BUS1151	x							x		x	x			x		x	x	x
		Business Life Cycle	5BUS1156	x	x	x	x	x	x	x	x		x	x			x	x		x	x
		Placement Year		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Level 6		Advanced Financial Reporting	6BUS1154	x	x		x	x	x	x	x	x	x	x		x	x	x		x	x
		Advanced Financial Decisions	6BUS1196	x		x	x	x		x	x		x	x		x	x	x		x	x
		Advanced Management Accounting	6BUS1184	x	x	x	x	x		x	x	x	x	x		x	x	x		x	x
		Emerging Issues in Accounting and Finance (optional)	6BUS1186	x	x	x	x	x	x		x		x	x	x		x	x	x	x	x
		Financial Management in the Public Sector (optional)	6BUS1118	x		x	x	x		x	x		x	x			x	x		x	x
		Industry Practice in Accounting & Finance (optional)	6BUS1151	x							x			x			x		x		
		Corporate Treasury Management (optional)	6BUS1124	x		x	x	x	x	x	x		x	x		x	x	x		x	x
		Strategic Cost Management (optional)	6BUS1060	x	x		x	x		x	x	x	x	x		x	x	x		x	x

<i>Effective Governance (optional)</i>	<i>6BUS1187</i>	x		x	x		x		x		x	x			x			x	x
<i>Accounting in the voluntary sector (optional)</i>	<i>6BUS1190</i>	x		x	x		x		x		x	x			x	x		x	
<i>Taxation (optional)</i>	<i>6BUS 1202</i>	x	x		x			x	x	x	x	x		x	x			x	
<i>Islamic Banking &amp; Finance (optional)</i>	<i>6BUS1040</i>	x	x	x	x	x	x		x		x	x			x	x		x	x
<i>International Financial Management (optional)</i>	<i>6BUS1041</i>	x		x	x	x	x	x	x		x	x		x	x	x		x	x
<i>Corporate Financial Strategy (optional)</i>	<i>6BUS1193</i>			x	x	x	x	x	x		x	x		x	x	x		x	x
<i>Behavioural Finance (optional)</i>	<i>6BUS1195</i>	x		x	x	x			x		x	x	x		x	x		x	x
<i>Dissertation - Accounting including research methods (optional)</i>	<i>6BUS1007 &amp; 6BUS1086</i>	x		x	x	x	x		x		x	x			x	x		x	x
<i>Dissertation – Finance including research methods (optional)</i>	<i>6BUS1008 &amp; 6BUS1086</i>	x		x	x	x	x		x		x	x			x	x		x	x

## Accounting and Economics

**Table 2: Development of Intended Programme Learning Outcomes in the Constituent Modules**

This map identifies where the programme learning outcomes are assessed in the constituent modules. It provides (i) an aid to academic staff in understanding how individual modules contribute to the programme aims (ii) a checklist for quality control purposes and (iii) a means to help students monitor their own learning, personal and professional development as the programme progresses.

			Programme Learning Outcomes (as identified in section 1 and the following page)																						
			Knowledge & Understanding				Intellectual Skills						Practical Skills						Transferable Skills						
	Module Title	Module Code	A1	A2	A3	A4	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5		
Level 4	Accounting Principles	4BUS1098		x	x		x	x					x	x	x	x			x	x		x			
	The Accounting Professional	4BUS1102	x	x					x	x			x		x	x	x	x	x	x	x	x	x		
	Introduction to Microeconomics	4BUS1031				x													x						
	Introduction to Macroeconomics	4BUS1033				x													x						
	Economics Tools & Techniques	4BUS1107								x	x	x						x	x						
Level 5	Management Accounting for Business Decisions	5BUS1038	x	x			x	x	x	x			x	x	x	x		x	x	x		x	x		
	Financial Reporting	5BUS1154	x	x			x	x	x	x		x	x	x	x	x	x	x	x	x		x	x		
	Macroeconomics	5BUS1163				x				x	x								x	x		x	x		
	Enhancing Employability in Accounting	5BUS1151	x										x		x	x	x		x		x	x	x		
	Business Economic Techniques	5BUS1164				x				x	x							x		x	x				
	Consumers, Firms and Markets	5BUS1086				x				x	x								x	x		x	x		
	Econometrics (optional)	5BUS1059	x	x	x		x	x					x	x		x					x	x			
	International Trade & Open Economy (optional)	5BUS1040		x	x		x	x	x	x				x		x	x	x			x				
	Placement Year		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		
Level 6	Advanced Financial Reporting	6BUS1185	x	x			x	x	x	x			x	x	x	x			x	x		x	x		
	Performance Strategy	6BUS1127	x	x	x		x	x		x			x	x	x	x			x	x		x	x		
	Industrial Organisation	6BUS1203				x				x	x	x						x	x	x		x	x		
	Economics of Strategy	6BUS1199				x				x	x	x					x		x	x		x	x		
	Financial Management in the Public Sector (optional)	6BUS1118	x		x	x	x		x	x			x	x		x	x		x	x	x		x		
	Effective Governance (optional)	6BUS1187	x		x	x		x		x			x	x		x			x	x	x		x		
	Accounting in the Voluntary Sector (optional)	6BUS1190	x		x	x		x		x			x	x		x	x		x		x		x		
	Taxation (optional)	6BUS1202	x	x		x			x	x	x	x	x			x	x			x		x	x		

<i>Money, Banking and Finance (optional)</i>	6BUS1078		x				x	x					x		x	x				x	x	
<i>Public Finance (optional)</i>	6BUS1198	x	x	x		x	x	x	x		x		x		x	x	x			x	x	
<i>Anatomy of a financial crisis (optional)</i>	6BUS1002		x	x			x	x	x	x			x		x		x			x		
<i>International Production &amp; Governance(optional)</i>	6BUS1010		x	x		x	x	x	x		x		x		x	x	x			x		

## KEY TO PROGRAMME LEARNING OUTCOMES

### Knowledge and Understanding

- A1. The business context in which accounting and finance operate and of various environments in which accountants and finance related business people work
- A2. Construction of a variety of internal information and published financial statements and an ability to analyse and critically evaluate these various statements
- A3. The principal models used in finance and the ability to apply these models
- A4. The principal models used in economics and the ability to apply these modules (accounting and economics only)

### Intellectual Skills

- B1. Conceptualise and apply models to support contemporary theories in the field of accountancy and finance
- B2. Critically analyse the relevance of financial and management accountancy techniques to decision-making, using procedures that are focused on both the internal and external environment
- B3. Recognise ethical dilemmas and corporate social responsibility issues as applicable to accounting and finance
- B4. Utilise statistics and arithmetical logic to analyse and interpret practical problems and to support decision making
- B5. Research and evaluate economic theories, paradigms, principles and concepts and apply knowledge to the solution of economic problems (accounting and economics only)
- B6. Apply mathematical & econometric concepts to the analysis of economic problems (accounting and economics only)

### Practical Skills

- C1. Plan and manage independent study
- C2. Demonstrate familiarity, facility and a high degree of competence in the preparation of a variety of financial statements
- C3. Making appropriate use of learning resources
- Understand and use the language of accountancy and finance
- C5. Work effectively in a team
- C6. Use and apply appropriate quantitative techniques

### Transferable Skills

- D1. Communication arguments, ideas and information effectively in writing and orally to specialist and non-specialist audiences.
- D2. Critically analyse problems arising in both academic and practical contexts and draw conclusions from a given, or individually researched set of data.
- D3. Reflect on their own learning and management styles and understand the importance of setting and pursuing personal learning and development goals
- D4. Synthesise ideas from a range of contexts and present this information in a clear and coherent way
- D5. Undertake research using appropriate qualitative and quantitative tools to evaluate options and to construct and justify arguments and proposals



## Section 2

### Programme management

**Relevant QAA subject benchmarking statements**

**Type of programme**

**Date of validation/last periodic review**

**Date of production/ last revision of PS**

**Relevant to level/cohort**

**Administrative School**

Accounting (2016); Economics (2015, for Accounting and Economics only), Finance (2016, for Accounting and Finance only)

Undergraduate

January 15

March 17

Level 4 entering September 2017

Hertfordshire Business School

Table 3 Course structure

Course details					
Course code		Course description			JACS
BSACC		BA (Hons) Accounting			N400
Course Instances					
Instances code	Intake	Stream	Instances Year	Location :	Mode of study
ACAEC1S	A	Accounting and Economics	1	Hatfield	Full-time/sandwich
ACAEC2S	A	Accounting and Economics	2	Hatfield	Full-time/sandwich
ACAEC3F	A	Accounting and Economics	3	Hatfield	Full-time
ACAEC3S	A	Accounting and Economics	3	Hatfield	Sandwich
ACAEC4S	A	Accounting and Economics	4	Hatfield	Sandwich
ACT1S	A	Accounting	1	Hatfield	Full-time/sandwich
ACT2S	A	Accounting	2	Hatfield	Full-time/sandwich
ACT3F	A	Accounting	3	Hatfield	Full-time
ACT3S	A	Accounting	3	Hatfield	Sandwich
ACT4S	A	Accounting	4	Hatfield	Sandwich
ACT1P	A	Accounting (Part-time)	1	Hatfield	Part-time
ACT2P	A	Accounting (Part-time)	2	Hatfield	Part-time
ACT3P	A	Accounting (Part-time)	3	Hatfield	Part-time

ACT4P	A	Accounting (Part-time)	4	Hatfield	Part-time
ACT5P	A	Accounting (Part-time)	5	Hatfield	Part-time
ACT6P	A	Accounting (Part-time)	6	Hatfield	Part-time

Course details					
Course code		Course description			JACS
BSBAF		BA (Hons) Accounting and Finance			N400
Course Instances					
Instances code	Intake	Stream	Instances Year	Location :	Mode of study
BAF1S	A	Accounting and Finance	1	Hatfield	Full-time/sandwich
BAF2S	A	Accounting and Finance	2	Hatfield	Full-time/sandwich
BAF3F	A	Accounting and Finance	3	Hatfield	Full-time
BAF3S	A	Accounting and Finance	3	Hatfield	Sandwich
BAF4S	A	Accounting and Finance	4	Hatfield	Sandwich