

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
BA (Hons) Business and Accounting

Programme Code:

BSBAF – Accounting and Finance

BSACC – Accounting

Business and Accounting

Programme Specification

This programme specification is relevant to students entering:
01 September 2021

Associate Dean of School (Academic Quality Assurance):
Veronica Earle



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.

Summary of amendments to the programme:

Section	Amendment
Table 1a	6BUS1084 Management Decision Makings has been removed.
Table 1a	5BUS1208 Professional Development for Business has been removed
Table 1a	6BUS1187 Effective Governance has been removed
Table 1a	6BUS1124 Corporate Treasury Management has been removed
Table 1a	6BUS1041 International Financial Management has been replaced by 6BUS1194 Financial Aspects of International Business
Table 1a	6BUS1143 Business Strategy has been replaced by 6BUS1264 Strategic Management

If you have any queries regarding the changes please email AQO@herts.ac.uk

Programme Specification BA (Hons) Accounting

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

Awarding Institution/Body	University of Hertfordshire
Teaching Institution	University of Hertfordshire
University/partner campuses	de Havilland
Programme accredited by	n/a
Final Qualification	BA (Hons)
All Final Award titles	BA (Hons) Accounting and Finance
(Qualification and Subject)	BA (Hons) Accounting
	BA (Hons) Accounting with Language*
	BA (Hons) Accounting and Economics
	BA (Hons) Business and Accounting
	All titles are available with the following suffix: (Sandwich) with a Year Abroad with Study Abroad with Employment Experience *language options available (Mandarin, French, German, Japanese, Spanish)
FHEQ level of award	6
UCAS code(s)	BA (Hons) Accounting (N400) BA (Hons) Accounting and Finance (NN43) BA (Hons) Accounting and Economics (NL41) BA (Hons) Business and Accounting (NN4D) BA (Hons) Accounting with French (N411) BA (Hons) Accounting with German (N412) BA (Hons) Accounting with Japanese (N413) BA (Hons) Accounting with Mandarin (N414) BA (Hons) Accounting with Spanish (N415)
Language of Delivery	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, accounting and economics and Business and Accounting. The programmes of study combine and apply 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. Additionally, BA (Hons) Accounting students have the option to study a foreign language, which they can add to their award title when successfully studied at levels 4-6.

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) 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 is through 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		

<p>(accounting and economics only)</p> <p><u>And additionally, for the Business and Accounting Award:</u></p> <p>A5 - examine the intricacies of organisations;</p> <p>A6 - Research the wide range of processes, procedures and practices of effective management</p>	<p>A1 – A4 are further enhanced by case studies, live business projects and field trips.</p>	
<u>Intellectual skills</u>	<u>Teaching and learning methods</u>	<u>Assessment strategy</u>
<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>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 'Business Operations and Leadership and 'The Accounting Professional' at Level 6, 'Governance and Auditing' and 'Accounting in the voluntary sector' at Level 6.</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>

<p>B6- apply mathematical & econometric concepts to the analysis of economic problems ('Accounting and Economics' only)</p> <p><u>And additionally, for the Business and Accounting Award:</u></p> <p>B7 - Analyse and evaluate business information for decision-making purposes</p> <p>B8 - Analyse and evaluate the impact of the wider international, economic, political, legal and social environment on business organisations</p>		
<u>Practical skills</u>	<u>Teaching and learning methods</u>	<u>Assessment strategy</u>
<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>C3- make appropriate use of learning resources</p> <p>C4- understand and use the language of accountancy and finance</p> <p>C5- work effectively in a team.</p> <p>C6- use and apply appropriate quantitative techniques</p> <p><u>And additionally, for the Business and Accounting Award:</u></p> <p>C7 - Conduct research into business and management issues through the creation, extraction and analysis of data from a range of sources</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 'Accounting Professional' module and through academic tutor support</p> <p>C2 is the focus of Level 4 Accounting Principles, and IT for Accountants; at Level 5 Financial Reporting and Management Accounting, and further developed at Level 6 in Advanced Financial Reporting and Advanced Management Accounting.</p> <p>C3 and C4 are developed through all taught module. C3 will be focused on in Level 4 module 'The Accounting Professional' and developed at higher levels. C4 will be the focus of 4BUS1098 Accounting Principles and 'Analytical Techniques for Accountants' and developed at higher levels.</p> <p>C5 is focused on in a number of modules, specifically Level 4 The Accounting Professional, Level 5 Financial Reporting and Level 6 Emerging Issues in 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>

	<p>Finance (A & A&F) or Level 6 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, Level 5 Management Accounting and Professional Development, and Level 6 Advanced Management Accounting. It will also be developed in Level 5 Corporate Finance and Level 6 Advanced Financial Decisions (Accounting and Finance pathway) and Level 4 Economics Tool and Techniques on the Accounting and Economics pathway.</p>	
Transferable skills	Teaching and learning methods	Assessment strategy
<p>D1- communicate arguments, ideas and information effectively in writing and orally to specialist and none specialist audiences</p> <p>D2- critically analyse problems arising in both academic and practical contexts and draw reasoned conclusions from a given, or individually researched, set of data</p> <p>D3- reflect on their own learning and management styles and understand the importance of setting and pursuing personal learning and development goals</p> <p>D4- synthesise ideas from a range of contexts and present this information in a clear and coherent way</p> <p>D5- undertake research using appropriate qualitative and quantitative tools to evaluate options and to construct and justify arguments and proposals</p>	<p>Transferable skills are developed through all modules by teaching and learning methods.</p> <p>The '4BUS1102 Accounting Professional' module gives students the chance to acquire these skills to apply in their other modules.</p> <p>Critical analysis (D2) is encouraged throughout the program but is specifically addresses and developed in an academic context in Level 5 Financial Reporting and Level 6 Emerging Issues in Accounting and Finance'</p> <p>Reflection (D3) is required as part of the Level 4 module 'The Accounting Professional' and allows students to develop this form of reflective learning. This will be applied later in Level 5's 'Professional Development' and 'Financial Reporting' and at Level 6 in 'Emerging Issues in Accounting and Finance'</p> <p>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</p>	<p>Transferable skills are assessed through coursework, oral presentations/debates, seminars, group-based work and the applied project and. In-class tests and exams are also used to assess intellectual skills.</p>

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), part-time (6 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
BA (Hons) Business and Accounting

Or, upon successful completion of a placement, to:

BA (Honours) Accounting (Sandwich)
BA (Honours) Accounting and Finance (Sandwich)
BA (Honours) Accounting and Economics (Sandwich)
BA (Hons) Business and Accounting (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.

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.

*Please note the minimum placement period has been temporarily been changed to 30 weeks for the 20/21 academic year due to the Covid 19 situation. See UPR11 2.4.1 for the situation in subsequent years https://www.herts.ac.uk/_data/assets/pdf_file/0016/232504/AS11-Schedule-of-Awards.pdf

[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 an average of their best 90 credits 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 BA (Hons) Accounting

Compulsory Modules Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Accounting Principles*	4BUS1098	30	English	50	50	0	AB
The Accounting Professional	4BUS1102	30	English	0	100	0	AB
Business Operations and Leadership	4BUS1139	30	English	0	100	0	AB

And select 30 credits from the list of optional modules below (15 credits per Semester), 1 x 15 credit option for Semester A, and 1 x 15 credit option for Semester B

Optional Modules	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Semester A Options							
Analytical Techniques for Accountants	4BUS1101	15	English	0	100	0	A
Languages	Various	15	English	0	0	100	A
Semester B Options							
IT for Accountants	4BUS1126	15	English	0	100	0	B
Languages	Various	15	English	0	0	100	B

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

Level 5 BA (Hons) Accounting

Compulsory Modules Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Management Accounting (contd. in B)	5BUS1153	30	English	60	40	0	AB
Financial Reporting (contd. in B)	5BUS1154	30	English	60	40	0	AB
Professional Development OR	5BUS1192	15	English	0	100	0	A
Professionalism in Accounting for Direct Entry Students (For Direct Entry students only)	5BUS1152	15	English	0	100	0	A
Financial Management	5BUS1158	15	English	0	100	0	B

And select 30 credits from the list of optional modules below (15 credits per Semester), 1 x 15 credit option for Semester A, and 1 x 15 credit option for Semester B

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Optional Modules							
Semester A Options							
Business Analytics	5BUS1198	15	English	0	100	0	A
Languages	Various	15	English	0	0	100	A & B
Semester B Options							
Business Life Cycle	5BUS1156	15	English	0	100	0	B
Languages	Various	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
Module Title							
HBS Placement	6BUS1228	0	English	0	100	0	A

Level 6 BA (Hons) Accounting: existing student route

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Module Title							
Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Advanced Management Accounting	6BUS1184	15	English	60	40	0	A
Select 1 x 15 credit Semester A module	various	15	English	Select from Option List below			
Governance and Auditing (contd in Semester B)	6BUS1227	30	English	60	40	0	AB
Emerging Issues in Accounting and Finance	6BUS1209	15	English	0	100	0	B
Select 2 x 15 credit Semester B module	various	15	English	Select from Option List below			

Level 6 BA (Hons) Accounting: direct entry route

Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Advanced Techniques for Accountants	6BUS1235	15	English	0	100	0	A
Advanced Management Accounting	6BUS1184	15	English	60	40	0	A
Governance and Auditing (contd in Semester B)	6BUS1227	30	English	60	40	0	AB
Emerging Issues in Accounting and Finance	6BUS1209	15	English	0	100	0	B
Select 2 x 15 credit Semester B module	various	15	English	Select from Option List below			

Optional Modules list

	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Financial Management in the Public Sector	6BUS1118	15	English	0	100	0	A
Knowledge Management and Business Intelligence Languages	6BUS1035	15	English	0	100	0	B
	Various	15 & 15	English	0	0	100	A & B
Dissertation - Accounting including research methods	6BUS1007 & 6BUS1086	30	English	0	100	0	AB
Taxation	6BUS 1202	15	English	100	0	0	A or B
Strategic Cost Management	6BUS1060	15	English	60	40	0	B
Islamic Banking & Finance	6BUS1040	15	English	0	100	0	B

BA (Hons) Accounting and Finance

Mode of study Full Time; Sandwich

Entry point Semester A

Level 4 BA (Hons) Accounting and Finance

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Module Title							
Analytical Techniques for Accountants	4BUS1101	15	English	0	100	0	A
Business Operations and Leadership	4BUS1139	30	English	0	100	0	AB
Accounting Principles (contd. in Sem B)*	4BUS1098	30	English	50	50	0	AB
The Accounting Professional (contd. in Sem B)	4BUS1102	30	English	0	100	0	AB
IT for Accountants	4BUS1126	15	English	0	100	0	B

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

Level 5 BA (Hons) Accounting and Finance

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Module Title							
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
Professional Development OR	5BUS1192	15	English	0	100	0	A
Professionalism in Accounting for Direct Entry Students (For Direct Entry students only)	5BUS1152	15	English	0	100	0	A
Business Life Cycle	5BUS1156	15	English	0	100	0	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 Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
HBS Placement	6BUS1228	0	English	0	100	0	A

Level 6 BA (Hons) Accounting and Finance

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Advanced Financial Reporting	6BUS1185	15	English	100	0	0	A
Advanced Management Accounting	6BUS1184	15	English	60	40	0	A
Select 2 x 15 credit Semester A modules	various	15	English	Select from Option List below			
Emerging Issues in Accounting and Finance	6BUS1209	15	English	0	100	0	B
Advanced Financial Decisions	6BUS1196	15	English	60	40	0	B
Select 2 x 15 credit Semester B modules	various	15	English	Select from Option List below			

Optional Modules

Module Title	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Semester A Options							
Financial Management in the Public Sector	6BUS1118	15	English	0	100	0	A
Corporate Financial Strategy	6BUS1193	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
Semester B Options							
Strategic Cost Management	6BUS1060	15	English	60	40	0	B
Islamic Banking & Finance	6BUS1040	15	English	0	100	0	B
Taxation	6BUS 1202	15	English	100	0	0	A or B
Behavioural Finance	6BUS1195	15	English	0	100	0	B
Financial Aspects of International Business	6BUS1194	15	English	0	100	0	B

BA (Hons) Accounting and Economics

Mode of study Full Time; Sandwich

Entry point Semester A

Level 4 BA (Hons) Accounting and Economics

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
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	100	0	AB
Economics Tools and Techniques	4BUS1107	30	English	0	100	0	AB
Introduction to Macroeconomics	4BUS1033	15	English	0	100	0	B

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

Level 5 BA (Hons) Accounting and Economics

	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Module Title							
Consumers Firms and Markets	5BUS1086	15	English	0	100	0	A
Macroeconomics	5BUS1162	15	English	0	100	0	A
Professional Development	5BUS1192	15	English	0	100	0	A
Financial Reporting	5BUS1154	30	English	60	40	0	AB
Management Accounting for Business Decisions	5BUS1038	15	English	0	100	0	B
Business Economics Techniques	5BUS1164	15	English	0	100	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
Optional Modules							
Econometrics	5BUS1059	15	English	0	100	0	B
International Trade & Open Economy	5BUS1040	15	English	0	100	0	B

Level 6 BA (Hons) Accounting and Economics

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	0	100	0	A
Performance Strategy	6BUS1127	15	English	0	100	0	B
Economics of Strategy	6BUS1199	15	English	0	100	0	B
Financial Management in the Public Sector	6BUS1118	15	English	0	100	0	A

And select 45 credits from the optional modules listed below
15 credits from *List 1*
and 30 credits from *List 2*

List 1: select 15 credits in Semester B:

Optional Modules Semester B options	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Islamic Banking & Finance	6BUS1040	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 Semester A options	Module Code	Credit Points	Language of Delivery	% examination	% coursework	% Practical	Semesters
Money, Banking and Finance	6BUS1078	15	English	0	100	0	A
International Production & Governance	6BUS1010	15	English	0	100	0	A
Semester B options							
Public Finance	6BUS1198	15	English	0	100	0	B
Anatomy of a financial crisis	6BUS1002	15	English	0	100	0	B

BA (Hons) Business and Accounting

Mode of study Full Time;
Entry point Semester A

Level 4 BA (Hons) Business and Accounting

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Economics for Business	4BUS1037	15	English	0	100	0	A
People and Organisations	4BUS1124	15	English	0	100	0	A
The Accounting Professional	4BUS1102	30	English	0	100	0	AB
Accounting Principles*	4BUS1098	30	English	50	50	0	AB
Quantitative Methods for Business	4BUS1069	15	English	0	100	0	B
Principles of Marketing	4BUS1010	15	English	0	100	0	B

Level 5 BA (Hons) Business and Accounting

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Enhancing Employability	5BUS1085	15	English	0	100	0	A
Exploring Business Ethics	5BUS1049	15	English	0	100	0	A
Analysing Financial Statements	5BUS1163	15	English	0	100	0	A
Management Accounting	5BUS1153	30	English	60	40	0	AB
Managing People	5BUS1037	15	English	0	100	0	B
Enterprise	5BUS1080	15	English	0	100	0	B
Financial Management	5BUS1158	15	English	0	100	0	B

Level 6 BA (Hons) Business and Accounting

Module Title	Module Code	Credit Points	Language of Delivery	% Examination	% Coursework	% Practical	Semesters
Compulsory Modules							
Business and Commercial Awareness	6BUS0279	15	English	0	100	0	A
Leadership and Organisations	6BUS1141	15	English	0	100	0	A
Advanced Management Accounting	6BUS1184	15	English	60	40	0	A
Taxation	6BUS1202	15	English	100	0	0	A
Financial Aspects of International Business	6BUS1194	15	English	0	100	0	B
Strategic Management	6BUS1264	15	English	0	100	0	B
Digital Economy	6BUS1267	15	English	0	100	0	B
Choose 1 of the following Semester B modules:							
Strategic Cost Management OR	6BUS1060	15	English	60	40	0	B
Islamic Banking and Finance	6BUS1040	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)	Accounting	360 credit points including 240 at level 6/5 of which 120 must be at level 6	6	A1-A3; B1-B4; C1-C6; D1-D5
BA (Hons)	Accounting and Finance	360 credit points including 240 at level 6/5 of which 120 must be at level 6	6	A1-A3; B1-B4; C1-C6; D1-D5
BA (Hons)	Accounting and Economics	360 credit points including 240 at level 6/5 of which 120 must be at level 6	6	A1-A4; B1-B6; C1-C6; D1-D5
BA (Hons)	Business and Accounting	360 credit points including 240 at level 6/5 of which 120 must be at level 6	6	A1; A2; A3; A5; A6; B1; B2; B3; B4; B7; B8; C1-C7; D1-D5

BA (Hons) and BA awards all available with '(Sandwich)', 'Study Abroad', 'A Year Abroad', or 'with <Language>', subject to the requirements for the addition to their award title being met.

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: http://sitem.herts.ac.uk/secreg/upr/AS11.htm
Certificate of Higher Education		120 credit points at level 4	4, 5	See UPR AS11, section 13: http://sitem.herts.ac.uk/secreg/upr/AS11.htm
Diploma of Higher Education		240 credit points including at least 120 at level 5	5, 6	See UPR AS11, section 13: http://sitem.herts.ac.uk/secreg/upr/AS11.htm
BA	Accounting	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6	A1-A3; B2-B4; C1-C6; D1-D4
BA	Accounting and Finance	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6	A1-A3; B2-B4; C1-C6; D1-D4
BA	Accounting and Economics	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6	A1-A4; B2-B6; C1-C6; D1-D4
BA	Business and Accounting	300 credit points including 180 at level 6/5 of which 60 must be at level 6	6	A1; A2; A3; A5; A6; B2; B3; B4; B7; B8; C1-C7; D1-D4

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
- HBS requires undergraduate students to pass a minimum of 75 credits of study in their chosen language to receive the minor award suffix 'with <language>'

E. Management of Programme & Support for student learning.

Management

The programme is managed and administered through:

- The Dean of School
- The Deputy Dean
- Associate Dean Undergraduate
- The Head of Accounting
- 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
- Module Coordinators who are responsible for individual modules
- A Placements Office 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 Leader/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 Equality Office
- 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 administrative team

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 [Ask Herts](#) website provides information on a wide range of resources and services available at the University of Hertfordshire including academic support, accommodation, fees, funding, visas, wellbeing services and student societies.

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.

In accordance with section 4(5) of the Higher Education and Research Act 2017 (HERA), the UK Office for Students (OfS) has registered the University of Hertfordshire in the register of English higher education providers. The Register can be viewed at: <https://www.officeforstudents.org.uk/advice-and-guidance/the-register/the-ofs-register/>. Furthermore, the OfS has judged that the University of Hertfordshire delivers consistently outstanding teaching, learning and outcomes for its students. It is of the highest quality found in the UK. Consequently, the University received a Gold award in the 2018 Teaching Excellence and Student Outcomes (TEF) exercise. This award was made in June 2018 and is valid for up to 3 years. The TEF panel's report and conclusions can be accessed at: <https://www.officeforstudents.org.uk/advice-and-guidance/teaching/tef-outcomes/#/provider/10007147>

G. Entry requirements

The normal entry requirements for the programme are:

For current entry tariff point requirements, please refer to the relevant page for the Course on the University website or on the online prospectus.

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).

If you would like this information in an alternative format please contact:
Emma Elkington, 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

BA (Hons) Accounting

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
	<i>IT for Accountants (optional)</i>	4BUS1126	x			x		x		x		x	x			x		x	x	x
	<i>Analytical Techniques for Accountants (optional)</i>	4BUS1101		x					x	x		x	x		x	x	x		x	
	Business Operations and Leadership	4BUS1139	x			x		x		x		x		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
	Professional Development	5BUS1192	x							x		x	x			x		x	x	x
	<i>Business Analytics (optional)</i>	5BUS1198	x	x					x	x		x			x		x		x	x
	<i>Business Life Cycle (optional)</i>	5BUS1156	x	x	x	x		x	x	x		x	x		x	x	x		x	x
Level 6	Placement Year	6BUS1228	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
	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	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
	<i>Strategic Cost Management (optional)</i>	6BUS1060	x	x		x	x		x	x	x	x	x		x	x	x		x	x
	<i>Taxation (optional)</i>	6BUS 1202	x	x		x			x	x	x	x	x		x	x			x	
	<i>Islamic Banking & Finance (optional)</i>	6BUS1040	x	x	x	x	x	x		x		x	x			x	x		x	x
	<i>Dissertation - Accounting including research methods (optional)</i>	6BUS1007 & 6BUS1086	x		x	x	x	x		x		x	x		x	x	x	x	x	x

BA (Hons) 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	x	
	IT for Accountants	4BUS1126	x			x		x		x		x	x			x		x	x	x	x	
	Analytical Techniques for Accountants	4BUS1101		x					x	x		x	x		x	x	x	x		x		
	Business Operations and Leadership	4BUS1139	x			x		x		x		x		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		
	Professional Development	5BUS1192	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		
Level 6	Placement Year	6BUS1228	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
	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	6BUS1186	x	x	x	x	x	x		x		x	x	x			x	x	x	x	x	
	<i>Financial Management in the Public Sector (optional)</i>	6BUS1118	x		x	x	x		x	x			x	x			x	x		x	x	
	<i>Strategic Cost Management (optional)</i>	6BUS1060	x	x		x	x		x	x	x	x	x		x	x	x		x	x		
	<i>Taxation (optional)</i>	6BUS 1202	x	x		x			x	x	x	x	x		x	x				x		
	<i>Islamic Banking & Finance (optional)</i>	6BUS1040	x	x	x	x	x	x		x		x	x				x	x		x	x	
	<i>Corporate Financial Strategy (optional)</i>	6BUS1193			x	x	x	x	x	x			x	x		x	x		x	x		
	<i>Behavioural Finance (optional)</i>	6BUS1195	x		x	x	x				x		x	x	x		x	x		x	x	
	<i>Dissertation - Accounting including research methods (optional)</i>	6BUS1007 & 6BUS1086	x		x	x	x	x			x		x	x				x	x		x	x
	<i>Dissertation – Finance including research methods (optional)</i>	6BUS1008 & 6BUS1086	x		x	x	x	x			x		x	x				x	x		x	x

BA (Hons) 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						
			A1	A2	A3	A4	B1	B2	B3	B4	B5	B6	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5		
	Module Title	Module Code																							
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		
	Professional Development	5BUS1192	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		
	<i>Econometrics (optional)</i>	<i>5BUS1059</i>	x	x	x		x	x					x	x		x					x	x			
<i>International Trade & Open Economy (optional)</i>	<i>5BUS1040</i>		x	x		x	x	x	x					x		x	x	x			x				
Level 6	Placement Year	6BUS1228	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		
	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	6BUS1118	x		x	x	x		x	x			x	x		x	x		x	x	x		x		
	<i>Islamic Banking & Finance (optional)</i>	<i>6BUS1040</i>	x	x	x	x	x	x		x			x	x		x	x		x	x					
	<i>Taxation (optional)</i>	<i>6BUS1202</i>	x	x		x			x	x	x	x	x			x	x			x		x	x		
	<i>Money, Banking and Finance (optional)</i>	<i>6BUS1078</i>		x					x	x						x		x	x			x	x		
	<i>Public Finance (optional)</i>	<i>6BUS1198</i>	x	x	x		x	x	x	x		x			x		x	x	x			x	x		
<i>Anatomy of a financial crisis (optional)</i>	<i>6BUS1002</i>		x	x				x	x	x	x				x		x				x				

<i>International Production & Governance(optional)</i>	6BUS1010		x	x		x	x	x	x		x		x		x	x	x		x	
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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

BA (Hons) Business and Accounting

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	A5	A6	B1	B2	B3	B4	B7	B8	C1	C2	C3	C4	C5	C6	C7	D1	D2	D3	D4	D5		
Accounting Principles	4BUS1098		x	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		
Economics for Business	4BUS1037	x			x	x						x	x		x				x	x	x		x			
People and Organisations	4BUS1124	x			x	x						x	x		x		x			x	x		x			
Quantitative Methods for Business	4BUS1069	x				x				x	x		x		x			x	x	x	x			x		
Principles of Marketing	4BUS1010	x				x				x	x	x		x					x	x	x		x			
Enhancing Employability	5BUS1085	x											x		x				x	x			x			
Exploring Business Ethics	5BUS1049	x				x			x			x	x		x				x	x			x			
Analysing Financial Statements	5BUS1163	x	x	x			x	x		x	x		x	x	x					x	x			x		
Management Accounting	5BUS1153	x	x		x	x	x	x	x	x	x		x	x	x		x	x	x	x	x		x	x		
Managing People	5BUS1037	x			x	x						x	x		x		x		x	x	x					
Enterprise	5BUS1080	x				x				x		x		x		x			x	x	x		x	x		
Financial Management	5BUS1158	x	x			x	x	x	x		x	x	x	x	x	x	x	x	x		x	x				
Business & Commercial Awareness	6BUS0279	x			x					x		x		x		x			x	x	x		x	x		
Leadership and Organisations	6BUS1141	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	x		
Taxation	6BUS1202	x	x				x			x			x	x	x	x		x		x			x			

<i>Islamic Banking & Finance (optional)</i>	6BUS1040	x	x	x			x	x	x			x	x		x	x			x	x		x	x	
<i>Strategic Cost Management</i>	6BUS1060	x	x			x	x	x		x			x	x	x	x		x		x	x		x	x
<i>Financial Aspects of International Business (Optional)</i>	6BUS1194	x		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

And additionally, for the Business and Accounting Award:

- A5. examine the intricacies of organisations;
- A6. Research the wide range of processes, procedures and practices of effective management

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

And additionally for the Business and Accounting Award:

- B7. Analyse and evaluate business information for decision-making purposes
- B8. Analyse and evaluate the impact of the wider international, economic, political, legal and social environment on business organisations

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

And additionally for the Business and Accounting Award:

- C7. Conduct research into business and management issues through the creation, extraction and analysis of data from a range of sources

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

BA Accounting AoL mapping

		Assurance of Learning Goals and Criteria																	
		1. Professionalism, Employability and Enterprise			2. Learning and Research Skills			3. Intellectual Depth, Breadth and Adaptability			4. Respect for Others			5. Social Responsibility			6. Global Awareness		
Module Title	Module code	1.1	1.2	1.3	2.1	2.2	2.3	3.1	3.2	3.3	4.1	4.2	4.3	5.1	5.2	5.3	6.1	6.2	6.3
The Accounting Professional	4BUS1102			x									x						
Business Operations and Leadership	4BUS1139														x				
Management Accounting	5BUS1153		x																
Financial Reporting	5BUS1154										x						x	x	x
Business Life Cycle	5BUS1156							x											
Professional Development	5BUS1192													x					
Advanced Management Accounting	6BUS1184	x							x			x				x			
Emerging Issues in Accounting and Finance	6BUS1186				x	x	x			x									

Accounting and Finance AoL mapping

		Assurance of Learning Goals and Criteria																	
		1. Professionalism, Employability and Enterprise			2. Learning and Research Skills			3. Intellectual Depth, Breadth and Adaptability			4. Respect for Others			5. Social Responsibility			6. Global Awareness		
Module Title	Module code	1.1	1.2	1.3	2.1	2.2	2.3	3.1	3.2	3.3	4.1	4.2	4.3	5.1	5.2	5.3	6.1	6.2	6.3
The Accounting Professional	4BUS1102			x									x						
Business Operations and Leadership	4BUS1139														x				
Financial Reporting	5BUS1154										x						x	x	x
Business Life Cycle	5BUS1156							x											
Professional Development	5BUS1192													x					
Advanced Management Accounting	6BUS1184	x	x													x			
Advanced Financial Reporting	6BUS1154								x										
Advanced Financial Decisions	6BUS1196											x							
Emerging Issues in Accounting and Finance	6BUS1186				x	x	x			x									

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); Business and Management (2015, for Business and Accounting)

Undergraduate

January 20

March 2021

Level 4 entering September 2021

Hertfordshire Business School

Table 3 Course structure

Course details		
Course code	Course description	HECoS
BSACC	BA (Hons) Accounting BA (Hons) Accounting and Economics	100105 100105/100450

Course details		
Course code	Course description	HECoS
BSBAF	BA (Hons) Accounting and Finance	100105 (50%) 100107 (50%)

Course details		
Course code	Course description	HECoS
BSACC	BA (Hons) Business and Accounting	100105