

## Academic year 2021/22

### BA (Hons) Accounting Studies

Code: NN49

Entry to the Programme:

Students may transfer onto this programme at the earliest from the beginning of stage 2, such transfers being from NN14 Business Accounting and Finance. Thus in all cases, students will as a minimum have already studied Stage 1 of the Business Accounting and Finance programme.

#### Notes

- (i) *These programme regulations should be read in conjunction with the University's Taught Programme Regulations.*
- (ii) *All optional modules are offered subject to the constraints of the timetable and to any restrictions on the number of students who may be taught on a particular module. Not all modules may be offered in all years and they are listed subject to availability.*
- (iii) *Unless otherwise stated under 'Type', modules are not core.*
- (iv) *A compulsory module is a module which a student is required to study.*
- (v) *A core module is a module which a student must pass, and in which a fail mark may neither be carried nor compensated; such modules are designated by the board of studies as essential for progression to a further stage of the programme or for study in a further module.*
- (vi) *All modules are delivered in Linear mode unless stated otherwise as Block, eLearning or distance learning.*

#### 1. Structure of the Programme

The programme comprises 120 credits at Stage 1, and then 80 credits in each of Stages 2, 3 and 4, making 360 credits in total.

#### 2. Stage 2

- (a) All modules taken at Stage 2 are core, compulsory and contribute to overall Honours classification.

<i>Code</i>	<i>Descriptive title</i>	<i>Total Credits</i>	<i>Credits Sem 1</i>	<i>Credits Sem 2</i>	<i>Level</i>	<i>Type</i>	<i>Mode</i>
ACC2056	Management and Control*	20	10	10	5	Core	
ACC2064	Auditing and Assurance*	25	10	15	5	Core	
ACC2065	Tax Compliance*	20	10	10	5	Core	
ACC2066	Financial Accounting for Business*	15	10	5	5	Core	

### 3. Stage 3

- (a) All modules taken at Stage 3 are core, compulsory and contribute to overall Honours classification.

<i>Code</i>	<i>Descriptive title</i>	<i>Total Credits</i>	<i>Credits Sem 1</i>	<i>Credits Sem 2</i>	<i>Level</i>	<i>Type</i>	<i>Mode</i>
ACC3056	Business Planning: Taxation*	30	15	15	6	Core	
ACC3057	Financial Accounting and Reporting*	25	15	10	6	Core	
ACC3058	Business Finance*	25	10	15	5	Core	

### 4. Stage 4

- (a) All modules taken at Stage 4 are core, compulsory and contribute to overall Honours classification.

<i>Code</i>	<i>Descriptive title</i>	<i>Total Credits</i>	<i>Credits Sem 1</i>	<i>Credits Sem 2</i>	<i>Level</i>	<i>Type</i>	<i>Mode</i>
ACC4051	Contemporary Issues in Business, Accounting and Finance	20	10	10	6	Core	
ACC4052	Case Studies in Business, Accounting and Finance	20	10	10	6	Core	
ACC4053	Financial Analysis	20	10	10	6	Core	
ACC4056	Corporate Governance and Ethics	20	10	10	6	Core	

### 5. Progress towards the Institute of Chartered Accountants in England and Wales (ICAEW) Chartered Accountant Qualification

Modules marked “\*” have specific relevance in terms of progress towards the ICAEW Chartered Accountant qualification. However, for University purposes, in terms of progression and awards for the degree programme, these modules will be considered in the usual way.

In addition to the university pass mark of 40%, students also need to achieve a mark of 50% or more in the following assessments in order to allow exemption from corresponding papers in the ICAEW Certificate and Professional Level examinations:

ACC1010 Introduction to Financial Accounting

ACC1011 Introduction to Management Accounting and Finance

ACC1053 Introductory Quantitative Methods and Principles of Taxation (Principles of Taxation Paper)

LAW1054 Introduction to Business Law

ACC2056 Management and Control

ACC2064 Auditing and Assurance (Paper A)

ACC3058 Business Finance (Paper A) and

ACC3058 Business Finance (Paper B)

In addition to the university pass mark of 40%, students also need to achieve a mark of 55% or more in the following assessments in order to allow exemption from corresponding papers in the ICAEW Professional Level examinations:

ACC2065 Tax Compliance

ACC3056 Business Planning: Taxation  
ACC2064 Audit and Assurance (Paper B)  
ACC3057 Financial Accounting and Reporting

## **6. Assessment methods**

The following assessment methods may be used: oral examinations; unseen written examination papers; in-course assessments of essays, projects, seminar work and workshops and presentations. Details of the assessment pattern for each module are specified in the relevant module outlines.

Candidates may be permitted to resit for accreditation purposes only. This has no impact on their degree classification.

## **7. Degree classification**

In determining students' overall Honours Classification, those taught modules taken at Stages 2 will be weighted at 25% of the total as will the taught modules taken at Stage 3. The taught modules taken at stage 4 will be weighted 50% of the total.