

## Academic Year 2022/23

### Bachelor of Science with Honours in Business Accounting and Finance

UCAS Code: NN14

#### 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. Stage 1

- (a) All modules are core.
- (b) All candidates shall take the following compulsory modules:

<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>
ACC1010	Introduction to Financial Accounting*	20	10	10	4	Core	
ACC1011	Introduction to Management Accounting and Finance*	20	10	10	4	Core	
ACC1052	The Financial Environment	20	10	10	4	Core	
ACC1053	Introductory Quantitative Methods and Principles of Taxation*	20	10	10	4	Core	
ECO1017	Introductory Economics	20	10	10	4	Core	
LAW1054	Introduction to Business Law*	20	10	10	4	Core	

Students who are required to take the University English Language assessment, or equivalent, and achieve below 70 must take INU9094 Writing for Business School Undergraduates and/or INU9052 Listening and Speaking Practice Sessions (Part 1) AND INU9072 Listening and Speaking Practice Sessions (Part 2) on a NOT FOR CREDIT basis (in addition to the 120 credits listed above).

## 2. Stage 2

- (a) All modules are core.
- (b) All modules taken except the Placement contribute to overall Honours classification.
- (c) All candidates shall take the following compulsory modules:

<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>
ACC2055	Stage 2 Placement*	40	20	20	5	Core	
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 are core
- (b) All modules taken except the Placement contribute to overall Honours classification.
- (c) All candidates shall take the following compulsory modules:

<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>
ACC3058	Business Finance*	25	10	15	5	Core	
ACC3056	Business Planning: Taxation*	30	15	15	6	Core	
ACC3057	Financial Accounting and Reporting*	25	15	10	6	Core	
ACC3054	Stage 3 Placement*	40	20	20	5	Core	

## 4. Stage 4

- (a) All modules taken except the Placement contribute to overall Honours classification.
- (b) All candidates shall take the following compulsory modules:

<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		
ACC4052	Case Studies in Business, Accounting and Finance	20	10	10	6		
ACC4053	Financial Analysis	20	10	10	6		
ACC4056	Corporate Governance and Ethics	20	10	10	6		
ACC4055	Stage 4 Placement*	40	20	20	6		

## **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 Auditing and Assurance (Paper B)

ACC3057 Financial Accounting and Reporting

The other modules marked with an “\*” are the placement modules ACC2055, ACC3054 and ACC4055. These modules contribute to the approved technical work experience required by ICAEW to qualify as a Chartered Accountant. However, if students satisfy the University’s requirements for progression, but fail to achieve an ICAEW pass in any of the modules ACC1010, ACC1011, ACC1053, LAW1054, ACC2056, ACC2066, ACC2064, ACC3056, ACC3057 or ACC3058 after two attempts (in-line with PwC’s examination policy), then this will usually affect whether subsequent placements continue to contribute to the approved technical work experience required by ICAEW to qualify as a Chartered Accountant. Students may be able to take further attempts at ICAEW papers by registering as an external student directly with ICAEW. Such attempts would not have any bearing on university progression but would enable students to complete any outstanding professional papers for ICAEW credit purposes.

A further attempt at a module for accreditation purposes only, where the University pass standard has already been met, will have no impact on the degree classification.

### **5. Placements**

There are placements in Stages 2, 3 and 4 with the placement provider PricewaterhouseCoopers LLP (PwC). The placements form part of the degree via the modules ACC2055, ACC3054 and ACC4055. While these are core modules, they are assessed on a pass/fail basis and they do not contribute to the calculation of the overall degree classification. For placements undertaken in AY 22-23, the nature of the placement may still need to take into account institutional and partner organisation policies regarding covid-secure working arrangements.

Students have a separate contract for each placement. Students will work for a pre-determined period during December to March for Stages 2 and 3 and November to March for Stage 4. PwC will be entitled to request a personal reference from the University prior to offering a placement.

Assessment of performance on the placement will be conducted by the University in consultation with PwC in line with the guidelines published in the degree programme handbook and relevant module handbook. In line with these guidelines, students shall be required to comply with the professional and/or ethical rules of PwC and ICAEW while under contract even during the times when they are not actually working for the placement provider.

Students who do not successfully complete a placement module are not eligible to continue on the degree programme. **There is no opportunity to re-sit the placement modules.** Appeals against placement assessment shall be conducted in accordance with the University's Academic Appeals Procedure for Students. Alleged misconduct on the placement will be subject to investigation by the University, PwC and, where relevant ICAEW. Where the professional and/or ethical rules of PwC and ICAEW are breached because of misconduct on the part of the student, then the placement contract may be terminated with the result that the student fails the placement module.

Note: Students experiencing difficulties with the placements may be offered the option of transferring to BSc (Honours) Accounting Studies (NN49) which shares an almost identical taught programme of modules to BSc (Honours) Business Accounting and Finance (NN14) with the exception of the placement modules.

## **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; presentations; performance on work placements. Details of the assessment pattern for each module are specified in the relevant module outlines.

## **7. Degree classification**

In determining students' overall Honours Classification, those taught modules taken at Stage 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. It should be noted that the Placement modules do not contribute towards the Honours Classification.