

## Overview

<b>Programme Code</b>	30089
<b>Programme Title</b>	Accounting and Finance
<b>Awarding Institution</b>	Liverpool John Moores University
<b>Programme Type</b>	Degree
<b>Language of Programme</b>	All LJMU programmes are delivered and assessed in English
<b>Programme Leader</b>	Michael Franco
<b>Link Tutor(s)</b>	

## Awards

Award Type	Award Description	Award Learning Outcomes
Target Award	Bachelor of Science with Honours - BSH	See Learning Outcomes Below
Recruitable Target	Bachelor of Science with Honours (SW) - SBSH	See Learning Outcomes Below
Alternative Exit	Diploma in Higher Education (SW) - SDHE	Understand and apply both current financial accounting regulations and intermediate management accounting techniques. Comprehend and employ the core techniques used in finance. Understand the legal context of accounting and finance. Understand and apply IT software relevant in accounting/finance. Students will be entitled to a Diploma in Higher Education (SW) on the successful completion of a placement year or study abroad year.
Alternative Exit	Certificate of Higher Education - CHE	Apply the core techniques of both financial and management accounting. Understand the key principles of economics and its relevance to accounting and finance. Apply basic quantitative techniques that are relevant to accounting & finance. Appreciate the academic and professional skills related to accounting and finance.
Alternative Exit	Diploma of Higher Education - DHE	Understand and apply both current financial accounting regulations and intermediate management accounting techniques. Comprehend and employ the core techniques used in finance. Understand the legal context of accounting and finance. Understand and apply IT software relevant in accounting/finance.
Alternative Exit	Bachelor of Science - BS	Demonstrate a broad and comparative knowledge of the general scope of the subject, its different areas and applications, and its interactions with related subjects. A detailed knowledge of a defined subject or a more limited coverage of a specialist area balanced by a wider range of study. In each case, specialised study will be informed by current developments in the subject. Demonstrate a critical understanding of the essential theories, principles and concepts of the subject(s) and of the ways in which these are developed through the main methods of enquiry in the subject.
Alternative Exit	Bachelor of Science (SW) - SBS	Demonstrate a broad and comparative knowledge of the general scope of the subject, its different areas and applications, and its interactions with related subjects. A detailed knowledge of a defined subject or a more limited coverage of a specialist area balanced by a wider range of study. In each case, specialised study will be informed by current developments in the subject. Demonstrate a critical understanding of the essential theories, principles and concepts of the subject(s) and of the ways in which these are developed through the main methods of enquiry in the subject. Students will be entitled to a BSc (SW) on the successful completion of a placement year or study abroad year.

### Alternate Award Names

## External Benchmarks

<b>Subject Benchmark Statement</b>	UG-Accounting (2019)
------------------------------------	----------------------

### Accreditation

#### Programme Accredited by

PSRB Name	Type of Accreditation	Valid From Date	Valid To Date	Additional Notes
Association of Chartered Certified Accountants (ACCA)	Accredited by the Association of Chartered Certified Accountants (ACCA) for the purpose of exemptions from some professional examinations.			
Chartered Institute of Management Accountants (CIMA)	Accredited by the Chartered Institute of Management Accountants (CIMA) for the purpose of exemption from some professional examinations through the Accredited degree accelerated route.			
Chartered Institute of Public Finance and Accountancy (CIPFA)	Accredited by the Chartered Institute of Public Finance and Accountancy (CIPFA) for the purpose of exemption from some professional examinations.			
Institute of Chartered Accountants in England and Wales (ICAEW)	Accredited by the Institute of Chartered Accountants in England and Wales (ICAEW) for the purpose of exemption from some professional examinations.			

## Programme Offering(s)

Mode of Study, Mode of Delivery	Intake Month	Teaching Institution	Programme Length
Sandwich Year Out, Face to Face	September	LJMU Taught	4 Years
Full-Time, Face to Face	September	LJMU Taught	3 Years

## Aims and Outcomes

### Educational Aims of the Programme

The specific aims of the Accounting and Finance degree programme are to enable the student to:

1. Undertake a rigorous study of the theories and techniques related to accounting and financial management.
2. Acquire and develop the practical skills that are essential within an accounting and financial environment.
3. Define a course of study in accounting, finance and related subject areas that reflects their particular interests.
4. Develop the personal and key skills that will improve their ability to work effectively on their own and within teams, and to be able to meet the challenges of working in a changing environment.
5. Prepare either for a career in accounting, finance and related business disciplines or for further relevant academic study.
6. Engage with the development of employability skills by completing a self-awareness statement.

### Learning Outcomes

Code	Description
PLO1	Explain the legal, social and economic environment underpinning the subject areas.
PLO2	Apply basic and more complex accounting techniques in both financial and management accounting.
PLO3	Apply the Regulatory Framework of Accounting to various situations.
PLO4	Explain the theory underpinning accounting and finance.
PLO5	Identify and use current research in technical and theoretical areas of accounting and finance.

<b>Code</b>	<b>Description</b>
PLO6	Apply decision-making techniques in the corporate environment with regard to investment appraisal, risk management and financial structure.
PLO7	Identify and apply decision making tools to review organisational performance.
PLO8	Critically evaluate, analyse and interpret complex data.
PLO9	Make decisions based on complex technical data.
PLO10	Develop rational and cogent arguments concerning complex accounting or financial situations.
PLO11	Critically assess accounting and finance theory and practice in the context of the social, economic and political environment.
PLO12	Through independent research, find and select appropriate information from a variety of sources.
PLO13	Apply specific IT software packages relevant for accounting and finance.
PLO14	Apply basic quantitative techniques and statistical analysis.
PLO15	Communicate effectively both orally and in writing, in manners appropriate to the target audience.
PLO16	Participate effectively in a group and make group presentations.
PLO17	Work independently.
PLO18	Manage time effectively, plan and prioritise work and meet deadlines.

## Programme Structure

### Programme Structure Description

The programme is offered as a three-year full-time or four-year sandwich programme.

The programme operates within the University Academic Framework and is divided into study units called modules. All modules on the programme from level 4 to level 6 have a credit value of 20 credits. Each 20 credit module represents 200 hours of student learning, study, revision and assessment. A 20 credit module would attract class contact hours in the range of 20-50 hours depending upon the nature of the subject being studied.

A student studies for 120 credits in each academic year. 360 credits (three-year programme) or 480 credits (four-year sandwich programme), comprising of a year long industry placement or study year abroad, are needed for the award of BSc (Hons) Accounting and Finance. Students that take the four-year sandwich (comprising of a year long industry placement) will be expected to complete 5006LBSAF Placement Year module whilst on placement.

Students that take the four year sandwich (comprising of a study year abroad) can take up this opportunity following their Level 5 study at LJMU. Students will be enrolled on a 480 credit programme. Of those 480 credits, 120 will be taken via a Level 5 study abroad module (5007LBSAF). The modules to be studied in the host institution must be agreed in advance. The grade for this module will be determined by the Faculty Recognition Panel upon receipt of a transcript from the host institution. The Level 5 mean for the final award mark will be calculated based upon the 240 credits at Level 5.

Students can choose either the study year abroad or the year long industry placement.

#### **Alternative/Exit awards.**

If students achieve 300 credits with 120 credits at Level 4 and a further 180 credits at Level 5 and Level 6 of which at least 60 credits must be at Level 6, students can be awarded a Bachelor degree (BSc) as an alternative/exit award. If students achieve 420 credits with 120 credits at Level 4 and 300 credits at Level 5 and Level 6 including 120 credits of either placement year or study abroad, students can be awarded a Bachelor degree Sandwich (BSc S/W) as an alternative/exit award. 60 credits of the 300 credits must come from Level 6.

If students achieve 240 credits (120 credits at Level 4 and Level 5) they can be awarded the Diploma of Higher Education (DipHE) as an alternative/exit award. Students that achieve 240 credits plus the completion of a year long industry placement or study year abroad can be awarded the Diploma of Higher Education Sandwich (DipHE S/W).

Students that achieve 120 credits at credits at Level 4 can be awarded the Certificate of Higher Education (CertHE) as an alternative/exit award. This programme structure applies to students starting the programme from September 2022 onwards. The programmes previously validated programme rules apply to existing students.

<b>Level 4 Core - 120 credit points</b>	<b>CORE</b>
[MODULE] 4100LBSAF Introduction to Financial Accounting Approved 2022.02 - 20 credit points	
[MODULE] 4101LBSAF Business Mathematics & Statistics Approved 2022.03 - 20 credit points	
[MODULE] 4102LBSAF Introduction to Economics Approved 2022.01 - 20 credit points	
[MODULE] 4103LBSAF Academic & Professional Awareness Approved 2022.01 - 20 credit points	
[MODULE] 4104LBSAF Introduction to Financial Reporting & Corporate Governance Approved 2022.01 - 20 credit points	
[MODULE] 4105LBSAF Management & Cost Accounting Approved 2022.01 - 20 credit points	
<b>Level 5 - 120 credit points</b>	
<b>Level 5 Core - 120 credit points</b>	<b>CORE</b>
[MODULE] 5100LBSAF Financial Accounting Approved 2022.01 - 20 credit points	
[MODULE] 5101LBSAF Management Accounting for Decision Making Approved 2022.01 - 20 credit points	
[MODULE] 5102LBSAF Financial Management Approved 2022.01 - 20 credit points	
[MODULE] 5103LBSAF Data Analysis for Accounting and Finance Approved 2022.01 - 20 credit points	
[MODULE] 5104LBSAF Developing Employability Approved 2022.01 - 20 credit points	
[MODULE] 5105LBSAF Law for Accounting and Finance Approved 2022.01 - 20 credit points	
<b>Level 5 Optional - 120 credit points</b>	<b>OPTIONAL</b>
<b>Placement Year - 120 credit points</b>	<b>OPTIONAL</b>
[MODULE] 5006LBSAF Sandwich Year - Accounting and Finance Approved 2022.01 - 120 credit points	
<b>Study Year - 120 credit points</b>	<b>OPTIONAL</b>
[MODULE] 5007LBSAF Study Year Abroad - Accounting and Finance Approved 2022.01 - 120 credit points	
<b>Level 6 - 120 credit points</b>	
<b>Level 6 Core - 80 credit points</b>	<b>CORE</b>
[MODULE] 6100LBSAF Advanced Financial Accounting Approved 2022.01 - 20 credit points	
[MODULE] 6101LBSAF Strategic Management Accounting Approved 2022.01 - 20 credit points	
[MODULE] 6102LBSAF Corporate Finance Approved 2022.01 - 20 credit points	
[MODULE] 6103LBSAF Contemporary Issues in Accounting and Finance Approved 2022.01 - 20 credit points	
<b>Level 6 Optional - 40 credit points</b>	<b>OPTIONAL</b>
[MODULE] 6104LBSAF Taxation Approved 2022.01 - 20 credit points	
[MODULE] 6105LBSAF Auditing & Assurance Approved 2022.01 - 20 credit points	
[MODULE] 6106LBSAF Personal Finance Approved 2022.01 - 20 credit points	
[MODULE] 6107LBSAF Financial Modelling and Valuation Approved 2022.01 - 20 credit points	

Module specifications may be accessed at <https://proformas.ljmu.ac.uk/Default.aspx>

## Teaching, Learning and Assessment

Acquisition of knowledge is through lectures, workshops, seminars and online VLE content. Within workshops and seminars the use of individual exercises, group based work, case study work and IT based work is utilised. The use of online VLE content is used to further reinforce knowledge and understanding. Throughout the programme, students are encouraged to undertake independent reading both to supplement and consolidate what is being taught and to broaden their individual knowledge and understanding. The use of online VLE content is used to further reinforce knowledge and understanding and consolidate learning. Testing of the knowledge base is through a combination of unseen written examinations and assessed courseworks. There is a mix of courseworks across the programme which include: reports, portfolio, presentations, IT-based coursework and in-class tests. Throughout the programme teaching involves group discussions, case study work and scenario based work which are specifically designed to encourage students to think critically, to consider alternative points of view and to apply knowledge. Unseen written examinations and courseworks are designed to provide opportunities for students to demonstrate their intellectual skills. These assessments will also allow students to demonstrate their individual wider reading and research application. The acquisition of practical skills will be developed within individual modules via workshop, seminar and online VLE activities. Transferrable skills will be developed throughout the programme. The programme will provide students the opportunity to develop a range of skills and attributes appropriate for a career within accounting and finance. Transferrable skills will be assessed through a number of modules. The nature of the discipline will mean that students will have to deal with complex information within assessments. This information will often be numerical in nature with students applying the correct problem solving techniques to achieve the learning outcome. Oral presentations will also play an integral role across a number of modules. Formative assessment will be used to encourage students "to think on their feet" and evaluate performance. Summative assessments will further develop and enhance skills in research and IT application.

## Opportunities for work related learning

Work-related learning (WRL) comprises four elements: 1. Learning about oneself 2. Learning and practising skills 3. Experiencing the world of work 4. Experiencing and learning how to manage oneself in a range of situations These are addressed within the programme by both the continuing development of graduate skills that are embedded within the programme, by campus-based WRL and by offering opportunities for off-campus WRL. The programme also delivers campus-based WRL through several modules. For example, at Level 4, 4103LBSAF Academic & Professional Awareness will expose students to skill development appropriate within accounting and finance and will provide students with opportunities to network with employers/professional accounting bodies. At Level 5 the 5103LBSAF Data Analysis for Accounting and Finance module will provide students with practical skills that are expected within the profession and the 5104LBSAF Developing Employability module provides students with opportunities to practice 'real-world' work related recruitment practice. At Level 6 module 6103LBSAF Contemporary Issues in Accounting and Finance will provide students with opportunities to identify and evaluate new and innovative topics within the industry and 6107LBSAF Financial Modelling and Valuation will provide students with the opportunity to prepare and present a pitch book. This is industry practice when advising client organisations. Students on the programme also have the opportunity to experience the world of work (off-campus WRL) via the Accounting and Finance Optional Sandwich Placement Year. Students who take the option of the placement year in a full-time job in industry for a minimum of 48 weeks in an accounting/finance role. They enter in to a learning agreement between themselves, their employer and LBS concerning their personal and professional skill development. Students complete regular learning logs which are assessed by both their LBS and workplace supervisors.

## Entry Requirements

Type	Description
International Baccalaureate	28 points from IB Diploma



Alternative qualifications considered	Applicants must have Grade C or Grade 4 or above in English Language and Mathematics. Applicants with Accountancy qualifications will be considered as follows: Association of Accounting Technicians (AAT): Holders of AAT NVQ/SVQ Level 3 Intermediate/'Advanced Certificate in Accounting' will be eligible for entry to Level 4 of the programme. Holders of AAT NVQ/SVQ Level 4 Technician/'Diploma in Accounting' will be considered for 40 RPL credits against relevant Level 4 Accounting modules on the BSc (Hons) Accounting & Finance programme.
NVQ	A Higher National Diploma (HND) in a cognate subject area will be considered for entry into Level 6. Applicants are expected to have achieved an average of merit standard Foundation Degree in a cognate subject will be considered for entry into Level 6. Applicants are expected to have achieved an average of 60%
Other international requirements	International applicants will be considered in line with normal entry requirements. Direct entry to level 5 (year 2) is available to holders of LJMU's International Year One in Business (Study Group). Students need to have achieved 40% in all modules and 50% in 45081YBSG English Skills for University Study. Holders of the BSc Accounting Banking and Finance awarded by CBS Cyprus, will be awarded 120 credits (120 credits at Level 4) and can proceed in to Level 5 of the programme. International Students English Language Requirements. All International and EU students must meet the following minimum English Language requirements IELTS 6.0 with a minimum of 5.5 in each component
A levels	112 UCAS tariff points (Minimum 3 A Levels)
BTECs	112 UCAS tariff points

### Extra Entry Requirements