

## Overview

<b>Programme Code</b>	40089
<b>Programme Title</b>	Accounting and Finance
<b>Awarding Institution</b>	Liverpool John Moores University
<b>Programme Type</b>	Degree with Foundation
<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 (Fnd) - BSHF	See Learning Outcomes Below
Recruitable Target	Bachelor of Science with Honours (SW) (Fnd) - SBSHF	See Learning Outcomes Below
Alternative Exit	Bachelor of Science (Fnd) - BSF	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	Diploma in Higher Education (SW) (Fnd) - SDHEF	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 year abroad.
Alternative Exit	Diploma of Higher Education (Fnd) - DHEF	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 (SW) (Fnd) - SBSF	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 Sandwich on the successful completion of a placement year or study year abroad.
Alternative Exit	Certificate of Higher Education (Fnd) - CHEF	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

### Alternate Award Names

## External Benchmarks

<b>Subject Benchmark Statement</b>	UG-Accounting (2019)
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### 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
Full-Time, Face to Face	September	LJMU Taught	4 Years
Sandwich Year Out, Face to Face	September	LJMU Taught	5 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.
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 technical data.
PLO9	Make decisions based on complex technical data.
PLO10	Develop rational and cogent arguments concerning complex accounting/financial situations.
PLO11	Critically assess accounting and finance theory and practice in the context of the social, economic and political environment.

<b>Code</b>	<b>Description</b>
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 four-year full-time or five-year sandwich programme.

The programme operates within the University Academic Framework and is divided into study units called modules. Modules at level 3 have a credit value of 20 credits. 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. 480 credits (four-year programme) or 600 credits (five-year sandwich programme, comprising of a year long industry placement or study abroad year), are needed for the award of BSc (Hons) Accounting and Finance.

Students that take the five-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 five-year sandwich (comprising of a study abroad year) will be expected complete 5007LBSAF Study Abroad module following Level 5 study. 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 420 credits (240 credits at Level 3 and Level 4 and 180 credits at Level 5 and Level 6 with 60 credits at Level 6) they can be awarded a BSc. Students that achieve 540 credits (240 credits at Level 3 and Level 4 and 180 credits at Level 5 and Level 6 with 60 credits at Level 6 along with 120 credits for sandwich (placement or year abroad) they can be awarded a BSc Sandwich (SW).

If students achieve 360 credits (120 credits at Level 3, Level 4 and Level 5) they can be awarded the Diploma of Higher Education (DipHE) as an alternative/exit award. Students that achieve 360 credits plus the completion of a Sandwich (placement or study abroad) can be awarded the Diploma of Higher Education Sandwich (DipHE SW).

Students that achieve 120 credits at Level 3 and 120 credits at Level 4 can be awarded the Certificate of Higher Education (CertHE) as an alternative/exit award.

Students who started Level 3 of the programme in September 2021 or later will complete the programme as stated below. Students who started Level 3 of the programme prior to September 2021 will follow the previously validated version of the programme.

<b>Programme Structure - 680 credit points</b>	
<b>Level 3 - 120 credit points</b>	
<b>Level 3 Core - 120 credit points</b>	<b>CORE</b>
[MODULE] 3100FNDLBS Developing Skills for Business Approved 2022.02 - 20 credit points	
[MODULE] 3101FNDAF Introduction to Accounts Preparation and Financial Analysis Approved 2022.01 - 20 credit points	
[MODULE] 3102FNDAF Introduction to Management Accounting Approved 2022.01 - 20 credit points	
[MODULE] 3103FNDAF Introduction to Financial Numeracy Approved 2022.01 - 20 credit points	
[MODULE] 3104FNDLBS Data Analysis Techniques for Business Approved 2022.01 - 20 credit points	
[MODULE] 3105FNDAF Accounting and Finance Case Study Approved 2022.01 - 20 credit points	
<b>Level 4 - 120 credit points</b>	
<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 - 240 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>Optional Study Year - 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>OR Study Year Abroad - 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

The methods used to enable outcomes to be achieved and demonstrated are as follows:

The acquisition of core knowledge is achieved through a range of teaching methods including lecture, seminar, tutorial and workshop. The core knowledge and understanding required for the programme determines the teaching methods used within modules. For example, lectures may be used to introduce core theories and concepts, with seminars, tutorials and workshops being utilised to build on core theories and explore in more detail further concepts, ideas and 'real-world' business issues.

The ability for students to consolidate their learning has been considered and developed within modules. As well as potentially using workshops, tutorials and seminars to practice and further explore theories and concepts, students will also develop their learning through on-line activities and directed reading.

In formulating the assessment strategy, the programme team aims to achieve an appropriate match between teaching and learning methods and assessment tasks in order to ensure that the programme offers variety in its assessment. The provision of formative assessment and feedback has also been considered within modules in order to provide students with the best opportunity to develop their knowledge and understanding of key subjects. Assessment methods for the programme include portfolios, presentations, research case-study, poster campaigns, on-line reflection, tests, essays, reports and examinations.

## Opportunities for work related learning

## Entry Requirements

Type	Description
International Baccalaureate	24 IB Diploma points
Irish awards	72 UCAS tariff points with a maximum 20 UCAS Tariff points from Ordinary Level
Alternative qualifications considered	Applications are welcomed from mature and non-standard applicants, who will be considered on an individual basis. These applicants may be required to submit an essay and/or attend an interview, and should demonstrate potential and motivation and/or have relevant experience.
Access awards	At least 24 Merits and 21 Passes or any other combination which equates to 72 UCAS Tariff points in a relevant subject.
BTECs	72 UCAS Tariff points

Other international requirements	International applications will be considered in line with UK qualifications. Any Applicant whose first language is not English will be required to have IELTS 6.0 (minimum 5.5 in each component).
Alternative qualifications considered	Prior to starting the programme applicants must have obtained grade 4 or grade C or above in English Language and Mathematics GCSE or an approved alternative qualification: <ul style="list-style-type: none"> <li>• Key Skills Level 2 in English/ Maths</li> <li>• NVQ Level 2 Functional skills in Maths and English Writing and or Reading</li> <li>• Skills for Life Level 2 in Numeracy/English</li> <li>• Higher Diploma in Maths/ English</li> <li>• Functional skills Level 2 in Maths/ English</li> <li>• Northern Ireland Essential Skills Level 2 in communication or Application of Number</li> <li>• Wales Essential Skills Level 2 in Communication or Application of Number</li> </ul>
A levels	72 UCAS tariff points from a minimum of 2 A Levels. Maximum of 20 AS points accepted.

### Extra Entry Requirements