

PROGRAMME SPECIFICATION

Bachelor of Science with Honours in Accounting and Finance

Awarding institution	Liverpool John Moores University
Teaching institution	YPC International College (Kolej Antarabangsa YPC)
JACS Code	N100
Programme Duration	Full-Time: 3 Years
Language of Programme	All LJMU programmes are delivered and assessed in English
Subject benchmark statement	Accounting 2007
Programme accredited by	Institute of Chartered Accountants in England & Wales (ICAEW); Association of Chartered Certified Accountants (ACCA); Chartered Institute of Management Accountants (CIMA); Chartered Institute for Public Finance and Accountancy (CIPFA).
Description of accreditation	Graduates will be granted exemptions from specified professional examinations of the above professional accounting bodies.
Validated target and alternative exit awards	Bachelor of Science with Honours in Accounting and Finance Diploma of Higher Education in Accounting and Finance Certificate of Higher Education in Accounting and Finance
Link Tutor	Seng Kok

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 employability skills by completing a self-awareness statement.

Alternative Exit/ Interim Award Learning Outcomes - Certificate of Higher Education

A student who is eligible for this award will be able to:

- 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 and finance
- Appreciate the academic and professional skills related to accounting and finance

Alternative Exit/ Interim Award Learning Outcomes - Diploma of Higher Education

A student who is eligible for this award will be able to:

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

Describe the structures, functions, processes and leadership within business organisations

Understand and apply IT software relevant in accounting/finance

Target award Learning Outcomes - Bachelor of Science with Honours

A student successfully completing the programme of study will have acquired the following subject knowledge and understanding as well as skills and other attributes.

A student who is eligible for this award will be able to:

1. Explain the legal, social and economic environment underpinning the subject areas
2. Apply basic and more complex accounting techniques
3. Apply the Regulatory Framework of Accounting to various situations
4. Understand the theory underpinning accounting
5. Identify and use current research in technical and theoretical areas of accounting
6. Apply decision-making techniques in the corporate environment with regard to investment appraisal, risk management and financial structure
7. Identify and use decision making tools to review organisational performance
8. Critically evaluate, analyse and interpret complex technical data
9. Make decisions based on complex technical data
10. Develop rational and cogent arguments concerning complex accounting/financial situations
11. Critically assess accounting and finance theory and practice in the context of the social, economic and political environment
12. Find and select appropriate information from a variety of sources
13. Use specific IT software packages relevant for accounting and finance
14. Use basic quantitative techniques and statistical analysis
15. Carry out independent research through the effective use of available journals
16. Apply a range of basic and more advanced techniques of both financial and management accounting
17. Employ decision-making techniques with regard to investment appraisal, financial structure and risk-management decisions in a corporate context
18. Use relevant IT software packages for accounting and finance
19. Communicate effectively both orally and in writing, in manners appropriate to the target audience
20. Participate effectively in a group and make group presentations
21. Work independently
22. Manage time effectively, plan and prioritise work, and meet deadlines
23. Develop a thoughtful and analytical approach when looking at any financial issues and decisions

Teaching, Learning and Assessment

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

Acquisition of knowledge is through lectures, workshops and seminars. Within workshops and seminars the use of individual exercises, group based work, case study work and IT based work is utilised. 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.

Testing of the knowledge base is through a combination of unseen written examinations and assessed courseworks.

There is a balance and mix of courseworks across the programme which include: essays, individual/group reports, individual/group presentations, IT-based projects.

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.

The acquisition of practical skills will be developed within individual modules via workshop/seminar activities combined with VLE activities.

Unseen written examinations and courseworks are designed to allow the students to demonstrate their individual research and wider reading.

Core modules on the programme test these particular skills by a combination of IT based project work, unseen written examinations and courseworks.

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.

Programme structure - programme rules and modules

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

The programme operates within the University Academic Framework and is divided into study units called modules. All modules on the programme 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) are needed for the award of BSc (Hons) Accounting and Finance.

If students achieve 240 credits (120 credits at Level 4 and 120 credits at Level 5) they can be awarded the Diploma of Higher Education (DipHE) as an alternative/exit award.

If students achieve 120 credits at Level 4 they can be awarded the Certificate of Higher Education (CertHE) as an alternative/exit award.

Level 6	Potential Awards on completion	Bachelor of Science with Honours
Core	Option	Award Requirements
6500AFYPC Advanced Financial Accounting (20 credits) 6501AFYPC Strategic Management Accounting (20 credits) 6502AFYPC Corporate Finance (20 credits) 6503AFYPC Managing People and Organisations (20 credits)	6504AFYPC Taxation (20 credits) 6505AFYPC Auditing & Assurance (20 credits) 6506AFYPC Personal Finance (20 credits) 6507AFYPC International Finance (20 credits)	80 core credits at level 6 40 option credits at level 6
Level 5	Potential Awards on completion	
Core	Option	Award Requirements
5500AFYPC Financial Accounting (20 credits) 5501AFYPC Management		120 core credits at level 5 0 option credits at level 5

Accounting for Decision Making (20 credits) 5502AFYPC Financial Management (20 credits) 5503AFYPC Data Analysis for Accounting (20 credits) 5504AFYPC Developing Employability (20 credits) 5505AFYPC Law for Accountants (20 credits)		
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Level 4	Potential Awards on completion	
Core	Option	Award Requirements
4500AFYPC Introduction to Financial Accounting (20 credits) 4501AFYPC Business Mathematics & Statistics (20 credits) 4502AFYPC Introduction to Economics (20 credits) 4003AFYPC Academic & Professional Awareness (20 credits) 4504AFYPC Introduction to Financial Reporting & Corporate Governance (20 credits) 4505AFYPC Management & Cost Accounting (20 credits)		120 core credits at level 4 0 option credits at level 4

Information about assessment regulations

All programmes leading to LJMU awards operate within the University's Academic Framework.
<https://www.ljmu.ac.uk/about-us/public-information/academic-quality-and-regulations/academic-framework>

Opportunities for work-related learning (location and nature of activities)

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 core modules at Level 4: 4003AFYPC Academic & Professional Awareness will expose students to skill development appropriate within accounting/finance and will provide students with opportunities to network with employers/professional accounting bodies.

At Level 5 the 5003AFYPC Data Analysis for Accounting module will provide students with practical skills that are expected within the profession and the 5002AFYPC Financial Management module provide students with opportunities to review 'real-world' financial transactions, from which they then produce suitable management reports.

In addition, campus-based WRL is available to students on the programme in a number of option modules, including:

6007LBSAF International Finance

This module exposes students to a range of real work 'simulations' that develop a range of graduate skills.

Criteria for admission

Other

Entry to the BSc Accounting & Finance programme will be from the YPC Foundation programme into Level 4

(2.0 CGPA or above) and from the YPC Diploma in Accounting into Level 5 with MUET Band 3.

Applicants with an MQA approved Diploma in a related discipline with 2.5CGPA will be considered for Level 5 entry through LJMUs RP(E)L process.

Other entry qualifications include:

STPM (A-level equivalent) qualifications (level 4 entry)

SPM (GCSE equivalent) together with a YPC Diploma or equivalent qualification from another institution (level 5 entry).

Mature entry

Mature, non standard applicants providing evidence of ability to undertake the programme will be considered on an individual basis.

External Quality Benchmarks

All programmes leading to LJMU awards have been designed and approved in accordance with the UK Quality Code for Higher Education, including the Framework for Higher Education Qualifications in the UK (FHEQ) and subject benchmark statements where applicable.

The University is subject to periodic review of its quality and standards by the Quality Assurance Agency (QAA). Published review reports are available on the QAA website at www.qaa.ac.uk

Programmes which are professionally accredited are reviewed by professional, statutory and regulatory bodies (PSRBs) and such programmes must meet the competencies/standards of those PSRBs.

Support for students and their learning

The University aims to provide students with access to appropriate and timely information, support and guidance to ensure that they are able to benefit fully from their time at LJMU. All students are assigned a Personal Tutor to provide academic support and when necessary signpost students to the appropriate University support services.

Students are able to access a range of professional services including:

- Advice on practical aspects of study and how to use these opportunities to support and enhance their personal and academic development. This includes support for placements and careers guidance.
- Student Advice and Wellbeing Services provide students with advice, support and information, particularly in the areas of: student funding and financial matters, disability, advice and support to international students, study support, accommodation, health, wellbeing and counselling.
- Students studying for an LJMU award at a partner organisation will have access to local support services

Methods for evaluating and improving the quality and standards of teaching and learning

Student Feedback and Evaluation

The University uses the results of student feedback from internal and external student surveys (such as module evaluations, the NSS and PTES), module evaluation questionnaires and meetings with student representatives to improve the quality of programmes.

Staff development

The quality of teaching is assured through staff review and staff development in learning, teaching and assessment.

Internal Review

All programmes are reviewed annually and periodically, informed by a range of data and feedback, to ensure quality and standards of programmes and to make improvements to programmes.

External Examining

External examiners are appointed to programmes to assess whether:

- the University is maintaining the threshold academic standards set for awards in accordance with the FHEQ and applicable subject benchmark statements
- the assessment process measures student achievement rigorously and fairly against the intended outcomes of the programme(s) and is conducted in line with University policies and regulations

- the academic standards are comparable with those in other UK higher education institutions of which external examiners have experience
- the achievement of students are comparable with those in other UK higher education institutions of which the external examiners have experience

and to provide informative comment and recommendations on:

- good practice and innovation relating to learning, teaching and assessment observed by external examiners
- opportunities to enhance the quality of the learning opportunities provided to students

Please note:

This specification provides a concise summary of the main features of the programme and the 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 learning outcomes, content, teaching, learning and assessment methods of each module can be found in module and programme guides.