

## Programme Specification

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### Accounting and Finance (2020- 21)

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 s/he takes full advantage of the learning opportunities that are provided.

|   |   |
|---|---|
| Awarding Institution                              | University of Southampton   |
| Teaching Institution                              | University of Southampton   |
| Mode of Study                                     | Full-time   |
| Duration in years                                 | 3   |
| Accreditation details                             | Association of Chartered Certified Accountants (ACCA)<br>Association of International Accountants (AIA)<br>Association to Advance Collegiate Schools of Business (AACSB)<br>Chartered Institute of Management Accountants (CIMA)<br>Institute of Chartered Accountants in England and Wales (ICAEW) |
| Final award                                       | Bachelor of Science with Honours (BSc (Hons))   |
| Name of Award                                     | Accounting and Finance  |
| Interim Exit awards                               | Certificate of Higher Education (CertHE)<br>Diploma of Higher Education (DipHE)   |
| FHEQ level of final award                         | Level 6   |
| UCAS code   | N400  |
| Programme Code                                    | 3653  |
| QAA Subject Benchmark or other external reference | Accounting 2007   |
| Programme Lead                                    | Fatimah Zainudin  |

### Programme Overview

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#### Brief outline of the programme

This Accounting and Finance BSc degree will provide you with a thorough working knowledge of accounting and finance theory and methods in the context of social science. You will learn how to prepare and interpret financial and managerial information for a variety of users, as well as gaining an understanding of the theory and practice of investment and finance.

The programme is accredited by the Association to Advance Collegiate Schools of Business (AACSB), which is an internationally recognised award of excellence in business education.

Your contact hours will vary depending on your module/option choices. Full information about contact hours is provided in individual module profiles.

#### Learning and teaching

Our aim on the BSc Accounting and Finance degree is to provide you with the knowledge, understanding and skills relevant to the main subjects you are studying, together with a capacity for critical and evaluative thinking. To achieve this we aim to offer a stimulating, challenging, but supportive learning environment for our students, and to encourage autonomous learning. On successful completion of your degree, you should be able to demonstrate that these aims have been fulfilled and that you are also proficient in relevant key skills, including problem-solving, communication and teamwork.

## Assessment

Your understanding of the subjects covered and your ability to use the knowledge and skills gained will be enhanced through a variety of methods and strategies. Some of the key learning approaches that you will experience as a student in the School will include group work, case studies and learning alongside other students.

## Special Features of the programme

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Students will be able to choose various optional modules from across other programmes within the school. Upon completion of this degree, students will gain exemptions from professional bodies such as ICAEW, ACCA, CIMA and AIA. Please see appendix 5 for more details

**Please note:** As a research-led University, we undertake a continuous review of our programmes to ensure quality enhancement and to manage our resources. As a result, this programme may be revised during a student's period of registration; however, any revision will be balanced against the requirement that the student should receive the educational service expected. Please read our [Disclaimer](#) to see why, when and how changes may be made to a student's programme.

Programmes and major changes to programmes are approved through the University's [programme validation process](#) which is described in the University's [Quality handbook](#).

## Educational Aims of the Programme

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This degree operates within the overall modular structure that is a feature of all the Southampton Business School undergraduate degrees.

The aims of the programme are to:

1. Provide you with a good understanding of the central concepts of the disciplines of accounting and finance.
2. Give you the essential foundations in management, law, economics, mathematics, statistics and information technology relevant to accounting and finance.
3. Allow you to develop a high degree of numeracy and a capacity for reasoned thought and analysis.
4. Promote your capacity for critical and evaluative thinking within a stimulating and supportive environment.
5. Offer you the opportunity to pursue areas of personal interest via the range of optional subjects available.
6. Equip you to undertake a career in accountancy, finance or wider business and successfully study for a professional accountancy or other qualification.

Generally develop your capacity for independent inquiry, your written and oral communication skills, your use of IT, your ability to handle both quantitative and qualitative information, and your ability to work co-operatively with your peers.

### Graduate Attributes

Graduate Attributes are the personal qualities, skills and understanding you can develop during your studies. They include but extend beyond your knowledge of an academic discipline and its technical proficiencies. Graduate Attributes are important because they equip you for the challenge of contributing to your chosen profession and may enable you to take a leading role in shaping the society in which you live.

We offer you the opportunity to develop these attributes through your successful engagement with the learning and teaching of your programme and your active participation in University life. The skills, knowledge and personal qualities that underpin the Graduate Attributes are supported by your discipline. As such, each attribute is enriched, made distinct and expressed through the variety of learning experiences you will experience. Your development of Graduate Attributes presumes basic competencies on entry to the University.

## Programme Learning Outcomes

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## Knowledge and Understanding

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On successful completion of this programme you will have knowledge and understanding of:

- A1. The interpretation of financial and managerial information.
- A2. The generation of accounting information relevant to internal and external users.
- A3. The contexts in which financial and managerial information is gathered and used, and why this information is valuable in these contexts.
- A4. Current and possible alternative technical language and practices of accounting.
- A5. The theory and practice of investment and finance.
- A6. A range of theoretical and methodological perspectives adopted within accounting and finance research.

### Teaching and Learning Methods

A wide variety of teaching and learning methods is used, as considered appropriate to the specific outcomes specified. By way of example, however, such methods include conventional lectures, student-led seminars and presentations (both individual and group), a final-year dissertation, computer laboratory work and independent study. Increasing independence of learning is required as the course progresses.

### Assessment Methods

Assessment methods are diverse, and vary substantially between the different modules that comprise the programme. Whilst unseen examinations figure prominently, various forms of assessment are also utilised such as class tests, group presentations and other seminar contributions (some of these being peer reviewed), essays and computer-based work. The final year includes a double-weighted dissertation. Via the assessment methods utilised, the expectation is that you will increasingly be able to demonstrate your ability for independent thought and inquiry as you progress through the programme.

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## Subject Specific Intellectual and Research Skills

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On successful completion of this programme you will be able to:

- B1. Produce reasoned arguments and reach logical conclusions, and support both by reference to relevant theoretical frameworks and supporting evidence, including the appropriate literature.
- B2. Use a variety of sources to provide the data necessary to conduct enquiries relating to specific issues of interest within the domains of accounting and finance.
- B3. Record and summarise transactions and other economic events, prepare financial statements, and analyse the operations of business.
- B4. Demonstrate how new concepts are applicable in an international business environment
- B5. Demonstrate practices that are ethical, responsible and sustainable

### Teaching and Learning Methods

You will learn about accounting and finance through a mixture of lectures, individual and group practical exercises, workshops, case studies and reading. Several modules include input from the profession in

terms of guest lectures or prizes. There is an increasing emphasis on independent self-directed learning as the programme progresses, and reinforcement of the idea that accounting is not exclusively concerned with computation.

### **Assessment Methods**

These vary as considered appropriate to the modules being assessed, and there is no 'standard' model. Assessment ranges from 100% unseen examination in some cases to 100% coursework in others. But a high proportion of assessment by examination should be expected as regards the accounting modules, since this is a requirement of the professional accounting bodies that award exemptions.

## **Transferable and Generic Skills**

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On successful completion of this programme you will be able to:

- C1. Manipulate quantitative data using a range of mathematical and statistical methods;
- C2. Interpret and analyse qualitative and quantitative information;
- C3. Communicate ideas and arguments in a variety of written formats
- C4. Communicate ideas and arguments orally and through formal presentations;
- C5. Solve problems, sometimes in quite complicated situations;
- C6. Work effectively in groups and teams;
- C7. Manage your time effectively;
- C8. Use computing and IT resources effectively;
- C9. Use library and other resources, including the application of bibliographical skills.

### **Teaching and Learning Methods**

You will learn about accounting and finance through a mixture of lectures, individual and group practical exercises, workshops, case studies and reading. Several modules include input from the profession in terms of guest lectures or prizes. There is an increasing emphasis on independent self-directed learning as the programme progresses, and reinforcement of the idea that accounting is not exclusively concerned with computation.

### **Assessment Methods**

You should be aware that as the PG Certificate is based on the attainment of credit rather than on passing specific modules you will be able to demonstrate the specific learning outcomes relating to the modules which you have passed.

These vary as considered appropriate to the modules being assessed, and there is no 'standard' model. Assessment ranges from 100% unseen examination in some cases to 100% coursework in others. But a high proportion of assessment by examination should be expected as regards the accounting modules, since this is a requirement of the professional accounting bodies that award exemptions.

## **Programme Structure**

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The programme structure table is below:

Information about pre and co-requisites is included in individual module profiles.

Where optional modules have been specified, the following is an indicative list of available optional modules, which are subject to change each academic year. Please note in some instances modules have limited spaces available.

## Pathway

### Part 1 (Year 1)

#### Part 1 (Year 1) Compulsory (must take)

| Code     | Module Title   | ECTS | Type       |
|----------|----------------|------|------------|
| MANG1014 | Commercial Law | 7.5  | Compulsory |

#### Part 1 (Year 1) Core (must take and pass)

Please note you will need to choose one of these two modules depending on whether or not you have A Level Maths. Once you have chosen one of these it will then become Core.

MANG1007 Management Analysis (No A level Maths)

Or

MANG1019 Foundations of Business Analytics (A level Maths or confident in Maths)

| Code     | Module Title               | ECTS | Type |
|----------|----------------------------|------|------|
| MANG1001 | Financial Accounting 1     | 7.5  | Core |
| MANG1003 | Introduction to Management | 7.5  | Core |
| MANG1002 | Management Accounting 1    | 7.5  | Core |

#### Part 1 (Year 1) Optional Modules Rule 1

Select 1 module from the following:-

If you do NOT have A Level or equivalent in Mathematics at Grade C or higher you MUST choose ECON1009

If you DO have A Level or equivalent in Mathematics at Grade C or higher you MUST choose ECON1002.

| Code     | Module Title                                 | ECTS | Type     |
|----------|--|------|----------|
| ECON1009 | Introduction to Economics For Non-Economists | 7.5  | Optional |
| ECON1002 | Principles of Macroeconomics                 | 7.5  | Optional |

#### Part 1 (Year 1) Optional Modules Rule 2

Please select 1 module from the modules listed. Students without A Level Mathematics should select MANG1007 unless they are confident in Mathematics. Once selected, this module will become core.

| Code     | Module Title                      | ECTS | Type          |
|----------|-----------------------------------|------|---------------|
| MANG1019 | Foundations of Business Analytics | 7.5  | Optional/Core |
| MANG1007 | Management Analysis               | 7.5  | Optional/Core |

#### Part 1 (Year 1) Optional Modules Rule 3

Select 1 module from the following:

Please note:-

If you do NOT have A Level or equivalent in Mathematics at Grade C or higher you MUST choose from Group 1

If you DO have A Level or equivalent in Mathematics at Grade C or higher you MUST choose from Group 2

Part 1 (Year 1) Optional Modules Rule 3 Group 1

Select up to 1 module from the following :

If you choose to study a 15 credit language module, please ensure you select a module which is taught in Semester 1.

Please note, if you choose to study a 30 credit language module you will only have your ECON option module in Semester 2.

LANGXX15 Language Module

LANGXX30 Language Module

| Code     | Module Title   | ECTS | Type     |
|----------|--|------|----------|
| MANG1020 | Ideas that Shaped the Business World 1: Government and Society | 7.5  | Optional |
| LAWS1010 | Introduction to English Legal System (Part 1)                  | 7.5  | Optional |
| MANG1015 | Introduction to Marketing                                      | 7.5  | Optional |

Part 1 (Year 1) Optional Modules Rule 3 Group 2

Select up to 1 module from the following:

Please note:- You must have A Level Mathematics or equivalent at Grade C or higher and have chosen ECON1002 to select from this group

If you DO NOT have A Level or equivalent in Economics you must select ECON1001

If you DO have A Level or equivalent in Economics you must select ECON1003

| Code     | Module Title                  | ECTS | Type     |
|----------|-------------------------------|------|----------|
| ECON1001 | Foundations of Microeconomics | 7.5  | Optional |
| ECON1003 | Principles of Microeconomics  | 7.5  | Optional |

Part 1 (Year 1) Optional Modules Rule 4

Select 0 up to a maximum of 1 module from the following:

If you have A Level or equivalent in Mathematics at Grade C or higher you should NOT select LAWS1011

Please note, if you have chosen to study a 30 credit language module, DO NOT select any further modules.

LANGXX15 Language Module

| Code     | Module Title  | ECTS | Type     |
|----------|---|------|----------|
| MANG1021 | Ideas that Shaped the Business World 2: Markets and Consumers | 7.5  | Optional |
| LAWS1011 | Introduction to English Legal System (Part 2)                 | 7.5  | Optional |
| MANG1008 | Managerial Decisions  | 7.5  | Optional |
| MANG1023 | Strategic Marketing Decisions                                 | 7.5  | Optional |
| MANG1022 | Technologies that shaped the Business World: Digital Age      | 7.5  | Optional |

Part II (Year 2)

FOUR Modules totaling 30 ECTS/60 CATS must be taken in each Semester. You must choose ONE Option Module 7.5 ECTS/15 CATS in Semester 1.

Part II (Year 2) Compulsory (must take)

| Code     | Module Title                     | ECTS | Type       |
|----------|----------------------------------|------|------------|
| MANG2017 | Company Law                      | 7.5  | Compulsory |
| MANG2066 | Principles of Audit and Taxation | 7.5  | Compulsory |

Part II (Year 2) Core (must take and pass)

| Code     | Module Title                           | ECTS | Type |
|----------|--|------|------|
| MANG2064 | Business Research                      | 7.5  | Core |
| MANG2003 | Financial Accounting 2                 | 7.5  | Core |
| MANG2015 | Financial Management                   | 7.5  | Core |
| MANG2005 | Management Accounting 2                | 7.5  | Core |
| MANG2004 | Portfolio Theory and Financial Markets | 7.5  | Core |

Part II (Year 2) Optional - Semester 1

You must choose ONE Option Module 7.5 ECTS/15 CATS in Semester 1.

As part of this you may choose a Language Module LANGXXXX or a Curriculum Innovation Programme Module UOSMXXXX

| Code     | Module Title                                  | ECTS | Type     |
|----------|---|------|----------|
| MANG2071 | Business Analytics Programming                | 7.5  | Optional |
| MANG2073 | Digital Marketing for Business                | 7.5  | Optional |
| MANG2011 | Human Resource Management                     | 7.5  | Optional |
| MANG2041 | Management Ethics                             | 7.5  | Optional |
| MANG2001 | Organisation and Management                   | 7.5  | Optional |
| MANG2006 | Principles and Practice of Management Science | 7.5  | Optional |
| MANG2062 | SAS Base Programming                          | 7.5  | Optional |

Part III

In Part 3 you will take THREE compulsory modules 30 ECTS/60 CATS including the 15 ECTS/30 CATS Dissertation. You will choose 2 option modules from Semester 1 and Semester 2, 30 ECTS/60 CATS

Part III Compulsory (must take)

| Code     | Module Title            | ECTS | Type       |
|----------|-------------------------|------|------------|
| MANG3025 | Dissertation            | 15   | Compulsory |
| MANG3003 | Financial Accounting 3  | 7.5  | Compulsory |
| MANG3006 | Management Accounting 3 | 7.5  | Compulsory |

Part III Optional - Group 1 - Semester 1

You must choose between ZERO and TWO modules 15 ECTS/30 CATS from this group

| Code     | Module Title   | ECTS | Type     |
|----------|--|------|----------|
| MANG3076 | Advanced Taxation  | 7.5  | Optional |
| MANG3030 | Financial Analysis, Information and Markets                                | 7.5  | Optional |
| MANG3065 | Information, Organisation and Accountability from a Historical Perspective | 7.5  | Optional |

Part III Optional - Group 1 - Semester 2

You must choose between ZERO and TWO modules 15 ECTS/30 CATS from this group

| Code     | Module Title          | ECTS | Type     |
|----------|-----------------------|------|----------|
| MANG3015 | Auditing              | 7.5  | Optional |
| MANG3021 | Corporate Governance  | 7.5  | Optional |
| MANG3020 | Futures and Options   | 7.5  | Optional |
| MANG3009 | International Banking | 7.5  | Optional |

Part III Optional - Group 2 - Semester 1

You must choose between ZERO and ONE module 7.5 ECTS/15 CATS from this group.

| Code     | Module Title                 | ECTS | Type     |
|----------|------------------------------|------|----------|
| MANG3010 | Knowledge Management         | 7.5  | Optional |
| MANG3054 | Marketing in the Digital Age | 7.5  | Optional |
| MANG3008 | Strategic Management         | 7.5  | Optional |

Part III Optional - Group 2 - Semester 2

You must choose between ZERO and ONE module 7.5 ECTS/15 CATS from this group

| Code     | Module Title   | ECTS | Type     |
|----------|--|------|----------|
| MANG3029 | Corporate Social Responsibility and Sustainable Business | 7.5  | Optional |
| MANG3034 | Project Management                                       | 7.5  | Optional |
| MANG3032 | Risk Management  | 7.5  | Optional |

## Progression Requirements

The programme follows the University's regulations for [\*Progression, Determination and Classification of Results : Undergraduate and Integrated Masters Programmes\*](#) or [\*Progression, Determination and Classification of Results: Postgraduate Master's Programmes\*](#). Any exemptions or variations to the University regulations, approved by AQSC are located in [\*section VI of the University Calendar\*](#).

## Support for student learning

There are facilities and services to support your learning some of which are accessible to students across the University and some of which will be geared more particularly to students in your particular Faculty or discipline area.

The University provides:

- library resources, including e-books, on-line journals and databases, which are comprehensive and up-to-date; together with assistance from Library staff to enable you to make the best use of these resources
- high speed access to online electronic learning resources on the Internet from dedicated PC Workstations onsite and from your own devices; laptops, smartphones and tablet PCs via the Eduroam wireless network. There is a wide range of application software available from the Student Public Workstations.
- computer accounts which will connect you to a number of learning technologies for example, the Blackboard virtual learning environment (which facilitates online learning and access to specific learning resources)
- standard ICT tools such as Email, secure filestore and calendars.
- access to key information through the MySouthampton Student Mobile Portal which delivers timetables, Module information, Locations, Tutor details, Library account, bus timetables etc. while you are on the move.
- IT support through a comprehensive website, telephone and online ticketed support and a dedicated helpdesk in the Hartley Library.
- Enabling Services offering support services and resources via a triage model to access crisis management, mental health support and counselling. Support includes daily Drop In at Highfield campus at 13.00 – 15.00 (Monday, Wednesday and Friday out of term-time) or via on-line chat on weekdays from 14.00 – 16.00. Arrangements can also be made for meetings via Skype.
- assessment and support (including specialist IT support) facilities if you have a disability, long term health problem or Specific Learning Difficulty (e.g. dyslexia)
- the Student Services Centre (SSC) to assist you with a range of general enquiries including financial matters, accommodation, exams, graduation, student visas, ID cards
- Career and Employability services, advising on job search, applications, interviews, paid work, volunteering and internship opportunities and getting the most out of your extra-curricular activities alongside your degree programme when writing your CV.
- Other support that includes health services (GPs), chaplaincy (for all faiths) and 'out of hours' support for students in Halls and in the local community (18.00-08.00).
- A Centre for Language Study, providing assistance in the development of English language and study skills for non-native speakers.

The Students' Union provides

- an academic student representation system, consisting of Course Representatives, Academic Presidents, Faculty Officers and the Vice-President Education; SUSU provides training and support for all these representatives, whose role is to represent students' views to the University.
- opportunities for extracurricular activities and volunteering
- an Advice Centre offering free and confidential advice including support if you need to make an academic appeal
- Support for student peer-to-peer groups, such as Nightline.



Associated with your programme you will be able to access:

- A dedicated study skills development induction programme for new entrants in their very first week, including a library tour.
- A personal tutor system.
- Programme handbooks.
- An undergraduate office, as a source of general information
- A dedicated Teaching and Learning Co-ordinator to aid with study skills issues.
- Module support material (increasingly in electronic form).
- E-mail communication between students and staff.
- Staff-student liaison committee

## Methods for evaluating the quality of teaching and learning

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You will have the opportunity to have your say on the quality of the programme in the following ways:

- Completing student evaluation questionnaires for each module of the programme.
- Acting as a student representative on various committees, e.g. Staff/Student Liaison Committees, School Programmes Committee OR providing comments to your student representative to feedback on your behalf.
- Serving as a student representative on Faculty Scrutiny Groups for programme validation.
- Taking part in programme validation meetings by joining a panel of students to meet with the Faculty Scrutiny Group.

Further details on the University's quality assurance processes are given in the [Quality handbook](#).

## Career Opportunities

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The anticipated destination of students in this programme is management roles in a wide range of private, public and third sector organisations (including social enterprises), particularly the most innovative students. A small number may form their own businesses on graduation, or within a few years of graduating.

The intent of the BSc Accounting and Finance programme is not to encourage too-early business formation, but to develop wider enterprising competencies that will enable employability in a range of organisations. Understanding better quality venture creation should be the result for students who choose this path.

Southampton has an enviable record for producing high-calibre graduates who move quickly into good careers soon after finishing their studies. The latest survey of Management graduates showed that 89% were employed or undertaking further study six months after graduating.

Employers value the quality of our programmes and recognise the skills of our graduates. Many of our graduates go on to professional training and graduate management schemes while others begin careers in management, accounting, finance or banking.

## External Examiner(s) for the programme

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Name: Dr Elisabetta Barone – Brunel University

Students must not contact External Examiner(s) directly, and external examiners have been advised to refer any such communications back to the University. Students should raise any general queries about the assessment and examination process for the programme with their Course Representative, for consideration through Staff: Student Liaison Committee in the first instance, and Student representatives on Staff: Student Liaison Committees will have the opportunity to consider external examiners' reports as part of the University's quality assurance process.

External examiners do not have a direct role in determining results for individual students, and students wishing to discuss their own performance in assessment should contact their Personal Academic Tutor in the first

instance.

**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 they take full advantage of the learning opportunities that are provided. More detailed information can be found in the programme handbook.

## Appendix 1:

Students are responsible for meeting the cost of essential textbooks, and of producing such essays, assignments, laboratory reports and dissertations as are required to fulfil the academic requirements for each programme of study. In addition to this, students registered for this programme also have to pay for:

### Additional Costs

| Type                            | Details  |
|---------------------------------|--|
| Approved Calculators            | Candidates may use calculators in the examination room only as specified by the University and as permitted by the rubric of individual examination papers. The University approved models are Casio FX-570 and Casio FX-85GT Plus. These may be purchased from any source and no longer need to carry the University logo.  |
| Printing and Photocopying Costs | <p>In most cases, written coursework such as essays; projects; dissertations are submitted online and by hard copy. The costs of printing a hard copy for submission of such coursework will be the responsibility of the student.</p> <p>The cost of photocopying will also be the responsibility of the student.<br/><a href="https://www.southampton.ac.uk/isolutions/students/printing">https://www.southampton.ac.uk/isolutions/students/printing</a></p>   |
| Stationery                      | Students will be expected to provide your own day-to-day stationary items, e.g. pens, pencils, notebooks, etc). Any specialist stationery items will be specified under the Additional Costs tab of the relevant module profile.   |
| Textbooks                       | <p>Where a module specifies core texts these should generally be available on the reserve list in the library. However due to demand, students may prefer to buy their own copies. These can be purchased from any source.</p> <p>Some modules suggest reading texts as optional background reading. The library may hold copies of such texts, or alternatively you may wish to purchase your own copies. Although not essential reading, you may benefit from the additional reading materials for the module.</p> |

In some cases you'll be able to choose modules (which may have different costs associated with that module) which will change the overall cost of a programme to you. Details of such costs will be listed in the Module Profile. Please also ensure you read the section on additional costs in the University's Fees, Charges and Expenses Regulations in the University Calendar available at [www.calendar.soton.ac.uk](http://www.calendar.soton.ac.uk).