

Programme Specification

I. Programme Details

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| Programme title | Accounting and Finance | |
| Final award (<i>exit awards will be made as outlined in the Taught Degree Regulations</i>) | UG – FHEQ level 6 | PGT – FHEQ level 7 |
| | BA <input type="checkbox"/> | MA <input type="checkbox"/> |
| | BSc <input checked="" type="checkbox"/> | MSc <input type="checkbox"/> |
| | LLB <input type="checkbox"/> | MRes <input type="checkbox"/> |
| | | LLM <input type="checkbox"/> |
| | Other ... <input type="checkbox"/> | |
| | If other, please specify FHEQ level: ... | |
| Mode of delivery | Distance-learning <input type="checkbox"/> | On-campus <input checked="" type="checkbox"/> |
| Professional body accreditation (<i>if applicable</i>) | | |
| Academic year this specification was created | 2017/18 for 2018/19 onwards | |
| Dates of any subsequent amendments | | |

II. Programme Aims: What will the programme allow you to achieve?

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| <ol style="list-style-type: none"> 1. The programme aims to teach a combination of modules on general and applied accounting, management, organisational theory, financial management and strategy with specialist regional financial modules in the third year. It is aimed at students wanting to pursue a rigorous scientific based course of study in the theories underpinning how organisations function; how they deal with uncertainty; how they grow and expand; and how they make decisions and strategy. 2. The planned syllabus includes specific modules on management theory distinguishing it from other first-degree management programmes; alongside more general modules in finance and management (e.g. finance and accounting, marketing, international management, research methods, managerial economics, strategy). |
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III. Programme Learning Outcomes: What will you learn on the programme?

There are four key areas in which you will develop:

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| <p>Learning Outcomes: Knowledge</p> <p>This programme aims to provide students with an understanding of accounting and financial management theory and the relevant sub-disciplines (management, strategy, managerial economics and marketing) and specialist knowledge of accounting and finance in a UK context as well as with respect to international applications. For example, having successfully completed the programme students should:</p> <ol style="list-style-type: none"> 1. have detailed knowledge of the various theories, principles and practice of accounting and financial management 2. understand the strengths and limitations of different statistical and accounting techniques and critical methods 3. understand how the findings achieved by use of different accounting and financial management strategies, incentive frameworks, statistical techniques and critical methods may be used to inform managerial decisions in different countries and organisational contexts. |
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| <ol style="list-style-type: none"> 4. understand the limits and effectiveness of different accounting, financial management, organisational, and other regulatory systems 5. understand the different roles played by managers in different functions and cultures 6. understand how far factors associated with the global and local cultural context influence decision-making within organisations | |
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| Typical Teaching Methods | Typical Assessment Methods |
| <p>Knowledge of theoretical and empirical analysis in accounting and financial management is developed via weekly lectures and tutorials in which a particular topic is introduced and discussed. Students are guided in their reading and independent study on particular topics. In the accounting modules students also carry out exercises, while in the quantitative techniques module they learn how to use a statistical package and how to generate and interpret results. Lectures are led by an academic while tutorials offer students an opportunity to debate ideas, present their work and communicate.</p> | <p>The assessment procedures involve coursework assignments, tests and unseen examinations. They provide students with opportunities to demonstrate their knowledge and understanding of the content and systems taught in lectures, tutorials and the literature.</p> |

| Learning Outcomes: Intellectual (thinking) skills | |
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| <p>Having successfully completed the programme, students should be able to handle concepts and principles in the subject areas taught. Students should be able to:</p> <ol style="list-style-type: none"> 1. explain and interpret concepts in accounting and financial management, understand theoretical models and their relevance in different organisational structures and cultural contexts 2. identify how far techniques, conventions and practice differ across cultures, and to show why 3. appraise and assess empirical analyses and evidence 4. interpret and critically assess the applications made of standard models in different cultural contexts | |
| Typical Teaching Methods | Typical Assessment Methods |
| <p>Lectures are led by an academic and their purpose is to provide a synthesis of the theoretical and empirical analysis on particular topics and to encourage students to think about key intellectual questions and issues in accounting international financial management. Tutorials offer students an opportunity to debate ideas discussed in the lectures, to present their work, to problem solve and to learn via open discussion in small groups. Students are encouraged to develop their own thinking on topics based on readings, lectures and class discussions. The theoretical material in the module encourages the development of analytical and conceptual skills, while the more applied and empirical subjects develop students' ability to apply techniques and assess empirical data and evidence.</p> | <p>The assessment procedures involve assignments and examinations. They provide students with opportunities to demonstrate their intellectual skills. Coursework and written examinations test students' ability to use data and analytical models to inform managerial decisions/strategies.</p> |

| Learning Outcomes: Subject-based practical skills | |
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| <p>Having successfully completed the programme, students should be able to apply knowledge and principles in accounting and financial management, and to apply basic models. Specifically, he/she should be able to:</p> <ol style="list-style-type: none"> 1. construct and apply models, systems, and techniques 2. interpret financial statements and accounts of businesses and other organisations 3. apply different conventions and techniques to construct financial statements, accounts and reports 4. explain how models learned in the programme may be used to inform managerial decisions in different countries and organisational contexts 5. assess and appraise models, systems and techniques taught in the programme 6. use statistical techniques and appropriate computer software 7. understand and critically appraise case studies and qualitative research | |
| Typical Teaching Methods | Typical Assessment Methods |
| <p>The programme offers students the opportunity to develop applied skills including: the ability to use library-based databases to carry out literature searches; reading and synthesis skills; essay writing skills; accounting methods and techniques; use of a statistical package and quantitative and qualitative techniques. The tutorials, coursework and examinations encourage students to demonstrate their knowledge and understanding of the theoretical and empirical content and to appreciate the contours of debate in management science. In the Quantitative and Analytical Techniques module almost half the tutorial hours are held as computer lab sessions. In the accounting modules unseen written examinations test the students' ability to inform decision-making on the basis of data and analytical models taught in the classroom and the literature. Each module requires a weekly commitment of three hours to attend lectures and tutorials, for the remainder of the time students are encouraged and expected to undertake substantial preparation by reading about the topic, carrying out exercises and preparing for tutorial discussions. The dissertation requirement aims to develop an awareness of how the basic content and principles can be transferred in different industries and global applications.</p> | <p>These applied skills are assessed via coursework assignments, tests and written examinations.</p> |

| Learning Outcomes: Transferrable skills |
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| <p>Having successfully completed the programme, students should be able to transfer intellectual and practical skills to:</p> <ol style="list-style-type: none"> 1. participate in the labour market at degree level |

| <ol style="list-style-type: none"> 2. think from first principles to conceptualise and analyse management problems 3. solving actual problems in the workplace 4. have an understanding of how organisations function, and of the managerial, organisational and financial constraints they face 5. estimate the extent to which the skills learned can be transferred between different organisations, and to make any modifications necessary 6. estimate the extent to which the skills learned can be transferred between economic and cultural contexts, and to make any modifications necessary 7. build on their knowledge to acquire experience and additional skills via specialised professional training 8. (in the case of those attaining a good 2.1 or first class honours degree) have a good grounding that will prepare them for postgraduate study | |
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| Typical Teaching Methods | Typical Assessment Methods |
| <p>Students are taught to develop their ability to think from first principles, to analyse different management contexts and to problem solve. Small group teaching via tutorials encourages communication skills and teamwork. The accounting modules develop numeracy skills and the ability to apply financial techniques, while the quantitative techniques module shows students how to use statistical software and how to generate and interpret empirical results. Written communication skills are enhanced via essay writing and the independent study project (dissertation). The programme provides students with opportunities to apply their understanding of management and finance to various organisational and cultural contexts.</p> | <p>Transferable skills are assessed via formative assessment in tutorials and computer lab sessions and via coursework assignments, tests and written and oral examinations.</p> |

| General statement on contact hours – undergraduate programmes |
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| <p>All full-time undergraduate programmes consist of 120 credits per year, in modules of 30 or 15 credits. They are taught over 10 or 20 weeks. The programme structure shows which modules are compulsory and which optional.</p> <p>As a rough guide, 1 credit equals approximately 10 hours of work. Most of this will be independent study (see https://www.soas.ac.uk/admissions/ug/teaching/). Also included are class time, which may include lectures, seminars and other classes. Some subjects may have more class time than others – a typical example of this are language acquisition modules.</p> <p>In the School of Finance and Management, all undergraduate modules have a two-hour lecture every week and also, starting in the second week of teaching, a one-hour seminar every week.</p> <p>More information can be found on individual module pages.</p> |

BSc Accounting & Finance

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|---------------|---------------------|----------------------------|--|---|--|------------------------------|------------------------------|------------------------------|
| Year 1 | credits | 15 | 15 | 15 | 15 | 15 | 30 | 15 |
| | module code | 151030001 | 151030002 | 151030005 | 151030030 | 151030025 | 151030026 | 151030031 |
| | module title | Introduction to Accounting | Understanding Company Accounts and Reports | Quantitative and Analytical Techniques for Managers | Introduction to Public Sector Accounting | Organisational Behaviour | Principles of Management | Business Law |
| | FHEQ status | level 4 core module | level 4 core module | level 4 core module | level 4 core module | level 4 compulsory module | level 4 compulsory module | level 4 compulsory module |

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| Year 2 | credits | 15 | 15 | 15 | 15 | 15 | 15 | 30 |
| | module code | 151030007 | 151030034 | 151030033 | 151030032 | 151030035 | 151030009 | |
| | module title | Managerial Accounting | Fundamentals of Corporate Finance | Financial Accounting | Analysing Company Financial Statements | Operations Research | Managerial Economics | from list A |
| | FHEQ status | level 5 core module | level 5 core module | level 5 core module | level 6 core module | level 5 core module | level 5 core module | guided option* |

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|---------------|---------------------|-----------------------------------|------------------------------|-------------------------------|------------------------------|------------------------------|--|----------------|
| Year 3 | credits | 15 | 15 | 15 | 15 | 15 | 30 | 15 |
| | module code | 151030038 | 151030039 | 151030037 | 151030036 | 151030012 | 151030016 | |
| | module title | Financial Markets and Instruments | Taxation | Corporate Financial Reporting | Audit and Assurance | Financial Strategy | Independent Study Project integrating Accounting & Finance | from list B |
| | FHEQ status | level 6 compulsory module | level 6 compulsory module | level 6 compulsory module | level 6 compulsory module | level 6 compulsory module | level 6 compulsory module | guided option* |

***List of modules (subject to availability)**

List A - Year 2

| FHEQ level | code | title | credits |
|------------|-----------|---|---------|
| 5 | 151030008 | International Business Strategy | 15 |
| 5 | 151030011 | Qualitative and Case Study Research | 15 |
| 5 | 151030027 | Business Ethics and Corporate Social Responsibility | 30 |

List B - Year 3

| FHEQ level | code | title | credits |
|------------|-----------|--|---------|
| 6 | 151030013 | Finance in China | 15 |
| 6 | 151030021 | Finance in Japan and Korea | 15 |
| 6 | 151030022 | Finance in MENA | 15 |
| 6 | 151030018 | International Human Resources Management | 15 |