

# **Course Specification**

Cou	rse Summary Information	
1	Course Title	BSc (Hons) Accountancy
2	Course Code	US1252
3	Awarding Institution	Birmingham City University
4	Teaching Institution(s)	
	(if different from point 3)	
5	Professional Statutory or	Association of Chartered Certified Accountants (ACCA)
	Regulatory Body (PSRB)	Chartered Institute of Management Accountants (CIMA)
	accreditation (if applicable)	Institute of Chartered Accountants in England and Wales
		(ICAEW)
		Chartered Institute of Public Finance and Accountancy
		(CIPFA)

# 6 Course Description

The BSc (Honours) Accountancy degree at Birmingham City Business School will equip you with the skills and knowledge that you will need to become a professional accountant. The course provides a valuable insight into the worlds of accountancy practice, commerce and industry, underpinned by principles of good governance and ethical decision-making.

Delivery of the course is flexible and includes a blend of lectures, workshops, field trips and online learning. The modules, which feed into the course, are broad, covers key current topics such as Sustainable Development Goals (SDGs) and help you to appreciate accountancy from a range of perspectives. Ultimately, decision making in accountancy, calls for one to exercise judgement and intuition and this course helps you to strengthen that judgement.

This will prepare you for a long-term financial career as an accountant, allowing you to progress in many financial and related roles as well as the accounting profession. We create graduates who possess a global outlook, with the conceptual and applied knowledge in the field of accounting that will enable them to make a positive impact on society.

This course has been designed to achieve maximum available exemptions from the major professional accounting bodies, including the Association of Chartered Certified Accountants (ACCA), the Institute of Chartered Accountants in England and Wales (ICAEW) and the Chartered Institute of Management Accountants (CIMA). The exemptions granted by these bodies will enable you to fast-track your career to become a professional accountant on graduation.

#### What's covered in the course?

This course offers an accounting curriculum that is up to date, vocationally relevant, challenging and reflects the complex and challenging nature of the accounting and business environment.

You will build expertise in areas including financial and management accounting, corporate finance, international accounting and finance issues, data analysis and business technology. You will have the opportunity to use software relevant to the modern business environment, equipping you with the skills and experience sought by employers.



You will develop scholarly attributes, becoming an independent learner with the ability to critically evaluate data and evidence, draw reasoned conclusions and communicate effectively in a professional manner.

With our practice-based approach to teaching, you will learn from professionally qualified academics with direct experience of the industry, and research-active academics, whose research underpins and informs our approach to teaching.

To give you first-hand experience of working in the accounting sector, you will be actively supported and encouraged to undertake an additional professional placement year. This time spent in the industry will empower you to put your learning into practice and develop your commercial acumen and professional skills and is highly prized and sought after by graduate employers. Our students have worked for industry leading accountancy practices including PwC and EY, as well as for organisations such as the NHS, IBM and Vodafone.

The international focus of the course is derived through a variety of means including the study of international accounting standards, student body, the teaching team and the use of international teaching materials. Moreover, students can choose to spend a full semester studying their modules overseas at a partner institution.

This course shares a common first year with other accounting courses within the Business School, with full transferability between courses at the end of the first year.

7	Course Awards		
7a	Name of Final Award	Level	Credits Awarded
	Bachelor of Science with Honours Accountancy	Level 6	360
	Bachelor of Science with Honours Accountancy with Professional Placement Year	Level 6	480
7b	Exit Awards and Credits Awarded		
	Certificate of Higher Education Accounting	Level 4	120
	Diploma of Higher Education Accounting	Level 5	240
	Bachelor of Science Accounting	Level 6	300
	Bachelor of Science Accountancy with Professional Placement Year	Level 6	420

8	Derogation from the University Regulations
	None

9	Delivery Patterns			
Mode	e(s) of Study	Location(s) of Study	<b>Duration of Study</b>	Code(s)
Full Ti	ime	City Centre	3 years	US1252



Full Time with Professional Placement	City Centre (and	4 years	US1254
Year	piacement provider)		
Part Time	City Centre	5 years	US1253

10	Entry Requirements
	The admission requirements for this course are stated on the course page of the BCU website at <a href="https://www.bcu.ac.uk/">https://www.bcu.ac.uk/</a> , or may be found by searching for the course entry profile located on the UCAS website.

11	Course Learning Outcomes		
	Knowledge and Understanding:		
	On successful completion of the BSc (Hons) Accountancy degree course you will be able to:		
K1	Discuss the contexts in which accounting operates, why accounting is valuable in these contexts, and analyse global issues relating to accounting.		
K2	Use both current and alternative technical language to describe practices of accounting.		
K3	Record and summarise transactions and other economic events and prepare financial statements complying with relevant UK and international reporting requirements.		
K4	Analyse the operations of a business and perform financial analysis and projections, and possess an awareness of the contexts in which accounting data and information is processed and provided within a variety or organisational environments, and the relationships with other systems providing information in organisations.		
K5	Apply theories and empirical evidence concerning the operation and effects of accounting, and critically evaluate such theories and evidence.		
K6	Evaluate issues of financial management, risk and the operation of capital markets.		
K7	Assess the need for individuals and organisations to manage responsibly and behave ethically in relation to social, cultural, economic and environmental issues.		
	Skills and Other Attributes: On successful completion of the BSc (Hons) Accountancy degree course, you will have acquired skills and abilities in the following areas:		
T1	Critical evaluation of arguments and evidence.		
T2	Independent and self-managed learning, as well as working with others.		
Т3	Location, extraction and analysis of data from multiple sources, including acknowledging and referencing sources, and evaluation of data drawing reasoned conclusions.		
T4	Numeracy, including the processing and analysis of financial and other numerical data and the appreciation of statistical concepts.		
T5	Professional communication, including presenting quantitative and qualitative information, together with analysis, argument and commentary, using oral and written means.		
T6	Using contemporary information and communication technology for the acquisition, analysis and communication of information.		

12	Course Requirements
12a	Level 4:



In order to complete this course a student must successfully complete all the following CORE modules (totalling 120 credits):

Module Code	Module Name	Credit Value
ACC4031	Governance, Ethics and Law	20
ACC4032	Professional Development in Accounting	20
QME4015	Introduction to Economics and Finance	20
ACC4033	Introduction to Financial Accounting	20
ACC4029	Introduction to Management Accounting	20
FIN4008	Data Intelligence	20

Level 5: In order to complete this course a student must successfully complete all the following CORE modules (totalling 120 credits):

Module Code	Module Name	Credit Value
ACC5036	Financial Reporting	20
ACC5040	Management Accounting	20
FIN5019	Corporate Finance	20
ACC5041	International Accounting and Finance Issues	20
ACC5044	Business Technology and the Finance Function	20
ACC5038	Principles of Taxation	20

If you choose to study abroad for a semester you will substitute the BCU semester two modules with the equivalent of 60 credits of study from the host University course. If you are unable to cover all 60 credits with the host University modules you may need to choose and complete the 20 credit BCU Study Abroad option module ACC5XXX.

In order to qualify for the award of BA (Hons) Accountancy with Professional Placement Year a student must successfully complete the following module:

Module Code	Module Name	Credit Value
PLA5XXX	Professional Placement Year	120

### Level 6:

In order to complete this course a student must successfully complete all the following CORE modules (totalling 80 credits):

Module Code	Module Name	Credit Value
ACC6XXX	Advanced Financial Reporting	20
ACC6XXX	Strategic Management Accounting	20
FIN6XXX	Corporate Financial Strategy	20
ACC6XXX	Audit and Assurance	20

In order to complete this course a student must successfully complete at least 40 credits from the following indicative list of OPTIONAL modules.



Module Code	Module Name	Credit Value
ACC6XXX	Project Management	20
ACC6XXX	Tax Planning	20
ACC6XXX	Empowering Future Leaders	20
ACC6XXX	Principles of Not-For-Profit Accounting and Governance	20
BUS6XXX +	Business Research Methodology and Practice +	20
BUS6XXX	Business Advice Project	20
BUS6XXX	Business Research Project (Major)	40



# 12b Structure Diagram

Please note list of optional modules is indicative only. Students' choice will not be guaranteed for optional modules but a fair and transparent process will be adopted and shared with students.

# **Full Time Course Structure**

## Level 4

SEMESTER ONE	SEMESTER TWO
Core	Core
ACC4031 Governance, Ethics and Law (20 credits)	ACC4033 Introduction to Financial Accounting (20 credits)
ACC4032 Professional Development in Accounting (20 credits)	ACC4029 Introduction to Management Accounting (20 credits)
QME4015 Introduction to Economics and Finance (20 credits)	FIN4008 Data Intelligence (20 credits)

### Level 5

Core ACC5036 Financial Reporting (20 credits) ACC5040 Management Accounting (20 credits) FIN5019 Corporate Finance (20 credits)	Core ACC5041 International Accounting and Finance Issues (20 credits) ACC5038 Principles of Taxation (20 credits) ACC5044 Business Technology and the Finance Function (20 credits)
	Optional  ACC5XXX Study Abroad (20 credits) – only available if studying a semester abroad (not required if studying entire 60 credits abroad).

## Level 6

Core	Core
ACC6XXX Advanced Financial Reporting (20 credits)	<b>FIN6XXX</b> Corporate Financial Strategy (20 credits)
ACC6XXX Strategic Management Accounting (20 credits)	ACC6XXX Audit and Assurance (20 credits)
Optional – 20 credits from:	Optional – 20 credits from:
ACC6XXX Tax Planning (20 credits)	ACC6XXX Empowering Future Leaders (20
ACC6XXX Project Management (20 credits)	credits)
<b>BUS6XXX</b> Business Research Methodology and Practice (20 credits)*	ACC6XXX Principles of Not-For-Profit Accounting and Governance (20 credits)
	BUS6XXX Business Advice Project



# Or Optional

# **BUS6XXX** Business Research Project (Major) (40 credits)

\*BUS6XXX Business Research Methodology and Practice is a prerequisite for BUS6XXX Business Advice Project

# Full Time with Professional Placement Year Course Structure

## Level 4

SEMESTER ONE	SEMESTER TWO
Core	Core
ACC4031 Governance, Ethics and Law (20 credits)	ACC4033 Introduction to Financial Accounting (20 credits)
ACC4032 Professional Development in Accounting (20 credits)	ACC4029 Introduction to Management Accounting (20 credits)
QME4015 Introduction to Economics and Finance (20 credits)	FIN4008 Data Intelligence (20 credits)

### Level 5

Core	Core
ACC5036 Financial Reporting (20 credits) ACC5040 Management Accounting (20 credits) FIN5019 Corporate Finance (20 credits)	ACC5041 International Accounting and Finance Issues (20 credits) ACC5038 Principles of Taxation (20 credits) ACC5044 Business Technology and the Finance Function (20 credits)
	Optional  ACC5XXX Study Abroad (20 credits) – only available if studying a semester abroad (not required if studying entire 60 credits abroad).
Core PLA5XXX Professional Placement Year (20 credits)	

## Level 6

Core	Core
ACC6XXX Advanced Financial Reporting (20 credits)	<b>FIN6XXX</b> Corporate Financial Strategy (20 credits)
ACC6XXX Strategic Management Accounting (20 credits)	ACC6XXX Audit and Assurance (20 credits)



Optional – 20 credits from:

ACC6XXX Tax Planning (20 credits)

ACC6XXX Project Management (20 credits)

**BUS6XXX** Business Research Methodology and Practice (20 credits)\*

Optional – 20 credits from:

**ACC6XXX** Empowering Future Leaders(20 credits)

**ACC6XXX** Principles of Not-For-Profit Accounting and Governance (20 credits)

**BUS6XXX** Business Advice Project

Or Optional

**BUS6XXX** Business Research Project (Major) (40 credits)

## **Part Time Course Structure**

#### Level 4 - Year 1

SEMESTER ONE	SEMESTER TWO
Core:	Core:
ACC4031 Governance, Ethics and Law (20 credits)	ACC4033 Introduction to Financial Accounting (20 credits)
ACC4032 Professional Development in Accounting (20 credits)	ACC4029 Introduction to Management Accounting (20 credits)

### Level 4/5 - Year 2

QME4015 Introduction to Economics and Finance	FIN4008 Data Intelligence (20 credits)
(20 credits)  ACC5036 Financial Reporting (20 credits)	ACC5041 International Accounting and Finance Issues (20 credits)
	, ,

# Level 5 - Year 3

Core:	Core:	
ACC5040 Management Accounting (20 credits)	ACC5038 Principles of Taxation (20 credits)	
FIN5019 Corporate Finance (20 credits)	ACC5044 Business Technology and the Finance Function (20 credits)	

### Level 6 - Year 4

Core:	Core:
ACC6XXX Advanced Financial Reporting (20 credits)	FIN6XXX Corporate Financial Strategy (20 credits)
	ACC6XXX Audit and Assurance (20 credits)

<sup>\*</sup>BUS6XXX Business Research Methodology and Practice is a prerequisite for BUS6XXX Business Advice Project



ACC6XXX Strategic Management Accounting (20 credits)	

Level 6 - Year 5		
Optional - 20 credits from:	Optional – 20 credits from:	
ACC6XXX Tax Planning (20 credits)  ACC6XXX Project Management (20 credits)	ACC6XXX Empowering Future Leaders (20 credits)	
BUS6XXX Business Research Methodology and Practice (20 credits)*	ACC6XXX Principles of Not-for-Profit Accounting and Governance (20 credits)	
	BUS6XXX Business Advice Project (20 credits)*	
Or		
Optional <b>BUS6XXX</b> Business Research Project (Major) (40 credits)		

\*\*BUS6XXX Business Research Methodology and Practice is a prerequisite for BUS6XXX Business Advice Project



#### 13 Overall Student Workload and Balance of Assessment

Overall student *workload* consists of class contact hours, independent learning and assessment activity, with each credit taken equating to a total study time of around 10 hours. While actual contact hours may depend on the optional modules selected, the following information gives an indication of how much time students will need to allocate to different activities at each level of the course.

- Scheduled Learning includes lectures, practical classes and workshops, contact time specified in timetable
- *Directed Learning* includes placements, work-based learning, external visits, on-line activity, Graduate+, peer learning
- Private Study includes preparation for exams

The *balance of assessment* by mode of assessment (e.g. coursework, exam and in-person) depends to some extent on the optional modules chosen by students. The approximate percentage of the course assessed by coursework, exam and in-person is shown below.

#### Level 4

### Workload

### 18% time spent in timetabled teaching and learning activity

Activity	Number of Hours
Scheduled Learning	216 (9 hours per week x 24 weeks)
Directed Learning	360
Private Study	624
Total Hours	1200

## **Balance of Assessment**

Assessment Mode	Percentage
Coursework	55%
Exam	34%
In-Person	11%

### Level 5

## **Workload**

## 18% time spent in timetabled teaching and learning activity

Activity	Number of Hours
Scheduled Learning	216 (9 hours per week x 24 weeks)
Directed Learning	360
Private Study	624
Total Hours	1200

## **Balance of Assessment**

Assessment Mode	Percentage
Coursework	50%
Exam	43%
In-Person	7%



# Level 6

# **Workload**

# 18% time spent in timetabled teaching and learning activity

Activity	Number of Hours
Scheduled Learning	216 (9 hours per week x 24 weeks)
Directed Learning	360
Private Study	624
Total Hours	1200

# **Balance of Assessment**

Assessment Mode	Percentage
Coursework	30%
Exam	60%
In-Person	10%