

Template C4



Programme Specification

Title of Course: *BSc (Hons) Accounting and Finance*

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Version number	17
Faculty	Faculty of Business and Social Sciences
Cross-disciplinary	
School	Kingston Business School
Department	Department of Accounting, Finance and Informatics
Delivery Institution	Kingston University

This Programme Specification is designed for prospective students, current students, academic staff and employers. It provides a concise summary of the main features of the programme and the intended 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 on the learning outcomes and content of each modules can be found in the course VLE site and in individual Module Descriptors.

SECTION 1: GENERAL INFORMATION

Award(s) and Title(s):	BSc (Hons) Accounting and Finance
Exit Award(s) and Title(s):	CertHE Accounting & Finance. DipHE Accounting & Finance. BSc Accounting & Finance.
Course Code <i>For each pathway and mode of delivery</i>	UFAFN1AFN20
UCAS code <i>For each pathway</i>	N420 (three years)

Award(s) and Title(s):	BSc (Hons) Accounting and Finance with Professional Placement
Exit Award(s) and Title(s):	CertHE Accounting & Finance. DipHE Accounting & Finance. BSc Accounting & Finance.
Course Code <i>For each pathway and mode of delivery</i>	USAFN1AFN45
UCAS code <i>For each pathway</i>	

Awarding Institution:	Kingston University
Teaching Institution:	Kingston University
Location:	Kingston Hill
Language of Delivery:	English
Delivery mode:	
Learning mode(s):	Full-time With Professional Placement
Minimum period of registration:	Full-time - 3 With Professional Placement - 4
Maximum period of registration:	Full-time - 6 With Professional Placement - 8
Entry requirements	Kingston University typically uses a range of entry requirements to assess an applicant's suitability for our courses. Most course requirements are based on UCAS Tariff points, usually stipulated as a range, and are sometimes coupled with minimum

	<p>grades in specific relevant subjects. We may also use interview, portfolio and performance pieces to assess an applicant's suitability for the course. We recognise that every person's journey to Higher Education is different and unique and in some cases we may take into account work experience and other non-standard pathways onto University level study.</p> <p>Additionally, all non-UK applicants must meet our English language requirements.</p> <p>Please see our course pages on the Kingston University website for the most up to date entry requirements</p>
Regulated by	The University and its courses are regulated by the Office for Students.
Programme Accredited by:	<p>AACSB</p> <p>This programme offers partial exemptions to the following bodies' professional qualifications:</p> <p>The Association of Chartered Certified Accountants (ACCA)</p> <p>Chartered Institute of Management Accountants (CIMA)</p> <p>The Institute of Chartered Accountants in England and Wales (ICAEW)</p>
Approved Variants:	None
Is this Higher or Degree Apprenticeship course?	No

SECTION 2: THE COURSE

A. Aims of the Course

The overall aim of this course is to develop independent thinkers and learners who are professional, ethical, and skilled in accounting and finance methods and techniques – ready to join employment as fully functioning members of their organisation.

As part of this overall goal, the main features of this course are:

- To provide all students with an in-depth knowledge of the three main areas within these fields: financial accounting, management accounting and finance
- To develop the technical skills necessary to undertake accounting and finance tasks and roles
- To develop intellectual skills necessary to evaluate and critique both theoretical and practical aspects of accounting and finance
- To instil an appreciation of the importance of ethical and professional behaviour in business as a whole and within accounting and finance in particular
- To prepare students for graduate employment, research, further study, and lifelong learning by developing their intellectual, practical, and key (transferable) skills

B. Programme Learning Outcomes

Programme Learning Outcomes					
	Knowledge and Understanding		Intellectual Skills		Subject Practical Skills
	On completion of the course students will be able to:		On completion of the course students will be able to		On completion of the course students will be able to
A1	Demonstrate a knowledge and understanding of: (a) economic, social, organisational, and regulatory environments (b) business information systems (c) quantitative methods	B1	Identify and select relevant data and techniques for financial and business decision making.	C1	Apply accounting principles, standards, and techniques to produce financial statements and financial information for use within or external to an organisation
A2	Critically discuss and evaluate theory and practice of: a) financial accounting and reporting, b) management accounting and finance	B2	Critically analyse and appraise data and financial information to solve problems and / or make appropriate decisions and recommendations.	C2	Demonstrate information literacy, particularly in the use of specialist databases
A3	Demonstrate an awareness and understanding of current topics and issues of interest within accounting and finance, including ethical issues	B3	Demonstrate the ability to be independent, autonomous learners.	C3	Conduct themselves in a professional manner appropriate for the workplace

C. Future Skills Graduate Attributes

In addition to the programme learning outcomes, the programme of study defined in this programme specification will engage students in developing their Future Skills Graduate Attributes:

1. Creative Problem Solving
2. Digital Competency
3. Enterprise
4. Questioning Mindset
5. Adaptability
6. Empathy
7. Collaboration
8. Resilience
9. Self-Awareness

D. Outline Programme Structure

The BSc (Hons.) Accounting and Finance structure is as follows:

Level 4

Core Modules

Financial Accounting,
Management Accounting,
Business Information Analysis and
The Accountant's Business Environment

Level 5

Core Modules

Financial Reporting
Finance
Advanced Management Accounting

Students choose one 30 credits option module

Level 6

Core Modules

Theory and Practice of Financial Reporting
Corporate Finance

Students choose 60 credits option modules.

Full details of each module will be provided in module descriptors and student module guides.

Note: As per GR5 within the general regulations, the University aims to ensure that all option modules listed below are delivered. However, for various reasons, such as demand, the availability of option modules may vary from year to year or between teaching blocks. The University will notify students by email as soon as these circumstances arise.

BSc (Hons) Accounting and Finance

Level 4							
BSc (Hons) Accounting and Finance							
Core modules	Module code	Credit Value	Level	Teaching Block	Pre-requisites	Full Time	Part Time
Business Information Analysis	BB4401	30	4	1 & 2		1	
Financial Accounting	BA4801	30	4	1 & 2		1	
Management Accounting	BA4203	30	4	1 & 2		1	
The Accountant's Business Environment	BB4405	30	4	1 & 2		1	

Exit Awards at Level 4

This course permits progression from level 4 to level 5 with a minimum of 90 credits at level 4 provided both BA4801 and BA4203 have been passed. The outstanding 30 credits from level 4 can be trailed into level 5 and must be passed before progression to level 6.

Students who are able to progress to level 5 are also able to transfer to Level 5 BSc (Hons) Business and Accounting and BSc (Hons) Business Management. Those students who transfer to level 5 of the latter will be required to study BA5201 Marketing Management as their level 5 elective.

Students exiting the course at this point who have successfully completed 120 credits at level 4 or above are eligible for the award of Certificate of Higher Education in Accounting and Finance.

Level 5							
BSc (Hons) Accounting and Finance							
Core modules	Module code	Credit Value	Level	Teaching Block	Pre-requisites	Full Time	Part Time
Advanced Management Accounting	BA5507	30	5	1 & 2	BA4203	2	
Finance	BA5804	30	5	1 & 2		2	
Financial Reporting	BA5802	30	5	1 & 2	BA4801	2	
Optional Modules							

Auditing	BA5805	30	5	1 & 2	BA4801	2	
Law for Accountants	BA5196	30	5	1 & 2		2	

Exit Awards at Level 5

At level 5, students can choose one 30 credits of option modules.

This course permits progression from level 5 to level 6 with 120 level 4 credits and a minimum of 90 credits at level 5, provided BA5802 and BA5804 have been passed. The outstanding 30 credits from level 5 can be trailed into level 6 and must be passed before consideration for an award.

Students exiting the programme at this point who have successfully completed 240 credits, including the level 4 and level 5 core modules, are eligible for the award of Diploma of Higher Education in Accounting and Finance.

Level 6							
BSc (Hons) Accounting and Finance							
Core modules	Module code	Credit Value	Level	Teaching Block	Pre-requisites	Full Time	Part Time
Corporate Finance	BA6802	30	6	1 & 2	BA5804	3	
Theory and Practice of Financial Reporting	BA6801	30	6	1 & 2	BA4801 & BA5802	3	
Optional Modules							
Auditing	BA6320	30	6	1 & 2	BA4801	3	
Data-Driven Decision Making	BB6807	30	6	1 & 2		3	
Financial Investments and Markets	BA6509	30	6	1 & 2		3	
Law for Accountants	BA6808	30	6	1 & 2		3	
Theory and Practice of Taxation	BA6804	30	6	1 & 2		3	

Exit Awards at Level 6

At level 6, students can choose 60 credits of option modules.

Students who have successfully completed 300 credits, including all the core modules, are eligible for the award of BSc Accounting and Finance (Ordinary Degree).

BSc (Hons) Accounting and Finance with Professional Placement

Level 5							
BSc (Hons) Accounting and Finance with Professional Placement							
Core modules	Module code	Credit Value	Level	Teaching Block	Pre-requisites	Full Time	Part Time
Optional Modules							
Work Placement	BL5002	60	5	1 & 2		3	
Year-Long Work Placement	BH5030	120	5	Year long		3	

Exit Awards at Level 5

At level 5, students can choose 30 credits of option modules, either one 30-credit module or two 15-credit modules (one from each teaching block).

This course permits progression from level 5 to level 6 with 120 level 4 credits and a minimum of 90 credits at level 5, provided BA5802 and BA5804 have been passed.

The outstanding 30 credits from level 5 can be trailed into level 6 and must be passed before consideration for an award.

Students exiting the programme at this point who have successfully completed 240 credits, including the level 4 and level 5 core modules, are eligible for the award of Diploma of Higher Education in Accounting and Finance.

It is possible to take an additional year to undertake a work placement, a study exchange or a combination of work placement and study exchange.

Further details regarding study abroad can be found in the Student Mobility Regulations - [Academic regulation 14](#)

Optional Year 3 one of

Modules	Module code	Credit Value	Level	Teaching Block
Year-long Placement	BH5030	120	5	1 & 2
OR				
Study Exchange	Various	60	5	1 or 2
One-semester Work Placement	BL5002	60	5	1 or 2
OR				
Study Exchange	Various	120	5	1 & 2

It is the responsibility of individual students to secure their own internship or placement, but the office offers students support in all stages of the application process: from writing CVs and completing application forms to having mock interviews and assessment centre activities; giving students the opportunity to experience the competitive job application process. The Placements Team has good links with employers with positions available for students, but students are welcome to find their own placements.

E. Teaching, Learning and Assessment

The underlying teaching and learning philosophy is *learning by doing*. Accounting and finance are very practical subjects and require a high level of technical expertise. Our approach to teaching and learning supports this by encouraging students to be active participants in the classroom, underpinned by authentic assessments where students have the opportunity to apply their skills and knowledge gained in contexts that reflect working practices.

Current practice is at the heart of the course supported by theory and theoretical debate. A team of practitioners and research-active staff exposes students to current practice, regulations and theories, and industry guest speakers provide further opportunities for students to relate learning to real-life situations.

The course also makes extensive use of technology to enhance learning. There are pre-class presentation videos; computer-based student forums where students can discuss and post queries to their cohort to aid peer learning opportunities; computer-based quizzes to provide both summative and formative feedback; an introduction to accounting software for recording transactions and producing financial statements; and students are encouraged at all levels of study to use spreadsheets.

By the end of the degree, students will have substantial knowledge of accounting and finance theory and practice. At level 4, students will learn about the different forms to business, various leadership and people management theories, as well as the economic environment in which businesses operate. They are introduced to both financial and management accounting practices and extensive use is made of interactive sessions to enable students to have sufficient time for practice and application of accounting techniques. The active learning environment helps students develop subject-specific skills along with team-working, IT skills and self-reflection.

Skills and knowledge are extended and advanced in level 5 which focuses on the main areas of financial reporting, management accounting and finance. Team working and presentation skills are developed and assessed, and students undergo a mock assessment centre, giving them vital experience of this recruitment activity.

In the final year, students are expected to synthesise and apply the knowledge and skills which they have acquired in previous years. The Corporate Finance module brings together themes from across the course and provides the setting for the annual level 6 Speed Meet, where students are interviewed by, and network with, local employers and business people.

The use of option modules at levels 5 and 6 allow students to adapt and tailor their studies relevant to their own interests and career aspirations, whether this be focusing on acquiring professional body exemptions, exploring finance-related fields, or branching out into other areas of business.

Student Assessment Journey

The degree employs a range of assessments including practical assessments, in terms of preparing and communicating business information and solutions, accompanied by the key assessment methods of examination, report writing and presentations, which are developed and extended at each of the three academic levels. Assessments at levels four and five provide formative practice for similar assessments at later stages of the course.

Examinations:

There is a strong emphasis on examinations in the core modules and those option modules associated with professional body exemptions. These exemptions enable students to be exempt from some professional body examinations and therefore fewer future exams are necessary. In addition to the exemption requirements, unseen timed examinations are considered an appropriate form of assessment for students seeking eventual employment as accountants. This is because:

- as a student accountant on a training contract with an employing organisation, the route to membership for the professional bodies will be examination-based, supported by an appropriate period (usually three years) of work experience. This is the case for all accounting bodies: CIMA, CIPFA, ACCA and ICAEW.
- accountants are often required to work under time pressure: professional accounting offices will have a time recording system and tasks will require completion within a pre-set timeframe.
- working as an accountant requires a high degree of knowledge and an ability to solve problems, usually under time pressure and with little warning, e.g., in a meeting situation where an ability to deliver succinct and appropriate answers will be critical.

By developing exam techniques in students, this degree equips them with essential competencies which will help them as a trainee, as a fully qualified accountant and beyond. Students will be prepared for exams with general exam guidance provided in BA4801, and module-specific guidance in each module. Students are further prepared by practising past exam questions and exam-style questions within the module classes.

Portfolio Assessment:

There is also an emphasis on continuous assessment through the core accounting and finance modules, providing constant feedback to students and providing opportunities to use a variety of assessment methods within modules and across the course.

Report and academic writing:

Students will be writing reports and / or essays at each level, with clearly defined formats and objectives. They are strongly encouraged to make use of the Business and Law Academic Success Centre (BLASC) to get feedback on their work in advance of submission. Students will develop the ability to write accurately and concisely, and gain experience in writing for different business audiences, from executive summaries aimed at busy managers, to full business reports aimed at managers and other stakeholders.

The Navigate Employability programme:

In addition to the exam and writing skills, other employability skills are also embedded within the course, starting with the Navigate programme which is delivered with BA4203 Management Accounting. These employability skills are assessed across the modules and levels of study. These employability skills include:

Presentations: Students will have formative opportunities to give presentations early on, along with assessed presentations in later levels. The feedback provided at each level is designed to feed into future assessments and students are encouraged to video their presentations for objective viewing and reflection.

IT skills: These are developed in the first year Business Information Analysis, and the use of spreadsheets is actively encouraged when preparing accounting solutions in all years and supported by the additional Microsoft Excel certification.

Communication Skills: The use of essays, case studies and presentations, both in class and as part of formal assessment, aids students to develop professional communication skills and the ability to provide reasoned arguments and critical evaluation of both their own work and the work of others.

Team Working: Teamwork in particular helps develop various team skills, including leadership, working well with others, the ability to adapt and compromise, and the skill of listening to others and respecting alternative viewpoints, as well as presenting, defending, debating, and challenging ideas. These are all useful life skills that will be appreciated both in the workplace and beyond.

Practical work skills: Students also develop practical techniques in recording transactions and preparing financial statements for managers, along with financial statements following prescribed layouts and regulatory formats for external users.

In addition, specific employability initiatives such as CV writing, assessment centre experience and opportunities to develop resilience and reflection skills are built into the core academic curriculum.

Formative Feedback:

The teaching and assessment strategies ensure that students have explicit formative opportunities for practice in which to gain feedback and feedforward, which can help them reach their full potential in summative assessment, both in the modules in which the feedback was obtained, and in subsequent modules and learning. A range of methods will be selected to engage students actively, including problem-based and enquiry-based learning, industry research and peer-assisted learning.

Independent Learning:

Class contact time makes up only part of the activities for any module. Students are also required to undertake independent learning to complement the in-class content. This can be in the form of reviewing and preparing for lectures, practice using the software, completing assessments, and taking practice quizzes to monitor a student's own progress through the syllabus. Guidance will be provided on which activities will support learning for each module on the course.

Inclusive Curriculum:

The Accounting and Finance course has integrated the principles of the University's Inclusive Curriculum Framework, to ensure inclusivity has been embedded throughout the academic cycle. Examples of these approaches include:

- Assessments and delivery patterns that support students who commute
- Students are co-creators of the assessment data – for example creating and answering surveys that are used within analytics assessments
- Case studies and role models used in assessments reflect the diverse student body
- Teaching spaces are set up in a carousel arrangement, so students are naturally positioned to discuss concepts in an inclusive manner

Students are provided with the dates of all assessments at the start of each level of their studies so that they can manage their time. They are encouraged to discuss any concerns with their module leader and personal tutor, who will support them in reflecting on their feedback to improve on further assessments.

F. Support for Students and their Learning

Students are supported through a range of services that provide academic and wider support. These include:

- A Module Leader for each module
- A Course Leader to help students understand the course structure
- Personal Tutors to provide academic and personal support
- Technical support to advise students on IT and the use of software
- Student Voice Committee – to ensure the views of students are heard
- Canvas – Kingston University's Virtual Learning Environment
- Student support facilities that can provide advice on issues such as finance, regulations, legal matters, accommodation, international student support
- Disabled student support
- The Kingston Students' Union
- Student Development and Graduate Success

G. Ensuring and Enhancing the Quality of the Course

The University has policies and procedures for evaluating and improving the quality and standards of its provision. These include:

- Continuous Monitoring of courses through the Kingston Course Enhancement Programme (KCEP)
- Student evaluation including Module Evaluation Questionnaires (MEQs), the National Student Survey (NSS)
- Internal and external moderation of graded assignments
- Feedback from employers
- Professional exemptions

H. External Reference Points

External reference points which have informed the design of the course. These could include:

- PSRB standards
- QAA Subject benchmarks
- Other subject or industry standards

I. Development of Course Learning Outcomes in Modules

This table maps where programme learning outcomes are **summatively** assessed across the **core** modules for this course. It provides an aid to academic staff in understanding how individual modules contribute to the course aims, a means to help students monitor their own learning, personal and professional development as the course progresses and a checklist for quality assurance purposes.

Module Code	Level 4				Level 5						Level 6							
	BB4405	BA4203	BB4401	BA4801	BH5030	BL5002	BA5196	BA5805	BA5804	BA5507	BA5802	BA6804	BA6801	BA6320	BA6808	BA6802	BB6807	BA6509
Knowledge & Understanding	A1	S		S		S					S		S					
	A2		S			S	S			S	S		S			S		
	A3					S	S			S	S		S			S		
Intellectual Skills	B1	S	S	S		S	S	S	S	S	S					S		
	B2	S	S			S	S	S	S	S	S					S		
	B3					S							S					
Practical Skills	C1		S	S		S	S	S	S	S	S		S			S		
	C2					S	S	S	S		S		S			S		
	C3							S		S						S		

Students will be provided with formative assessment opportunities throughout the course to practise and develop their proficiency in the range of assessment methods utilised.

Additional Information