

QUALITY ASSURANCE DOCUMENT QA3 – PROGRAMME SPECIFICATION

1. Programme Code	
2. Programme Title	BSc (Hons) Accounting and Finance
3. Target Award Title	BSc (Hons) Accounting and Finance
4. Exit Award Title(s)	Certificate of Higher Education (120 credits) Diploma of Higher Education (240 credits)
5. Subject area	Accounting and Finance
6. School	School of Management and Executive Education
7. Programme Team Leader(s)	Dr Hassaan Khan
8. Programme Type	Specialist
9. Delivery Model	DL F/T ✓ BL F/T ✓ Apprenticeship
	DL P/T ✓ BL P/T ✓ Other
Where delivery model identified as 'Other' please provide details	2 intakes per year for DL and BL delivery models
10. Location of delivery	London, Birmingham, Manchester, Leeds, Berlin and Online
11. Proposed Start date	February 2023 – 2 intakes per year for DL and BL delivery models
12. Reference points	QAA Subject Benchmark Statement for Accounting published (2019 updated), UK Quality Code for Higher Education (2018), ACCA, CIMA, CFA, Confederation of British Industries
13. Professional, Statutory & Regulatory Bodies (PSRB)	ACCA, CIMA, CFA

14. Programme aims
The BSc (Hons) Accounting & Finance degree provides you with a solid grounding in all areas of accounting and finance, including financial accounting, assurance, audit, taxation, law, corporate finance, and financial management. You will also gain skills and knowledge in the key areas of applied finance and financial technology. With modules created in partnership with leading accountancy firms, our programme is designed to develop critical thinking and analytical skills essential for a successful global accounting and finance career. The course is fully aligned to the Fundamental and Professional Level syllabus of the ACCA qualification, thereby giving you exemptions from 9 ACCA papers. The programme is also aligned to CIMA's certificate and operational level papers giving you exemptions from all 8 certificate and operational level papers, including the operational case study exam. Furthermore, the programme has been mapped on to all CFA level 1 knowledge domains, thereby, allowing students to prepare and sit CFA Level 1 papers. Our Partnership with Moody's Analytics will allow students on the programme to simulate what it's like to work

in the financial industry in roles such as trading, portfolio management, investment banking, corporate finance and financial or economic analysis. You will also have free access to news, analysis and commentary from Moody's Analytics, the world's leading global financial data provider.

Our close links with international corporations is reflected in all our degree programmes which are constantly evolving to meet the needs of an ever-changing business world. Many of our lecturers have combined research in academic with work in the financial services industry and continue to consult for corporate organisations, so you will benefit from their first-hand knowledge and business experience. As we place a high value on teaching both theory and application, you will emerge from your degree with a good understanding of how to use your newly acquired knowledge in the workplace.

The BSc (Hons) Accounting and Finance aims to:

- Develop your knowledge and understanding of modern accounting and finance theory and the analytical tools that allow you to apply this knowledge.
- Develop your ability to analyse, interpret, and understand issues related to accounting and finance.
- Develop your ability to make reasoned judgements, frame appropriate questions, and draw independent conclusions.
- Allow you to develop a high level of numeracy and a capacity for reasoned thought and analysis and promote your capacity for critical evaluation thinking within a stimulating and supportive environment
- Develop your ability to communicate your knowledge and understanding effectively, form valid arguments, and draw conclusions based on reason and scientific rules.
- Equip you with the ability to work and think both independently, as well as part of a team, in solving problems faced by the accounting and finance community.
- Develop you into a responsible and socially aware businessperson or manager.
- Equip you with appropriate skills to undertake a career in any area of accounting and finance.

Generally, the programme develops student's capacity for independent inquiry, written and oral communication skills, use of IT, ability to handle both quantitative and qualitative information and ability to work co-operatively with peers.

On successful completion of Programme Stage 1 of the Programme you will have acquired a foundation knowledge and understanding of the key concepts and principles underlying your area of study, the ability to recognise and explain these, and to identify and apply appropriate solutions when presented with a problem. On successful completion of Programme Stage 1 you will be eligible for the award of Certificate of Higher Education should you choose to leave the Programme.

On successful completion of Programme Stage 2 of the Programme you will have built on the knowledge and understanding gained at Programme Stage 1 and demonstrated an ability to analyse and apply these concepts and principles to complex problems and scenarios.

You will also have broadened your field of study through the completion of modules. On successful completion of Programme Stage 2 you will be eligible for the award of Diploma of Higher Education should you choose to leave the Programme.

15. Programme Entry Requirements

Standard Entry Requirements:

To be eligible for our BSc (Hons) Accounting and Finance degree applicants must have:

- Passes in two subjects at GCE A-Level or equivalent, plus passes at grade C or above in three subjects at GCSE level or equivalent
- A pass or above in GSCE mathematics (or equivalent) at grade C*
- If applicants don't currently hold the above qualifications, we can offer this course with an additional foundation year, which is designed for applicants who need extra support when starting their degree studies
- For students whose English is not their first language, IELTS 6.0 (no less than 5.5 in any element); or TOEFL iBT 80; or equivalent

Non-Standard Entry

- We will consider an application from applicants if they can demonstrate appropriate work experience.
- At least two years of work experience is required for consideration, in a role where applicants are able to demonstrate transferable skills – ideally within the Finance role.
- Applicants holding AAT qualifications:
 - Applicants holding AAT Level 3 qualifications can gain directly entry to Level 4 (Year 1) of study
 - Applicants holding AAT level 4 qualification can gain entry to level 5 (Year 2) of study (exemptions and RPL will apply)
- Applicants with IFA – Institute of Financial Accountants (Associate or Fellow status) can apply for RPL and gain exemptions

16. Graduate Attributes

Following extensive discussion internally and externally Arden University generated a set of values which apply across the whole business. These inform decision-making and actions and inform the way that we operate as an organisation. A key element of this is that these values will be embedded into the design and delivery of programmes. The four values relate to:

- Support
- Integrity
- Innovation
- Ownership

Across the whole of the programme, it is intended that students will develop a range of behaviours to complement their skills and subject knowledge. They will understand how to act with integrity having considered issues from a range of different perspectives and studied relevant topics such as ethics and Corporate Social Responsibility. Through an emphasis on creativity and problem solving they will be able to address issues in innovative ways. Finally, they will be able to take personal responsibility for their own learning and development as fully autonomous learners.

Our values as Arden University translate into a set of Arden Graduate Attributes.

Graduate attributes are the qualities, skills and understandings a university community agrees its students should develop during their time with the institution. These attributes include but go beyond the disciplinary expertise or technical knowledge that has traditionally formed the core of most university courses. They are qualities that also prepare graduates as agents of social good in an unknown future (Bowden, Hart, King, Trigwell & Watts 2000).

Through an Arden Graduate Attributes project, we have aimed to develop a suite of attributes across a programme intended to enable our students to gain graduate level employment. These attributes give an indication to employers of the potential of our graduates in terms of:

- Their academic life – the type of students and researchers they are/can be.
- Their contribution to society and citizenship.

The Arden graduate attributes matrix

The Arden graduate attributes matrix can be seen below. The matrix breaks down each attribute into activities that should be achieved at each level of study.

Graduate Attribute	Level 4	Level 5	Level 6
Digitally literate to show confident and critical use of information and digital technologies across a range of professional, personal, and academic contexts. (This may include but is not limited to computer literacy, digital information, digital media, digital communication, and collaboration competencies).	Identify and apply digital tools and/or services and self-assess digital capabilities. Identify and use appropriate digital applications for given purposes and tasks.	Identify, evaluate and apply digital tools and/or services while reflecting on digital capabilities and opportunities for self-development. Select and use specific digital applications and strategies, as appropriate for various purposes and tasks	Evaluate and apply digital tools and/or services while critically reflecting on opportunities for developing digital capabilities. Select, use, modify and evaluate digital applications and latest innovations and strategies which are appropriate for various purposes and tasks.
Contextually innovative through applying skills of critical, creative, and evidenced based analysis and/or personal reflection to current real-world situations and future challenges.	Solve given and clearly defined problems, use specified and innovative approaches, analyse, evaluate, and reflect on the approaches and solutions.	Solve common problems, identify, explain and use innovative approaches with reference to theory and practice. Identify innovative practice and evaluate the approaches and solutions with some critical context and reflection.	Identify problems, including complex ones, analyse and solve them with reference to theory and practice. Select, justify, and use innovative approaches, including some at the forefront of the subject/ profession. Critically evaluate and reflect on the approaches and solutions identified and if possible embedding possibilities for originality or creativity.
Socially intelligent and proactively inclusive, able to effectively navigate complex (working) relationships with others from any background or culture using teamwork, communication, and leadership skills.	Distinguishable team engagement is evidenced while recognising different views of others, including an understanding of equality, diversity, and inclusion. Operate with others in given situations, to meet specified objectives and own responsibilities, using given approaches/ technique.	Clear team engagement is evidenced while recognising different views of others, including an appreciation of equality, diversity, and inclusion. Operate with others in various situations, to meet specified objectives and own responsibilities, using appropriate approaches/ techniques.	Clear and effective team engagement is evidenced while enabling understanding and engagement of others, clearly integrating possible diversity, equality, and inclusion to achieve outputs. Identify objectives and own responsibility in operating with others, use and evaluate strategies to meet them.
Professionally knowledgeable in their subject area, with in-depth comprehension, awareness, independent research skills, and other skills associated with their subject area and discipline(s).	Analyse information of subject area with the ability to identify key questions, research and pursue evidence-based arguments within the discipline using academic and professional body resources.	Evaluate understanding of subject area with the ability to identify key questions, research and pursue evidence-based arguments within the discipline using various academic and professional body resources.	Evaluate and further contextualise understanding of subject area with the ability to understand how the key knowledge is constructed, research and pursue evidence-based arguments within the discipline using a broad range of academic and professional body resources. Show some ability to engage with different traditions of thought, and the ability to apply their knowledge in practice including in multi-disciplinary or multi-professional contexts.

17. Learning, teaching and assessment methods and strategies

Teaching is through several means, depending on the specific topic or course, but is mostly by lectures, seminars and workshops. Lectures normally cover the essential subject matter, guided question practice and literature review, and they provide summaries of key concepts, technical language, and debates. Seminars or workshops supplement lectures or allow students the opportunity to practise or acquire a technical or personal skill. They employ a range of approaches, including case studies, group discussion and other forms of collaborative learning, role-plays, one-to-one interactions including peer feedback and review, question and answer sessions, information technology, or computer-based training. Considerable emphasis is placed on personal study and library work, often in preparation for seminars, workshops and lectures, and courses provide guided reading and indicative Bibliography.

Assessment and Assessment Criteria

Assessment is carried out according to context and purpose and recognises that you may exhibit different aptitudes in different forms of assessment. Most modules are assessed by both coursework and an exam. Coursework can include:

- Essays or reports which you can take home and complete with the aid of your notes.
- Class tests.
- Online quizzes and tests using the Virtual Learning Environment.
- Simulations and portfolio management
- Individual and group presentations.
- Group projects, sometimes based on case studies.
- An individual project, which is a substantial piece of work where research skills are developed - this forms an integral part of your final year.

Assessment Criteria are descriptions, based on the intended learning outcomes, of the skills, knowledge or attitudes that you need to demonstrate in order to complete an assessment successfully, providing a mechanism by which the quality of an assessment can be measured. Grade- Related Criteria are descriptions of the level of skills, knowledge or attributes that you need to demonstrate in order to achieve a certain grade or mark in an assessment, providing a mechanism by which the quality of an assessment can be measured and placed within the overall set of marks. Assessment Criteria and Grade-Related Criteria will be made available to you to support you in completing assessments. These may be provided in programme handbooks, module specifications, on the virtual learning environment or attached to a specific assessment task.

Feedback on assessment

Feedback will be provided on all assessed work (either formative or summative) and on other relevant aspects of your performance and progress in a module. You will normally be provided with feedback within three weeks of the submission deadline or assessment date. This would normally include a provisional grade or mark. For end of module examinations, or an equivalent significant task (e.g. an end of module project), feedback will normally be provided when provisional results are released (normally within 20 working days).

Assessment Regulations

To pass your Programme, you should complete successfully or be exempted from the relevant modules and assessments and will therefore acquire the required number of credits. You also need to pass each Programme Stage of your Programme to progress to the following Programme Stage. To qualify for the Honours Degree, you must acquire the total credits indicated in the Student Handbook. Calculation of

results and classification of the final award is based on a weighted average of module marks. The contribution of each module is proportional to its credit value.

BSc degrees are awarded with First Class Honours, Second Class Honours (Upper and Lower) or Third-Class Honours.

18. Intended programme learning outcomes and the means by which they are achieved and demonstrated		
Learning outcomes	The means by which these outcomes are achieved	The means by which these outcomes are assessed
At the end of this course you, the student, will be able to: (No more than 10 programme learning outcomes are permitted per programme.)		
Critically discuss accounting standards, financial and management accounting mechanisms, financial markets, their activities, and products	Acquisition of knowledge and understanding through an integrated learning and teaching pedagogy that includes both asynchronous and synchronous activity drawing upon a range of academic and professional body source materials; students thus have multiple opportunity to gather knowledge and gain understandings of core concepts. Throughout the programme, the learner is encouraged to develop intellectual skills further by undertaking further independent study and research, i.e., in addition to “directed study” and learning. Discussion of real-world cases and problems to explore ethical and regulatory issues together with strategic challenges. Independent and directed student study, supported throughout by comprehensive classroom based and online multi-media teaching materials and resources. Discussion in class and online forums where students discuss and critically engage with themes emerging from the materials they learn from; this might include: business problems, case studies, financial statements, datasets and industry reports, simulations using platforms like Orbis, Osiris, etc. Synchronous seminars facilitated where theory and practice are integrated. This strategy enables students to engage with a variety of learning tools, case materials, datasets, financial information and analytical software that best meet learning styles, overall objectives and personal circumstances	Course work and exam.
Demonstrate through evaluation and analysis knowledge of the major theoretical tools and theories of accounting and finance, and their relevance and application to theoretical and practical problems, their assumptions and weaknesses, and ability to propose alternatives.		<u>Formative Feedback – informal</u> Students will have multiple informal opportunities to receive formative feedback as they navigate the programme. The Arden iLearn (virtual learning environment VLE) is highly interactive and features embedded tools to facilitate peer to peer and student to tutor discussion opportunities, examples include discussion fora, interactive exercises and activities, self-assessment tools and reflective activities
Reflect on and be able to articulate the usefulness of quantitative finance in today’s financial markets and accounting sector.		
Analyse complex financial information using appropriate quantitative tools, critically evaluate arguments and evidence using specific accounting and finance platforms and draw reasoned conclusions.		<u>Formative opportunities – formal</u> As well as the plentiful opportunities for informal feedback, formative occasions will also be scheduled: Students will be given opportunities to share draft sections of assessments with tutors and peers to garner feedback and guidance. This feedback can then be fast forwarded towards the summative assessments. They may also be able to draft plans for assessment items and receive tutor and peer feedback in a similar manner
Develop and utilise strong numerical and IT skills and demonstrate a deep knowledge of databases related to finance.		
Self-manage appropriate aspects of your learning, as well show a developing potential to follow a programme of original research into a finance topic.		

Present quantitative and qualitative information together with analysis, argument, and commentary orally as well as in written form, and in a style appropriate to different intended audiences.	Problem solving and diagnostic skills are developed throughout the programme by formative assessment tasks including problem analyses, drafting financial statements and reports, analysing case studies, ethical dilemma exercises, data analyses and self-assessments.	The virtual learning environment (VLE) enables students to engage in targeted online discussions relating to specific aspects of the programme modules, for example, examining ethical considerations, debating accounting conventions' practicalities and critiquing established areas of theory and practice. Students are encouraged to not just post discussion items in the relevant fora but also to ensure they comment on posts uploaded by their peers.
Demonstrate an ethical approach to work, which resonates with that expected of a professional manager	Engaging in reflection on study activities such as: feedback (peer and tutor), cases, accounting and finance conventions and datasets.	
Work as an effective team player who demonstrates tolerance of disagreement, openness and sensitivity to diversity in terms of business, cultures, people, and finance issues.	Practical skills are further developed and integrated through a series of in-class and online activities intended to test practical skills, these can include: group forums and activities and informal peer assessment	
Exhibit assurance, confidence, and self-belief in your own ability to apply the skills and knowledge learnt on the degree	Advisory and consulting skills are developed via the demonstration of creative thinking and problem solving, analysis, judgement and self-reflection in the development of contextually relevant solutions to a range of business challenges and situations including the construction of "work products ". Group discussions in class and on the online forum promoting debating argumentation, listening and team working skills. Considering employability and career development options, strategies and challenges that draws upon their personal reflections of their study experience on the entire programme, peer and tutor feedback, a skills audit and personal SWOT analysis.	Students will have access to academic staff in all the modules studied. These staff include subject matter experts (lecturers) and study support tutors. Students are invited to attend synchronous learning activities relating to both areas (academic content and study support) including lectures, seminars, webinars and other activities. They will also have opportunities to arrange one to one meeting, either face-to-face or online, where they can discuss specific areas of concern with the tutor(s) A central feature of the summative assessment diet is the provision of exams or time constrained assessments (TCAs). These assessments, it is argued, offer an opportunity for students to showcase their knowledge, understanding and critical thinking skills in a time constrained environment; this assessment method corresponds directly to working in a finance and accounting environment where staff are often required to produce work of a high

		standard but in a limited time frame. Students will have opportunities to practice “mock” style TCA questions and receive tutor feedback before the summative events <u>Summative Assessment</u> The summative assessment diet is similarly broad and is designed to challenge and assess students in a variety of capacities.
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19. Summary of modules and mapped programme learning outcomes

Level	Module title	Module type <i>Compulsory (C) or Optional (O)</i>	Identified pinned modules	LO 1	LO 2	LO 3	LO 4	LO 5	LO 6	LO 7	LO 8	LO 9	LO 10	GA1	GA2	GA3	GA4
4	Introduction to Business Economics	C	✓					✓			✓			✓	✓		
4	Introduction to Finance	C	✓		✓	✓	✓	✓			✓		✓				✓
4	Financial Accounting	C		✓						✓	✓			✓	✓		
4	Introduction to Management Accounting	C		✓						✓	✓				✓		
4	Quantitative Methods for Accounting and Finance	C			✓	✓	✓	✓	✓	✓	✓			✓	✓		
4	Introduction to Financial Technology	C				✓			✓		✓	✓			✓	✓	
5	Financial Reporting	C		✓						✓	✓		✓				✓
5	Financial Markets and Institutions	C		✓	✓	✓	✓	✓		✓	✓	✓			✓	✓	
5	Performance Management	C		✓						✓	✓				✓		
5	Corporate and Business Law	C								✓	✓	✓			✓	✓	
5	Security Analysis and Valuation	C		✓	✓	✓	✓	✓	✓		✓		✓				✓
5	Applied Research Skills	C				✓	✓	✓	✓	✓	✓		✓	✓			✓
6	Corporate Financial Management	C		✓	✓			✓			✓		✓				✓
6	International Finance	C		✓		✓	✓	✓			✓				✓		
6	Taxation	C			✓					✓	✓				✓		
6	Audit and Assurance	C			✓					✓	✓		✓	✓			✓
6	Investment and Portfolio Management	C		✓		✓	✓	✓	✓		✓			✓			
6	Financial Management Project	C			✓	✓	✓	✓	✓		✓		✓		✓		✓

Record of Amendments post approval (to be completed by Senior Quality Officer)			
Date approved	Version number	Details of Change	Implementation Date agreed
May 2026	4	Major Modification (44)	With immediate effect