

# BA (Hons) Business and Management (Accounting) FEW

## Programme specification document

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## Contents

- [Programme specification document](#)
- [Contents](#)
- [Overview](#)
- [Exemptions](#)
- [Programme Overview](#)
- [Programme Aims](#)
- [Programme Intended Learning Outcomes \(ILOs\)](#)
- [Programme content](#)
- [Assessment methods](#)
- [Work experience and placement opportunities](#)
- [Graduate Attributes](#)
- [Modifications](#)
- [Appendix 1: Programme Structure Diagram – BA \(Hons\) Business and Management \(Accounting\)](#)
- [Appendix 2: Map of Intended Learning Outcomes](#)
- [Appendix 3: Map of Summative Assessment Tasks by Module](#)
- [Appendix 4: Module Descriptors](#)

## Overview

Awarding institution	Bath Spa University
Teaching institution	Future Education World
School	Bath Business School
Department	Business
Main campus	Future Education World, Ras Al Khaimah, United Arab Emirates
Other sites of delivery	N/A
Other Schools involved in delivery	N/A
Name of award(s)	Business and Management (Accounting)
Qualification (final award)	BA (Hons)
Intermediate awards available	CertHE, DipHE, BA

Routes available	Single
Sandwich year	Optional
Duration of award	3 Years Full time
Modes of delivery offered	Campus-based
Regulatory Scheme[1]	Undergraduate Academic Framework
Exemptions from regulations/framework[2]	No
Professional, Statutory and Regulatory Body accreditation	Chartered Institute of Management Accountants (CIMA)
Date of most recent PSRB approval (month and year)	N/A
Renewal of PSRB approval due (month and year)	N/A
UCAS code	N/A
Route code (SITS)	BMACCSIN-FEW - Business and Management (Accounting) – September 2022
Relevant QAA Subject Benchmark Statements (including date of publication)	Business and Management Benchmark Statement (2019)
Date of most recent approval	January 2023
Date specification last updated	N/A

[1] This should also be read in conjunction with the BSU Qualifications Credit Framework

[2] See section on 'Exemptions'

## Exemptions

The following exemptions are in place:

Programme/Pathway	Regulations/Framework	Brief description of variance	Approving body and date

## **Programme Overview**

The BA (Hons) Business & Management (Accounting) pathway at FEW is a programme designed to gain the knowledge, skills and understanding of accounting concepts and practice. This programme covers broader understanding of the business world and how to prepare financial statements for analysis and interpretation.

The syllabus is prepared for candidates looking for a career in accounting, finance, audit, foreign exchange and fintech. The topics are contemporary and take into account the fourth industrial revolution covering computerised accounting, payments gateways, cryptocurrency platforms, peer to peer payments and such.

## Programme Aims

1. Knowledge – to support an understanding of the concepts, principles and practices within the field of accountancy.
2. Analytical Thinking – to develop methodical individuals who can deconstruct complex financial statements.
3. Critical Thinking – to cultivate reflective accounting practitioners who can contextualise data clearly and evaluate financial positions.
4. Practice – to develop individuals who have the technical proficiency and engage multiple financial platforms
5. Employability – to inspire adaptable, lifelong learners who possess the imagination, interpersonal skills and entrepreneurial spirit needed to contribute to the financial health of the organisations.
6. Digital Citizenship – to promote the practice of responsible, ethical, secure and fair use of technology for financial and accounting matters.

## Programme Intended Learning Outcomes (ILOs)

### A Subject-Specific Skills and Knowledge

	<b>Programme Intended Learning Outcomes (ILOs)</b>  <b>On Achieving Level 6</b>	<b>On Achieving Level 5</b>	<b>On Achieving Level 4</b>
A1	The Business Environment: to critically analyse the interrelated nature of the global forces (economic, social, ethical, political, ecological, technological and regulatory) that shape contemporary organisations.	The Business Environment: to appraise the global forces (economic, social, ethical, political, ecological, technological and regulatory) which shape contemporary organisations.	The Business Environment: to identify the global forces (economic, social, ethical, political, ecological, technological and regulatory) which shape contemporary organisations.
A2	Financial Accounting: to critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.	Financial Accounting: to apply the accounting concepts and principles and their application in solutions to practical accounting problems.	Financial Accounting: to understand the accounting concepts and principles and their application to practical accounting problems.
A3	Management Accounting: to critically analyse relevant management accounting techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.	Management Accounting: to practice relevant management accounting techniques with cost information for planning, performance evaluation and control, within different business settings.	Management Accounting: to list management accounting techniques with cost information, for planning, performance evaluation and control.
A4	Organisations: to systematically and critically review how organisations work; the design and development of organisations including cross cultural issues, change, diversity and values and how it feels to manage in different sectors.	Organisations: to review how organisations work; the design and development of organisations including cross cultural issues, change, diversity and values.	Organisations: to explain how organisations work and to consider how design and development affects change, culture and values.
A5	Innovation: to apply business innovation and enterprise development models, to use concept assessment tools and to assess intellectual property regulations.	Innovation: to appraise business innovation and enterprise development models, to use concept assessment tools and intellectual property regulations.	Innovation: to describe business innovation and enterprise development.

A6	Finance: to apply the management of finance and the use of accounting and other information systems for planning and control and the use of this information for decision making.	Finance: to detail the sources, uses and management of finance and the use of accounting and other information systems for planning and control.	Finance: to identify the sources, uses and management of finance and the use of accounting and other information systems for planning and control.
A7	Business Law: to critically recommend the legal framework, and apply specific legal principles relating to business, including taxation legislation as applicable to individuals, single companies and groups of companies.	Business Law: to discuss the legal framework and apply specific legal principles relating to business transactions and in commercial environment.	Business Law: to understand the general legal framework, and legal principles relating to business and commercial transactions.
A8	Audit and Assurance: to debate the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.	Audit and Assurance: to construct the process of carrying out the assurance (audit) engagement and its planning in the context of the professional (audit) regulatory framework.	Audit and Assurance: to state the process of carrying out the assurance (audit) engagement and explain the professional (audit) regulatory framework.

## **B Cognitive and Intellectual Skills**

	<b>Programme Intended Learning Outcomes (ILOs)</b>	<b>On Achieving Level 5</b>	<b>On Achieving Level 4</b>
	<b>On Achieving Level 6</b>		
B1	Apply critical and creative thinking skills that uses sound arguments, suggests ideas, innovates, sees new ways of doing things and synthesises existing ideas, critiques organisations and their practices, identifies and solves problems, evaluating risks, making and implementing decisions.	Apply critical and creative thinking skills that uses sound arguments, suggests ideas, innovates, sees new ways of doing things, identifies and solves problems, evaluates risks and implements decision making.	Apply critical and creative thinking skills that use sound arguments and suggest solutions and ideas and review organisations and their practices.
B2	Employ numeracy skills that embrace quantitative techniques to manipulate data, evaluate, estimate and model business problems and functions.	Employ numeracy skills that use quantitative techniques to manipulate data to evaluate, estimate and model business data.	Employ numeracy skills that develop quantitative techniques to manipulate numerical data.
B3	Research and use digital and other resources to interrogate, interpret and evaluate business information.	Research and use digital sources to search for and find a range of appropriate business information to inform decision-making.	Research and use digital sources to search for and find relevant business information.

B4	Reflect critically and constructively on the need for individuals and managers to manage and behave in an ethical and socially responsible way at a local, national and global level.	Recognise the need for individuals and managers to manage and behave in an ethical and socially responsible way at a local, national and global level.	Recognise the need for individuals and managers to manage and behave in a socially responsible way.
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### **C Skills for Life and Work**

	<b>Programme Intended Learning Outcomes (ILOs)</b>  <b>On Achieving Level 6</b>	<b>On Achieving Level 5</b>	<b>On Achieving Level 4</b>
C1	Autonomous learning[3] (including time management) that shows the exercise of initiative and personal responsibility and enables decision-making in complex and unpredictable contexts.	Autonomous learning (including time management) as would be necessary for employment requiring the exercise of personal responsibility and decision-making such that significant responsibility within organisations could be assumed.	Autonomous learning (including time management) as would be necessary for employment requiring the exercise of personal responsibility.
C2	Team working skills necessary to flourish in the global workplace with an ability both to work in and lead teams effectively.	Team work as would be necessary for employment requiring the exercise of personal responsibility and decision-making for effective work with others such that significant responsibility within organisations could be assumed.	Team work as would be necessary for employment requiring the exercise of personal responsibility for effective work with others.
C3	Communication skills that ensure information, ideas, problems and solutions are communicated effectively and clearly to both specialist and non-specialist audiences.	Communication skills commensurate with the effective communication of information, arguments and analysis in a variety of forms to specialist and non-specialist audiences in which key techniques of the discipline are deployed effectively.	Communication skills that demonstrate an ability to communicate outcomes accurately and reliably and with structured and coherent arguments.
C4	IT skills and digital literacy that demonstrate core competences and are commensurate with an ability to work at the interface of creativity and new technologies.	IT skills and digital literacy that demonstrate the development of existing skills and the acquisition of new competences.	IT skills and digital literacy that provide a platform from which further training can be undertaken to enable development of new skills within a structured and managed environment.

[3] i.e. the ability to review, direct and manage one's own workload



## Programme content

This programme comprises the following modules

Key:

Core = C

Required = R

Required\* = R\*

Optional = O

Not available for this status = N/A

If a particular status is greyed out, it is not offered for this programme.

### Subject offered as single award

[Name of subject]				Status	
Level	Code	Title	Credits	Single	Joint
4	BMA4000-20	The Business Environment	20	C	
4	BMA4003-20	Managing Data	20	C	
4	BMA4200-20	Financial Accounting for Business Enterprise	20	R	
4	BMA4001-20	Organisational Behaviour and Management	20	C	
4	BMA4002-20	Economics and Globalisation	20	R	
4	BMA4201-20	Cost and Management Accounting	20	R	
5	BMA5000-20	Creativity for Business	20	C	
5	BMA5200-20	Business Law	20	R	
5	BMA5201-20	UK Taxation	20	R	
5	BMA5202-20	Performance Management	20	R	
5	BMA5001-20	Innovation Management	20	R	
5	BMA5102-20	Human Resource Management	20	R	
6	BMA6105-20	Managing Sustainability	20	C	
6	BMA6200-20	Financial Management	20	R	
6	BMA6201-20	Financial Reporting	20	R	
6	BMA6001-40	Accounting Project	20	C	

6	BMA6202-20	Audit and Assurance	20	R	
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## **Assessment methods**

A range of summative assessment tasks will be used to test the Intended Learning Outcomes in each module. These are indicated in the attached assessment map which shows which tasks are used in which modules.

Students will be supported in their development towards summative assessment by appropriate formative exercises.

Please note: if you choose an optional module from outside this programme, you may be required to undertake a summative assessment task that does not appear in the assessment grid here in order to pass that module.

## **Work experience and placement opportunities**

You will have several opportunities to engage in projects with real businesses. For example, you will be encouraged in the Level 6 required module 'Accounting Project' to engage in research relating to a real business thus enabling you to gain both academic research and practical work engagement skills. This qualification will lead to exemptions from CIMA and ACCA qualifications.

## Graduate Attributes

	Bath Spa Graduates...	In Accounting, we enable this...
1	Will be employable: equipped with the skills necessary to flourish in the global workplace, able to work in and lead teams	By ensuring employability is embedded in all aspects of our programme, providing numerous opportunities for you to engage and facilitate team activities and encouraging you to engage in work placement opportunities. There is a strong emphasis on evaluating and improving personal employability through skills development and self-reflection
2	Will be able to understand and manage complexity, diversity and change	By improving your accountancy skills, you will be able to manage accounts and finance. We will develop your ability to bookkeep, analyse and interpret financial statements.
3	Will be creative: able to innovate and to solve problems by working across disciplines as professional or artistic practitioners	By providing opportunities for you to solve problems – suggesting how to keep your organization as going concern and enhance profitability.
4	Will be digitally literate: able to work at the interface of creativity and technology	By enabling you to engage with a range of digital resources across the discipline. You will be able to maintain accounts and audit them when required.
5	Will be internationally networked: either by studying abroad for part of the their programme, or studying alongside students from overseas	By enabling you to participate in collaborative activities, with a diverse range of students from across the world, thus developing your intercultural awareness. We will promote and encourage you to engage in opportunities for study abroad and international work placements
6	Will be creative thinkers, doers and makers	By supporting you to take responsibility for your own learning and to be curious about the world and your community. Your assessments will require you to communicate appropriately and effectively either orally, in writing or via other media. You will be competent at finding business information, understanding it and making effective use of it.
7	Will be critical thinkers: able to express their ideas in written and oral form, and possessing information literacy	By encouraging you to generate creative and effective solutions to organisational problems ensuring you have the ability to analyse and criticise, using sound arguments; identifying and solving problems; weighing up options, evaluating risk and making and implementing decisions.
8	Will be ethically aware: prepared for citizenship in a local, national and global context	By developing your skills of reflection and encouraging you to review, question and rethink your own values and assumptions in order to adjust and improve your awareness of ethical issues.