Leeds Trinity University

Programme Specification

With effect from: **September 2024**

A programme specification is the definitive record of your programme of study at the University. It sets out the aims, learning outcomes, and indicative content of the programme. You should read this programme specification alongside the relevant module descriptors and the University's Taught Programme Academic Regulations.

This specification only applies to the delivery of the programme indicated below. The details in this specification are subject to change through the modifications or periodic review processes.

1 Programme name and award

This programme specification relates to the following award(s)
BA (Hons) Accounting and Business

2 Aims of the programme

Rationale and general aims, including what is special about this programme
The rationale behind and general aim of the BA (Hons) Accounting and Business programme is to provide you with the essential knowledge, understanding and skills required for you, when you graduate, to operate competently and effectively within an accounting and financial management environment. The programme is therefore specifically designed as a preparation for further professional training and professional practice in accounting, financial management and financial consultancy, with a consequent emphasis on the development of practical skills, the application of theory and the evaluation of alternatives. At the heart of all Leeds Trinity University programmes, and of the BA (Hons) Accounting and Business, lie high-level academic, employability and research skills and a commitment to equality and social and economic justice. In addition to specific vocationally orientated knowledge, skills and abilities, this programme has been designed to help you develop a wider understanding of the core business functions required for a successful career in finance as well as in general commercial operations and management. The programme makes extensive use of visiting speakers drawn from the accountancy and financial services sectors, who seek to exemplify and discuss current issues in professional practice, both in order to refresh curriculum content and also ensure that you have the understanding and skills necessary to succeed after graduation. You will also have the opportunity to engage with local business owners, through our dedicated business and alumni network events, enabling you to gain 'first hand' experience of the financial issues which affect business growth and development and potentially help to create solutions to 'live' problems created

by regulation around accounting, financial reporting or control systems.

3 Level Learning Outcomes and Attributes and Skills or Employability Outcomes

Learning outcomes are expressed in terms of:

- Knowledge and understanding (K)
- Intellectual / cognitive / 'thinking' skills (I)
- Practical skills specific to the subject (P) (*for example, lab skills and similar)*
- Attributes and Skills (undergraduate) (AS)

We design assessment tasks to enable you to demonstrate the Level Learning Outcomes and relevant Employability Outcomes for your level of study. To a greater or lesser extent, all Level Learning Outcomes at each level of your study are embedded in the assessment task(s) at that level. This means we can take a more integrated view of your overall performance at a level.

To progress to the next level, or to receive an award, you will need to satisfy the Level Learning Outcomes below and relevant Attributes and Skills Outcomes (UG) and achieve credit as per the Taught Programme Academic Regulations.

Level Learning Outcomes	
Level 4	
K1	Knowledge and understanding of the contexts in which accounting can be seen as operating (examples of contexts include the legal, ethical, social and natural environment; the accountancy profession; the business entity; the capital markets; the public sector) and why accounting is valuable in these contexts.
K2	Knowledge of the main current technical language and practices of accounting. Knowledge of possible alternative technical languages and practices of accounting.
K3	Knowledge and skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the operations of business, financial analysis and projection and an awareness of the contexts in which accounting data and information are processed and provided within a variety of organisational environments.
K4	Outline knowledge of contemporary theories and empirical evidence concerning the operation and effects of accounting systems and data analysis and an understanding of the contexts in which such theories and evidence can be applied.
K5	Knowledge of the application of accounting theories, skills and expertise across the main functional areas of Business (including Operations, Marketing, Management and Logistics) and the use of manual, automated and IT based systems of accounting, assurance and control to support Business planning, review and decision making.
I1	Demonstrate how the theory of a business subject is applied in the practice of business management.
I2	Analyse issues and problems which arise in the context of a contemporary business organisation.

I3	Access and use a range of information tools online and offline to search and find relevant business resources and extract business data and information needed to understand theories in the discipline and define a business problem or issue.
I4	Employ quantitative and qualitative information and data in order to identify and recommend solutions.
I5	Communicate effectively using a range of oral, written and visual communication tools to identify and present issues and challenges, apply relevant theories and propose practical solutions.
I6	Work effectively as part of a team on a given task, meeting obligations to other team members.
Level 5	
K1	Application of main technical language and practices of accounting in an analytical and managerial context including an understanding of applicable accounting & reporting regulations and approaches to control and decision making.
K2	Application of regulations and accounting standards to the preparation of financial statements and the development of consequence chain and pathway analysis as integral to the processes of general as well as financial management and control.
K3	Understanding of contemporary developments in accounting and financial reporting, including changes to regulatory authorities and requirements for the identification and management of corporate and entrepreneurial risk.
K4	Application of common format principles and techniques in the preparation of financial statements for costing and management purposes and understanding of the role of manual and automated systems in planning, review and decision making.
I1	Integrate theory and practice by demonstrating how resources; financial and human; are secured, integrated, allocated and effectively managed to meet organisational objectives.
I2	Adopt multiple perspectives to identify key elements of real-life problems, assess implications of alternative scenarios and suggest justified solutions.
I3	Analyse and manage risk factors within a business project.
I4	Evaluate own strengths and weaknesses, identify career opportunities, and critically assess own skills and attributes against requirements for future professional employment.
I5	Access, collect and analyse self-determined quantitative and qualitative information for effective use.
I6	Apply management research methods.
Level 6	
K1	Critical evaluation and assessment of the practices of accounting to include the audit and reporting functions and the formation and role of common regulatory frameworks, including ethical standards and disclosure.
K2	Evaluation of effectiveness and efficiency of systems of internal control and external reporting and the use and analysis of accounting & financial data to inform stakeholder interaction and engagement with organisations.
K3	Critical evaluation of current accounting and audit practice in terms of 'going concern', audit quality and compliance with national and

	global requirements for veracity and prudence, including public sector requirements for efficiency accountability and VFM.
K4	Evaluation and analysis of current and emerging systems of financial data reporting and the applicability of financial analysis across key functional areas of business as a tool for planning, review and decision making.
I1	Critically evaluate alternative policies and strategies a company may adopt to meet stakeholder needs and minimise risk within changing internal and external environments.
I2	Develop appropriate criteria to identify a range of solutions to a complex business problem in a functional specialism and demonstrate an ability to make decisions.
I3	Identify and critically examine contemporary issues influencing business thinking and behaviour in business organisations.
I4	Demonstrate effective cognitive, problem-solving and decision-making abilities using appropriate quantitative and qualitative skills.
I5	Work effectively as a member of a team, negotiating in a professional manner using communication to persuade and convince to build a shared understanding of team goals.
I6	Formulate a coherent complex argument within a theoretical and contextual framework in area of specialism.

Attributes and Skills Outcomes	
AS1	**Working Independently** - prioritising workload, anticipating and troubleshooting potential problems, and achieving this without requiring continual oversight from a supervisor or manager;
AS2	**Research & Thinking Critically** - systematic investigation of resources to identify relevant information. Critical thinking refers to a process of independent scrutiny, allowing formation of a well-reasoned opinion for application of the research to decision-making and action;
AS3	**Digital Confidence** - identifying, learning and confident adoption of digital tools, applications and software to improve existing processes, meet emerging challenges or develop new approaches;
AS4	**Adaptability** - the ability to make the most of changing circumstances and adapt to new conditions;
AS5	**Resilience** - the ability to recognise that you will be exposed to adversity but that you will be able to respond positively and ultimately adapt and grow from challenging events;
AS6	**Professional Outlook** - preparing yourself to successfully research, plan and apply for opportunities through effectively articulating your skills and attributes whilst understanding how to present yourself in professional working environments to achieve your career goals;
AS7	**Effective Communication** - the ability to work cooperatively with others to achieve a group objective and the recognition that good leadership empowers achievement of collective goals through combined efforts;
AS8	**Ethics, Diversity, Sustainability** - making a positive impact on society and the environment as a whole;
AS9	**Enterprise and Entrepreneurship** - entrepreneurship is the application of enterprise behaviours, attributes and competencies into the creation of cultural, social, or economic value. Enterprise is generating and applying ideas that are practical when undertaking a new venture or project.

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)

4 External Benchmarks

Statement of congruence with the relevant external benchmarks
All Leeds Trinity University programmes are congruent with the Frameworks for HE Qualifications (FHEQ) and, where appropriate, the Qualifications and Credit Framework (QCF) (formerly National Qualification and Credit Framework (NQF)). The BA (Hons) Accounting and Business programme is fully compliant and meets the requirements of QAA 2470 (November 2019) Subject Benchmark Statement: Accounting (qaa.ac.uk) and QAA Subject Benchmark Statement for Business and Management, 2023 Subject Benchmark Statement - Business and Management (qaa.ac.uk). In addition, the programme meets the required specification for ACCA (Association of Chartered Certified Accountants) partial exemption (F level – January 2021-January 2025) ACCA Exemptions Calculator (accaglobal.com) and meets the requirements for CIMA (Chartered Institute of Management Accountants) recognition and entry (on graduation) to professional training at Managerial level - CIMA - (cimaglobal.com).

5 Indicative Content

Summary of content by theme
This programme aims to provide an intensive, contemporary and academically rigorous pathway for students interested in the accounting profession and allied careers. Core themes which crosscut the programme focus on contemporary accounting and finance, general financial management, business sustainability, employability and professional practice and personal and professional development. 1.Core and contemporary Accounting competences, skills and experiences You will study a curriculum designed to provide a thorough grounding in core domains through an introduction to the Principles of Financial and Management Accounting at Level 4, through the study of intermediate Financial Accounting and Financial Management at Level 5 and on to specialist modules in Audit and Financial Reporting at Level 6. Crucially, this includes an increasing focus on FinTech, not as a 'standalone' but as an integrated strand within each accounting discipline where relevant theory and practice require. 2.Employability and Professional Practice Integrated within the study of the subject material of core modules is the development of IT and intellectual skills related to the analysis of qualitative and quantitative information, critical thinking and problem-solving. A range of employability skills is developed and practised, including effective communication, numerical proficiency, ICT applications, self-management, autonomous learning and team-working. The Accounting and Business programme enshrines the key principles of social justice, not least through the experience it offers to students in the field of applied ethics, but also through the use of case study materials which illustrate and demonstrate the active application of these principles. 3.Personal and Professional Development The syllabus is built around ACCA professional competences and provides

exemptions from some professional examinations for both ACCA and CIMA, the first steps towards becoming a qualified Accountant. Your personal development will be supported by your Personal Tutor who will meet you regularly to review your personal development goals and achievements.

6 Programme Structure

Programme Structure – BA (Hons) Accounting and Business .	
Duration	3 years full-time
Total credit rating	360 (180 ECTS)

Level 4 – With effect from: September 2023			
Core: You are required to take the following modules. Modules containing Integrated Assessment are asterisked.			
Module Code	Module Title	Semester	Credits
BMM4123	Marketing Fundamentals	1	30
BMM4133	Principles of Accounting and Finance	1	30
BMM4153	People and Organisations*	2	30
BMM4143	Globalisation and Social Justice	2	30

Level 5 – With effect from: September 2024			
Core: You are required to take the following modules			
Module Code	Module Title	Semester	Credits
BMM5123	Global Business Environment	1	30
BMM5005	Financial Management	1	15
BMM5015	Intermediate Accounting and Finance	2	15
BMM5143	Business Research and Analytics	2	30
BMM5133	Professional Development and Placement	1&2	30

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)

Level 6 – With effect from: September 2025			
Core: You are required to take the following modules			
Module Code	Module Title	Semester	Credits
BMM6015	Financial Reporting	1	15
BMM6005	Audit and Assurance	1	15
BMM6083	Professional Learning and Practice	1&2	30
Options: You are required to choose 60 credits from the following modules			
Module Code	Module Title	Semester	Credits
BMM6163	International Marketing	2	30
BMM6143	Creative Entrepreneurship and Innovation	2	30
BMM6153	Contemporary Issues in Sustainability	2	30
BMM6173	Project Management	2	30
BMM6193	Money, Banking and Finance	2	30
BMM6183	Research Project	2	30

7 Pre-requisites

Modules students must study and achieve credit for before enrolling on a module at a higher level, or attaining their final programme award
N/A

8 Learning, Teaching and Assessment

The University's Learning, Teaching and Academic Experience Strategy informs the design of your programme. You can find more information about learning, teaching and assessment for your programme (including information on Integrated Assessment) within the relevant Assessment Handbooks.

9 Entry requirements

Do the University's standard entry requirements apply (as outlined within the University's Admissions Policy)?	Yes

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)

Detail of any deviation from (or within) and/or addition to the University's standard entry requirements (if applicable), e.g., English Language and/or English Literature requirement	N/A

10 Additional support needs

Students with disabilities or other support needs are welcome and are expected to be able to participate fully in this programme. Arrangements will be made, via the normal University support systems, to accommodate students with additional support needs wherever possible, with reasonable adjustments made to accommodate individual needs.

Programme-specific requirements / unavoidable restrictions on participation in the programme
N/A

11 Technical Information

Awarding Body / Institution	Leeds Trinity University
Teaching institution	Leeds Trinity University
Parent Faculty	BCDI
Parent School	Business
Professional accreditation body	ACCA, CIMA
Final award	BA (Hons)
Title of programme(s)	Accounting and Business Accounting and Business (with Foundation Year)
Subsidiary (fallback) award(s)	Certificate of Higher Education in Business (120 credits) Diploma of Higher Education in Accounting and Business (240 credits) BA in Accounting and Business
Honours type	Single
Duration and mode(s) of study	3 years full-time

Month/year of approval of programme	September 2023
Periodic review due date	As scheduled
HECoS subject code(s)	100105 & 100079
UCAS course code(s)	N1N4
SITS route codes	ACBUSSH, ACBUSFY
Delivery venue(s) (please also indicate partner institutions where relevant)	Leeds Trinity University

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)

12 Level Learning Outcomes and Employability Outcomes

The grids below demonstrate where Level Learning Outcomes and Attributes and Skills Outcomes or Employability Outcomes are assessed at module level and ensure that students are assessed in all Level Learning Outcomes at each level of their study. Students might not be assessed in all Attributes and Skills Outcomes at each level of study. However, all Attributes and Skills/Employability Outcomes will have been assessed by the end of the programme.

.

Level 4		**Assessed level learning outcomes**										**Skills development**								
	K1	**K2**	**K3**	**K4**	**K5**	**I1**	**I2**	**I3**	**I4**	**I5**	**I6**	**AS1**	**AS2**	**AS3**	**AS4**	**AS5**	**AS6**	**AS7**	**AS8**	**AS9**
Lighter or hatched shading indicates modules that are not core, ie. not all students on this programme will undertake these.	Knowledge and Understanding of the Contexts of Accounting	Knowledge of the technical language of Accounting	Recording and Summarising transactions	Contemporary Theories in Accounting	Applications of Digital Systems	Application of Theory in practice	Analysis of problems in contemporary Business	Access and Use of Information tools online/offline	Employ Quant and Qual Information and Data	Communication modes	Work as part of a Team	**Working Independently**	**Research and Thinking Critically**	**Digital Confidence**	**Adaptability**	**Resilience**	**Professional outlook**	**Effective Communication**	**Ethics, Diversity, Sustainability**	**Enterprise & Entrepreneurship**
BMM4123 Marketing Fundamentals																				
BMM4133 Principles of Accounting and Finance																				
BMM4153 People and Organisations																				
BMM4143 Globalisation and Social Justice																				

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)

Level 5	Assessed level learning outcomes										Skills development								
	K1	K2	K3	K4	I1	I2	I3	I4	I5	I6	AS1	AS2	AS3	AS4	AS5	AS6	AS7	AS8	AS9
Lighter or hatched shading indicates modules that are not core, ie. not all students on this programme will undertake these.	Application of technical practices	Application of Standards and Regs	Understanding of Contemporary Developments	Common Format Principles and Techniques	Integrate Theory & Practice	Perspectives on Real Life Problems	Analyse & Manage Risk	Own Strengths & Wekanesses	Collect and analyse quals and quants data	Apply Mngt Research methods	**Working Independently**	**Research and Thinking Critically**	**Digital Confidence**	**Adaptability**	**Resilience**	**Professional Outlook**	**Effective Communication**	**Ethics, Diversity, Sustainability**	**Enterprise & Entrepreneurship**
BMM5005 Financial Management																			
BMM5015 Intermediate Accounting and Finance																			
BMM5123 Global Business Environment																			
BMM5133 Professional Development and Placement																			
BMM5143 Business Research and Analytics																			

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)

Level 6	**Assessed level learning outcomes**										**Skills development**								
Adjust LO codes as necessary. ↓	**K1**	**K2**	**K3**	**K4**	**I1**	**I2**	**I3**	**I4**	**I5**	**I6**	**AS1**	**AS2**	**AS3**	**AS4**	**AS5**	**AS6**	**AS7**	**AS8**	**AS9**
Lighter or hatched shading indicates modules that are not core, ie. not all students on this programme will undertake these.	Critical evaluation and assessment	Systems of Reporting	Regulatory Compliance	Financial Data Reporting	Alternative policies & strategies	Problem Solving	Contemporary Issues	Decision Making Skills	Team work & Negotiation	Contextual Framework	**Working Independently**	**Research and Thinking Critically**	**Digital Confidence**	**Adaptability**	**Resilience**	**Professional Outlook**	**Effective Communication**	**Ethics, Diversity, Sustainability**	**Enterprise & Entrepreneurship**
BMM6015 Financial Reporting																			
BMM6005 Audit and Assurance																			
BMM6083 Professional Learning and Practice																			
BMM6193 Option: Money, Banking and Finance																			
BMM6143 Option: Creative Entrepreneurship and Innovation																			
BMM6153 Option: Contemporary Issues in Sustainability																			
BMM6163 Option: International Marketing																			
BMM6173 Option: Project Management																			
BMM6183 Option: Research Project																			

Within assessment review BMM4143 no longer to contain IA; AS1 and AS3 skills removed from BMM4153 – PSB/FB approvals June 2024
Change to semesters for BMM5005 and BMM5015 – PSB Chair and DAQS approvals (August 2024)