PROGRAMME SPECIFICATION – UNDERGRADUATE PROGRAMMES

KEY FACTS

<table>
<thead>
<tr>
<th>Programme name</th>
<th>Accounting &amp; Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award</td>
<td>BSc (Hons)</td>
</tr>
<tr>
<td>School</td>
<td>Cass Business School</td>
</tr>
<tr>
<td>Department or equivalent</td>
<td>UG Programme (Cass Business School)</td>
</tr>
<tr>
<td>UCAS Code</td>
<td>NN43</td>
</tr>
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<td>Programme code</td>
<td>USACFF</td>
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<tr>
<td>Type of study</td>
<td>Full Time</td>
</tr>
<tr>
<td>Total UK credits</td>
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<td>Total ECTS</td>
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PROGRAMME SUMMARY

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 economics, maths and statistics. In each year of study, you will choose a number of elective modules which allow you either to focus more deeply on finance and accounting, or broaden your studies into other related areas.

This is a three year programme (or four years, if a sandwich year is taken).

Cass is one of the only business schools in the City of London. 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.

Aims

1. To develop your knowledge and understanding of accounting in theory and practice, as well as modern financial theory.

2. To develop the analytical tools which allow you to apply this knowledge.

3. To equip you with the skills required to work in fields related to accounting and finance.

4. To prepare you to qualify as a professional accountant in the qualification framework provided by the Institute of Accountants for England and Wales (ICAEW).
5. To develop your ability to communicate your knowledge and understanding effectively.

6. To enable you to work both independently and as part of a team in solving problems faced by the accounting and finance community.

7. To develop your ability to make reasoned judgements, frame appropriate questions and draw independent conclusions.

8. To develop you into a responsible and socially aware business person or manager.

9. To prepare you to enter postgraduate study in accounting, finance or related disciplines.

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 recognize 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 have also have broadened your field of study through the completion of elective 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.

WHAT WILL I BE EXPECTED TO ACHIEVE?

On successful completion of this programme, you will be expected to be able to:

Knowledge and understanding:

- Demonstrate knowledge, understanding and ability to use the current technical language to describe practices of accounting; and an ability to apply them in simple structured situations from given data generated for the purpose.

- Demonstrate knowledge and understanding of some of the contexts in which accounting operates.

  - Demonstrate knowledge and understanding of theories and empirical evidence concerning financial management, risk and the operation of capital markets
  
  - Demonstrate knowledge of the main theories used in finance and an ability to apply them in simple structured situations from given data generated for the purpose.
Demonstrate knowledge and understanding of theories and empirical evidence concerning the effects of accounting in at least one of its contexts

Skills:
• Collect, classify and analyse information.
  • Record and summarise straightforward transactions and other economic events and prepare financial statements complying in outline with relevant regulatory requirements.
• Work effectively with a group as a leader or member.
• Analyse the operations of a business and perform financial analyses and projections at a basic level.
• Communicate information and views to others, both in writing and orally.
• Formulate, evaluate and test hypotheses.
• Demonstrate strong numerical skills - particularly related to finance and accounting.
• Apply academic and practical tests to financial and accounting problems.
• Develop a programme of original research into an accounting or finance topic.
  • Appreciate the nature of the contexts in which finance can be seen as operating, including knowledge of the institutional framework necessary for understanding the role, operation and function of markets and financial institutions.

Values and attitudes:
• Demonstrate an ethical approach to work, which resonates to that of a professional accountant.
  • Be an effective team player who is tolerant of disagreement, open and sensitive to diversity in business, cultures and people.
• Engage in reflective, adaptive and collaborative learning.

This programme has been developed in accordance with the QAA Subject Benchmark for Finance.

HOW WILL I LEARN?

Most teaching hours during your degree programme take the form of lectures and these may be of varying sizes. Lectures are used to communicate the basic theoretical or technical points relevant to the module.
- Tutorials and workshop classes are opportunities for you to apply and develop your knowledge and understanding and to participate in the discussion of the subject area. A number of tutorials and workshop classes are scheduled during the first year, the number decreasing as you progress and you become more able to direct your own learning.

- Case studies and computer exercises will be used in some modules.

- In all modules, the face-to-face teaching is complemented by the use of the Virtual Learning Environment.

### WHAT TYPES OF ASSESSMENT AND FEEDBACK CAN I EXPECT?

**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.
- 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 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 results are released following the Assessment Board.

Assessment Regulations

In order 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 in order 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.

The overall class of honours awarded is based on the overall weighted average mark achieved throughout the three Programme Stages of your degree. The weights given to each Programme Stage are shown below:

<table>
<thead>
<tr>
<th>Programme Stage</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>One</td>
<td>10%</td>
</tr>
<tr>
<td>Two</td>
<td>30%</td>
</tr>
<tr>
<td>Three</td>
<td>60%</td>
</tr>
</tbody>
</table>

The Pass mark for each module is 40%.

Progression from Programme Stage 1 to Programme Stage 2
To be admitted to Programme Stage 2 it is necessary to achieve:

- An average coursework mark of at least 40% for each module, and
- At least 40% in each examination, and
- A module mark of at least 40% in each module, and
- 150 credits at Programme Stage 1.

Progression from Programme Stage 2 to Programme Stage 3
To be admitted to Programme Stage 3 it is necessary to achieve:

- An average coursework mark of at least 40% for each module, and
- At least 40% in each examination, and
- A module mark of at least 40% in each module, and
- 150 credits at Programme Stage 2.

If you fail an assessment component or a module, the following will apply:

1. Compensation

Compensation at Programme Stages 1 & 2
Where you fail up to a total of one sixth of the total credits of Programme Stages 1 or 2 at first or resit attempt, you may be allowed compensation if:

- Compensation is permitted for the module involved (see the What will I Study section of the programme specification), and
- It can be demonstrated that you have satisfied all the Learning Outcomes of the modules in the Programme Stage, and
- A minimum overall mark of 30% has been achieved in the module to be compensated, including a minimum of 30% in the exam and 30% in the coursework, and
- An aggregate mark of 40% has been achieved for the Programme Stage.

Compensation at Programme Stage 3

Once 90 credits have been earned, the remaining credits for Programme Stage 3 can be earned either by passing modules or through compensation provided that:

- Compensation is permitted for the module involved (see the What will I Study section of the programme specification), and
- It can be demonstrated that you have satisfied all the Learning Outcomes of the modules in the Programme Stage, and
- A minimum overall mark of 30% has been achieved in each module to be compensated, and
- An aggregate mark of 40% has been achieved for Programme Stage 3.

Where you are eligible for compensation at the first attempt, this will be applied in the first instance rather than offering a resit opportunity.

If you receive a compensated pass in a module you will be awarded the credit for that module. The original component marks will be retained in the record of marks and your original module mark will be used for the purpose of your Award calculation.

2. Resit

Resits at Programme Stages 1 & 2

Where you are not eligible for compensation at the first attempt, you will be offered one resit attempt

If you are successful in the resit, you will be awarded the credit for that module. The mark for each assessment component that is subject to a resit will be capped at the pass mark for the module. This capped mark will be used in the calculation of the final module mark together with the original marks for the components that you passed at first attempt.

If you do not meet the pass requirements for a module and do not complete your resit by the date specified you will not progress to the next Programme Stage and the Assessment Board will require you to be withdrawn from the Programme.

Resits at Programme Stage 3
There are NO resits in exams or coursework at Programme Stage 3. Under the Assessment Regulations, if you who fail to achieve 150 credits at Programme Stage 3 (after compensation, if applicable) you will be recommended for an Ordinary Degree, or the lower award of a Diploma or Certificate in Higher Education, provided that you meet the requirements for any of these awards.

If you have Extenuating Circumstances which have been agreed and accepted as valid you will be given the option of resitting any missed examinations at the next available opportunity. For Programme Stage 3 students, this will be the following academic year in January/May, as there are no Programme Stage 3 resit papers set for the resit session.

If you fail to meet the requirements for a particular Programme Stage or the Programme, the Assessment Board will consider whether you are eligible for an Exit Award as per the table below.

If you would like to know more about the way in which assessment works at City, please see the full version of the Assessment Regulations at: http://www.city.ac.uk/__data/assets/word_doc/0003/69249/s19.doc

### WHAT AWARD CAN I GET?

**Bachelor's Degree with Honours:**

<table>
<thead>
<tr>
<th>Programme Stage</th>
<th>HE Level</th>
<th>Credits</th>
<th>Weighting (%)</th>
<th>Class</th>
<th>% required</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>4</td>
<td>150</td>
<td>10</td>
<td>I</td>
<td>70</td>
</tr>
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<td>150</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>III</td>
<td>40</td>
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**Ordinary Degree:**

<table>
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<tr>
<th>Programme Stage</th>
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<th>Credits</th>
<th>Weighting (%)</th>
<th>Class</th>
<th>% required</th>
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<tbody>
<tr>
<td>1</td>
<td>4</td>
<td>150</td>
<td>10</td>
<td>With Distinction</td>
<td>70</td>
</tr>
<tr>
<td>2</td>
<td>5</td>
<td>150</td>
<td>30</td>
<td>With Merit</td>
<td>60</td>
</tr>
<tr>
<td>3</td>
<td>6</td>
<td>60</td>
<td>60</td>
<td>Without classification</td>
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**Diploma of Higher Education:**

<table>
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<tr>
<th>Programme Stage</th>
<th>HE Level</th>
<th>Credits</th>
<th>Weighting (%)</th>
<th>Class</th>
<th>% required</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>4</td>
<td>150</td>
<td>35</td>
<td>With Distinction</td>
<td>70</td>
</tr>
<tr>
<td>2</td>
<td>5</td>
<td>150</td>
<td>65</td>
<td>With Merit</td>
<td>60</td>
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<td>Without classification</td>
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**Certificate of Higher Education:**
<table>
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<tr>
<th>Programme Stage</th>
<th>HE Level</th>
<th>Credits</th>
<th>Weighting (%)</th>
<th>Class</th>
<th>% required</th>
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<tr>
<td>1</td>
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<td>150</td>
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**WHAT WILL I STUDY?**

The list below shows core and indicative elective modules. The electives may be revised over time and, in some cases, will be dependent upon pre-requisite modules having been taken.

**Programme Stage 1**

Total Programme Stage I credit value = 150 credits.
Students take 8 core modules = 135 credits.
Students choose 1 elective module = 15 credits.

<table>
<thead>
<tr>
<th>Module Title</th>
<th>SITS Code</th>
<th>Module Credits</th>
<th>Core/Elective</th>
<th>Can be compensated?</th>
<th>Level</th>
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<tbody>
<tr>
<td>Financial Institutions</td>
<td>AF1100</td>
<td>15</td>
<td>C</td>
<td>N</td>
<td>4</td>
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<tr>
<td>Introduction to Business Law</td>
<td>BS1106</td>
<td>15</td>
<td>C</td>
<td>N</td>
<td>4</td>
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<tr>
<td>Introduction to Finance</td>
<td>IF1104</td>
<td>15</td>
<td>C</td>
<td>N</td>
<td>4</td>
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<tr>
<td>Introduction to Statistics</td>
<td>IF1202</td>
<td>15</td>
<td>C</td>
<td>N</td>
<td>4</td>
</tr>
<tr>
<td>Introductory Financial Accounting</td>
<td>AF1101</td>
<td>15</td>
<td>C</td>
<td>N</td>
<td>4</td>
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<tr>
<td>Introductory Management Accounting</td>
<td>AF1201</td>
<td>15</td>
<td>C</td>
<td>N</td>
<td>4</td>
</tr>
<tr>
<td>Macroeconomics</td>
<td>IF1203</td>
<td>15</td>
<td>C</td>
<td>N</td>
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<tr>
<td>Microeconomics</td>
<td>IF1105</td>
<td>15</td>
<td>C</td>
<td>N</td>
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<tr>
<td>Professional Skills</td>
<td>BS1203</td>
<td>15</td>
<td>C</td>
<td>N</td>
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<tr>
<td>International Business Environment</td>
<td>BS1204</td>
<td>15</td>
<td>E</td>
<td>Y</td>
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<tr>
<td>Introduction to Management</td>
<td>BS1102</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>4</td>
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<tr>
<td>Introduction to Visual Basic</td>
<td>IF1201</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>4</td>
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</table>

**Programme Stage 2**

Total Programme Stage 2 credit value = 150 credits.
Students take 8 core modules = 120 credits.
Students choose 2 elective modules = 30 credits.

<table>
<thead>
<tr>
<th>Module Title</th>
<th>SITS Code</th>
<th>Module Credits</th>
<th>Core/Elective</th>
<th>Can be compensated?</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<tr>
<td>Module Title</td>
<td>SITS Code</td>
<td>Module Credits</td>
<td>Core/Elective</td>
<td>Can be compensated?</td>
<td>Level</td>
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<tr>
<td>Assurance</td>
<td>AF2100</td>
<td>15</td>
<td>C</td>
<td>Y</td>
<td>5</td>
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<tr>
<td>Corporate Law</td>
<td>AF2204</td>
<td>15</td>
<td>C</td>
<td>Y</td>
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<tr>
<td>Financial Accounting</td>
<td>AF2101</td>
<td>15</td>
<td>C</td>
<td>Y</td>
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<tr>
<td>Financial Accounting 2</td>
<td>AF2203</td>
<td>15</td>
<td>C</td>
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<tr>
<td>Financial Econometrics</td>
<td>FR2202</td>
<td>15</td>
<td>C</td>
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<tr>
<td>Financial Markets</td>
<td>IF2207</td>
<td>15</td>
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<tr>
<td>Management Accounting</td>
<td>AF2102</td>
<td>15</td>
<td>C</td>
<td>Y</td>
<td>5</td>
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<tr>
<td>Principles of Taxation</td>
<td>AF2202</td>
<td>15</td>
<td>C</td>
<td>Y</td>
<td>5</td>
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<tr>
<td>Asset Management</td>
<td>IF2210</td>
<td>15</td>
<td>E</td>
<td>Y</td>
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<tr>
<td>Company Valuation</td>
<td>FR2203</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
<tr>
<td>Derivatives Trading &amp; Hedging</td>
<td>FR2211</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
<tr>
<td>Financial Analysis</td>
<td>BS2203</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
<tr>
<td>Financial Economics</td>
<td>AS2109</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
<tr>
<td>Personal Finance</td>
<td>IF2204</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
<tr>
<td>Portfolio Theory and Investment Valuation</td>
<td>FR2209</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
<tr>
<td>Risk Analysis and Modelling</td>
<td>FR2208</td>
<td>15</td>
<td>E</td>
<td>Y</td>
<td>5</td>
</tr>
</tbody>
</table>

Programme Stage 3

Total Programme Stage 3 credit value = 150 credits.
Students take 7 core modules = 120 credits.
Students choose 2 elective modules = 30 credits.
The list of elective modules provides an indication of the options available at the time of publication. The actual electives available each year can be subject to change due to student demand and availability of teaching staff. Certain electives may be pre-requisites for other electives you may wish to take later in the programme. Full details can be found in the individual Module Specifications and will be updated annually in your Course Handbook.

In view of the importance of foreign language skills and employability, you also have the opportunity to study extra-curricular (non-credit bearing) language courses in Arabic, French, German, Mandarin, Russian and Spanish.

TO WHAT KIND OF CAREER MIGHT I GO ON?

As a graduate of this course, you will be well-placed to enter a career in accountancy, or in other areas of finance and financial markets.

If you would like more information on the Careers support available at City, please go to: http://www.city.ac.uk/careers/for-students-and-recent-graduates.

WHAT STUDY ABROAD OPTIONS ARE AVAILABLE?

If you opt to apply for a sandwich year abroad and are accepted you will study at one of our overseas partner universities in between Years 2 & 3. You will be required to pass all Programme Stage 2 assessments at the first attempt.

Studying abroad enables you to improve your language skills, develop future business contacts and provides you with an international outlook on business.

Please note that a replacement second year abroad is not an option for this degree, due to ICAEW exemptions.

WHAT PLACEMENT OPPORTUNITIES ARE AVAILABLE?

If you opt to apply for a placement sandwich year between Years 2 & 3 and are accepted, you will be required to pass all Programme Stage 2 assessments at the first attempt. However, if you are referred in a module, then this will be considered on a case-by-case basis. This option enables you to gain the professional skills valued by graduate employers, apply the theory you have studied and to develop a network of contacts.
WILL I GET ANY PROFESSIONAL RECOGNITION?

Accrediting Body: Association of Chartered Certified Accountants (ACCA)

Nature of Accreditation
Specific Cass papers give exemptions for specific ACCA papers at the Fundamentals level.

Accrediting Body: Certified Practicing Accountants (CPA) Australia

Nature of Accreditation
Specific Cass papers give exemptions from specific CPA Australia papers at Foundation level.

Accrediting Body: Chartered Institute of Management Accountants (CIMA)

Nature of Accreditation
Specific Cass papers give exemptions for specific CIMA papers at Certificate, Operational and Management levels.

Accrediting Body: Chartered Institute of Public Finance and Accountancy (CIPFA)

Nature of Accreditation
Specific Cass papers give exemptions for specific CIPFA papers at Professional Certificate and Professional Diploma levels.

Accrediting Body: Chartered Insurance Institute (CII)

Nature of Accreditation
Upon completion of the degree students will receive a significant number of credits towards the Advanced Diploma in Insurance (290 required for completion) and up to 30 credits to be used towards the Diploma/Advanced Diploma in Financial Planning (credits awarded are dependent on modules chosen).

Accrediting Body: Institute of Chartered Accountants of England and Wales (ICAEW)

Nature of Accreditation
Students will study towards the Professional Stage of the ACA qualification and will receive exemptions for the following ICAEW modules:

KNOWLEDGE MODULES (6 out of 6)
Business & Finance*
Management Information
Accounting
Law
Assurance
Principles of Taxation

*Business & Finance will be awarded if at least a 2:1 degree is achieved.

APPLICATION MODULES (2 out of 6)
Business Strategy
Financial Management

Exemption from professional examinations for ACA - 50% minimum pass mark required for all modules.

Accrediting Body: Institute of Financial Services (IFS)

Nature of Accreditation
Successful graduates of this degree can apply for direct entry into Stage 2 (second year; FHEQ level 5) of the ifs BSc Banking Practice & Management degree. This qualification provides a pathway into Chartered Associateship of the ifs (CAifs), subject to 2 years of relevant work experience and submission of a record of annual continuing professional development activities (CPD).

Further completion of the ifs MSc Banking Practice & Management degree leads into Chartered Fellowship of the ifs (CFifs).

Please note that recognition of prior learning awards can change at any time in response to qualification framework changes. Any changes will be communicated to you as soon as they are confirmed.

HOW DO I ENTER THE PROGRAMME?

For A-level students our standard offer is AAA (one subject must be Maths, Chemistry or Physics).

In addition, GCSE Maths (grade A) and English Language (grade C) or equivalent.

For International Baccalaureate students our standard offer is 35 points overall, including 6, 6, 6 in HL subjects (one of which must be Maths, Chemistry or Physics) and 5 in all SL subjects. Consideration will be given to 1 bonus point.

We also make offers on other international qualifications that are recognised by British Universities.

For students whose first language is not English, evidence of English language
proficiency is required.
IELTS: 6.5 with a minimum of 6 in any unit.
Pearson Academic English: 58 overall with a minimum of 50 in any component.

City, University of London offers The Lord Major of London Scholarships for Academic Excellence. Further details can be found on the University's website at http://www.city.ac.uk/study-at-city/undergraduate/funding-and-financial-support/bursaries-and-scholarships/the-lord-mayor-of-london-scholarships.