Programme Specification

BSC (HONS) ACCOUNTING AND FINANCE

Institute of Business, Industry and Leadership

<table>
<tr><td>Academic Level:</td><td>6</td><td>Credits:</td><td>360</td></tr>
<tr><td>UCAS Code:</td><td colspan="3">N301</td></tr>
<tr><td>Awarding Body:</td><td colspan="3">University of Cumbria</td></tr>
<tr><td>Delivery Site:</td><td colspan="3">Carlisle Fusehill Street</td></tr>
<tr><td>Programme Length:</td><td colspan="3">The standard full time registration period is 3 years</td></tr>
<tr><td>Mode of Delivery:</td><td colspan="3">Blended Learning</td></tr>
<tr><td rowspan="4">Pattern of Delivery:</td><td colspan="3">Full time, with multiple start dates (e.g., September and January).
Part time
This programme may also be made available on an infill part-time basis at the discretion of the academic programme leader. In such cases, you will study modules alongside the full-time cohort(s) that are running at the time.</td></tr>
<tr><td>Total weeks of study:</td><td colspan="2">30 weeks</td></tr>
<tr><td>Delivery pattern:</td><td colspan="2">2 x 15-week semesters, comprised of 12x teaching weeks, 2x assessment weeks and 1x assessment/module prep week</td></tr>
<tr><td>Standard semester dates:</td><td colspan="2">Yes</td></tr>
<tr><td>Placement:</td><td colspan="3">Applied Work Placement 20 credits at level 5 (72 hours)</td></tr>
<tr><td rowspan="2">PSRB:</td><td colspan="3">Association of Chartered Certified Accountants (ACCA) and Institute of Chartered Accountants in England and Wales (ICAEW).</td></tr>
<tr><td>Date of accreditation:
TBC</td><td colspan="2">Accreditation period:
TBC</td></tr>
<tr><td>Programme Webpage:</td><td colspan="3">https://www.cumbria.ac.uk/study/courses/undergraduate/bsc-accounting-and-finance/</td></tr>
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Entry Criteria
The University's standard criteria for admissions apply. Please refer to the Applicant Information pages of the University website for more information. For RPL, please refer to the University website. Detailed criteria for admission to this programme can be found on the programme webpage.

PROGRAMME AIMS AND OUTCOMES

Programme Aims
Our BSc (Hons) Accounting and Finance degree is designed for students who want a career with real influence, helping organisations make better decisions, manage risk, build trust and create long term value. You will explore how money moves through an organisation, how performance is measured, and how responsible financial judgement shapes everything from investment and growth to governance, sustainability and public confidence. The programme blends rigorous accounting and finance theory with hands on, practical application through authentic assessments, live style case problems and workplace relevant activities that mirror the realities of modern finance roles. You will work with digital, data and AI enabled tools to analyse information, spot patterns, test assumptions and communicate insight, while developing the ethical awareness and professional judgement expected in regulated environments. Throughout your studies you will build confidence, credibility and professional identity, strengthening communication, teamwork and stakeholder skills so you can explain financial stories clearly, challenge constructively and contribute meaningfully to organisations and communities. The programme is aligned with professional expectations in accounting and finance and is mapped to ACCA and ICAEW exemptions where applicable, subject to professional body approval. By the end of this programme, students will be able to: 1. Develop a confident and rigorous understanding of accounting and finance concepts, professional standards and real-world practice across diverse organisational contexts. 2. Prepare, interpret and evaluate financial information to explain performance, support planning and enable evidence informed decisions. 3. Apply analytical techniques to assess investment, funding and risk, using data to test options, evaluate trade offs and justify recommendations. 4. Understand and apply the legal, regulatory, governance and assurance environment that underpins responsible reporting and professional conduct. 5. Use digital, data and AI enabled tools effectively and ethically, recognising limitations, risks, confidentiality and professional responsibilities. 6. Embed sustainability, ethics and social responsibility in financial judgement, reporting and decision making, evaluating wider stakeholder impact. 7. Communicate financial insight clearly and persuasively, adapting analysis for specialist and non-specialist audiences. 8. Collaborate effectively, demonstrating professionalism, accountability and strong teamwork in applied and workplace relevant tasks. 9. Strengthen employability through reflective practice, authentic assessment and career focused development, supporting progression into finance roles and professional qualifications, including ACCA exemptions where applicable and subject to approval.

Programme Outcomes – Knowledge and Understanding

The programme provides opportunities for you to develop and demonstrate the following: **After 120 credits of study (CertHE) you will be able to demonstrate:** **K1.** Knowledge of foundational accounting and finance concepts, including the purpose, structure and key components of financial statements and basic financial analysis. **K2.** Understanding of how organisations create and use financial information, including the role of finance within operations and decision making, and the influence of customers, markets and the wider business environment. **K3.** Awareness of the ethical, legal and regulatory foundations of professional practice, including introductory governance and responsible use of digital, data and AI-enabled tools. **After 240 credits of study (DipHE) you will be able to demonstrate:** **K4**. Detailed understanding of financial reporting and preparation of accounts, including relevant standards, conventions and ethical principles that support transparency and comparability. **K5**. Detailed understanding of management accounting for planning and control, including budgeting, costing and performance evaluation to support operational and managerial decisions. **K6**. Understanding of the assurance, governance and regulatory environment that underpins accountability and trust, including sustainability and ESG expectations and professional requirements for accounting and finance careers. **After 360 credits of study (BSc Hons) you will be able to demonstrate:** **K7.** Critical understanding of strategic financial decision making, including investment appraisal, funding choices and risk management to support organisational resilience and value creation. **K8**. In-depth understanding of advanced areas of professional practice such as audit and assurance, taxation and compliance, and the challenges of global and digital reporting environments. **K9.** Critical knowledge of how research, data analytics and AI-enabled approaches can be used to investigate accounting and finance problems, generate insight and support responsible, evidence-informed judgement.

Programme Outcomes – Skills and other Attributes
The programme provides opportunities for you to develop and demonstrate the following: **After 120 credits of study (CertHE) you will be able to demonstrate:** **S1.** Academic and professional communication skills, including clear writing, referencing, presenting ideas and developing information literacy for higher education and workplace settings. **S2.** Basic analytical skills using quantitative and qualitative information to interpret simple financial data and explain conclusions linked to organisational goals. **S3.** Effective use of core digital tools, including spreadsheets and introductory AI-supported study tools, with awareness of accuracy, confidentiality and responsible use. **After 240 credits of study (DipHE) you will be able to demonstrate:** **S4**. Preparing, interpreting and communicating financial information in appropriate professional formats for different audiences, including non-specialists. **S5.** Applying management accounting techniques to support planning, control and performance

improvement, including budgeting, variance analysis and practical recommendations.
S6. Collaborative working and self-management, including teamwork, negotiation, managing workload and using reflective practice to support continuing professional development.

After 360 credits of study (BSc Hons) you will be able to demonstrate:
S7. Advanced problem solving and evaluative judgement, integrating evidence and professional reasoning to address complex accounting, finance and business issues.
S8. Using data and AI-enabled analytics tools to generate insight, test assumptions and support decision making, while managing ethical, governance and risk considerations.
S9. Designing and delivering an independent research, consultancy or applied project, communicating outcomes persuasively and demonstrating readiness for professional practice and lifelong learning.

PROGRAMME FEATURES

Programme Overview
The BSc (Hons) Accounting and Finance programme is designed to develop your knowledge, professional confidence and applied competence in accounting, finance and the wider business environment. It prepares you for careers in a profession that plays a vital role in helping organisations make sound decisions, manage resources responsibly, ensure accountability and create long term value. Throughout the programme, you will build a strong foundation in financial and management accounting, governance, assurance and financial decision making, while also developing the digital and analytical capabilities increasingly expected of contemporary finance professionals. You will explore how organisations operate and how accounting and finance support planning, control, performance and sustainable growth. The programme develops your understanding of governance, culture and decision making, as well as the wider economic, environmental and social contexts in which finance functions. Alongside strengthening core subject knowledge, including financial reporting, taxation, planning, control and performance management, you will learn to interpret information critically, evaluate options and apply professional judgement in a range of business situations. A central feature of the programme is its focus on professional relevance and employability. You will develop confidence in communication, teamwork and leadership, enabling you to explain financial information clearly, work effectively with others and contribute credibly in graduate roles across finance and related functions. The programme also supports your development in the use of digital tools, analytics and AI enabled technologies to inform professional tasks and evidence-based judgement, while emphasising the importance of ethics, transparency, accountability and responsible practice. Sustainability and ESG expectations are embedded throughout, reflecting the growing importance of these issues within the accounting and finance profession. The programme is delivered through a 20-credit modular structure, including an Applied Work Placement module at Level 5 and a substantial Business Project at Level 6. Research and enquiry skills are developed progressively across the curriculum and are further supported through the Research Methods module at Level 6. The programme is also mapped to ACCA and ICAEW exemptions where applicable, providing a strong foundation for students wishing to progress into professional qualifications and long-term career development within the accounting and finance sector.

Learning and Teaching
The BSc Accounting and Finance programme is aligned to the University of Cumbria Learning, Teaching and Assessment Plan, which positions learning as active, applied and authentic, underpinned by place-based engaged learning, partnership working, digitally enabled practice, and a strong sense of belonging. In line with this approach, the programme fosters a welcoming learning culture in which students are an active member of a learning community, confident to question,

debate and collaborate with peers and tutors, while applying business concepts to real organisational and community challenges.

Our learning and teaching design is informed by the University of Cumbria Curriculum Design Framework and its ongoing enhancement to reflect the Learning, Teaching and Assessment Plan, including a consistent focus on graduate attributes, authentic assessment, universal design for learning, learning optimisation, and purposeful digital augmentation. Students will be supported to develop graduate attributes across levels, including being agile and adaptable, collaborative and networked, critically curious, digitally fluent, and innovative and creative, recognising the realities of climate challenge and the increasing influence of AI in the world of work.

In this blended delivery programme, the majority of scheduled learning and teaching will be face to face, supported by online learning with engaging and interactive sessions and activities delivered through our Virtual Learning Environment. The balance of face to face and online may vary across years but typically, over the course of the programme, around 20% of scheduled learning activities (e.g. lectures, seminars, tutorials) are planned to be online, around 80% face to face. Placements will generally all be face to face.

Teaching

At Level 4 you typically have around 12 scheduled learning hours per week. This is structured to help you settle into university level study and to build strong learning relationships with your teaching team. The weekly pattern is normally made up of around 4 hours of lectures, around 6 hours of seminars and workshops, and around 2 hours of practical sessions such as computer lab work, skills clinics, or guided activities linked to assessment.

At Level 5 you typically have around 9 scheduled learning hours per week. The balance shifts towards more focused taught input and more applied learning, with a greater proportion of contact time used for lectures to introduce concepts, frameworks, and tools, followed by structured workshops that translate these into practice through case work, data tasks, and problem solving. A typical weekly pattern might include around 5 hours of lectures, around 3 hours of seminars and workshops, and around 1 hour of tutorial, lab, or skills support where needed.

At Level 6 you typically have around 9 scheduled learning hours per week, with a clear step up in independence and self-direction. Contact time is used less for step-by-step instruction and more for advanced seminars, project-based studios, peer critique, and supervision that challenges you to apply theory, evaluate evidence, and justify decisions at a higher level. A typical weekly pattern might include around 3 hours of lectures, around 4 hours of seminars and workshops, and around 2 hours of supervision, studio, or guided project activity. The design at this level is intentional, with carefully crafted activities and structure that develop confidence, professional judgement, and graduate level skills, while expecting you to take greater ownership of reading, practice, reflection, and assessment planning.

Delivery and learning environment

Delivery is primarily face to face, with teaching taking place in the classroom, supported by the University virtual learning environment and digital tools, including Blackboard Ultra and e-portfolio approaches where appropriate. Digital learning is used purposefully to enhance learning, feedback and engagement, and to support effective independent study alongside contact time.

Students will have access to both an online library and access to library materials from across all campuses.

Independent Learning

When not attending scheduled learning activities you will be expected to continue learning independently through self-study.

Digital and AI enabled learning

You will have structured opportunities to build digital confidence and engage safely and thoughtfully with generative AI and other emerging technologies. This includes developing subject relevant digital skills, data literacy and ethical judgement, understanding where AI can add value in business decision making, and recognising limitations and risks such as bias, transparency, data protection, cybersecurity, and the need for appropriate governance and human oversight.

Learning, teaching and assessment methods

The programme uses a wide range of learning activities to support different aspects of your development, including

- lectures to introduce key concepts and frameworks and provide structured explanation and worked examples
- seminars to explore ideas in depth through discussion, debate, case analysis and theory to practice application
- tutorials for timely feedback, academic guidance and development planning
- workshops to practise and apply techniques, tools and professional skills, including digital and analytical methods
- problem-based learning using authentic business challenges, live briefs and consultancy style tasks
- simulations and scenario work to rehearse decision making in complex and uncertain contexts
- group work to develop collaboration, communication, responsibility and inclusive working practices
- research activities, building from evidence evaluation through to independent inquiry at Level 6

Assessment and feedback

Assessment is designed around authentic assessment for learning, enabling you to demonstrate achievement through realistic, applied tasks that develop evaluative judgement and professional capability, including in a world shaped by generative AI. The programme takes a programme level view of assessment to reduce over assessment, avoid unnecessary bunching, and ensure assessment and feedback are clear, timely and meaningful. Formative assessment and rich feedback are embedded to support continuous improvement, confidence and progression.

Inclusivity, accessibility and learning support

The programme adopts universal design for learning principles to remove barriers and support accessibility and inclusion. We work with you and relevant support services to identify learning needs and reasonable adjustments, and we provide learning development opportunities at key transition points to support success. Personal tutoring is supported through a coaching oriented approach focused on productive dialogue, goal setting and timely intervention.

Partnership, place and professional practice

Your learning is enhanced through place-based engaged learning, including meaningful collaboration with employers, practitioners and community stakeholders through guest speakers, live projects, events and applied briefs. This supports career readiness, professional behaviours, and the ability to apply business knowledge to create positive impact in organisations and communities.

Teaching Staff

We are a diverse and research active team with expertise spanning accounting, finance and the wider business environment. Our strengths include financial reporting, management accounting, performance management, corporate governance, assurance and the regulatory contexts that shape responsible professional practice. This enables students to develop a strong understanding of how financial information supports decision making, accountability, risk management and long term organisational sustainability across a range of sectors.

Our teaching also draws on expertise in the economic, organisational and strategic environments within which accounting and finance professionals operate. Students are supported to understand how financial decisions are influenced by market conditions, regulation, technological change, sustainability expectations and global uncertainty. We bring knowledge of governance, ethics and professional standards, helping students to explore transparency, control, stewardship and the responsibilities associated with working in regulated and high trust environments.

In addition, we offer applied expertise in business performance, operations, project contexts and organisational improvement, enabling students to appreciate how accounting and finance connect with wider business functions and strategic priorities. Our team also engages with the growing role of digital transformation, data analytics and artificial intelligence in finance, supporting students to develop commercially relevant digital confidence alongside an awareness of professional judgement, integrity, confidentiality and the limitations of emerging technologies.

The programme is enriched by guest and specialist speakers who bring contemporary industry insight into the curriculum. These may include practitioners from accounting firms, finance teams, audit and assurance, taxation, banking, public sector finance and business advisory services. Their contribution helps students engage with current professional themes such as regulation, audit quality, ESG reporting, digital finance, ethical decision making, career pathways and the expectations of employers in the accounting and finance profession.

Assessment

Across the programme, assessment is designed to test both knowledge and applied skills, and to reflect the demands of professional accounting and finance practice. Where appropriate,

assessments are authentic and applied, requiring you to analyse scenarios, interpret financial information, use data and digital tools, and communicate recommendations clearly.
Assessment methods may include set exercises, time-constrained assessments and exams, reports, case study analysis, portfolios, presentations, and practical tasks using digital tools. Formative activities are built into modules to enable you to practise key skills (for example, financial analysis, academic writing, data handling, and presentation) and receive feedback before final submission.
You will receive timely feedback on summative work, with clear guidance on strengths, areas for development and next steps. Peer feedback and self-assessment activities are used where appropriate to help you evaluate progress and develop professional judgement. Assessment criteria and rubrics are explained early in each module and revisited prior to submission to support transparency and success.

Level 4 introduces students to a broad range of assessment methods designed to build confidence, academic skills and subject foundations. Assessment at this level includes practical skills tasks, time constrained set exercises, written reports, portfolios and presentations. There is a clear emphasis on developing core knowledge, applying concepts to structured tasks, and beginning to communicate ideas in both written and spoken forms. Across the level, students are supported to develop essential academic, professional and digital capabilities through a balanced mix of coursework and more controlled assessment.

Level 5 builds on this foundation by increasing the applied and professionally oriented nature of assessment. Students are assessed through portfolios, presentations, policy or analytical reports, set exercises and formal examinations. Assessment at this stage places greater emphasis on applying knowledge to workplace, regulatory and organisational contexts, including the interpretation of financial information, governance and assurance, and the communication of analysis to different audiences. The inclusion of work placement and business analytics related assessment also strengthens the focus on employability, professional practice and digital capability.

Level 6 is characterised by more advanced, integrative and professionally focused assessment. Students complete a substantial independent project, which may take the form of a dissertation or consultancy style report, supported by reflective commentary and presentation. In addition, assessment across the level includes analytical reports, presentations, strategy based applied tasks, set exercises and formal examinations. At this stage, students are expected to demonstrate higher levels of critical thinking, synthesis, professional judgement and independent enquiry. The assessment pattern is designed to reflect the demands of graduate level study and professional practice, particularly in areas such as financial reporting, taxation, performance management, strategy and contemporary developments in business and technology.

Graduate Prospects

A BSc (Hons) Accounting and Finance degree prepares you for a wide range of careers across the private, public and voluntary sectors. Graduates may progress into finance and accounting functions within large multi-national organisations, SMEs, public services, and financial and professional services firms.

Examples of graduate roles include:

- assistant management accountant or management accountant
- financial analyst or finance officer
- auditor or assurance assistant
- tax assistant or trainee tax adviser
- finance business partner or commercial analyst
- risk, compliance or governance roles
- roles in banking, investment, financial planning and financial services
- data and analytics roles supporting finance, reporting and decision making
- sustainability or ESG reporting and assurance roles

Graduates may also progress to further study including specialist Masters programmes (for example, in finance, accounting, analytics or an MBA) and professional qualifications. The programme is mapped to ACCA exemptions where applicable (subject to professional body approval), supporting progression towards chartered status.

MODULES

Year 1			
Code	**Title**	**Credits**	**Status**
BUSI4001	Business and Corporate Law	20	Compulsory
BUSI4002	Management, People & Operations	20	Compulsory
BUSI4003	AI in Business	20	Compulsory
BUSI4004	Business, Accounting and Finance	20	Compulsory
BUSI4005	Professional and Personal Development	20	Compulsory
BUSI4006	Principles of Marketing	20	Compulsory
Students exiting at this point with 120 credits would receive a CertHE Accounting and Finance			

Year 2			
Code	**Title**	**Credits**	**Status**
BUSI5001	Applied Work Placement	20	Compulsory
BUSI5002	Business Analytics with AI	20	Compulsory
BUSI5004	Economics, Governance and Economic Sustainability	20	Compulsory
BUSI5009	Financial Regulation, Corporate Governance and Assurance	20	Core
BUSI5011	Management Accounting	20	Core
BUSI5007	Financial Accounting	20	Core
Students exiting at this point with 240 credits would receive a DipHE Accounting and Finance			

Year 3			
Code	**Title**	**Credits**	**Status**
BUSI6001	Business Project	40	Compulsory
BUSI6003	Contemporary AI Development in Business	20	Compulsory
BUSI6004	Financial and Performance Management	20	Core
BUSI6007	Financial Reporting	20	Core
BUSI6011	Taxation	20	Core

Students exiting at this point with a minimum 300 credits would receive a BSc Accounting and Finance Students exiting at this point with 360 credits would receive a BSc (Hons) Accounting and Finance

Key to Module Statuses	
Core modules	Must be taken and must be successfully passed.
Compulsory modules	Must be taken although it may possible to compensate as a marginal fail (within the limits set out in the Academic Regulations and provided that all core or pass/fail elements of module assessment have been passed).
Optional modules	Are a set of modules from which you will be required to choose a set number to study. Once chosen, it may possible to compensate as a marginal fail (within the limits set out in the Academic Regulations and provided that all core or pass/fail elements of module assessment have been passed).

Timetables
Timetables are normally available August before the start of the academic year. Please note that while we make every effort to ensure timetables are as student-friendly as possible, scheduled learning can take place on any day of the week. Our Timetabling team work hard to ensure that timetables are available to students as far in advance as possible, however there may be occasional exceptions such as in the case of teaching which falls outside of the usual academic calendar. The UoC academic calendar runs from July to July, so timetabling information for programmes which include teaching sessions in August may not be published until closer to the August delivery.

ADDITIONAL INFORMATION

Student Support
The Student Enquiry Point is a simple way to contact Student Services. Using the Student Enquiry Point tile on the Student Hub you can submit an enquiry to any of the Student Services teams, which includes: • Careers and Employability • Chaplaincy for faith and spiritual wellbeing • Mental Health and Wellbeing • Digital Skills • Disability and Specific Learning Difficulty (SpLD) • International Student Support • Library • Money Advice Service • Safeguarding • Skills@Cumbria • Sports and Fitness Facilities • University Student Accommodation As a student at the University of Cumbria you automatically become a member of the Students' Union. The Students' Union represents the views and interests of students within the University. The Students' Union is led by a group of Student Representatives who are elected by students in annual elections. They also support approximately 400 Student Academic Reps within each cohort across the entire University. The Students' Union represent the views of their cohort and work with academic staff to continuously develop and improve the experience for all University of Cumbria students. You can find out more about who represents you at www.ucsu.me. You can email at any time on studentvoice@cumbria.ac.uk.

Course Costs
Tuition Fees: Course fees can be found https://www.cumbria.ac.uk/study/courses/undergraduate/bsc-accounting-and-finance/ Additional Costs: From time to time throughout the programme, you may have the opportunity to engage in activities outside of the formal classroom environment. The cost of activities that are part of the module content e.g. engagement with a business simulation, will be covered by the University. If the successful completion of the module depends on e.g. a visit to a local organisation, the University will also cover the associated costs of travel/subsistence.

Exceptions to the Academic Regulations

This programme operates in accordance with the University's Academic Regulations and Academic Procedures and Processes

External and Internal Benchmarks
The programme has been designed with reference to relevant external and internal frameworks and guidance, including: https://www.qaa.ac.uk/the-quality-code/subject-benchmark-statements/subject-benchmark-statement-business-and-management • The Chartered Institute of Personnel and Development https://www.cipd.co.uk/ • Chartered Institute of Marketing: https://www.cim.co.uk/learn-develop/qualifications/cim-accredited-and-recognised-degrees/ • UK Quality Code for Higher Education (2024) https://www.qaa.ac.uk/the-quality-code • QAA Subject Benchmark Statement – Accounting (2025) https://www.qaa.ac.uk/the-quality-code/subject-benchmark-statements/accounting • QAA Subject Benchmark Statement – Finance (2025) https://www.qaa.ac.uk/the-quality-code/subject-benchmark-statements/finance • Jisc Building Digital Capabilities Framework – the six elements https://digitalcapability.jisc.ac.uk/what-is-digital-capability/individual-digital-capabilities/ • ACCA Accredited Programme and Exemption Guidance https://www.accaglobal.com/gb/en/student/getting-started/exemptions.html • ACCA Qualification Structure and Syllabus https://www.accaglobal.com/gb/en/student/exam-support-resources.html

Disclaimer
This programme has been approved (validated) by the University of Cumbria as suitable for a range of delivery modes, delivery patterns, and delivery sites. This level of potential flexibility does not reflect a commitment on behalf of the University to offer the programme by all modes/patterns and at all locations in every academic cycle. The details of the programme offered for a particular intake year will be as detailed on the programme webpage: https://www.cumbria.ac.uk/study/courses/undergraduate/bsc-accounting-and-finance/