

Course Information Sheet

BSc (Hons) Finance and Accounting

Mode and course length – Full-Time (3 years)

Location – ARU London Campus (East India Dock)

Awarding Body – Anglia Ruskin University. As a registered Higher Education provider Anglia Ruskin University is regulated by the Office for Students.



Overview

A degree in finance and accounting offers valuable knowledge and skills for various careers within the business world. Whether your goal is to become a qualified accountant or explore other business roles, this degree provides a solid foundation.

Successful completion of the finance and accounting course provides the highest level of exemptions, covering a total of 9 foundation papers, for students who are already considering obtaining a professional accounting certification, such as the acca (association of chartered certified accountants).

Whether you want to move into auditing, financial reporting, management accounting or financial services, this could be the course for you. You'll develop subject-specific skills alongside important transferable skills like communication, enterprise, problem-solving and quantitative analysis.

The course syllabus has also been carefully designed to combine both theoretical and practical aspects of finance and accountancy. Students acquire practical knowledge of finance and accounting fields and essential tools and techniques through real-world content, preparing them with the abilities and skills desired by potential employers.

Course Delivery

Our courses are delivered through teaching and learning methods that provide students with the broadest possible exposure to a modern and innovative higher education experience. These methods may vary and could include attendance at lectures and seminars, undertaking laboratory exercises or work-based activities, practical work, performances, presentations, field trips, other relevant visits, and e-learning through the VLE, our online learning management system.

Each course is divided into a number of 'modules', each focusing on specific areas and employing a distinct approach to its delivery. This information is made available to students for each module they undertake via the Module Definition Form (MDF) and the VLE.

Assessment

Knowledge and understanding are assessed through various methods, including presentations and a range of assignments. These assignments may take different forms, such as a written management report on responding to an organisational issue, a presentation, an essay, a briefing document, or an analysis of a company report. Most modules will include at least two assessments, offering the opportunity to evaluate both knowledge and understanding as well as a range of skills effectively.

Formative assessment will also be provided throughout the course. This feedback will help improve students' knowledge and development and allow for the evaluation of their academic needs.

Fees

Information about your course fee, including any annual fee increases or deposits (if required), can be found in your offer letter.

Additional Costs

During your course, you may be required to take extra or repeated modules to recover any modules you have failed. If you started your course on or after September 2019 and this extends your course end date beyond the original date stated in your offer letter, you will be charged an additional tuition fee to cover the costs of the extra or repeat modules. This additional fee will be based on the credits for the module(s) you repeat or take.

Modules

Core Modules

Year 1: MOD003325 Academic and Professional Skills

The skills that employers look for in potential employees are precisely those needed to gain academic benefit from a course. By developing these skills, students simultaneously improve their success in their university experience and enhance their employability.

Designed to promote the academic development of entering students, this entry-level module applies basic management concepts to the process of learning. It covers note taking, using numbers, information sources, critical thinking skills, working in groups, and the academic tools needed for success in core curriculum courses and for navigating the transition into university-level study.

Year 1: MOD009208 Sustainable Business in the Contemporary Environment

This module explores the evolving business environment, focusing on environmental, social, and governance (ESG) issues. Students will develop creative solutions for contemporary challenges and understand how sustainability and innovation drive long-term value. It reviews the business environment's political, economic, socio-cultural, technological, ethical, and legal influences. Emphasizing sustainability as a strategic advantage, the module introduces principles of effective management and innovative approaches in response to rapid changes and competition. Using case studies, it blends theory with practical application, helping students link academic content to real-world employability skills and development.

Year 1: MOD003456 Introduction to Financial Accounting

This module introduces students to the principles, concepts, and regulations of financial accounting in an international context, focusing on the preparation and presentation of financial statements. Students will learn the purpose, context, and qualitative aspects of financial information, including the objectives of general-purpose financial statements and the assumptions underlying them. The module covers the recognition criteria for assets and liabilities, their classification as current or non-current, and the relationship between financial statement elements. Additionally, students will gain proficiency in double-entry bookkeeping, trial balance preparation, and year-end adjustments for sole traders. Multicultural aspects are also considered in the module design.

Year 1: MOD003457 Business Planning

This module introduces management accounting, focusing on preparing and processing cost and quantitative information for planning, controlling, and decision-making in various business contexts. It covers core techniques in costing, budgeting, and short-term decision-making,

including break-even analysis and optimizing activity plans with limited resources. The module also develops foundational skills in business mathematics and spreadsheet use, essential for management accountants. Additionally, it enhances employability by teaching skills relevant to costing, budgeting, and internal decision-making. Multicultural considerations are integrated into the module's design.

Year 2: MOD007961 Sustainability in Career Development

This module addresses the rapid advancements in technology, global movement, information exchange, and climate science shaping the 21st century. It emphasizes the importance of developing a dynamic skill set for future graduates, who will operate as global citizens in an ever-changing world. Students are encouraged to adopt a critical approach to global situations, recognizing that professions are evolving rather than static. The module also highlights the need for sustainability in personal and professional contexts. Through reflective practice, students will enhance their skills and prepare for future career paths while contributing to a sustainable future.

Year 2: MOD003459 Financial Reporting for Businesses

This module aims to develop the knowledge and skills required to understand and apply accounting standards in the preparation of financial statements of entities. The module will commence with a consideration of conceptual frameworks for financial reporting. The required accounting treatment for specific items appearing in financial statements will follow. The preparation of group financial statements will be covered. Analysis and interpretation of financial statements concludes the module.

This will be focused on assessing the ability to apply accounting standards and conceptual frameworks to practical scenarios. Questions may require the ability to comment on the appropriateness of accounting treatments. In addition, it will be necessary to prepare financial statements dealing with matters relating to several accounting standards.

This module will develop employability skills relevant to the preparation, analysis and audit of financial statements. Multiculturalism has also been considered during the design of this module.

Year 2: MOD009190 Business and Corporate Law

This module is designed to introduce students on the BSc Finance and Accounting degree to the English legal system and also to the sources of the law of England and Wales. In particular, this module will study areas of law which underpin day-to-day business transactions. As such, the module is designed with the ACCA requirements in mind in order to provide students with the available exemption from the ACCA Corporate and Business Law course and examination. Teaching and learning on this module will also consist of the broad outlines of the law of obligations including elements of contract and tort law, and employment law. It will also develop knowledge of business organisations, to include the formation of partnerships and company law, so that a student will be able to understand the legal framework for the formation and constitution of companies and the legal requirements for their successful management. Corporate fraudulent and criminal behaviour will also be discussed and an understanding of corporate governance and ethical behaviour will be interwoven throughout the module.

Year 2: MOD003461 Taxation for Business

This module focuses on understanding the UK tax system, covering income tax, corporation tax, capital gains tax, national insurance, and VAT. Students will learn to prepare detailed tax computations for corporations and individuals, including complex cases involving UK and overseas subsidiaries. The module assumes prior knowledge of UK/international accounting standards and develops the ability to assess profits chargeable to UK Corporation Tax. Students will also study tax rules for various income sources and explore tax planning issues. Designed to enhance employability, the module is relevant for careers in accounting, finance, or company secretarial roles, with a consideration of multiculturalism.

Year 2: MOD003460 Managing Business Performance

This module builds on knowledge from the Business Planning and Decision Making module, focusing on advanced management accounting techniques. It presumes a basic understanding of management accounting and covers both qualitative and quantitative information for planning, decision-making, performance evaluation, and control. Topics include scarce resources, pricing, risk in decision-making, budgeting methods, standard costing, variances, and performance measurement, including divisional transfer pricing and external influences. The module aims to enhance employability by strengthening skills in applying management accounting techniques to improve organizational performance, with consideration of multicultural aspects in its design.

Year 3: MOD003337 Executing Business Strategy

This module focuses on the process of strategic management in organisations. This involves the evaluation of the organisation's situation, analysis and selection of strategic alternatives, and implementation and evaluation of the strategic plan. The module develops the student's ability to work within a team (comprised of various business majors), as well as oral, written, and analytical skills. The course presents conceptual information through readings, lectures, a business game simulation, team presentations, and other class activities. The analysis of case studies of actual business situations including international, non-profit, manufacturing, and service industries will serve as a means of applying the course concepts and develop the students' ability to integrate business concepts. The module requires the students to utilize information from a variety of business areas covered in the Business Core including: Accounting, Information Systems, Finance, Marketing, and Management.

Year 3: MOD003462 Financial Management in Organisations

This module covers basic financial management strategies and operational issues, focusing on maximizing shareholder wealth and long-term growth. It explores financial management within economic environments and markets, emphasizing the key decisions of investing, financing, and dividend policy. Students will study long-term investment appraisal, working capital management, and sources of business finance, including cost and selection factors. The module also examines equity and debt valuation models and introduces treasury risk management. Designed to enhance employability, this module prepares students for finance management roles, considering multicultural perspectives throughout its content.

Year 3: MOD003377 Financial Auditing

This module is a study of the nature, purpose and process of statutory external audits, assurance engagements and internal audit work. The module begins with a consideration of the concept of assurance work and its regulatory environment. The role of ethics is introduced at this stage of the module as is the function of internal audit. The module focuses on areas related to the performance of an audit of financial statements. This begins with a consideration of planning and risk assessment, including in particular, the identification and evaluation of internal controls. Following from this, the sources, rationale and process for collecting various types of audit evidence are studied before moving on to consider issues in relation to a review of financial statements. Finally, the module covers the area of audit reporting by both internal and external auditors. This module will develop employability skills relevant to the performance of both internal and external audit tasks. Multiculturalism has also been considered during the design of this module.

Year 3: MOD009294 Undergraduate Major Project (Finance and Accounting)

This module is a final major project for BSc (Hons) Finance and Accounting students. Students will comprehensively understand financial and accounting concepts, principles, theories, and applications throughout the course. The first half of the module will examine publicly traded company annual reports and perform various analyses such as ratio analysis, horizontal and vertical analysis, DuPont Model and Altman Z-score. In the second half, the significance of non-financial information will be examined. By examining various publicly traded company annual reports, students will gain knowledge and understanding of corporate disclosure, current trends in corporate reporting, current non-financial reporting formats and practices, auditors' reports and their impact on investor relations. They will then gain practical experience by applying what they learned in the first and second halves of the module to their chosen company in their report.

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