



RICHMOND
THE AMERICAN INTERNATIONAL
UNIVERSITY
IN LONDON

BSc (Hons) Accounting and Finance with Combined Studies

Programme Specification

2019-2020

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1. INTRODUCTION

This document describes the degree of **BSc (Hons) Accounting and Finance with Combined Studies** awarded by Richmond University, the American International University in London, using the protocols required by *The Framework for Higher Education Qualifications in England, Wales, and Northern Ireland* (QAA, 2008).

The degree is delivered within the framework of a US Liberal Arts undergraduate degree programme. Typically students complete 40 separate courses over the programme which takes 3.5 to 4 years (approximately 10 courses per year, with summer courses allowing for accelerated progress in some cases). Normally, each course carries 3 US academic credits (equivalent, approximately, to 3 classroom contact hours per 15 week semester). On this basis, students are required to earn a total of a minimum 120 US academic credit hours in order to complete their degrees. Of these 40 courses, roughly half are at the “lower-division” taken in the first two years of study and coded 3000-4999, and half are at the “upper division”, taken in years three and four, and coded 5000-6999.

The degrees are also articulated in terms of UK Regulatory Frameworks, chiefly the *FHEQ* and the *Higher Education Credit Framework for England*. Each course has been assigned to an appropriate level on the *FHEQ*, based on the course’s learning outcomes and assessment strategies (note that the courses comprising the first year of the 4-year US undergraduate degree are normally at RQF Level 3). US undergraduate credit can generally be translated to ECTS and UK CATS credits in the following manner: 1 US credit = 2 ECTS credits = 4 UK CATS credits. So a US degree of 120 credits would translate as 240 ECTS credits and 480 UK CATS credits (with a minimum of 360 UK CATS credits at Levels 4-6 on the *FHEQ*).

Please note: This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided.

More detailed information on the learning outcomes, content, and teaching, learning and assessment methods of each course can be found in course specification documents and syllabi.

The accuracy of the information contained in this document is reviewed by the University and may be verified by the Quality Assurance Agency for Higher Education.

2. OVERVIEW

Programme/award title(s)	BSc (Hons) Accounting and Finance with Combined Studies
Teaching Institution	Richmond, the American International University in London
Awarding Institution	Richmond, the American International University in London
Date of latest OU validation	1 September 2015
Next revalidation	2020/2021
Credit points for the award	121 US Credits 484 UK Credits at <i>FHEQ</i> Levels 3-6 (120 at Level 3; 124 at Level 4; 120 at Level 5; 120 at Level 6)
UCAS Code	University Code: R20 Course Code: N422
Programme start date	September 2015
Underpinning QAA subject benchmark(s)	Accounting (2016) and Finance (2016) http://www.qaa.ac.uk/assuring-standards-and-quality/the-quality-code/subject-benchmark-statements/honours-degree-subjects
Professional/statutory recognition	ACCA (Association of Certified Chartered Accountants, exemptions F1-F4, F5, F6, F7, F8)
Language of Study	English
Duration of the programme for each mode of study (P/T, FT,DL)	FT
Dual accreditation (if applicable)	Middle States Commission on Higher Education (First accredited 1981; renewed 1996 and 2006. Institutional Review scheduled for 2016.) QAA – Higher Education Review (AP) 2017
Date of production/revision of this specification	May 2019 (see chart at the end of this document for list of revisions)

3. ABOUT THE PROGRAMME

Our **BSc (Hons) Accounting and Finance with Combined Studies** degree aims to provide students with a comprehensive and practical knowledge and an understanding of accountancy and finance related topics, including financial and managerial accounting, audit and assurance, taxation, law, financial reporting, corporate finance and financial management.

Students will also gain a broad range of additional skills in the key areas of economics, mathematics, information technology and statistics.

This degree programme is primarily designed for students who are interested in following a career in accountancy or in obtaining professional accounting qualifications at the start of their business careers.

Completion of this degree programme may allow graduates to gain appropriate exemptions from professional accountancy examinations by application to the relevant accounting body. The level of these exemptions will depend on the courses taken and the grades obtained.

4. MISSION

The Accounting and Finance Major aims to provide its students with the knowledge, professional and transferrable skills to help them achieve their intellectual potential and to maximise their career and postgraduate study opportunities. It delivers a business education based on an American Liberal Arts tradition within a diverse and culturally rich environment that encourages cultural understanding and flexibility, so that its graduates can operate effectively and efficiently with integrity in a global economy.

5. PROGRAMME STRUCTURE

BSc (Hons) Accounting and Finance with Combined Studies

A normal course load per academic year is 30 US credits, equivalent to 120 UK credits. Students complete 120 UK credits at Level 6 in the major.

Please note that students must complete all Liberal Arts requirements AND a minimum of 120 credits at each FHEQ level. The Liberal Arts programme offers more choice amongst levels, so students and advisors must ensure that both Liberal Arts requirements and overall level requirements are satisfied. As long as a minimum 120 credits per level is achieved, Liberal Arts Options I and II will be automatically fulfilled.

Table 1: Lower-Division / Levels 3 and 4 Degree Requirements

LOWER-DIVISION REQUIREMENTS			
QCF Level 3		US CREDITS	UK CREDITS
MGT 3200	Foundations of Business	3	12

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MTH 3111	Functions and Applications	3	12
GEP 3100	Transitions I	3	12
GEP 3101	Transitions II	3	12
GEP 3140	Scientific Reasoning	3	12
GEP 3160	Creative Expression	3	12
GEP 3180	Research and Writing I	3	12
XXX 3xxx or MTH 3000	QCF Level 3 Elective OR MTH 3000 (if student tests into this)	3	12
XXX 3xxx	QCF Level 3 Elective (can be Gen Ed Hum SS requirement)	3	12
XXX 3xxx	QCF Level 3 Elective	3	12
	-		
	-		
QCF Level 3 CREDIT TOTALS		30	120

FHEQ Level 4		US CREDITS	UK CREDITS
ACC 4200	Financial Accounting	3	12
ACC 4205	Managerial Accounting	3	12
ECN 4105	Introduction to Microeconomics	3	12
ECN 4110	Introduction to Macroeconomics	3	12
MGT 4205	Computer Applications in Management	3	12
MTH 4110	Calculus with Applications	4	16
MTH 4120	Probability & Statistics I	3	12
GEP 4180	Research and Writing II	3	12
XXX 4xxx	FHEQ Level 4 Elective (can be Gen Ed Hum SS requirement)	3	12
XXX 4xxx	FHEQ Level 4 Elective	3	12
FHEQ Level 4 CREDIT TOTALS		31	124

Table 2: Upper-Division / Levels 5 and 6 Requirements

UPPER-DIVISION REQUIREMENTS			
FHEQ Level 5		US CREDITS	UK CREDITS
ACC 5200	Advanced Managerial Accounting	3	12
ACC 5205	Advanced Financial Accounting	3	12
ACC 5210	Fundamental Analysis	3	12
FNN 5200	Corporate Finance	3	12
FNN 5205	Principles of Investment	3	12

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MGT 5220	Legal and Ethical Concepts in Management	3	12
plus two of the following:		6	24
FNN 5215	Compliance and Regulation		
MGT 5400	Organisational Behaviour		
MGT 5405	Operations Management		
MGT 5230	Advanced Computer Applications in Management		
MGT 5415	Governance and Sustainability		
MTH 5130	Game Theory and Decision Methods		
And all of the following			
XXX 5xxx	FHEQ Level 5 Elective	3	12
XXX 5xxx	FHEQ Level 5 Elective	3	12
FHEQ Level 5 Credit Totals		30	120

FHEQ Level 6		US CREDITS	UK CREDITS
ACC 6200	Taxation	3	12
ACC 6205	Financial Reporting	3	12
ACC 6210	Audit and Assurance	3	12
FNN 6200	Money and Banking	3	12
FNN 6210	Financial Institutions and Markets	3	12
plus five of the following OR Internship and three of the following		15	60
FNN 6205	Quantitative Models in Finance		
FNN 6405	The Global Investor		
FNN 6410	International Finance		
FNN 6415	Wealth Management		
FNN 6962	World Internship in Finance (6 CREDITS)		
FNN 6972	Internship in Finance (6 CREDITS)		
MGT 6200	Competition and Strategy		
FHEQ Level 6 Credit Totals		30	120

Black = Major requirements

Blue = General Education Liberal Arts Core requirements

Green = Electives/Gen Ed Electives, one of these electives (at RQF L3 or FHEQ L4) must fulfil the Humanities/Social Sciences Gen Ed Elective requirement

6. PROGRAMME OUTCOMES

Programme-level learning outcomes are identified below. Please refer to the Curriculum Map at the end of this document for details of how outcomes are deployed across the study programme.

Key Programme Outcomes

Upon completion of the BA (Hons) Accounting and Finance with Combined Studies degree, students should be able to:

- Understand practices, concepts and tools of accounting and finance
- Represent and critically reflect on data or situation
- Understand international and national standards and legislation
- Have developed key numerical and IT skills.

Knowledge and Understanding (A)

A1 The role and nature of accounting and finance in society, organisations, markets and other institutions and environments.

A2 Contemporary theoretical tools, practices and language of accounting and finance (including relevant accounting standards), and an understanding of their respective relevance and an ability to apply those to practical problems (such as portfolio theory, CAPM and financial mathematics).

A3 Some of the alternative technical language and practices of accounting.

A4 Theories and empirical evidence with regard to the operation of financial markets within institutional frameworks, financial management and risk.

A5 Legal and ethical concepts of management and finance.

Cognitive Skills (B)

B1 Identify relevant principles and concepts and critically evaluate in a given situation.

B2 Numerical and quantitative skills with a given set of data, for the purpose of data presentation, interpretation and evaluation.

Practical and/or professional skills (C)

C1 The interpretation, appraisal and evaluation of empirical evidence.

C2 The preparation of financial statements in accordance with international accounting standards, including the application of accounting concepts and analysis to appropriate operating issues to assist in business decision making.

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C3 The preparation of tax computations in accordance with the current UK tax legislation.

Key Skills (D)

D1 Effective oral and/or written communication skills.

D2 Develop analytical skills, through the use of relevant information technology.

D3 Locate, extract and analyse data from multiple sources, including acknowledgement and referencing of sources.

7. TEACHING, LEARNING, AND ASSESSMENT

Teaching Strategy

The teaching and learning strategy adopted within the **BSc (Hons) Accounting and Finance with Combined Studies** degree is based on the understanding that all students will be treated as active learners. Clearly, the precise approach will vary from course to course, depending on the learning outcomes relevant to each class.

The generic components of our teaching and learning strategy normally involves a variety of approaches and include delivering many of the following:

- Regular use of formal lecture sessions in all courses.
- Occasional workshops and seminars in some courses.
- Regular use of individual and/or team-based projects in all courses.
- Regular use of self-directed and directed reading in all courses.
- Peer-tutoring led by advanced students in many courses.
- Use of audio-visual and library resources in some courses.
- Regular use of tutor- and student-led discussion groups via e-learning platforms such as PowerCAMPUS (or Blackboard) in many courses.

The combination of teaching and learning approaches mentioned above develops our students' knowledge, thinking skills and practical skills.

Their knowledge is acquired through

- Structured lectures and supporting materials
- Directed reading and use of internet materials
- Independent research

Their cognitive skills are developed through

- Conducting research
- Making presentations and preparing other assessments
- Helping others to learn

Their practical skills are gained through

- Application of theory to practices encountered during internships
- Using information technology to retrieve and manipulate data
- Negotiating by means of team-based projects

Their key skills are gained through

- Employing and using appropriate linguistic skills
- Independent learning

Assessment Strategy

The assessment strategies we use with our **BSc (Hons) Accounting and Finance with Combined Studies** degree speak directly to how we anticipate progression with student learning to take place.

In terms of following up with the assessment of student learning and consistent with US liberal arts traditions, our classes rely on the system of continuous assessment on a course by course basis and throughout any given semester. This approach often involves the use of term-papers, portfolios of work, quizzes, mid-semester and final exams as well as student presentations and general class discussion. Not every component applies to every course, but most do relate to many of the classes that are offered. Many of our courses involve a site visit or require attendance at a public lecture as well. Students generally find these events to be extremely valuable to their learning.

Most of the courses will follow the Standard Assessment Norms, however some many follow one of specialised norms or atypical assessment, as listed in each CSD. See [Assessment Norm Policy](#) for the full list of assessment norms.

Each senior will end their programme with a dissertation which will normally have 8,000-10,000 words.

8. ENTRY REQUIREMENTS

Admissions

To be considered for admission, prospective students should review the Admissions Policy found on the University's website.

Transfer Credit

Prospective students with specific levels of subject achievement in Advanced Placement Tests, GCE A Levels and some other UK and international qualifications may enter with Advanced Credit and be given exemption from certain courses of the programme. Please see the Transfer Credit Policy Undergraduate for details.

Prospective students who do not meet the academic and/or English language requirements may be permitted to enter this programme at the appropriate point after having first satisfactorily completed a Foundation Year and /or Academic English language programme at the University.

Further details may be found at: <http://www.richmond.ac.uk/content/admissions.aspx>

9. EXIT AWARD REQUIREMENTS

An exit award is defined as a lower award than one for which the student is registered. Such an award may be conferred if a student completes part, but not all, of the requirements of the programme for which he or she is registered. Students may not enter the university registered for an exit award.

Associate of Arts Degree in General Studies (US)

The US Associate of Arts (AA) degree can be awarded as an exit degree for those students completing the following minimum requirements.

30 US / 120 UK credits at RQF Level 3

30 US / 120 UK credits at FHEQ Level 4

Of the total number of credits required for the AA degree, 30 US/120 UK credits must be completed at Richmond. Students must obtain a minimum cumulative GPA of 2.0 and a major of 2.0 in order to qualify for this degree. Latin Honours are not applied to the AA Degree.

The requirements for the AA degree are outlined in Table 1 above.

Certificate of Higher Education in Business Management (UK)

The UK Certificate of Higher Education (CertHE) can be broadly aligned with the US Associate of Arts Degree, but the CertHE does not require the completion of 30 US/120 credits at RQF Level 3. Students who qualify for the AA degree will automatically qualify for the CertHE. But students may qualify for a CertHE without fulfilling the requirements for a US AA degree if they have not completed all of the RQF Level 3 requirements necessary to obtain the AA.

Students may not be awarded more than one exit award (notwithstanding dual accreditation of the AA/CertHE) and Boards will recommend the most relevant one for the individual student circumstance for any student meeting the criteria for an award to be made.

The UK CertHE can be awarded as an exit award for those students completing the following minimum requirements.

120 credits at FHEQ Level 4

- Pass (normally a GPA of between 1.85 and 2.99 for all Level 4 courses)
- Merit (normally a GPA of 3.0 to 3.54)
- Distinction (normally a GPA of 3.55 and above for all level 4 courses)

Of the total number of credits required for the UK CertHE, 15 US/60 UK credits must be completed at Richmond.

The requirements for the UK CertHE are outlined in the section of Table 1 pertaining to FHEQ Level 4 requirements.

Diploma of Higher Education in Accounting and Finance

The UK Diploma of Higher Education (DipHE) has no US equivalent. The UK DipHE can be awarded as an exit award for those students completing the following minimum requirements.

120 credits at FHEQ Level 4

120 credits at FHEQ Level 5

- Pass (normally a GPA of between 1.85 and 2.99 for all Level 4 courses)
- Merit (normally a GPA of 3.0 to 3.54)
- Distinction (normally a GPA of 3.55 and above for all level 4 courses)

Of the total number of credits required for the UK DipHE, 15 US/60 UK Level 4 credits and 15 US/60 UK Level 5 credits must be completed at the University.

The requirements for the UK DipHE are outlined in the sections of Table 1 and Table 2 above pertaining to FHEQ Level 4 and FHEQ Level 5 requirements.

10. STUDENT SUPPORT AND GUIDANCE

There is a range of student support and guidance, for both academic and general wellbeing, available to students. This is accomplished through a range of programmes and services which positively impact learning as well as the total student life experience.

All students have an allocated full-time faculty member who acts as their academic adviser. Academic Advisers have on-going responsibility for students' academic progress, meeting with each advisee at least once per semester. Advisers assist students with registration, enabling smooth progression through the degree. They also advise on postgraduate and career opportunities, and also provide pastoral support in many cases.

A range of Maths, English, Technology and Writing workshops have been established to support students with particular needs in these areas. Librarians are on hand to assist with library use, which includes instruction in web-based resources.

The University endeavours to make all practical and reasonable adjustments to ensure students are able to fully participate in the University community. Students who declare a physical disability or a special educational need are supported to ensure the quality of their educational experience meets their individual requirements. SEN students, for instance, receive extra time in examinations, and have the option of writing exams on university-

provided computers, and/or of taking exams in a separate room. Please see: <https://www.richmond.ac.uk/study-abroad-at-richmond/students-with-additional-needs/>

The University operates a well-staffed Student Affairs department that provides services intended to support and encourage student welfare, safety and development. This department oversees medical registration of students and provides counseling services. It also organizes a range of extracurricular activities and travel designed to further enhance students' educational experiences. Disciplinary and social grievance procedures are also overseen by this department. For a full description of Student Affairs' activities, please see: <https://www.richmond.ac.uk/student-life/>

11. PLACEMENT

The Internship Office the University offers a formal mechanism through which students may receive work-placement opportunities. These placements are supervised, career-related work experiences combined with reflective, academic study that help students apply theoretical knowledge in the workplace. Participation in the internship programme is optional, but students who choose to take up a placement receive academic credit for their placement and associated academic work (see level 6 options). For full details of the internship programme, please see: <http://www.richmond.ac.uk/content/academic-programs/internships.aspx>

Expectations with regard to careers education, information, advice and guidance (as outlined in the section on Enabling Student Achievement in *The UK Quality Code for Higher Education*) are handled by the university's Student Affairs department. This department conducts a variety of career services for students, ranging from resource provision to a CV service, and in particular through the LEAD (Leadership, Education and Development) seminar series. For full details of career services offered to students at Richmond, please see: <http://www.richmond.ac.uk/content/student-affairs/career-services.aspx>.

In addition to these services, the alumni office offers networking opportunities where students may contact alumni working in a variety of fields. The alumni office also offers these services via social media such as LinkedIn and Facebook. Please see: <http://www.richmond.ac.uk/content/alumni.aspx>

12. STUDY ABROAD

Study Abroad options

Richmond students have the option to take a leave of absence and travel away from the university as a 'study abroad'. With 20 partnerships spread over five continents, students are able to select from a wide range of partners. See <https://www.richmond.ac.uk/overseas-study-partners/> for further information and requirements. All courses taken elsewhere must be pre-approved by Registry Services.

13. REGULATORY FRAMEWORK

The **BSc (Hons) Accounting and Finance with Combined Studies** is operated under the policy and regulatory frameworks of Richmond the American International University in London, the Middle States Commission on Higher Education, the Framework of Higher Education Qualifications, and the UK Quality Code for Higher Education.

Also key to the background for this description are the following documents:

- QAA (2018). The Revised UK Quality Code for Higher Education. (www.qaa.ac.uk)
- QAA (2008). Higher Education Credit Framework for England: guidance on academic credit arrangements in Higher Education in England.
- SEEC (2010). Credit Level Descriptors for Higher Education. Southern England Consortium for Credit Accumulation and Transfer (www.seec.org.uk).
- Middle States Commission on Higher Education. Standards for Accreditation and Requirements of Affiliation. 2014: Thirteenth Edition; Rev. Ed. 2015. (<http://www.msche.org/publications/RevisedStandardsFINAL.pdf>)

Ensuring and Enhancing the Quality of the Programme

The **BSc (Hons) Accounting and Finance with Combined Studies** features detailed published educational objectives that are consistent with the mission of the institution. All course outlines contain course specific objectives that are regularly monitored by the individual instructors and by the faculty as a group.

The University has several methods for evaluating and improving the quality and standards of its provision. These include:

- External examiners
- Internal Moderation
- Student representation
- Curricular change approval process
- Annual Programme Monitoring and Assessment
- Formal Programme Review, every 5 years
- Course evaluation
- Student satisfaction surveys and the NSS
- Feedback from employers

The **BSc (Hons) Accounting and Finance with Combined Studies** is provided through a system of ongoing evaluations that demonstrate achievement of the programme's objectives, and uses the results to improve the effectiveness of the programme. Ongoing evaluation is carried out for both US (the Middle States Commission on Higher Education) and UK (QAA) reviews. The University is a voluntary subscriber member of the QAA, and underwent its first full Institutional Review in May 2013 and a Higher Education Review (AP) in 2017 (<http://www.richmond.ac.uk/content/admissions/about-richmond/american-british-accreditation.aspx>).

APPENDIX 1 Curriculum Map

		Knowledge and Understanding					Cognitive Skills		Professional Skills			Key Skills		
		A1	A2	A3	A4	A5	B1	B2	C1	C2	C3	D1	D2	D3
Level 3 - Accounting and Finance with Combined Studies														
MGT 3200	Foundations of Business	x			x	x	x	x	x			x		
MTH 3111	Functions and Applications							x	x				x	x
Level 4 - Accounting and Finance with Combined Studies														
ACC 4200	Financial Accounting	x	x	x	x	x	x			x		x		
ACC 4205	Managerial Accounting	x	x	x	x	x	x	x		x			x	
ECN 4105	Introduction to Microeconomics	x			x		x	x	x			x		x
ECN 4110	Introduction to Macroeconomics	x			x		x	x	x			x		x
MGT 4205	Computer Applications in Management							x		x			x	
MTH 4110	Calculus with Applications							x	x				x	
MTH 4120	Probability & Statistics I		x					x	x				x	

		Knowledge and Understanding					Cognitive Skills		Professional Skills			Key Skills		
		A1	A2	A3	A4	A5	B1	B2	C1	C2	C3	D1	D2	D3
Level 5 - Accounting and Finance with Combined Studies														
ACC 5200	Advanced Managerial Accounting	x	x	x	x	x	x	x	x			x		
ACC 5205	Advanced Financial Accounting	x	x	x	x	x	x	x	x	x	x	x		
ACC 5210	Fundamental Analysis	x	x	x	x	x	x	x		x			x	
FNN 5200	Corporate Finance	x	x	x	x	x	x	x	x			x	x	
FNN 5205	Principles of Investment	x	x		x		x	x	x			x		x
MGT 5220	Legal and Ethical Concepts in Management					x	x		x			x		
FNN 5215	Compliance and Regulation	x	x		x	x	x		x			x		
MGT 5400	Organisational Behaviour	x			x		x		x			x		
MGT 5405	Operations Management	x			x		x		x			x		
MGT 5230	Advanced Computer Applications in Management							x		x			x	
MGT 5415	Governance and Sustainability	x			x	x	x					x		
MTH 5130	Game Theory and Decision Methods	x			x			x				x		

		Knowledge and Understanding					Cognitive Skills		Professional Skills			Key Skills		
		A1	A2	A3	A4	A5	B1	B2	C1	C2	C3	D1	D2	D3
Level 6 - Accounting and Finance with Combined Studies														
ACC 6200	Taxation	x	x	x	x	x	x	x	x	x	x		x	x
ACC 6205	Financial Reporting	x	x	x	x	x	x		x	x		x		x
ACC 6210	Audit and Assurance	x	x			x	x	x	x			x		x
FNN 6200	Money and Banking	x			x		x	x	x			x		x
FNN 6210	Financial Institutions and Markets	x			x		x	x	x			x		x
FNN 6205	Quantitative Models in Finance	x			x		x	x	x			x	x	x
FNN 6405	The Global Investor	x			x		x	x	x			x	x	x
FNN 6410	International Finance	x			x		x	x	x			x		x
FNN 6415	Wealth Management	x			x		x	x	x			x		x
FNN 6962	World Internship in Finance (6 CREDITS)						x	x	x	x		x	x	x
FNN 6972	Internship in Finance (6 CREDITS)						x	x	x	x		x	x	x
MGT 6200	Competition and Strategy	x	x		x	x	x	x	x			x	x	x

Programme Specification Publication Dates

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