



Highlands
University
College Jersey



**UNIVERSITY OF
PLYMOUTH**

**PROGRAMME QUALITY
HANDBOOK
2024 – 25**

***BSc (Hons) Business
Accounting***

1. Welcome and Introduction to BSc (Hons) Business Accounting	3
2. Programme Specification.....	4
3. Module Records.....	20

1. Welcome and Introduction to BSc (Hons) Business Accounting

Welcome to the BSc (Hons) Business Accounting and to University College Jersey at Highlands College. We are delighted that you have chosen to study with us. Our aim is to make the learning process enjoyable, enhance your academic achievement and bring about personal and economic success.

This programme has been designed to equip you with the skills and knowledge base required to work in your chosen specialism or for other graduate opportunities. It is also a platform from which you can undertake additional professional and academic qualifications.

This Programme Quality handbook contains important information including:

- The approved programme specification
- Module records

Note: The information in this handbook should be read in conjunction with the current edition of:

- Your Institution & University Student Handbook which contains student support based information on issues such as finance and studying at HE
 - available at <http://www.highlands.ac.uk/moodle>
- University of Plymouth's Student Handbook
 - available at:
<https://www.plymouth.ac.uk/your-university/governance/student-handbook>

2. Programme Specification

Exit Awards:

Certificate of Higher Education – achieved through completion of 120 Level 4 credits.

Diploma of Higher Education - achieved through completion of 120 Level 4 credits and 120 Level 5 credits.

UCAS code N/A

HECOS code 100105 - Accounting
100107 - Finance

1. Awarding Institution: University of Plymouth

Teaching institution(s): University College Jersey

2. Accrediting body

Institute of Chartered Accountants in England & Wales (ICAEW)

[Welcome to ICAEW.com | ICAEW](https://www.icaew.com)

3. Distinctive Features of the Programme and the Student Experience

This degree acts as a springboard to a successful career in a well-rewarded profession, offering significant exemptions from professional examinations alongside paid work experience, as well as a broad qualification in business. Students will become members of the Institute of Chartered Accountants in England and Wales (ICAEW) and receive the support of a global professional services firm in providing technical work experience opportunities, as well as developing a professional network and pathway to employment. Whilst on placement, students will work as part of a professional services team, and receive the mentoring, development and remuneration concordant with a trainee role.

Successful students will gain exemptions from 80% of the examinations required to achieve the coveted ACA Chartered Accountant designation from the Institute of Chartered Accountants in England and Wales (ICAEW)*. The extended work placements allow students to obtain over half of the days required by the professional body to become fully qualified. On completion of the degree, they will be well-positioned to

apply for a permanent role at the placement firm and only one year from becoming fully qualified. **Note:** a job offer from the placement firm is subject to meeting the employer's requirements.

The programme is crafted to give students the opportunity to reflect on learning through application to the real-world whilst on work placement. Studying over four years allows students to progress through a challenging and stretching programme of study at an appropriate pace and benefit from the strong pastoral support that is part of the UCJ experience.

The degree has a breadth of content which reflects current and emerging themes in business and finance and will prepare graduates to enter employment at a senior technical level and rapidly progress to management roles within the island's vibrant financial sector and beyond.

**Subject to final confirmation by ICAEW*

4. Relevant QAA Subject Benchmark Group(s)

Business and Management March 2023 - [Subject Benchmark Statement - Business and Management \(qaa.ac.uk\)](#)

Accounting 2019 - [Subject Benchmark Statement: Accounting \(qaa.ac.uk\)](#)

Finance 2019 - [Subject Benchmark Statement: Finance \(qaa.ac.uk\)](#)

5. Programme Structure (Full-time only)

Year 1

Autumn term	Spring term	Summer term
HIGH1110 Businesses, Finance, Audit and Assurance (20 credits) (Level 4)	HIGH1111 Developing Professional Skills (40 credits) (Level 4) 12 weeks Technical Work Experience	HIGH1052/1104 Business Law and Financial Services Regulation (20 credits) (Level 4)
HIGH1102/1103 The International Financial and Accounting Sector (20 credits) (Level 4)		HIGH1112 Introduction to Financial Accounting (20 credits) (Level 4)
40 credits	40 credits	40 credits

Year 2

Autumn term	Spring term	Summer term
HIGH2110 Management Accounting and the Principles of Taxation (20 credits) (Level 5)	12 weeks Technical Work Experience	HIGH2113 Advanced Financial Reporting (20 credits) (Level 5)
HIGH2112 Economies, Markets and Institutions (20 credits) (Level 5)		HIGH2114 Management Decision-Making (20 credits) (Level 5)
40 credits		40 credits

Year 3

Autumn term	Spring term	Summer term
HIGH2116 Tax Compliance (20 credits) (Level 5)	12 weeks Technical Work Experience	HIGH 3030 Business Ethics and Corporate Governance (20 credits) (Level 6)
HIGH2115 Emerging issues in audit and assurance (20 credits)		HIGH3101/3109 Corporate Strategy (20 credits)

(Level 5)		(Level 6)
40 credits		40 credits

Year 4

Autumn term	Spring term	Summer term
HIGH3108 Social & Environmental Accounting (20 credits) (Level 6)	12 weeks Technical Work Experience	HIGH3110 Tax Planning (20 credits) (Level 6)
HIGH3109 Company Evaluation (40 credits) (Level 6)		HIGH3109 Company Evaluation continued <i>NB: taught input in Semester 1, self-directed research across the year and submission at end Semester 2</i>
60 credits		20 credits

Note: Students will have a paid 12-week work placement in the Spring term of each year. The placement runs from approximately mid-January to end-March. This placement will involve the student working in a specialist team at the local offices of a global professional services firm and contributing to the work of that team under the supervision of a workplace mentor. Students are paid at the firm's annual trainee rate, pro-rated for the number of days on placement. Students will be given a trainee contract by the firm and will be expected to conform to the employer's policies and professional standards. This will include the requirement for regular and punctual attendance.

In year 1, the placement is assessed by means of an extended reflective portfolio (which includes a personal development plan – PDP) worth 40 academic credits (HIGH1111 Developing Professional Skills). The intention of the module is to support students to develop their understanding of the skills required by the accounting profession and provide a secure foundation for the placements in following years.

In years 2-4 placements do not attract academic credit, but students will log their participation with the professional body – placement days will contribute towards their professional qualification and learning in Semester 2 modules will build on the student's reflection on placement experiences.

6. Programme Aims

The programme aims to:

- Meet the needs of industry, the accounting profession and the community; by offering an informative and challenging programme of study for those wishing to work in financial services and progress to full qualification as a Chartered Accountant. It will develop a detailed knowledge and understanding of business organisations, their systems and processes, and the changing environment in which they operate.
- Offer students an academic and professional pathway that will accelerate their career in business and finance through the development of key skills and attributes that will support their career through extensive work placements creating the opportunity to embed their learning in a real-world context.
- Provide students with exemplary pastoral support to assist their personal development and learning
- Develop a secure and critical understanding of accounting theory and practice, and the role of the accountant in business, as well as the rapidly evolving ethical, regulatory and reporting context.
- Develop the technical competence and professional knowledge in accounting and finance to meet the requirements of the professional body.

7. Programme Intended Learning Outcomes (PILOs)

8.1. Knowledge and understanding

On successful completion graduates should have developed:

1. Secure knowledge and understanding of the key concepts of accounting and finance, including financial reporting and regulatory practices, budgeting, control and decision making.
2. An appreciation of the role of the finance function in business, and the importance of audit and assurance in narrowing information gaps in the modern market system.
3. Knowledge and understanding of the inputs, processes and outcomes of business and the contribution made by finance professionals to strategic decision-making.
4. A sound understanding of the legal, economic and regulatory environment in which businesses operate.
5. A secure understanding of the facilitating role of information technology, data and analytics in business decision-making.

8.2. Cognitive and intellectual skills

On successful completion graduates should have developed:

1. Skills in data manipulation, analysis, synthesis and evaluation relevant to the accounting profession.
2. Problem-scoping, problem-defining and problem-solving skills.
3. Research skills including the evaluation of data sources.
4. Critical awareness of rival theories and frameworks, and a habit of reflective practice.

8.3. Key and transferable skills

On successful completion graduates should have developed:

1. Skills in self-directed and discovery learning.
2. High levels of numeracy; and the ability to manipulate and present data for a range of audiences.
3. The ability to work individually and in effective teams in a professional context

8.4. Employment related skills

On successful completion graduates should have developed:

1. Professional scepticism and an ethical stance.
2. The ability to employ an analytical and detailed approach to work.
3. Team working and people and time management skills;
4. The skills of managing deadlines and several concurrent workstreams.

8.5. Practical skills

On successful completion graduates should have developed:

1. Written communication skills including professional report-writing and summarising information for a range of audiences.

2. Practical presentation and oral communication skills.
3. Computing and information technology skills, including data analytics, relevant to the role of an accounting professional.

9. Admissions Criteria, including RPL and Disability Service arrangements

All applicants must have GCSE (or equivalent) Maths at Grade 6 and English at Level 4 or above.

Entry Requirements for BSc (Hons) Business Accounting. All candidates are interviewed before an offer is made.	
A-level/AS-level	Normal minimum entry requirements are 112 UCAS points at A level
BTEC National Diploma/QCF Extended Diploma	Normally DMM
Access to Higher Education at level 3	<p>Pass an Access to HE Diploma in Science with 33 or more credits at merit or distinction</p> <p>Notes: Other relevant Level 3 qualifications will be assessed on a case-by-case basis for equivalency. University College Jersey may make contextual offers, based on an applicant's individual circumstances.</p> <p>When English is not the first language of the applicant they will need to achieve 6.5 in the IELTS examination.</p>

Applicants who have already completed professional examinations in accountancy may be eligible for RPL for some modules. These will be assessed by the college's RPL panel on a case-by-case basis.

10. Non Standard Regulations (NB: all non-standard regulations must be approved by QSSC)

For the following modules, which offer exemption from ICAEW examinations, the module pass mark is 50%

Module Code	Module Title	Module pass mark
HIGH1110	Businesses, Finance, Audit and Assurance	50%
HIGH1112	Introduction to Financial Accounting	50%
HIGH2110	Management Accounting and the Principles of Taxation	50%
HIGH2114	Management Decision-Making	50%

For the following modules, which offer exemption from ICAEW ACA qualifying examinations, the module pass mark is 55%

Module Code	Module Title	Module pass mark
HIGH2113	Advanced Financial Reporting	55%
HIGH2115	Emerging Issues in Audit and Assurance	55%
HIGH2116	Tax Compliance	55%
HIGH3110	Tax Planning	55%

11. Transitional Arrangements for existing students looking to progress onto the programme

Not applicable. This is a new programme.

Appendices

Programme Specification Mapping (UG) – core/elective modules

Appendix 1: (UG) Mapping table that reflects which core modules contribute to the Programme Intended Learning Outcomes (PILOs)

Core modules	Programme Intended Learning Outcomes contributed to (for more information see Section 8)															Compensation Y/N	Assessment Element(s) and weightings 01 (online open book assesment) E1 (exam), E2 (clinical exam), T1 (test), C1 (coursework), A1 (generic assessment), P1 (practical)					
	8.1 Knowledge and understanding					8.2 Cognitive and intellectual skills				8.3 Key and transferable skills			8.4 Employment related skills					8.5 Practical skills				
	1	2	3	4	5	1	2	3	4	1	2	3	1	2	3			4	5	1	2	3
PILOs met at Level 4																						
HIGH1110		X	X	X									X	X	X	X						
HIGH1102	X	X		X		X	X	X		X		X					X	X	X			
HIGH1111	X	X	X	X		X	X	X		X		X							X			
HIGH1112	X		X			X	X	X				X					X	X				
HIGH1052	X	X		X			X	X	X													
PILOs met at Level 5																						
HIGH2110	X		X	X		X	X	X	X		X		X				X	X	X			
HIGH2112		X	X	X		X	X	X	X	X	X	X		X	X							
HIGH2113	X	X		X		X					X		X	X		X						
HIGH2114	X		X	X	X	X	X	X		X	X	X		X	X	X						
HIGH2115	X		X	X		X	X	X	X				X	X	X	X		X	X			
HIGH2116	X			X		X	X	X	X					X					X			
PILOs met at Level 6																						
HIGH3101			X				X	X	X					X								
HIGH3030	X	X	X	X				X	X			X	X	X	X	X	X	X	X			
HIGH3108	X	X	X	X	X			X	X				X		X		X	X				
HIGH3109	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
HIGH3110	X		X	X			X	X	X		X	X	X	X	X	X	X	X				

Tick those Programme Learning Outcomes the module contributes to through its assessed learning outcomes. Insert rows and columns as required.

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH1052
MODULE TITLE: Business Law & Financial Services Regulation
CREDITS: 20
FHEQ LEVEL: 4
JACS CODE: M221
PRE-REQUISITES: None
CO-REQUISITES: None
COMPENSATABLE: Y
SHORT MODULE DESCRIPTOR:

This module develops an understanding of those laws and regulations related to business, with particular reference to the Jersey, English and EU systems. It examines the impact of these laws and regulations on the structure, management and operations of business. This module looks at the most important of these regulations and the impact that they have on the way business is carried out.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions] – see Definitions of Elements and Components of Assessment			
E1 (Examination)	50%	C1 (Coursework)	50%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: N/A

MODULE AIMS:

- To develop knowledge and understanding of the essential elements of the Jersey, English and European systems of law and regulations;
- To develop knowledge and understanding of how laws and regulations affect the structure, management and operations of business
- Develop a knowledge and understanding of the concepts, objectives and operation of financial regulators, the regulations, codes of practice and ethics in the financial sector
- Understand how to apply regulations, codes of practice and ethics in day to day business situations and generate an in-depth knowledge of regulations that apply in their workplace.

ASSESSED LEARNING OUTCOMES: At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes	Award/ Programme Learning Outcomes contributed to: FdA
--	---	---

	contributed to: BSc (Hons) Business Accounting	Business and Management
<p>At the end of the module the learner will be expected to be able to:</p> <ol style="list-style-type: none"> 1. Evidence knowledge of the essential elements of the Jersey, English and European legal systems; their development and relationship. 2. Identify how the legal system impacts on business, the formation of businesses and conducting of business. 3. Apply the legal knowledge acquired to problem solving in a business context. 4. Identify key concepts, objectives and regulations, codes of practice and ethics in the international financial sector. 	<p>8.1.1. 8.1.4. 8.2.3.</p> <p>8.1.1. 8.1.2. 8.2.2. 8.2.3.</p> <p>8.1.1. 8.1.4. 8.2.2. 8.2.4. 8.3.1.</p> <p>8.1.1. 8.1.4. 8.4.1 8.4.2. 8.4 8.3.</p>	<p>ILO1</p> <p>ILO2</p> <p>ILO3:</p> <p>ILO5</p>

Guidance for Learning Outcomes is given below; please refer to the Programme Specification for relevant Award Learning Outcomes.

DATE OF APPROVAL: 06/2015	FACULTY/OFFICE: Academic Partnerships
DATE OF IMPLEMENTATION: 09/2015	SCHOOL/PARTNER: Highlands College
DATE(S) OF APPROVED CHANGE:	TERM: Summer

Additional notes (for office use only):

Additional Guidance for Learning Outcomes:

To ensure that the module is pitched at the right level check your intended learning outcomes against the following nationally agreed standards

- Framework for Higher Education Qualifications
<http://www.qaa.ac.uk/publications/information-and-guidance/publication/?PubID=2718#.VW2INtJVikp>
- Subject benchmark statements
<http://www.qaa.ac.uk/ASSURINGSTANDARDSANDQUALITY/SUBJECT-GUIDANCE/Pages/Subject-benchmark-statements.aspx>
- Professional, regulatory and statutory (PSRB) accreditation requirements (where necessary e.g. health and social care, medicine, engineering, psychology, architecture, teaching, law)
- QAA Quality Code
<http://www.qaa.ac.uk/AssuringStandardsAndQuality/quality-code/Pages/default.aspx>

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026	NATIONAL COST CENTRE: 133
MODULE LEADER: Robert Le Corre	OTHER MODULE STAFF:

Summary of Module Content:

- Fundamentals of the Jersey, English and European Legal System including criminal, civil law, the law of tort, contract law, property law and agency law in relations to business and business formation.
- Formation and regulation of businesses and financial services principally in Jersey & the UK
- Business organisations – sole traders, partnerships and companies and the law of agency
- Regulation and law relating to financing, administration and management of companies including data and consumer protection and key EU directives
- Introduction to employment law.
- Offshore companies, their formation, governance and management, and taxation concepts
- Trust instruments, creation, uses, management and administration. Powers, duties and role of stakeholders.
- Preparing and making a legal argument and the basics of advocacy
- Regulatory structures and regulation in the UK and Jersey and impact their own businesses industry.

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities <i>[KIS definitions]</i>	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Scheduled	44	11 weeks
Independent	156	Moodle access to worked activities; research and discussion in Learning Set; preparation for presentation
Total	200	(NB: 1 credit = 10 hours of learning; 20 credits = 200 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
E1 Written exam	Final Exam (All ALOs)	100%
C1 Coursework	Work based assignment (All ALOs)	100%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework (in lieu of the original assessment)	Assignment (All ALOs)	100%
Coursework	Work based assignment (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated		
Updated by: Robert Le Corre	Date: 04/09/2024	Approved by: Ben Bennett Date: 04/09/2024

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE HIGH1102	MODULE TITLE: The International Financial & Accounting Sectors	
CREDITS: 20	FHEQ LEVEL: Level 4	HECoS Code: 10078 Business and Management
PRE-REQUISITES: None	CO-REQUISITES: None	COMPENSATABLE: Y

SHORT MODULE DESCRIPTOR:

The module develops a fundamental understanding of the financial and accounting sectors, their organisations and structures. It considers the way that the global economy impacts on the sectors and the impact that these sectors have on Jersey.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions] – see Definitions of Elements and Components of Assessment	
C1 (Coursework)	60%
P1 (Practical)	40%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

MODULE AIMS:

The module aims to enable students to develop:

- Knowledge and understanding of the international financial and accounting sectors, their organisations and structures.
- Knowledge and understanding of the interactions between financial centres, with society and between organisations, and the factors that have led to their development.

ASSESSED LEARNING OUTCOMES: At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to : BSc (Hons) Business Accounting	Award/ Programme Learning Outcomes contributed to: FdA Business and Management
At the end of the module the learner will be expected to be able to: 1. Demonstrate knowledge of the financial services and accounting	8.1.1. 8.1.2. 8.1.4.	ILO1

<p>sectors, their organisations, and their structures and the types of activities that take place.</p> <p>2. Explain how the sectors have developed and their impact on economies and societies.</p> <p>3. Use that knowledge in the work context in the execution of tasks and problem solving.</p> <p>4. Effectively communicate information, arguments and analysis in a variety of forms.</p>	<p>8.1.4. 8.2.1. 8.2.2. 8.2.3</p> <p>8.3.1. 8.3.3. 8.4.3.</p> <p>8.5.1. 8.5.2. 8.5.3.</p>	<p>ILO2</p> <p>ILO5</p>
---	---	-------------------------

Guidance for Learning Outcomes is given below; please refer to the Programme Specification for relevant Award Learning Outcomes.

DATE OF APPROVAL: 06/02/2019	FACULTY/OFFICE: Academic Partnership
DATE OF IMPLEMENTATION: 09/2019	SCHOOL/PARTNER: Highlands College
DATE(S) OF APPROVED CHANGE:	TERM: Autumn

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

ACADEMIC YEAR: 2025-2026	NATIONAL COST CENTRE: 133
MODULE LEADER: Ross Henderson	OTHER MODULE STAFF:

Summary of Module Content

- Types of organisation (e.g. Banking, Insurance, Trusts, Investment, Accounting & Auditing, Bookkeeping, Tax Consultancy and Fiduciary Services)
- Structure, and economic and social impact of the financial services and accounting sectors
- Development of the offshore sector, economic, social & competitive factors
- Relationship between offshore jurisdictions and larger trading communities
- Market structure, types and size of providers and intermediary businesses
- Operational structures and organizational charts/ hierarchies
- The Ethics of Offshore and its impact on host communities

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities <i>[KIS definitions]</i>	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	40	11 week lectures
Guided Independent Learning	160	Moodle access to worked activities; research and discussion in Learning Set; preparation for presentation
Total	200	(NB: 1 credit = 10 hours of learning; 20 credits = 200 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name	Component Weighting
Coursework (C1)	Timeline task. (All ALOs)	100%
Practical (P1)	Oral Presentation (All ALOs)	100%

REFERRAL ASSESSMENT

Element Category	Component Name	Component Weighting
Coursework (in lieu of the original assessment)	Business report into the history and development of an offshore centre and its future challenges and opportunities	100%
Coursework	Timeline task. (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Ben Bennett Date: 04/09/2024	Approved by: Andrew McGinnigle Date: 04/09/2024

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH1110	MODULE TITLE: Businesses, Finance, Audit and Assurance	
CREDITS: 20	FHEQ LEVEL: 4	HECOS CODE(S) [max 3]: 100078
PRE-REQUISITES: NA	CO-REQUISITES: NA	COMPENSATABLE: N

SHORT MODULE DESCRIPTOR:

This module provides students with an understanding of organisational types and structures, their aims and objectives, and their place in the economy. A particular emphasis is on the finance function and the role of finance professionals. The module also explores the role of audit and assurance processes in good governance, as well as the ethical principles that underpin an effective assurance engagement.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)	50%	C1 (Coursework)	50%	P1 (Practical)	

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 50%

MODULE AIMS:

The module aims to enable students to develop an awareness of the main types and structures of business organisations, as well as being able to evaluate their advantages and limitations. Students will also develop a sound knowledge of the different business functions and their role in supporting the business to achieve its mission. Students will learn in detail about the role of the finance function and the importance of the audit process, as well as the key role played by accountants in business and the economy.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Identify and give examples of the objectives of business and the functions	8.1.3. 8.1.4.

and tasks that businesses perform in order to meet their objectives	
2. Discuss the nature, characteristics, advantages and disadvantages of different forms of business and organisational structure	8.1.4.
3. Explain how finance functions support business operations; including the purpose of financial information produced by finance functions, the role of company accountants, and the measurement of risk	8.1.2. 8.1.4.
4. Explain the context and concept of assurance, why assurance is required and the reasons for assurance engagements being carried out by appropriately qualified professionals.	8.1.1. 8.1.2.
5. Explain and apply established processes for conducting an assurance engagement, showing awareness of stakeholders, risk, and the limitations of evidence gathered in an assurance engagement	8.1.3. 8.1.4.
6. Outline the importance and attributes of the accountancy profession and the role of governance in a business, including how business managers can promote corporate governance, sustainability, and an ethical culture.	8.4.1. 8.4.2. 8.4.3 8.4.4.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey

DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Autumn
---	---------------------

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Ben Bennett

NATIONAL COST CENTRE:
OTHER MODULE STAFF: Guy Kabot

Summary of Module Content

Business objectives and organisational structures: Mission, vision and values
 Business functions and their contribution to the achievement of organisational objectives
 The role of finance and the finance function
 The significance of the accountancy profession in business and the economy
 The internal environment of business including organisational culture and ethics.
 Technology and data analysis
 Users and uses of assurance reports
 Parties to an assurance engagement and the terms of engagement
 Preparing for, conducting and then reporting on, an assurance engagement
 The expectations gap in the assurance process
 Internal control systems; risks to control systems, mitigations and their limitations
 Sources of information and evidence gathering
 Professional ethics including threats to independence: self-interest threat; self-review threat; management threat; advocacy threat; familiarity threat; intimidation threat.
 The regulatory context
 Professional boundaries and conflicts of interest

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	36	3 hrs per week
Guided independent study	134	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination preparation	30	Formative examination question practice and revision.
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	Business Report (ALOs 1,2,3)	100%
Examination	Final Examination (ALOs 4,5,6)	100%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	Business Report (ALOs 1,2,3)	100%
Examination	Referral Examination (ALOs 4,5,6)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by:	Approved by:
Date: XX/XX/XXXX	Date: XX/XX/XXXX

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH1111 **MODULE TITLE: Developing Professional Skills 1**
CREDITS: 40 **FHEQ LEVEL: 4** **HECOS CODE(S): 100104**
PRE-REQUISITES: NA **CO-REQUISITES: NA** **COMPENSATABLE: N**

SHORT MODULE DESCRIPTOR:

The module is made up of a 12-week placement at a financial services organisation. The student will be exposed to a wide range of professional learning opportunities specific to a future career as an accountant and also for the development of generic and transferable skills. They will be appointed a mentor who will support and oversee the placement and participate in the assessment of a reflective portfolio.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)	0%	C1 (Coursework)	100%	P1 (Practical)	0%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: NA

MODULE AIMS:

- To provide work experience consistent with that required by the professional body
- To provide work experience suitable for a year 1 undergraduate
- To provide opportunities to apply learning to practical problems and situations and develop interpersonal and team-working skills in a professional context
- To further develop the professional attitudes required of a Chartered Accountant.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Successfully complete an extended supervised placement in a professional context, showing awareness of ethics professional standards and sustainability	8.1.2. 8.1.4. 8.3.3. 8.4.4. 8.4.5. 8.5.3

2. Engage with problem-solving and technical tasks and reflect on own performance in those tasks in discussion with a mentor	8.2.2. 8.2.4. 8.3.3. 8.4.2.
3. Demonstrate developing skills in data manipulation, and the presentation of information to internal stakeholders	8.2.1. 8.3.1. 8.3.2. 8.3.3. 8.4.2. 8.4.3. 8.4.4. 8.4.5.
4. Demonstrate the ability to work effectively individually, under supervision	8.3.3. 8.4.4. 8.4.5.
5. Demonstrate the ability to work effectively as part of a team	8.3.3. 8.4.4. 8.4.5.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Spring

Additional Guidance for Learning Outcomes:

To ensure that the module is pitched at the right level check your intended learning outcomes against the following nationally agreed standards

- Office for Students, [Sector-recognised Standards](#)
- Office for Students, [Quality and Standards Conditions of Registration](#)
- [Subject benchmark statements](#)
- Professional, regulatory and statutory (PSRB) accreditation requirements (where necessary e.g. health and social care, medicine, engineering, psychology, architecture, teaching, law)

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Ross Henderson

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF:

Summary of Module Content

An extended work placement in a professional services organisation, supported by a workplace mentor and the personal tutor, assessed by means of a reflective portfolio. Students will be asked to complete a range of tasks appropriate to a trainee accountant at the entry level.

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Work placement	400	A supported and supervised work placement in a professional services firm
Total	400	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	A 4,000 word reflective portfolio that includes a Personal Development Plan. The portfolio will detail: tasks undertaken by the student on the work placement; the skills developed; an evaluation of the student's own performance – with evidence where relevant; a statement of career and personal development goals; next steps and timelines. (All ALOs)	100%

REFERRAL ASSESSMENT

Element Category	Component Name	Component Weighting
Coursework	Reflective portfolio (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date: XX/XX/XXXX	Approved by: Date: XX/XX/XXXX

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH1112

MODULE TITLE: Introduction to Financial Accounting

CREDITS: 20

FHEQ LEVEL: 4

HECOS CODE(S): 100104

PRE-REQUISITES: NA

CO-REQUISITES: NA

COMPENSATABLE: N

SHORT MODULE DESCRIPTOR:

The module introduces accounting as the measurement, recording and communication of financial information for business decision making. It will cover the basic recording of business transactions, using the double-entry system, through to the preparation of income statements, balance sheets and cash flow statements for simple entities, with a basic discussion of some of the associated measurement and disclosure problems.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)	75%	C1 (Coursework)	25%	P1 (Practical)	

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 50%

MODULE AIMS:

The module aims to enable students to develop an awareness of accounting as the measurement, recording and communication of financial information for the purpose of business decision making in the context of risk, sustainability and liquidity. It aims to expose students to the practical application of a range of relevant accounting techniques which enable the production of accurate financial records for a range of stakeholders. It is concerned with the way in which organisations account for their activities to external stakeholders.

ASSESSED LEARNING OUTCOMES:

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Use double-entry accounting techniques to create and adjust accounting records	8.1.3.

2. identify and correct omissions and errors in accounting records and financial statements	8.2. 1. 8.2.2. 8.2.3.
3. Prepare and present non-complex financial statements for a range of simple business types, demonstrating an understanding of their interrelated nature.	8.3.2. 8.4.2. 8.5.1 8.5.2.
4. Know and apply the fundamental principles on which financial reporting is based	8.1.1.
5. Evidence an understanding of ethical practice in the maintenance and production of financial statements.	8.4.1.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 01/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Summer

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Sarah Colley

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF: TBC

Summary of Module Content

Identifying sources of accounting information
 Identifying users and uses of financial information
 Creating and maintaining financial records from accounting records, through the trial balance, to the final financial statements.
 Adjustments to accounting records and financial statements, e.g.: to account for changes in ownership structure and/or interests
 The distinction between the accrual basis and cash basis of accounting
 Codes of ethics and professional standards

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	30	3 hrs per week
Guided Independent Learning	150	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination practice	20	Formative examination question practice and revision .
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Written exam	Final Examination (All ALOs)	100%

Coursework	Set Exercises (MCQs) (All ALOs)	100%
------------	---------------------------------------	------

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Written exam	Resit examination (All ALOs)	100%
Coursework	New Set Exercises (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by:	Approved by:
Date: XX/XX/XXXX	Date: XX/XX/XXXX

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH2110 **MODULE TITLE:** Management Accounting and the Principles of Taxation
CREDITS: 20 **FHEQ LEVEL:** 5 **HECOS CODE(S):** 100104
PRE-REQUISITES: NA **CO-REQUISITES:** NA **COMPENSATABLE:** N
SHORT MODULE DESCRIPTOR:

This module will introduce students to the essential aspects of financial information for management decision-making. Students will also be introduced to the general objectives of taxation and the influence of taxation on business decision-making. They will encounter the main types of tax, learn how to calculate tax contributions for individuals and businesses, and learn about the implications of non-compliance.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment				
E1 (Examination)	75%	C1 (Coursework)	25%	P1 (Practical)

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 50%

MODULE AIMS:

The module aims to enable students to develop a secure understanding of the significance of financial information in the context of management decision-making, as well as the skills to accurately calculate costs of business outputs and determine internal (transfer) and external prices. They will develop knowledge and understanding of the budgeting process and its uses and limitations as a means of performance management and control. Additionally, students will gain an understanding of the general objectives of tax and to be able to calculate income tax, national insurance contributions, capital gains tax, corporation tax and VAT in given scenarios. Students will be encouraged to develop criticality through a consideration of the regulatory and ethical frameworks surrounding tax work carried out in the UK and develop perceptiveness in the selection of appropriate data to provide useable management information.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes)

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
---	--

1. Use a range of forecasting tools to create useful management information	8.1.3. 8.2.1. 8.3.2. 8.5.1. 8.5.2. 8.5.3.
2. Accurately determine costs and prices using a range of established methods.	8.1.1.
3. Evidence a secure and critical understanding of a number of key management accounting tools, showing awareness of their limitations and recognise issues of bias in the collection and interpretation of data.	8.2.1. 8.2.2.. 8.2.3. 8.2.4.
4. Evidence a secure understanding of the general objectives of tax, the influences upon the UK system of tax, and the different types of tax in the UK.	8.2.3.
5. Calculate income tax, capital gains and national insurance liabilities for individuals; and Calculate the corporation tax and VAT owed by or to businesses	8.1.1 8.1.4 8.2.1 8.3.2 8.4.1
6. Identify and explain ethical issues relating to the preparation and interpretation of management information, and those that arise in the performance of tax work	8.4.1.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnership
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	TERM: Autumn

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Alice Turian

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF: TBC

Summary of Module Content

Cost information and its uses
 Cost classification and behaviour
 Overhead absorption rates: marginal vs absorption costing
 The choice of costing methods
 Pricing methods, price determination, including transfer pricing
 Budgets and forecasting – preparation and review
 The use of data in budgeting and control
 Approaches and methods of budgeting
 The cash (operating) cycle and its significance, including working capital and treasury costing and pricing methods, including transfer pricing
 Break-even analysis, contribution and resource allocation
 Investment appraisal methods, their uses, advantages and limitations.
 Tax, the chancellor, the budget and the economy
 Types of taxation: Income Tax and National Insurance; Capital Gains tax; Corporation Tax; VAT (and GST)
 Tax administration
 Calculating tax for individuals and entities
 Individuals and corporate entities; complex tax accounting (introduction)

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	30	3 hrs per week
Guided independent study	150	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination preparation	20	Formative examination question practice and revision.
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Written exam	Final Examination (All ALOs)	100%
Coursework	Set Exercises (MCQs) (All ALOs)	100%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Written exam	Resit examination (All ALOs)	100%
Coursework	New Set Exercises (MCQs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by:	Approved by:
Date: XX/XX/XXXX	Date: XX/XX/XXXX

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH2112 **MODULE TITLE:** Economies, Markets and Institutions
CREDITS: 20 **FHEQ LEVEL:** 5 **HECOS CODE(S)** 100107
PRE-REQUISITES: None **CO-REQUISITES:** None **COMPENSATABLE:** Y

SHORT MODULE DESCRIPTOR:

The module examines how financial markets operate and how investments are managed. It covers such issues as the stock exchange and futures market, short- and long-term investment, ethical investment, asymmetric information, and characteristics of financial institutions. The module introduces students to fundamental macro- and micro-economic concepts and variables and considers how these impact markets and institutions.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment			
C1 (Coursework)	50%	P1 (Practical)	50%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: NA

MODULE AIMS:

The module aims to enable students to develop:

- Knowledge and understanding of fundamental economic theory.
- Understanding of economic theory to current business issues through the application of economic tools
- Knowledge and understanding of the opportunities and expectations for investment, how they are developed, the factors that determine returns, asymmetric information and assessment of risk.
- The ability to apply the above knowledge and understanding in the work context and how it relates to current businesses.
- Develop the ability to analyse the factors which drive demand and profitability in the finance sector.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Demonstrate knowledge and understanding of the characteristics of main types of financial institution and of the opportunities for investment; the main approaches to financial investment; investment analysis and planning; and the assessment of investment performance.	8.1.3. 8.1.4. 8.2.2. 8.2.3. 8.3.1. 8.4.2.
2. Demonstrate knowledge and understanding of the economic environment, the well-established principles of economic theory and the way that those principles have developed and are used.	8.1.2 8.1.3 8.1.4 8.2.4
3. Present and evaluate recent economic trends and analyse the impact on businesses; develop clear analytical arguments and make sound judgements in accordance with complex theories and concepts of macroeconomics.	8.2.1. 8.2.3 8.3.1 8.3.2 8.3.3
4. Critically apply theories of financial intermediation in a range of different contexts	8.1.2. 8.1.4. 8.2.3. 8.2.4. 8.4.2. 8.4.3.
5. Evaluate the impact of regulatory change on financial markets and institutions	8.1.4.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	TERM: Autumn

Additional Guidance for Learning Outcomes:

To ensure that the module is pitched at the right level check your intended learning outcomes against the following nationally agreed standards

- Office for Students, [Sector-recognised Standards](#)
- Office for Students, [Quality and Standards Conditions of Registration](#)
- [Subject benchmark statements](#)
- Professional, regulatory and statutory (PSRB) accreditation requirements (where necessary e.g. health and social care, medicine, engineering, psychology, architecture, teaching, law)

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Ross Henderson

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF:

Summary of Module Content

Macroeconomics – understanding the economy

- Income and spending, inflation, money supply, labour markets, financial cycles
- Balance of payments and exchange rates, standard of living
- Role of governments, central banks and other international organisations, public spending, economic policy
- The global economy, international businesses, trade and investment

Microeconomics – understanding markets

- Supply and demand, pricing, costs and profits
- Role of the firm, consumers and savers. Market confidence
- Economics and business strategy: coping with economic forces and generating competitive advantage

A comparison of financial systems and how the financial markets operate and factors impacting on returns.

Theories of financial intermediation

Main investment/ asset areas – cash, shares, bonds, gilts, property, derivatives, foreign exchange, collective investment schemes and theory of asset demand

Opportunities to invest and investment vehicles (e.g. Retail, High Net Worth and Ultra High Net Worth product ranges)

Short vs. long term investment considerations

Investment planning; investment risk and evaluation of performance

Investment risk – matching customer profile and attitude and exposure to product risk and use of derivatives as a risk management tool

Bonds: the term structure of interest rates and the risk structure of interest rates

Foreign exchange parity theorems

The application of the above in banks, mutual funds, pension funds and insurance companies

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	42	12 weeks of lectures
Guided Independent Learning	158	Teams access to worked activities; research and discussion in Learning Set; preparation for presentation

Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)
--------------	------------	--

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Presentation	A presentation on the likely impact of a regulatory change (ALOs 1,4,5)	100%
Coursework	Essay (ALOs 2,3)	100%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALOs	Component Weighting
Presentation	A new presentation on a topical aspect of financial markets, economics, or the regulator context	100%
Coursework (in lieu of the original assessment)	Essay (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date:	Approved by: Date:

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH2113
CREDITS: 20

MODULE TITLE: Advanced Financial Reporting
FHEQ LEVEL: 5

HECOS CODE(S):
100104

PRE-REQUISITES: NA

CO-REQUISITES: NA

COMPENSATABLE:
N

SHORT MODULE DESCRIPTOR:

The module introduces students to financial reporting and its role in reducing information asymmetries in capital markets. They will explore the principles under which organisations report to external stakeholders, assessing evidence from real-world practice to understand the motivations of reporting entities. Students will apply high-level accounting methods in a number of areas and engage with the key concepts and controversies.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 Examination	90%	C1 Coursework	10%		

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 55%

MODULE AIMS:

Students will be able to prepare and present complete single entity and consolidated financial statements, as well as extracts from those statements, covering a wide range of reporting standards and the salient differences between them. The module will also enable students to explain and discuss accounting and reporting concepts, theories and purposes. They will develop awareness of the limitations of financial reporting and be able to apply an ethical lens and professional judgement to different reporting scenarios, reflecting on their work placement experience as part of their professional portfolio.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Demonstrate knowledge and understanding of the economic concepts of information asymmetry and the	8.1.1. 8.1.2.

principal-agent problem in the context of financial reporting	
2. Discuss the users and uses of published financial statements	8.1.2. 8.1.4.
3. Identify, explain, and discuss aspects of the regulatory framework affecting the preparation and presentation of financial statements, including the International Accounting Standards Board's (IASB) conceptual framework for financial reporting	8.1.4.
4. Prepare and present financial statements from accounting data for single entities, in conformity with IFRS and explain the applicable standard to specified single entity scenarios	8.2.1. 8.3.2. 8.4.1. 8.4.2.
5. Prepare and present consolidated financial statements for a specified group of entities in conformity with IFRS	8.2.1. 8.3.2. 8.4.1. 8.4.2.
6. Demonstrate a critical understanding and awareness of the key debates and ethical challenges in modern financial accounting and reporting	8.4.4.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Summer

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Sarah Colley

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF: TBC

Summary of Module Content

Financial markets and the flow of funds to corporate entities, including information problems and the principal-agent problem
Accounting concepts, IASB's Conceptual Framework
Professional Ethics
Laws, regulations and accounting standards
Preparation and presentation of financial statements: Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income and Statement of Change in Equity for single entities and groups.
Application of accounting standards and practice to micro-entities

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	46	Timetabled in college
Guided independent study	134	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination preparation	20	Formative examination question practice and revision.
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Examination	All ALOs	100%

Coursework	A short (750 words) reflection on a current or emerging theme in the financial reporting process. (ALO 6)	100%
------------	---	------

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Examination	Referral Examination (All ALOs)	100%
Coursework	A new short (750 words) reflection on a current or emerging theme in the financial reporting process. (ALO 6)	100%

To be completed when presented for Minor Change approval and/or annually updated

Updated by:
XX/XX/XXXX

Date:

Approved by:
Date: XX/XX/XXXX

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH2114

MODULE TITLE: Management Decision-Making

CREDITS: 20

FHEQ LEVEL: 5

HECOS CODE(S): 100836

PRE-REQUISITES: None

CO-

COMPENSATABLE: N

REQUISITES: None

SHORT MODULE DESCRIPTOR: The module gives students a broad knowledge of relevant options for financing a business. The module offers a comprehensive introduction to financial strategy and its implications for a range of stakeholders, whilst taking due account of the ethical and professional considerations.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)	80%	C1 (Coursework)		P1 (Practical)	
T1 (Test)	20%	O1 (online open book assessment)			

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 50%

MODULE AIMS:

The module aims to enable students to develop:

- A secure understanding of the capital structure of businesses as well as their respective risk profiles
- The skills to assess financing options and to make justified recommendations for financing strategies and approaches.
- A comprehensive understanding of the financial risks facing a business and the means of mitigating those risks
- The skills and methods to appraise competing investment opportunities.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1.	8.1.3. 8.1.4.

Identify the capital requirements of businesses and critically evaluate a range of financing options	8.2.1. 8.2.2. 8.3.2. 8.4.2.
2. Analyse and discuss the external factors including stakeholder influence, financial markets, and government policy impacting on an organisation's financing strategy	8.1.3 8.1.4. 8.2.3
3. Calculate and compare the costs of different sources of finance using the weighted average cost of capital and make appropriate recommendations	8.1.3. 8.1.4. 8.1.5. 8.2.1 8.2.2. 8.3.2. 8.4.2.
4. Demonstrate a critical awareness of the common financial risks facing a business and the use of financial instruments in the mitigation of those risks.	8.1.3. 8.2.2. 8.3.1. 8.3.2. 8.4.1. 8.4.2 8.4.3.
5. Make justified recommendations about investment opportunities for businesses, using established methods and taking into account relevant financial and non-financial factors.	8.1.1 8.1.3 8.2.1 8.2.2. 8.2.3 8.3.3 8.5.1. 8.5.2. 8.5.3
6. Gather, organise, structure and present data in appropriate ways to support business decisions.	8.1.5. 8.2.1. 8.2.2. 8.3.1. 8.3.2. 8.3.3. 8.4.3 8.5.1. 8.5.2 8.5.3

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	TERM: Summer

Notes:

Additional Guidance for Learning Outcomes:

To ensure that the module is pitched at the right level check your intended learning outcomes against the following nationally agreed standards

- Office for Students, [Sector-recognised Standards](#)
- Office for Students, [Quality and Standards Conditions of Registration](#)
- [Subject benchmark statements](#)
- Professional, regulatory and statutory (PSRB) accreditation requirements (where necessary e.g. health and social care, medicine, engineering, psychology, architecture, teaching, law)

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Ben Bennett

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF:

Summary of Module Content

Stakeholders and financial strategy – potential conflicts of objectives; ethical dilemmas
Capital structure and financial options
The weighted average cost of capital
The Efficient Markets Hypothesis
Gearing and risk
Price risk, Interest rate risk, Currency risk and share price risk: hedging strategies
Investment appraisal: ARR, payback, IRR, NPV, calculating appropriate discount rates
Sensitivity analysis
Returns to the providers of finance, including dividend policy
Business structuring and restructuring

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	30	3 hrs per week
Guided independent study	150	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination preparation	20	Formative examination question practice and revision .
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & associated ALO	Component Weighting
-------------------------	--	----------------------------

Written exam	Final examination All ALOs	100%
Test	In-class test – All ALOs	100%

REFERRAL ASSESSMENT

Element Category	Component Name	Component Weighting
Written exam	Re-sit examination – All ALOs	100%
Test	New In-class test – All ALOs	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date: XX/XX/XXXX	Approved by: Date: XX/XX/XXXX

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH3030 **MODULE TITLE:** Business Ethics & Corporate Governance
CREDITS: 20 **FHEQ LEVEL:** 6 **JACS CODE:** N340
PRE-REQUISITES: None **CO-REQUISITES:** None **COMPENSATABLE:** Yes

SHORT MODULE DESCRIPTOR:

This module invites students to consider the ethical dimension of individual and corporate decision-making. It will take into account emerging themes in the ethical arena and encourage students to consider the basis of conflicting stakeholder values. Students will be required to understand how moral values influence governance and how governance actually takes place in private, public, and third sectors.

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions] – see Definitions of Elements and Components of Assessment			
E1 (Examination)	50%	C1 (Coursework)	50%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: NA

MODULE AIMS:

- Develop an understanding of the principal theories of philosophical ethics
- Develop an ability to critically apply moral reasoning to ethical issues faced by business organisations and individuals within them
- Develop a critical understanding of the nature, behavior and outcomes associated with systems of governance in the public, private and voluntary sectors.
- Understand the mechanisms of governance within organisations as well as the key roles and relationships through which corporate governance is realised.

ASSESSED LEARNING OUTCOMES: At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to BSc (Hons) Business Accounting	Award/ Programme Learning Outcomes contributed to: BA (Hons) Business and Management
<p>1. Identify and critically discuss the pertinent ethical questions facing business organisations and to understand the basis for conflicting sets of stakeholder values</p> <p>2. Evidence a critical understanding of the role of the individual in ethical practice in the business context</p> <p>3. Evaluate the shared and competing social, economic, and political principles and values upon which corporate governance is based</p> <p>4. Critically appraise the effectiveness of governance in the real world, balancing ethical considerations within the wider socio-economic context</p> <p>5. Propose governance solutions to ethical problems which are appropriate to the organizational context.</p>	<p>8.1.1. 8.1.2 8.1.3. 8.1.4.</p> <p>8.2.4.</p> <p>8.1.3. 8.1.4 8.2.2 8.2.3.</p> <p>8.3.3. 8.4.1. 8.4.2. 8.4.3. 8.4.4. 8.4.5.</p> <p>8.5.1. 8.5.2. 8.5.3.</p>	<p>ILO1</p> <p>ILO2</p> <p>ILO3</p>

Guidance for Learning Outcomes is given below; please refer to the Programme Specification for relevant Award Learning Outcomes.

DATE OF APPROVAL: 05/2015	FACULTY/OFFICE: Academic Partnerships
----------------------------------	--

DATE OF IMPLEMENTATION: 09/2015	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE:	TERM: Summer

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026	NATIONAL COST CENTRE: 133
MODULE LEADER: Christopher Journeaux	OTHER MODULE STAFF: None

Summary of Module Content

Ownership, control and accountability; Agency theory
Executive remuneration: incentives and risk
The social, economic, political and legal systems which govern organisations
Societal factors shaping ethical stances: stakeholder theory and enlightened stakeholder theory
Distributional justice
Environmental sustainability
Regulatory and best practice approaches to corporate governance
High profile failures of governance
Governance in the third sector - Nolan Principles
The UK Corporate Governance Code and the relation to financial reporting

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities <i>[KIS definitions]</i>	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Scheduled	44	22x2 hour lectures
Independent	144	Moodle access to worked activities; case study research and discussion in Learning Sets; a review of a current corporate governance/ethics issue; preparation for presentation
Tutorial	12	Individual advice and mentoring
Total	200	(NB: 1 credit = 10 hours of learning; 20 credits = 200 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
-------------------------	--	----------------------------

Written exam	Final Examination A case study based examination with a choice of questions All ALOs	100%
Coursework	Case study assessment – consultants' report All ALOs	100%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework (in lieu of the original assessment)	Case study assessment (All ALOs)	100%
Coursework	Case study assessment (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Christopher Journeaux Date: 04/09/2024	Approved by: Ben Bennett Date: 04/09/2024

SECTION A: DEFINITIVE MODULE RECORD. Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.

MODULE CODE: HIGH3101 **MODULE TITLE:** Corporate Strategy
CREDITS: 20 **FHEQ LEVEL:** 6 **HeCoS Code:** 100078
PRE-REQUISITES: None **CO-REQUISITES:** None **Business and Management**
COMPENSATABLE: Y

SHORT MODULE DESCRIPTOR:

The module explores the strategies of a range of private and public sector organisations. It analyses the strategic options and the environmental forces that create opportunities and threats. In particular the module examines the management, organisation and processes that are required to implement strategies

ELEMENTS OF ASSESSMENT [Use HESA KIS definitions] – see Definitions of Elements and Components of Assessment			
E1 (Examination)	50%	C1 (Coursework)	50%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

MODULE AIMS:

To develop a detailed knowledge and critical understanding of:

- * The forces in the business environment and their impact on organisational performance and the methods used to analyse those forces
- * The strategies employed in the private and public sector, their impact on the organisation and its markets, and the key issues and processes involved in their implementation
- * The methods of used to monitor and evaluate strategic performance

ASSESSED LEARNING OUTCOMES: At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes	Award/ Programme Learning Outcomes contributed to: BSc (Hons) Business Accounting	Award/ Programme Learning Outcomes contributed to: BA (Hons) Business and Management
1. Critically employ tools used in the identification and analysis of strategic opportunities, threats, options and risks	8.1.3. 8.2.2. 8.2.3.	ILO1
2. Develop effective strategies and implementation plans	8.1.3. 8.2.2. 8.2.3 8.4.2.	ILO2

appropriate to the business environment		
3. Recognise the challenges faced by organisations implementing strategies and evaluate ways of overcoming these challenges and achieving strategic goals.	8.1.3. 8.2.2. 8.2.3 8.4.2.	ILO3
4. Critically appraise contemporary literature in the subject area.	8.2.4.	

Guidance for Learning Outcomes is given below; please refer to the Programme Specification for relevant Award Learning Outcomes.

DATE OF APPROVAL: 06/02/2019	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: September 2019	SCHOOL/PARTNER: UCJ
DATE(S) OF APPROVED CHANGE:	TERM: Summer

Additional notes (for office use only):

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be used in the KIS return and published on the extranet as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026	NATIONAL COST CENTRE: 133
MODULE LEADER: Ben Bennett	OTHER MODULE STAFF: None

Summary of Module Content

* Theories, concepts and approaches to strategy * Analysis of the business, its stakeholders and its current and future environment * Strategic options: Organic growth, innovation, mergers & acquisitions, international opportunities, FDI and collaborative ventures, Licensing and franchising, Global sourcing * Strategic vision, objectives, options analysis * Implementation of strategy: organisation, management and processes * Monitoring and evaluating strategic performance

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities <i>[KIS definitions]</i>	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Scheduled	44	Lectures
Independent	156	Reading; primary research in business organisations; write up
Total	200	(NB: 1 credit = 10 hours of learning; 20 credits = 200 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Examination	Written Exam (All ALOs)	100%
Coursework	Critical evaluation – essay (All ALOs)	100%

REFERRAL ASSESSMENT

Element Category	Component Name	Component Weighting
Coursework (in lieu of the original assessment)	Essay in lieu of exam (All ALOs)	100%
Coursework	Critical Evaluation – Essay (ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Ben Bennett Date: 04/09/2024	Approved by: Andrew McGinnigle Date: 04/09/2024

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH2115

MODULE TITLE: Emerging Issues in Audit and Assurance

CREDITS: 20

FHEQ LEVEL: 5

HECOS CODE(S): 100104

PRE-REQUISITES: HIGH2113

CO-REQUISITES: NA

COMPENSATABLE: N

Advanced Financial Reporting

SHORT MODULE DESCRIPTOR:

This module develops students' understanding of the critical aspects of managing an assurance engagement (including audit engagements) from acceptance, to planning, concluding and reporting.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)	80%	C1 (Coursework)	20%	P1 (Practical)	

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 55%

MODULE AIMS:

The module aims to prepare students to be able to participate in assurance engagements as part of a professional team, displaying the required knowledge, skills and professional attributes to contribute. They will understand the regulatory context, the process of accepting and managing engagements, reporting back to stakeholders, as well as showing a comprehensive grasp of quality assurance processes to mitigate risks. Students will be asked to reflect on their own experiences of participating in audit and assurance engagements as part of their professional portfolio.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Plan, conclude and report on assurance engagements in accordance with the terms of the	8.1.2. 8.2.2. 8.2.3. 8.3.1. 8.4.2. 8.4.3. 8.4.4.

engagements and appropriate standards.	8.5.1. 8.5.2. 8.5.3.
2. Recognise the legal, professional and ethical issues that may arise during an assurance engagement, explain the relevance and importance of these issues and evaluate the issue from a range of critical perspectives.	8.2.4. 8.4.1.
3. Describe the principal causes of audit failure and their effects	8.1.3. 8.1.4.
4. Evaluate the impact of risk and materiality in preparing for and undertaking and assurance engagement.	8.2.3.
5. Evaluate quantitatively and qualitatively, the results and conclusions obtained from assurance procedures.	8.2.3 8.4.1.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	TERM: Autumn

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026

MODULE LEADER: Guy Kabot

NATIONAL COST CENTRE: 133

OTHER MODULE STAFF:

Summary of Module Content

Legal, regulatory and ethical issues in audit and assurance engagements, including (but not limited to):

The impact of GDPR; cloud computing; data and analytics; quality control and risk

Best practice in conducting the engagement

Uses and limitations of external expertise

The role of the IAASB, the standards and their application

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	36	3 hrs per week
Guided independent study	134	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination preparation	30	Formative examination question practice and revision.
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Written exam	Final Examination All ALOs	100%
Coursework	A reflective learning log capturing the student's own audit and assurance	100%

	experiences on the work placement. AOs 1,2	
--	---	--

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALOs	Component Weighting
Written exam	Referral Examination (All ALOs)	100%
Coursework	A new reflective learning log (750 words) capturing the student's own audit and assurance experiences AOs 1,2	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date: XX/XX/XXXX	Approved by: Date: XX/XX/XXXX

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH2116

MODULE TITLE: Tax Compliance

CREDITS: 20

FHEQ LEVEL: 5

HECOS CODE(S): 100104

PRE-REQUISITES: HIGH2110

CO-REQUISITES: NA

COMPENSATABLE: N

Management Accounting and the Principles of Taxation

SHORT MODULE DESCRIPTOR:

This module prepares students to be able to complete straightforward tax computations for individuals and for corporate entities, and make recommendations to clients about taxation decisions and their implications, building on their learning from HIGH2111 Principles of Taxation.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)	80%	C1 (Coursework)		T1 (Test)	20%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 55%

MODULE AIMS:

The module aims to enable students to develop:
a secure understanding of the types of taxes chargeable to individuals and corporate entities; their calculation and the implications of taxation for business decision-making, including tax-planning and the use of tax-efficient structures. Students will be expected to understand and apply the fundamental principles and guidance laid out in a range of relevant codes of ethics. They will also develop a detailed understanding direct and indirect taxation and the relevant impacts on individual and corporate clients.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Demonstrate secure understanding of the obligations the UK tax system imposes on	8.1.1.8.1.4.

taxpayers and the implications of non-compliance	
2. Evidence a critical understanding of the wider economic and social impact of any proposed changes in the tax legislation.	8.1.1.8.1.4. 8.2.3.8.2.4.
3. Calculate the VAT owed by, or to, individuals, trustees or corporate entities in non-complex scenarios	8.2.1. 8.2.2. 8.2.3. 8.4.2. 8.5.3.
4. Calculate the capital gains tax – and relevant reliefs – appropriate to individuals and trustees in non-complex scenarios	8.2.1. 8.2.2. 8.2.3. 8.4.2. 8.5.3.
5. Calculate the corporation tax – and relevant reliefs – appropriate to corporations in non-complex scenarios	8.2.1. 8.2.2. 8.2.3. 8.4.2. 8.5.3.
6. Calculate the amounts of income tax owed by or owed to individuals and trustees, the amounts of national insurance payable by employers, the self-employed and employees as well as the national insurance payable on employment income and trading income	8.2.1. 8.2.2. 8.2.3. 8.4.2. 8.5.3.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Autumn

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026	NATIONAL COST CENTRE: 133
MODULE LEADER: Sarah Colley	OTHER MODULE STAFF: NA

Summary of Module Content

Ethical principles, frameworks and codes
 Tax law and its implications for practice
 Indirect taxation
 Capital tax
 Corporation tax
 Income tax and NIC
 Tax for sole traders and partnerships

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
E1 Written exam	Final Examination (All ALOs)	100%
T1 In-Class test	Low-stakes assessment (All ALOs)	100%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Written exam	Referral Examination (All ALOs)	100%

T1 In-Class test	New low-stakes assessment (All ALOs)	100%
------------------	--------------------------------------	------

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date: XX/XX/XXXX	Approved by: Date: XX/XX/XXXX

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH3108 **MODULE TITLE:** Social and Environmental Accounting
CREDITS: 20 **FHEQ LEVEL:** 6 **HECOS CODE(S):** 100104
PRE-REQUISITES: NA **CO-REQUISITES:** NA **COMPENSATABLE:** Y

SHORT MODULE DESCRIPTOR:

This course aims to develop students’ understanding of the relationship between accounting, accountability, economy and society. Students will study and critique current theory and practices of social accounting, environmental accounting, sustainability accounting, and socially responsible investment, including developments in regulation and standards.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)		C1 (Coursework)	100%	P1 (Practical)	

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: NA

MODULE AIMS:

The aim of this module is to develop students’ understanding of the relationship between accounting, the economy, the environment and society at large. The module aims to develop awareness of emerging trends in accounting. Students will critically evaluate the research, theory, and practice of social accounting, environmental accounting, sustainability accounting, the social audit, and socially responsible investment; as well as new regulatory initiatives and developments. Students will also be required to reflect on their experiences of ESG reporting in the work placement, as part of their professional portfolio.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Discuss and analyse developments in the theory and	8.1.1. 8.1.2. 8.1.4. 8.1.5. 8.2.3. 8.2.4.

practice of social and environmental accounting and reporting on sustainability.	8.4.1
2. Critically evaluate the concepts of corporate social responsibility, accountability, social and environmental accounting, and sustainability accounting.	8.1.1. 8.12. 8.1.3. 8.1.4. 8.2.3. 8.2.4 8.4.1.
3. Demonstrate a critical awareness of existing regulatory frameworks and their uses and limitations.	8.1.1. 8.12. 8.1.3. 8.1.4. 8.2.3. 8.2.4 8.4.1.
4. Critically evaluate current CSR and sustainability reporting practices and their impact on the environment and society.	8.1.1. 8.12. 8.1.3. 8.1.4. 8.2.3. 8.2.4 8.4.1.
5. Describe and critically evaluate different forms of socially responsible investment(s) and social and environmental audit.	8.1.1. 8.12. 8.1.3. 8.1.4. 8.2.3. 8.2.4 8.4.1. 8.4.3. 8.4.5. 8.5.1.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	TERM: Autumn

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Christopher
Journeaux

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF:

Summary of Module Content

The development of global governance and standards
 History of sustainable development initiatives and the relevance of the sustainable development goals
 Sustainable development for organisations and accountants
 Sources of responsibility
 Accountability and the sustainable development agenda
 The intersection of sustainable development, organisations and accounting

Accountability issues in specific contexts:

- Water use and availability
- Climate change
- Biodiversity
- Labour and conditions
- Supply chains and outsourcing

Accounting control mechanisms

The role and responsibilities of managers, investors, accountants and auditors in social and environmental accounting.

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	36	3 hrs per week
Guided independent study	154	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Tutorial/supervision	10	Supervisory meetings related to the module and assessment
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	A 3000 word Critical Review of an organisation's sustainability accounting and reporting (All ALOs)	90%
	Reflection on Social and Environmental reporting practices encountered on work placement (ALOs 2, 4)	10%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	A 3500 word Critical Review of a new organisation's sustainability accounting and reporting (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by:	Approved by:
Date: XX/XX/XXXX	Date: XX/XX/XXXX

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH3109 **MODULE TITLE:** Company Evaluation
CREDITS: 40 **FHEQ LEVEL:** 6 **HECOS CODE(S):** 100104
PRE-REQUISITES: HIGH2113 **CO-REQUISITES:** NA **COMPENSATABLE:** N
 Advanced Financial Reporting; HIGH2114 Management Decision-Making

SHORT MODULE DESCRIPTOR:

This module develops the student’s ability to conduct extensive research into a corporate entity to critically assess the entity’s value to a potential investor. Whilst the focus is financial and will involve the comparative use of different valuation techniques and theories, this module also develops the graduate skills of research based on theory and practice, extended independent work, and making evaluative judgements based on their own research.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment					
E1 (Examination)		C1 (Coursework)	100%	P1 (Practical)	

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: NA

MODULE AIMS:

The aim of this module is to develop a secure understanding of different valuation models and their underpinning theories, as well as the ability to apply this knowledge to real-world problem-solving in the context of financial investment. Students will be expected to conduct an extended piece of independent research, utilising the knowledge and skills developed over the whole degree, in order to reach a set of judgements and recommendations which are supported by their research.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Evidence a critical awareness of relevant theory, real world practices and constraints.	8.1.1. 8.1.3. 8.1.4. 8.2.1. 8.2.2. 8.2.3. 8.2.4. 8.3.1. 8.3.2. 8.3.3.

	8.4.1. 8.4.2. 8.4.3. 8.4.5. 8.5.1. 8.5.2. 8.5.3.
2. Display a secure and detailed knowledge and application of a range of valuation approaches.	8.1.1. 8.1.3. 8.1.5. 8.2.1. 8.2.2. 8.2.3. 8.2.4. 8.4.1. 8.4.2. 8.5.2.
3. Collect and analyse data in an appropriate and effective manner, understanding its relevance to the enquiry and recognising real world constraints and assumptions.	8.1.5. 8.2.1. 8.2.2. 8.2.3. 8.2.4. 8.3.1. 8.3.2. 8.3.3. 8.4.1. 8.4.2. 8.4.5. 8.5.3.
4. Critically examine the determinants of value creation in a business, in order to identify an entity's worth and present the findings in a format appropriate to a professional audience	8.1.3. 8.1.4. 8.2.1. 8.2.2. 8.2.3. 8.2.4. 8.3.1. 8.3.2. 8.3.3. 8.4.1. 8.4.2. 8.4.3. 8.4.4. 8.5.1. 8.5.2. 8.5.3.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Autumn, Spring and Summer

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on

the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Ben Bennett

NATIONAL COST CENTRE: 133
OTHER MODULE STAFF:

Summary of Module Content

Economics of valuation and valuation models
 Quantitative and qualitative factors in the valuation process
 Information asymmetries in asset markets
 Foundations of financial statement analysis
 Valuation: Applications & Processes: Discounted cash flow valuation; Free cash flow valuation; Market based valuation; Multiples; Residual income valuation
 Private company valuation
 Analyst biases and conflicts of interest
 Economic and sector performance
 Critique of financial statements
 Standardising financial statement information
 Ratio analysis, implications and limitations

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	24	Input on research methods and sources
Guided independent learning	366	Research and writing up
Supervision	10	Discussion and guidance on sources of information, presentation format.
Total	400	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	Company evaluation report (All ALOs) An extended report in which: <ul style="list-style-type: none"> the student appraises a range of commonly used company 	100%

	valuation methods. (3000 words);	30%
	<ul style="list-style-type: none"> then completes a full quantitative and qualitative valuation of a corporate entity, with findings and recommendations (6000 words) 	70%

REFERRAL ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Coursework	Revised Company evaluation report (All ALOs)	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date: XX/XX/XXXX	Approved by: Date: XX/XX/XXXX

UNIVERSITY OF PLYMOUTH MODULE RECORD

SECTION A: DEFINITIVE MODULE RECORD. *Proposed changes must be submitted via Faculty/AP Quality Procedures for approval and issue of new module code.*

MODULE CODE: HIGH3110
CREDITS: 20

MODULE TITLE: Tax Planning
FHEQ LEVEL: 6

HECOS CODE(S): 100104

PRE-REQUISITES: HIGH2110
Management Accounting and the
Principles of Taxation; HIGH3113 Tax
Compliance

CO-REQUISITES: NA

COMPENSATABLE: N

SHORT MODULE DESCRIPTOR:

This module builds on student's knowledge of the main taxes to enable students to apply technical knowledge and professional skills in the identification and resolution of issues that arise in the context of preparing tax computations. Students will be equipped to advise on tax-efficient strategies for businesses and individuals.

ELEMENTS OF ASSESSMENT – see Definitions of Elements and Components of Assessment			
E1 (Examination)	80%	C1 (Coursework)	20%

SUBJECT ASSESSMENT PANEL to which module should be linked: Business

Professional body minimum pass mark requirement: 55%

MODULE AIMS:

The module aims to prepare students for future roles as tax advisors. They will be required to use technical knowledge and professional judgement to explain and evaluate alternative tax strategies, showing sensitivity to the specific needs of clients and demonstrating a critical awareness of the interaction between taxes. The commercial context and impact of recommendations will be considered in making recommendations, as will ethical and legal issues.

ASSESSED LEARNING OUTCOMES: (additional guidance below; please refer to the Programme Specification for relevant Programme Intended Learning Outcomes.

At the end of the module the learner will be expected to be able to:

Assessed Module Learning Outcomes (ALOs)	Programme Intended Learning Outcomes (PILOs) contributed to
1. Critically evaluate the tax implications of the choice of business structures, including provision of services through a company; and the implications of business change, financing, and international trade	8.1.1. 8.1.3. 8.1.4. 8.2.2. 8.2.3. 8.3.2 8.4.1. 8.4.2. 8.5.1. 8.5.2.
2. Evaluate and advise on range of tax planning strategies for individual clients	8.1.1.8.1.4. 8.2.2. 8.3.2 8.3.3. 8.4.1. 8.4.2. 8.4.3. 8.4.4. 8.5.2.
3. Identify key ethical and legal issues; recommend and justify appropriate actions; design and evaluate	8.1.1. 8.1.4. 8.2.2. 8.2.3.8.2.4. 8.3.3.

appropriate ethical safeguards; and be able to advise when a scheme is notifiable to HMRC	8.4.1. 8.4.2. 8.4.5.
4. Distinguish between planning, avoidance and evasion and be able to explain and discuss the legal and reputational consequences of each.	8.1.1. 8.1.4. 8.2.2.8.2.3. 8.3.3. 8.4.1. 8.4.2. 8.5.1. 8.5.2.

DATE OF APPROVAL: 29/04/2024	FACULTY/OFFICE: Partnerships
DATE OF IMPLEMENTATION: 16/09/2025	SCHOOL/PARTNER: University College Jersey
DATE(S) OF APPROVED CHANGE: XX/XX/XXXX	Term: Summer

SECTION B: DETAILS OF TEACHING, LEARNING AND ASSESSMENT

Items in this section must be considered annually and amended as appropriate, in conjunction with the Module Review Process. Some parts of this page may be published on the website as a guide for prospective students. Further details for current students should be provided in module guidance notes.

ACADEMIC YEAR: 2025-2026
MODULE LEADER: Alice Turian

NATIONAL COST CENTRE: 113
OTHER MODULE STAFF:

Summary of Module Content

Ethics and tax law

Taxation of corporate entities; including the tax implications of group structures; issues relating to transfer pricing

Taxation of owner-managed businesses; tax implications of business transformations and change and its impact on strategy; international aspects of corporate taxation - double tax treaties

Personal taxation; including income and capital gains tax, national insurance contributions and inheritance tax;

the taxation of foreign assets; the impact of residence, non-residence, deemed domicile and domicile on an individual's tax liabilities

Trusts and their uses and implications

SUMMARY OF TEACHING AND LEARNING		
Scheduled Activities	Hours	Comments/Additional Information (briefly explain activities, including formative assessment opportunities)
Lectures	36	4 hrs per week
Guided independent study	134	Preparatory reading; worked activities on VLE; research and discussion in peer-learning set; preparation for formative assessments
Examination preparation	30	Formative examination question practice and revision.
Total	200	(NB: 1 credit = 10 hours of learning; 10 credits = 100 hours, etc.)

SUMMATIVE ASSESSMENT

Element Category	Component Name & Associated ALO	Component Weighting
Exam	Final Examination All ALOs	100%
Coursework	Case study exercise: client advisory report (1500 words) ALOs 2,3	

REFERRAL ASSESSMENT

Element Category	Component Name & All Associated ALO	Component Weighting
Exam	Referral Examination All ALOs	100%
Coursework	Case study exercise: client advisory report for a new client (1500 words) ALOs 2,3	100%

To be completed when presented for Minor Change approval and/or annually updated	
Updated by: Date: XX/XX/XXXX	Approved by: Date: XX/XX/XXXX