

**BA Accounting and Management**  
**For students entering Part 1 in 2009/0**

**UCAS code: NN24**

Awarding Institution:	University of Reading
Teaching Institution:	University of Reading
Relevant QAA subject Benchmarking group(s):	Accounting; Business and Management
Faculty:	Henley Business School at Univ of Reading
Programme length:	3 years
Date of specification:	14/Apr/2011
Programme Director:	Mrs Julie Cooper
Programme Advisor:	Dr Lucy Newton
Board of Studies:	Management UG courses
Accreditation:	Accredited directly by each of the professional accountancy bodies

**Summary of programme aims**

The programme aims to provide a degree-level education in accounting and management, with additional essential background study in law, finance, economics and quantitative techniques. The studies of accounting and management progress through the programme, so that students should obtain a thorough grasp of the core theory and applications in these disciplines. The management aspect of the degree is distinctive in giving a strong emphasis on international business themes, while at the same time providing a good understanding of a range of key functional aspects of business. The programme is differentiated from the single subject degree programme Management and Business Administration by having a greater compulsory accounting component.

**Transferable skills**

During the course of their studies at Reading, all students will be expected to enhance their academic and personal transferable skills in line with the University's Strategy for Learning and Teaching. In following this programme, students will have had the opportunity to develop such skills, in particular relating to career management, communication (both written and oral), information handling, numeracy, problem-solving, team working and use of IT and will have been encouraged to further develop and enhance the full set of skills through a variety of opportunities available outside their curriculum.

The subject specialisms of accounting and management also ensure that this programme particularly encourages business awareness.

**Programme content**

The following profile lists the compulsory modules, together with their credit size, for each Part. Each Part comprises 120 credits. Where the compulsory modules in a Part total less than 120 credits, students are required to select options containing sufficient credits to make up the shortfall. Any such options selected must be drawn from the options listed in the School Handbook. Not all optional modules will necessarily be available in any year. Admission to optional modules will be at the discretion of the Programme Director. Part 1 introduces the basic underpinnings of financial accounting and management. This is supplemented with an introduction to economics and business law to provide a broader business background, and with an introduction to quantitative techniques used in management. Part 2 compulsory modules develop the concepts and techniques of financial accounting while introducing the study of management accounting and international business. Part 3 compulsory modules deepen the theoretical and practical knowledge and skills of accounting and business management, while also introducing students to business finance. Optional modules at Part 2 and Part 3 provide the opportunity to broaden or deepen the study of either accounting or management.

**Part 1 (three terms)**

*Compulsory modules*

LW1A05	General Introduction to Law	10	4
LW1A06	Introduction to Business Law	10	4
MM1F2	Introductory Financial Accounting	20	4
MM1F4	Introduction to Management	20	4
MM1F9	Development of Academic and Professional Skills	20	4
EC104	Economics For Managers	20	4
EC105	Introductory Quantitative Techniques	20	4

## **Part 2 (three terms)**

### *Compulsory modules*

MM204	Management Accounting	20	5
MM205A	Corporate Financial Reporting: 1	20	5
MM205B	Corporate Financial Reporting: 2	20	5
MM217	Introduction to International Business & Management	20	5
MM256	Management Skills	20	5

### Optional modules available in Part 2

Students must choose ONE option module to the value of 20 credits. A complete list of options is available from the Programme Director, and a list of current options can be found in the relevant School Handbook. There is no guarantee that in any one year all modules will be available. New option modules may also be added

## **Part 3 (three terms)**

### *Compulsory modules*

MM306	Advanced Financial Reporting	20	6
MM307A	Organizational Accounting and Control 1	20	6
MM330	Comparative International Management	20	6
MM332A	Strategic Management & Business Policy 1	20	6
MM376	Financial Management and Analysis	20	6

Students must choose ONE option module to the value of 20 credits. A complete list of options is available from the Programme Director, and a list of current options can be found in the relevant School Handbook. There is no guarantee that in any one year all modules will be available. New optional modules may also be added.

### **Progression requirements**

To progress to Part 2 a student must:

- (i) obtain an average mark of 40% across all Part 1 modules;
- (ii) obtain at least 40% in 80 credits to include MM1F2, MM1F4, EC1F5 and normally also EC104 and excepting MM1F9 Development of Academic and Professional Skills;
- (iii) achieve a pass in MM1F9 Development of Academic and Professional Skills and, if not taken, obtain 40% in a further 20 credits
- (iv) achieve not less than 35% in the remaining 20 credits

To progress from Part 2 to Part 3 a student must:

- (i) obtain an average mark of 40% across all Part 2 modules; and
- (ii) achieve not less than 30% in individual modules amounting to 100 credits

### **Summary of Teaching and Assessment**

Teaching is organised in 20-credit modules. Modules involve a mixture of lectures, large-group practical workshops and smaller-group discussion-based seminars. The delivery of material varies among modules, especially in the proportions of time allocated to lectures, and to classes and seminars. All module teaching is supplemented by private study. Most modules are assessed by a mixture of coursework, which takes a variety of

forms and formal examination, with modules varying the relative weighting of these two types of assessment. However, some modules may be assessed only a coursework, while others may be assessed solely by examination. Details are given in the relevant module descriptions. The conventions for classifications are included in the Programme Handbook but you should note that the weighting between Part 2 and Part 3 for classification purposes is 33% and 67% respectively

### **Admission requirements**

Entrants to this programme are normally required to have obtained:

Grade B or better in English and Mathematics in GCSE; and achieved:

UCAS Tariff: 320 points from 3 A Levels or 350 points for those applying with three A2s and one AS

International Baccalaureate: Pass Diploma and achieve 665 in three higher subjects                      Irish Leaving Certificate: AABBB

Mature applicants Applications from mature candidates are welcomed. A mature applicant is more likely to receive an offer of a place if he or she has undertaken recent study, for example 2 or more A levels or an Access course, but each case is assessed on its individual merits.

International applicants Applications from international candidates are welcomed. If you are not offering A levels we advise you to contact either the EU or international admissions tutor before applying in order to discuss the acceptability of your qualifications.

### **Admissions Tutor:**

### **Support for students and their learning**

University support for students and their learning falls into two categories. Learning support is provided by a wide array of services across the University, including: the University Library, the Student Employment, Experience and Careers Centre (SEEC), In-sessional English Support Programme, the Study Advice and Mathematics Support Centre teams, IT Services and the Student Access to Independent Learning (S@il) computer-based teaching and learning facilities. There are language laboratory facilities both for those students studying on a language degree and for those taking modules offered by the Institution-wide Language Programme. Student guidance and welfare support is provided by Personal Tutors, School Senior Tutors, the Students' Union, the Medical Practice and advisers in the Student Services Centre. The Student Services Centre is housed in the Carrington Building and offers advice on accommodation, careers, disability, finance, and wellbeing. Students can get key information and guidance from the team of Helpdesk Advisers, or make an appointment with a specialist adviser; Student Services also offer drop-in sessions and runs workshops and seminars on a range of topics. For more information see [www.reading.ac.uk/student](http://www.reading.ac.uk/student)

The School of Management provides handbooks that outline programme and module content. In addition to lecture and class time, each module lecturer has appointed office hours during which they may be consulted without prior appointment.

### **Career prospects**

In recent years graduates from this programme have entered a variety of careers in both the private and the public sectors. Many graduates enter training contracts with accountancy firms. However, other examples include jobs in banking and finance, management accountancy, the civil service, and universities.

### **Opportunities for study abroad or for placements**

There are no formal arrangements, but informal arrangements are possible and may be discussed with the programme director.

### **Programme Outcomes**

The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills, qualities and abilities in the following areas:

#### **Knowledge and Understanding**

##### **A. Knowledge and understanding of:**

the contexts in which accounting operates, including the legal, economic, organisational and capital market environments.  
the main accounting frameworks, their technical

##### **Teaching/learning methods and strategies**

Core knowledge and understanding is delineated generally in formal lectures supported by large group workshops and smaller group seminars. Workshops usually focus on numeric problems,

language and practices  
the theories and empirical evidence concerning the interaction of accountancy with people in organisations, the capital markets and with regulatory systems  
the theoretical basis of management and certain key functional areas of business  
current developments in the practice and theory of business management  
the environmental context of business management  
an understanding of the importance of international business and the drivers of change in business, including management practice and business cultures in other countries

while seminars are used for discussion purposes. Students are also expected to work on their own at additional problems and reading and to seek help when required using the office hours of staff. A deeper and broader knowledge and understanding is obtained through further independent study. Feedback on knowledge and understanding is initially given orally in workshops and classes. 'Model' written solutions may also be provided. Written feedback is provided on formative and summative assessed coursework. Sometimes this is provided orally.

#### *Assessment*

Knowledge and understanding is assessed through a combination of coursework and unseen formal examinations.

### **Skills and other attributes**

#### **B. Intellectual skills - *able to:***

think logically about the ideas presented  
identify, analyse and solve problems  
integrate theory and practice  
critically evaluate arguments and evidence

#### **Teaching/learning methods and strategies**

Intellectual skills are embedded in the knowledge and understanding of accounting and management found within the programme. They are also fundamental to the successful display of the practical skills detailed below. Intellectual skills are promoted via formal lectures, workshops, seminars and independent study. Learning to apply these skills is obtained via numeric exercises, case studies, required reading and assignments. Feedback on intellectual skills is initially given orally in workshops and seminars. Written feedback is provided on formative and summative assessed coursework. Sometimes this is provided orally.

#### *Assessment*

Intellectual skills are assessed through a combination of coursework and unseen formal examinations.

#### **C. Practical skills - *able to:***

record and summarise transactions and other economic events and prepare financial statements  
analyse the operations of an organisation which uses accounting  
prepare financial analyses and projections  
understand the economic basis of the firm in its wider economic, political and social environment  
evaluate the behaviour, culture and strategy of businesses  
plan, undertake and research a bibliography-based piece of work  
undertake a set of tasks associated with improving their career prospects

#### **Teaching/learning methods and strategies**

Practical skills 1 - 5 are embedded within the knowledge and understanding of accounting frameworks and management concepts and techniques. These skills are promoted via formal lectures, workshops, seminars and independent study. Learning to apply these skills is obtained via numerical exercises and case studies. Practical skill 6 is promoted by each module providing a comprehensive bibliography and guidelines for the production of coursework essays. Learning to apply this skill is obtained via the production of coursework essays and the feedback on these. Feedback on practical skills is initially given orally in workshops and classes. 'Model' written solutions may also be provided. Written feedback is provided on formative and summative assessed coursework.

Sometimes this is provided orally.

#### *Assessment*

Practical skills 1-5 are assessed through a combination of coursework and unseen examinations. Practical skill 6 is assessed through coursework.

The career skills component at 7 will be assessed according to the module description of the Careers Advisory Services CMS module for the Faculty of Economic and Social Sciences, discrete model.

#### **D. Transferable skills - able to:**

use IT ( e.g. word processing and spread-sheet software, the world-wide web and e-mail)  
structure and communicate ideas effectively and appropriately  
apply basic statistical and numerical skills to information  
utilise problem-solving skills in a variety of theoretical and practical situations  
work in groups  
find information  
manage time, manage change and respond to changing demands  
work independently of formal timetabled events and take responsibility for personal and professional learning and development  
understand career opportunities and begin to plan a career path

#### **Teaching/learning methods and strategies**

The use of specific IT software is embedded within particular modules of the course. All students are required to submit word-processed work. Reading is referenced to the World Wide Web. A number of modules are supported by the Blackboard on-line learning system. Staff and students communicate via e-mail user groups.

The communication of information is embedded throughout the programme in work done in workshops, classes and case sessions and for assessment purposes. The vehicle for communication may be oral or written and may include the use of computer software. It may also be achieved individually or within a group situation. Group working is a major workshop activity and is also promoted as one aspect of independent learning.

Finding information is fundamental to deepening and broadening knowledge and understanding and completing assessed coursework.

Time management is essential for the timely and effective completion of the programme and the assessed work components therein and is learnt through the management of various deadlines for submission of coursework. All deadlines are notified at the beginning of the module. Career planning is embedded in various aspects of the programme.

The case sessions exemplify a range of accounting, individual and organisational issues. They assist students in their appreciation of everyday events and the different contexts in which these occur. These can be evidential contexts for a series of interrelated notions.

#### *Assessment*

Transferable skills 1-4 are assessed through coursework. Practical skills 2, 3 and 4 are also assessed by examination. Transferable skills 5-8 contribute to assessment but are not assessed directly. Transferable skill 9 is assessed in a separate module.

**Please note - This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of each module can be**

**found in the module description and in the programme handbook. The University reserves the right to modify this specification in unforeseen circumstances, or where the process of academic development and feedback from students, quality assurance process or external sources, such as professional bodies, requires a change to be made. In such circumstances, a revised specification will be issued.**