

BA Accounting and Management
For students entering Part 1 in 2010/1

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:	15/Nov/2012
Programme Director:	Mrs Julie Cooper
Programme Advisor:	Dr Lucy Newton
Board of Studies:	Henley Business School Board of Studies for Undergraduate Programmes
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. The study of accounting progresses through the programme, so that students obtain a thorough grasp of core theory and applications in this discipline. The management aspect of the degree offers a grounding in both the 'internal' environment of the firm - such as human resources, organisational behaviour and culture - and the 'external' environment - such as markets, marketing and strategy - but then allows students choice in developing these further. Both the accounting and management aspects of the degree are distinctive in placing a strong emphasis on international aspects. The programme is differentiated from the single subject degree programme Business and Management by having a greater emphasis on accounting.

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. The subject specialisms of accounting and management also ensure that this programme particularly encourages business awareness. Students will also have the opportunity to enhance their skills relating to communication (both written and oral), interpersonal skills, numeracy, self management, information handling and the use of IT, team working and problem-solving, 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

MM1F2	Introductory Financial Accounting	20	4
MM1F9B	Development of Academic and Professional Skills	20	4
MM1F11	People and Organisations	20	4
MM1F12	Markets, Marketing and Strategy	20	4

MM1F13	Business Statistics	20	4
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Optional Modules at Part 1 (to take the total to 120 credits)

Students must choose option modules to the value of 20 credits from the following:

MM1F10	Student Enterprise	20	4
LW1A05	General Introduction to Law	10	4
and			
LW1A06	Introduction to Business Law	10	4
EC104	Economics for Managers	20	4

Part 2 (three terms)

Compulsory modules

MM204	Management Accounting	20	5
MM273	Corporate Financial Reporting	20	5
MM275	Business Finance	20	5
MM256	Management Skills	20	5

Optional modules available in Part 2

Students must choose TWO option module to the value of 40 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. Students who wish can include a placement year in their degree following Part 2. The placement year will be assessed in by the following method:

Year abroad/Year away/Additional year (three terms)

MM284	Work placement experience (including minimum 9 month, full-time work placement and the submission of a reflective learning log, an employer reference and a poster presentation)	120	5
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Part 3 (three terms)

Compulsory modules

Students must choose at least two of the following modules:

MM306	Advanced Financial Reporting	20	6
MM307A	Organizational Accounting and Control 1	20	6
MM388	Advanced Business Finance	20	6

Students must choose option modules to bring the total value to 120 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 including MM1F2
- and
- (iii) achieve a pass in MM1F9 Development of Academic and Professional Skills and,
 - (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;
- (ii) achieve not less than 30% in individual modules amounting to 100 credits

Students who choose to undertake a placement year are required to pass the placement year in order to progress on the programme which incorporates the placement year. Students who fail the placement year transfer to the non-placement year version of the programme.

Summary of Teaching and Assessment

Teaching is organised in modules. The delivery of material varies among modules, especially in the proportions of time allocated to lectures, and to classes and seminars. 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: AAB (340) points from 3 A Levels or 360 points from 3 A Levels and 1 AS Level

International Baccalaureate: 34 points

Irish Leaving Certificate: AAABB

IELTS Band 6.5 (or equivalent) is required for those whose education has not been undertaken in English.

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: Dr. Ismael Al-Amoudi

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 (SECC), 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

Career prospects

Graduates from this programme would be expected to enter 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, sales and marketing, retailing and other service industries.

Graduates on this programme may apply for exemptions from relevant professional examinations of the Chartered Institute of Marketing, the Chartered Institute of Management Accountants and the Institute of Chartered Accountants of England and Wales. Students on this programme may also apply to become student members of the Institute of Management.

Opportunities for study abroad or for placements

Placements are an optional part of the programme in the third year. Students taking this option are expected to seek and secure a work placement in an appropriate firm. The work placement or internship should be of at least 9 months in an organisation approved by the Board of Studies. In exceptional circumstances (e.g. company failure) the Board may reduce this or approve a substitute or other alternative on the advice of the Director of Studies. Help in seeking appropriate placement is provided by the School Placement Officer and the Job Shop, located in the Student Employment, Experience, and Careers Centre. Employer requests are also put up on the departmental notice board and circulated via email.

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:

some of the contexts in which accounting operates, including the legal, economic, organisational and capital market environments.
the main accounting frameworks, their technical 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
fundamental concepts of business management relevant to the student becoming a manager in a UK business
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

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 and/or case studies, 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. 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*:

able to:

1. think logically about the ideas presented
2. synthesise information from a number of sources in order to gain a coherent understanding of theory and practice
3. identify and analyse problems
4. identify and apply appropriate theoretical and practical knowledge and understanding to quantitative and qualitative problems to aid their solution
5. integrate theory and practice
6. critically evaluate arguments and evidence from a variety of sources

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

Teaching/learning methods and strategies

Practical skills 1 - 5 are embedded within the

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

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

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 modules that provide 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. 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 during the module Management Skills.

Teaching/learning methods and strategies

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. Career planning is embedded in the module Management Skills..

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.