BA in Accounting (Beijing Institute of Technology)   **UCAS code:**
For students entering Part 1 in 2013/4

Awarding Institution: University of Reading
Teaching Institution: University of Reading
Relevant QAA subject Benchmarking group(s):
Faculty: Henley Business School at Univ of Reading
Programme length: 4 years
Date of specification: 30/Apr/2015
Programme Director:
Programme Advisor:
Board of Studies: Henley Business School Board of Studies for
Undergraduate Programmes
Accreditation:

                                                       Accreditation directly by each of the professional
                                                       accountancy bodies (ICAEW, ACCA and Chinese
                                                       CPA)

Summary of programme aims
The programme aims to provide a four-year degree-level education in accounting. The programme will be
delivered entirely in English, at the campus of Beijing Institute of Technology (BIT) in Beijing, by a
combination of BIT staff and staff recruited by Henley Business School (60/40 teaching split). The study of
accounting progresses through the programme, so that students obtain a critical grasp of core theory along with
knowledge, and skills of application and analysis related to this discipline and the opportunity to apply for credit
for prior learning for a range of professional bodies such as Association of Chartered Certified Accountants
(ACCA). The management aspect of the degree offers a grounding in the 'external' environments of the firm,
such as markets, marketing and strategy - but then allows students significant flexibility in designing the further
features of their degree. Both the accounting and financial 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 and financial
management.
In addition to 17 compulsory degree level modules, students will be required to take 3 non-credit bearing
compulsory foundation modules in the first year. There are also a number of additional requirements, as
stipulated by the Chinese Ministry of Education and the BIT, that are compulsory and credit bearing in order to
achieve the BIT BSc Management award. Please refer to the BIT BSc Management programme specification for
details of these additional elements. These are outside University of Reading qualification.

Transferable skills
During the course of their studies at Reading, all students will be expected to enhance their academic and
personal transferable skills. In following this programme, students will have had the opportunity to develop such
skills, in particular relating to communication (both written and oral), interpersonal skills, learning 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.
In studying this programme students will also have the opportunity to enhance their skills relating to career
management. 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.

Part 1 (three terms)
Compulsory modules

Code	Module Name	Credits*	Level
MM0IBM	An Introduction to Business and Management	40	F
IF0ACA	Academic Skills	20	F
IF0IEJ	International English	40	F

* Credits for Part 0 are only used to indicate the weight of each module.

Part 2 (three terms)
Compulsory modules

Code	Module Name	Credits	Level
AC101	Introduction to Accounting	30	1
AC103	Introduction to Business and Finance	20	1
MM1F13A	Introduction to Statistics	10	1
MM1F12	Markets, Marketing and Strategy	20	1
MM1F11	People and Organisations	20	1
AC102	Assurance Governance and Ethics	20	1

Part 3 (three terms)
Compulsory modules

Code	Module Title	Credits	Level
AC201	Management Accounting	20	5
AC203	Business Finance	20	5
MM256	Management Skills	20	5
AC202	Corporate Financial Reporting	20	5
MM258	An Introduction to the Management of Information Systems	20	5
AC205	Audit and Assurance	20	5

Part 4 (three terms)
Compulsory modules

Code	Module Title	Credits	Level
AC301	Advanced Financial Reporting	20	6
AC302	Advanced Management Accounting	20	6
AC303	Advanced Business Finance	20	6
ACXXX	Contemporary Issues in Accounting	30	6
ACXXX	Business Strategy for Accountants	30	6

Progression requirements
To progress to Part 1 a student must::
(i) obtain an average of at least 60% overall;
(ii) no module mark below 40%;
(iii) obtain at least 70% in IF0IEJ - IELTS Band 6.5 or equivalent.

To progress from Part 1 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 AC101, MM1F12 and any other individual modules totalling 80 credits;

(iii) achieve not less than 35% in the remaining individual modules.

To gain a threshold performance at Part 2, a student shall normally be required to achieve:
(i) a weighted average mark of 40% over 120 credits taken at Part 2;
(ii) marks of at least 40% in individual modules amounting to no less than 80 credits and;
(ii) marks of at least 30% in individual modules amounting to not less than 120 credits.
To progress from Part 2 to Part 3, a student must achieve a threshold performance.

The University's honours classification scheme is:

Mark	Interpretation
70% - 100%	First Class
60% - 69%	Upper Second Class
50% - 59%	Lower Second Class
40% - 49%	Third Class
35% - 39%	Below Honours Standard
0% - 34%	Fail

For the University-wide framework for classification, which includes details of the classification method, please see http://www.reading.ac.uk/exams/classificationpost2007.pdf
The weighting of the Parts / Years in the calculation of the dress classification is:
Four-year programmes
Part 2 one-third
Part 3 two-thirds
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, while others may be assessed solely by examination. Details are given in the relevent module descriptions. The conventions for classification are included in the Programme Handbook but it should be noted that the weighting between Part 2 and Part 3 for classification purposes in 33% and 67% respectively.

Assessment and classification

Admission requirements
Meet the minimum entry requirements of BIT:
According to the admission rules in China, BIT will only make offers to students achieved top 5% after taking the Chinese University Entry exams (GaoKao). This reqirement is regarded as satisfactory to enter the programme.

Admissions Tutor: TBC

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 Careers, Placement and Experience Centre (CPEC), 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, academic issues (eg problems with module selection) and exam related queries. 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

Learning support includes Academic Resource and IT Services, with respect to the academic resource offered to students below key services:
BIT library, SCI/SSCI, SDOL Database, EBSCO Database, CNKI . By the end of 2009, the Library has a collection of more than 1,150,000 items, in which there are 1,875,000 volumes of books, 134,000 bound

volumes of periodicals and 159,000 items of others. Over 2,000 active print serial titles are held in the Library. BIT provides the internet for all students, one account per person, to support Students Independent Learning.
Student affairs: From here student shall get services as follows:

Student Accommodation for all registered students
Student scholarships
Tutor support
Career guidance etc.
Students can get key information and guidance from student affairs office; working time between 8:00 and 17:00 from Monday to Friday Further information can be found from the BIT website (http://english.bit.edu.cn/col397/index.htm1?id=397).

BIT Facilities:
Health
BIT has its own Campus Clinic which is approved by Beijing Health Organization and offers 24 hour/7days medical services for all the students, faculty and staff, their families as well as other people who resident on BIT campus. Furthermore, BIT provides medical insurance for all registered students.

Cafeteria
There are 8 dining halls on BIT campus including cafeterias and muslin dining hall. The university also sets up International Students restaurants near the International Students Residence to make it more convenient for the students. In addition, there are several Chinese restaurants and bakery on campus.

Gymnasium
Sports are important part of the students campus life. BIT is sized of good sports facilities and grounds, including grounds of football, basketball, volleyball, tennis and badminton gym as well as the swimming pool. A well-equipped gym, used in 2008 Olympics and Paralympics, is now open to BIT faculty members and students, has highly improved the sports conditions at BIT.

Student handbook
The School provides handbooks that outline programme and module content. BIT will also provide electronic handbooks for student of this programme.

Career learning

Career prospects
Graduates from this programme would be expected to enter a variety of careers in both the private and the public sectors in China and overseas. Many graduates enter training contracts with firms of certified public accountants (CPA). However, other examples include jobs in banking and finance, management accountancy, the civil service, sales and marketing, retailing and other service industries. Some graduates can be competent with teaching and research in accounting through further study.
Graduates on this programme may apply for exemptions from relevant professional examinations of the Chinese Chartered Public Accountants (CPA), the Institute of Chartered Accountants of England and Wales (ICAEW), the Association of Chartered Certified Accountants (ACCA), subject to achieving the level of performance required by specific institutes in individual modules studied on the programme.

According to usual situation, areas of employment include all types of enterprises and institutions:

(1) engaged in the management and operation of financial accounting and auditing in all types of enterprises and institutions (including foreign enterprises);
(2) engaged in related businesses in registered accounting firms, such as search accounting, capital verification, assets evaluation, accounting and other business consulting;
(3) engaged in financial accounting research and teaching.

Opportunities for study abroad

Placement opportunities

Programme Outcomes

Knowledge and Understanding

A. Knowledge and understanding of:

1.some of the contexts in which accounting operates, including the legal, economic, organisational and capital market environments.
2. the main accounting frameworks, their technical language and practices
3. the theories and empirical evidence concerning the interaction of accountancy with people in organisations, the capital markets and with regulatory systems
4. the theoretical basis of management and certain key functional areas of business
5. current developments in the practice and theory of business management
6. fundamental concepts of business management relevant to the student becoming a manager in a UK business
7. the environmental context of business management
8. 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.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:*

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:*

1. record and summarise transactions and other economic events and prepare financial statements
2. analyse the operations of an organisation which uses accounting
3. prepare financial analyses and projections
4. understand the economic basis of the firm in its wider economic, political and social environment

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

5. evaluate the behaviour, culture and strategy of businesses
6. plan, undertake and research a bibliography-based piece of work
7. undertake a set of tasks associated with improving career prospects

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.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 during the module Management Skills.

D. Transferable skills - *able to:*

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

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 the module Management Skills.

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.