

**BA Accounting and Management**  
**For students entering Part 1 in 2015/6**

**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:	19/Aug/2015
Programme Director:	Dr Jessica Yang
Programme Advisor:	Dr Peter Cook
Board of Studies:	Henley Business School Board of Studies for
Undergraduate Programmes	
Accreditation:	Accredited directly by each of the professional accountancy bodies
Optional placement variation(s):	with Placement Experience

**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 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 papers. The management aspect of the degree offers a grounding in both the 'external' environment 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 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 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 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 following 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. 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 (three terms)**

*Compulsory modules*

AC103	Introduction to Business and Finance	20	4
and either			
AC101	Introduction to Accounting	30	4
AC106	Introduction to Management Accounting	10	4
or			
AC105A	Introductory Financial Accounting A	10	4
AC105B	Introductory Financial Accounting B	10	4
AC106	Introduction to Management Accounting	10	4

Students must choose optional modules to the value of 60 credits from an approved list of modules. A complete list of optional modules 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 2 (three terms)

#### *Compulsory modules*

AC201	Management Accounting	20	5
AC216	International Corporate Financial Reporting	20	5
AC203	Business Finance	20	5
MM256	Management Skills	20	5

Optional modules available in Part 2:

Students must choose optional modules 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.

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

#### *Compulsory modules*

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*

Choose at least two of the following:

AC312	Advanced International Financial Reporting	20	6
AC302	Advanced Management Accounting	20	6
AC303	Advanced Business Finance	20	6

Students must choose up to FOUR option modules up to to the value of 80 credits. A complete list of options is available from the Programme Director, and a list of current options can be found in the relevant Programme 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 AC105A and AC105B (average across both modules) or AC101, and AC103
- 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 of 40% over 120 credits taken at Part 2;
- (ii) marks of at least 40% in individual modules amounting to not less than 80 credits; and
- (iii) marks of at least 30% in individual modules amounting to not less than 120 credits.

In order to progress from Part 2 to Part 3, a student must achieve a threshold performance.

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

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

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/internal/exams/Policies/exa-class.aspx>.

The weighting of the Parts/Years in the calculation of the degree classification is

### **Three-year programmes**

Part 2 one-third

Part 3 two-thirds

### **Four-year programmes, including placement year:**

Part 2 one-third

Placement Year not included in classification

Part 3 two-thirds

(where students fail a placement year which does not contribute to classification they transfer to the three-year version of the programme)

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

International Baccalaureate: 35 points

Irish Leaving Certificate: AAABB

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

**Admissions Tutor:** Julie Cooper

### **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-session 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](http://www.reading.ac.uk/student)

University support for students and their learning falls into two categories. Learning support includes IT Services, which has several hundred computers and the University Library, which across its three sites holds over a million volumes, subscribes to around 4,000 current periodicals, has a range of electronic sources of information and houses 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 the Student Services Centre. The Student Services Centre is housed in the Carrington Building and includes the Careers Advisory Service, the Disability Advisory Service, Accommodation Advisory Team, Student Financial Support, Counselling and Study Advisors. Student Services has a Helpdesk available for enquiries made in person or online ([www.risisweb.reading.ac.uk](http://www.risisweb.reading.ac.uk)), or by calling the central enquiry number on (0118) 378 5555. 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 on everything from accommodation to finance. The Carrington Building is open between 8:30 and 17:30 Monday to Thursday (17:00 Friday and during vacation periods). Further information can be found in the Student Diary (given to students at enrolment) or on the Student website ([www.reading.ac.uk/student](http://www.reading.ac.uk/student)).

The Henley Business School 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. The Henley Business School has a resource room with reference books and computers for student use.

### **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. 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 Institute of Chartered Accountants of England and Wales, the Association of Chartered Certified Accountants and the Chartered Institute of Management Accountants.

#### **Opportunities for study abroad**

As part of the degree programme students have the opportunity to study abroad at an institution with which the University has a valid agreement.

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

#### **Placement opportunities**

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 an appropriate placement is provided by the School Placement Officer and the Job Shop located in the Student Employment, Experience & Careers Centre. Employer requests are also put up on the departmental notice board and circulated via email.

There are also other placement opportunities and opportunities to engage in entrepreneurial activities. In conjunction with the following existing schemes, students will be assessed and gain academic credits:  
 UROP (University Research Opportunities Programme): These placements provide opportunities for undergraduates to work with academic staff on University research projects. Placements last six weeks over the summer vacation following the student's second year of study.  
 SEED (Summer Employment Experience and Discover): This is a project-based eight to twelve week programme, which takes place in the summer vacation following the student's second year of study.

Students may also undertake an approved placement outside the existing schemes. The placement must be supported and approved by our Placement Officer, and last at least six weeks over the summer vacation following the student's second year of study. Typically for students on Accounting programmes these may be with the larger accountancy professional services firms.

### **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:**

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. 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

##### **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

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

### **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

### **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

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.

### **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 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*

#### *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 and development

9. understand career opportunities and begin to plan a career path

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.**