

## Programme Specification

### BA Accounting (Beijing Institute of Technology)

For students entering Part 1 in September 2022

AFACCBIT

**This document sets out key information about your Programme and forms part of your Terms and Conditions with the University of Reading.**

Awarding Institution	University of Reading
Teaching Institution	University of Reading
Length of Programme	4 years
Accreditation	ICAEW, ACCA, Chinese CPA

#### Programme information and content

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.

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 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.

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.

Part 1:	Part 0 comprises of 3 non-credit bearing compulsory foundation modules in the first year.
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Part 2:	Introduces you to the basic principles of financial and management accounting in the broader context of business and starts to develop students' transferable skills.
Part 3:	Gives you the opportunity to build on the core knowledge gained in Years 1 and 2 and encourages the further development of analysis and application of that knowledge and confidence in transferable skills.
Part 4:	Develops further depth and breadth of technical accounting knowledge and deeper critical evaluation and discussion of contemporary accounting issues, as well as continuing to hone transferable skills.

### Module information

Each part comprises 120 credits, allocated across a range of compulsory and optional modules as shown below. Compulsory modules are listed.

#### Part 1 Modules:

Module	Name	Credits	Level
IF0ACA	Academic Skills	20	0
IF0IEJ	International English	40	0
MM0IBM	An Introduction to Business and Management	40	0

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

#### Part 2 Modules:

Module	Name	Credits	Level
AC102	Assurance, Governance and Ethics	20	4
AC107	Management Information	20	4
AC109	Introduction to Business	20	4
AC110	Introduction to Accounting	20	4
IC103	Introductory Economics for Business and Finance	20	4
MM1F11	People and Organisations	20	4

N/A, all modules are compulsory.

If you take a year-long placement or study abroad, Part 3 as described below may be subject to variation.

#### Part 3 Modules:

Module	Name	Credits	Level
AC203	Business Finance	20	5
AC205	Audit and Assurance	20	5
AC216	International Corporate Financial Reporting	20	5

AC220	Further Management Accounting	20	5
MM256	Management Skills	20	5
MM258	An Introduction to the Management of Information Systems	20	5

N/A, all modules are compulsory.

**Part 4 modules:**

Module	Name	Credits	Level
AC213	Business Strategy for Accountants	20	5
AC303	Advanced Business Finance	20	6
AC312	Advanced International Financial Reporting	20	6
AC313	Business and Professional Ethics	20	6
AC315	Contemporary Issues in Accounting	40	6

N/A, all modules are compulsory.

**Optional modules:**

The optional modules available can vary from year to year. An indicative list of the range of optional modules for your Programme is set out in the Further Programme Information. Details of optional modules for each part, including any Additional Costs associated with the optional modules, will be made available to you prior to the beginning of the Part in which they are to be taken and you will be given an opportunity to express interest in the optional modules that you would like to take. Entry to optional modules will be at the discretion of the University and subject to availability and may be subject to pre-requisites, such as completion of another module. Although the University tries to ensure you are able to take the optional modules in which you have expressed interest this cannot be guaranteed.

**Additional costs of the programme**

Costs are indicative, but will vary according to module choice and are subject to inflation and other price fluctuations. The estimates were calculated in 2016.

During your programme of study you will incur some additional costs.

For textbooks and similar learning resources, we recommend that you budget approximately £300 a year. Some books may be available second-hand, which will reduce costs. A range of resources to support your curriculum, including textbooks and electronic resources, are available through the library. Reading lists and module specific costs are listed on the individual module descriptions.

Subject to your module selection, you may be required to purchase sundry materials (i.e. printing). Many students find it advantageous to have their own personal computing facilities though there are central facilities available.

## **Placement opportunities**

N/A

### **Teaching and learning delivery:**

Teaching is primarily through a combination of lectures, seminars and practical workshops.

Scheduled classes constitute approximately 360 hours for Part 0 and a total of approximately 615 hours for Parts 1-3.

Detailed information regarding the contact hours for each module can be found in the individual module descriptions.

## **Accreditation details**

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

To progress to Part 1 (Year 2) a student must:

- (i) obtain an average of at least 60% overall;
- (ii) no module mark below 40%;

To progress from Part 1 (Year 2) to Part 2 (Year 3) a student must:

- (i) obtain an average mark of 40% across all Part 1 modules;
- (ii) obtain at least 40% in 80 credits including AC110, AC109 and any other individual modules totalling 80 credits;
- (iii) achieve not less than 35% in the remaining individual modules; and
- (iv) obtain IELTS Band 6.5 or TEEP Band 6.0 or TOEFL with an overall score of 88 with no less than 17 in Listening and Writing, 18 in Reading and 20 in Speaking with the attendance of in-session English language (ISLI) course.

To gain a threshold performance at Part 2 (Year 3), 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 taken at Part 2; and;
- (ii) marks of at least 30% in individual modules amounting to not less than 120 credits taken at Part 2, except that a mark below 30% may be condoned in no more than 20 credits of modules owned by the Department of Mathematics and Statistics.

To progress from Part 2 (Year 3) to Part 3 (Year 4), a student must achieve a threshold performance.

The University's honours classification scheme is:

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 relevant 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 is 33% and 67% respectively.

**For further information about your Programme please refer to the Programme Handbook and the relevant module descriptions, which are available at <http://www.reading.ac.uk/module/>. The Programme Handbook and the relevant module descriptions do not form part of your Terms and Conditions with the University of Reading.**

BA Accounting (Beijing Institute of Technology) for students entering Part 1 in session  
2022/23

18 May 2023

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