

## Programme Specification

### BA Accounting (Beijing Institute of Technology)

For students entering Part 1 in September 2023

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 0: | Part 0 comprises of 3 compulsory foundation modules in the first year.  |
| Part 1: | 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 2: | 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 3: | 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

Parts 1-3 comprise 120 credits, allocated across a range of compulsory modules as shown below. Part 0 contains 100 credits. Compulsory modules are listed below.

#### Part 0 Modules:

| Module | Name                                     | Credits | Level |
|--------|--|---------|-------|
| IF0ACA | Academic Skills                          | 20      | 0     |
| IF0IEJ | International English                    | 40      | 0     |
| MM0COM | Contemporary Organisation and Management | 40      | 0     |

#### Part 1 Modules:

| Module | Name  | Credits | Level |
|--------|---|---------|-------|
| AC107  | Management Information                          | 20      | 4     |
| AC109  | Introduction to Business                        | 20      | 4     |
| AC110  | Introduction to Accounting                      | 20      | 4     |
| IC101  | Introductory Securities and Markets             | 20      | 4     |
| IC103  | Introductory Economics for Business and Finance | 20      | 4     |
| MM1F28 | Business in Practice: Data analytics            | 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 2 Modules:

| Module | Name   | Credits | Level |
|--------|--|---------|-------|
| AC203  | Business Finance   | 20      | 5     |
| AC206  | Financial Accounting                                     | 20      | 5     |
| AC213  | Business Strategy for Accountants                        | 20      | 5     |
| AC220  | Further Management Accounting                            | 20      | 5     |
| AC222  | Assurance in Context                                     | 20      | 5     |
| MM258  | An Introduction to the Management of Information Systems | 20      | 5     |

N/A, all modules are compulsory.

#### Part 3 modules:

| Module | Name                           | Credits | Level |
|--------|--------------------------------|---------|-------|
| AC302  | Advanced Management Accounting | 20      | 6     |

|       |  |    |   |
|-------|--|----|---|
| AC303 | Advanced Business Finance                  | 20 | 6 |
| AC312 | Advanced International Financial Reporting | 20 | 6 |
| AC313 | Business and Professional Ethics           | 20 | 6 |
| AC320 | Accounting Dissertation                    | 40 | 6 |

N/A, all modules are compulsory.

### **Optional modules:**

There are no optional modules on the programme.

## **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 2020.

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.

Total study hours are approximately 1,000 hours for Part 0 and 1,200 hours each year for part 1-3.

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

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)

## Progression

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.

Where a student does not achieve the threshold performance to progress to Part 2 (Year 3), a student would qualify for a Certificate of Higher Education if they meet the university threshold performance.

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; and;
- iii. marks of at least 30% in individual modules amounting to not less than 120 credits, 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.

## Classification

The University's honours classification scheme is:

35% - 39% Below Honours Standard

0% - 34% Fail

The classification method is given in detail in the Assessment Handbook:

<https://www.reading.ac.uk/cqsd/policies-procedures/assessmenthandbook> ((see, in particular, section 17.5)

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.

**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 2023/24

24 October 2023

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