

# PROGRAMME SPECIFICATION

**BA Accounting and Management**

**UCAS Code: NN24**

**For students entering Part 1 in September 2016**

**UFACXMG**

**UFACXMGWY**

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

<b>Awarding Institution</b>	University of Reading
<b>Teaching Institution</b>	University of Reading
<b>Length of Programme</b>	3 years
<b>Length of Programme with placement/year abroad</b>	BA Accounting and Management with Placement Experience - 4 years (UCAS Code: NN42)
<b>Accreditation</b>	Accredited directly by ICAEW and ACCA.

## Programme information and content

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, skills of application and analysis related to this discipline and the opportunity to apply for credit for prior learning for a range of professional accountancy exams. 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.

**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: Provides you with an extension of the core knowledge gained at Part 1 and encourages the further development of analysis and application of that knowledge and confidence in transferable skills.

One year optional work placement aims at developing professional practice skills that form the basis for students' future careers, providing hands-on experience in professional practice, or a related career in accountancy, finance, or management, developing transferrable skills and overall improving graduate prospects.

Part 3: Gives you the opportunity to develop further depth and breadth of technical accounting knowledge and deeper critical evaluation and discussion of contemporary accounting and management 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
AC103	Introduction to Business and Finance	20

AC101 Introduction to Accounting [30 credits]

AC106 Introduction to Management Accounting [10 credits]

or

AC105A Introductory Financial Accounting A [10 credits]

AC105B Introductory Financial Accounting B [10 credits]

AC106 Introduction to Management Accounting [10 credits]

MM1F17 Business Synthesis [10 credits]

Remaining credits will be made up of optional modules available in the Henley Business School and modules from elsewhere in the University.

### Part 2 Modules:

Module	Name	Credits
AC201	Management Accounting	20
AC203	Business Finance	20
AC216	International Corporate Financial Reporting	20
MM256	Management Skills	20

Remaining credits will be made up of optional modules available in the Henley Business School and modules from elsewhere in the University.

### Modules during a placement year or study year (if applicable):

Module	Name	Credits	Level
MM284	Work Placement	120	5

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

### Part 3 Modules:

You must choose at least two of the following modules:

AC312 'Advanced International Financial Reporting' [20 credits]

AC302 'Advanced Management Accounting' [20 credits]

AC303 'Advanced Business Finance' [20 credits]

Remaining credits will be made up of optional modules available in the Henley Business School and modules from elsewhere in the University.

## 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.

## 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.

## Placement opportunities

### **Placements:**

You may be provided with the opportunity to undertake a credit-bearing placement as part of your Programme. This will form all or part of an optional module. You will be required to find and secure a placement opportunity, with the support of the University.

### **Study Abroad:**

You may be provided with the opportunity to undertake a Study Abroad placement during your Programme. This is subject to you meeting academic conditions detailed in the Programme Handbook, including obtaining the relevant permissions from your School, and the availability of a suitable Study Abroad placement. If you undertake a Study Abroad placement, further arrangements will be discussed and agreed with you.

## Teaching and learning delivery

You will be taught through a combination of lectures, seminars and practical workshops.

Total study hours for each Part of your programme will be 1200 hours. The contact hours for your programme will depend upon your module combination; an average for a typical set of modules on this programme is Part 1 - 204 hours, Part 2 - 228 hours, Part 3 - 216 hours. In addition to your scheduled contact hours, you will be expected to undertake guided independent study. Information about module contact hours and the amount of independent study which a student is normally expected to undertake for a module is indicated in the relevant module description.

## Accreditation details

### Assessment

The programme will mainly be assessed through a combination of written examinations and coursework, although other methods may be used. Information about module assessment can be located in the relevant module descriptions.

### Progression Requirements:

#### Part 1

The University-wide rules relating to 'threshold performance' are as follows:

- (i) Obtain an overall average of 40% over 120 credits taken in Part 1; and
- (ii) Obtain a mark of at least 30% in individual modules amounting to at least 100 credits taken in Part 1.'

In order to progress from Part 1 to Part 2, a student must achieve a threshold performance, and:

- (i) 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
- (ii) Achieve not less than 35% in the remaining individual modules.

The achievement of a threshold performance at Part 1 qualifies a student for a Certificate of Higher Education if they leave the University before completing the subsequent Part.

#### Part 2

To gain a threshold performance at Part 2, a student shall normally be required to:

- (i) Obtain a weighted average of 40% over 120 credits taken at Part 2;
- (ii) Marks of at least 40% in individual modules amounting to at least 80 credits; and
- (iii) Marks of at least 30% in individual modules amounting to at least 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.

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

- (i) marks of at least 30% in individual modules amounting to not less than 120 credits.

The achievement of a threshold performance at Part 2 qualifies a student for a Diploma of Higher Education if he or she leaves the University before completing the subsequent Part.

### Year Abroad

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.

## Classification

### Bachelors' degrees

The University's honours classification scheme is based on the following:

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

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

Please select the appropriate weighting

Three-year programmes

Part 2 one-third

Part 3 two-thirds

Four-year programmes, including placement year:

Normally:

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)

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 and Management for students entering Part 1 in session 2016/17

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