

## **BA Accounting and Management**

**UCAS code: NN24**

Awarding Institution:	The University of Reading
Teaching Institution:	The University of Reading
Relevant QAA subject benchmarking group:	Accounting. Business and Management
Faculty of Economic & Social Sciences	Programme length: 3 years
For students entering Part 1 in 2003	Date of specification: 15.9.04
Programme Director:	Mrs. J. Cooper
Programme Adviser:	Mrs. J. Cooper
Board of Studies:	BA/BSc Management Studies
Accreditation:	Accreditation directly by each of the professional accountancy bodies

### **Summary of programme aims and learning outcomes**

The programme aims to provide a degree-level education in accounting and management, with additional essential background study in law, finance, economics and quantitative techniques. The studies of accounting and management progress through the programme, so that students should obtain a thorough grasp of the core theory and applications in these disciplines. The management aspect of the degree is distinctive in giving a strong emphasis on international business themes, while at the same time providing a good understanding of a range of key functional aspects of business. The programme is differentiated from the single subject degree programme Management and Business Administration by having a greater compulsory component.

### **Transferable skills**

The University's Strategy for Teaching and Learning has identified a number of generic transferable skills which all students are expected to have developed by the end of their degree programme. In following this programme, students will have had the opportunity to enhance their skills relating to career management, communications (both written and oral), information handling, numeracy, problem-solving, team working and use of information technology. 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. Options for Parts 1, 2 and 3 are listed following the compulsory modules. 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 introduces the basic underpinnings of financial accounting and management. This is supplemented with an introduction to economics and business law to provide a broader business background, and with an introduction to quantitative techniques used in management. Part 2 compulsory modules develop the concepts and techniques of financial accounting while introducing the study of management accounting and international business. Part 3 compulsory modules deepen the theoretical and practical knowledge and skills of accounting and business management, while also introducing students to business finance. Optional modules at Part 2 and Part 3 provide the opportunity to broaden or deepen the study of either accounting or management.

<b>Part 1</b>	<b>(three terms)</b>	Credits	Level
<b>Compulsory modules</b>			
EC1F1A	Introductory Economics I	20	C
MM1F2	Introductory Financial Accounting	20	C
MM1F4	Introductory Management	20	C
EC1F5	Introductory Quantitative Techniques	20	C
LW1A05	General Introduction to Law	10	C
LW1A06	Introduction to Business Law	10	C
<b>Optional modules available at Part 1</b>			
EC1F1B	Introductory Economics II	20	C
	Sociology	20	C
	Politics	20	C
	Philosophy	20	C
<b>Part 2 (three terms)</b>			
<b>Compulsory modules</b>			
MM204	Management Accounting	20	I
MM205A	Corporate Financial Reporting 1	20	I
MM205B	Corporate Financial Reporting 2	20	I
MM217	Introduction to International Business & Management	20	I
MM252	Quantitative and Qualitative Methods for Managers	20	I
<b>Optional modules available in Part 2</b>			
MM255	Marketing Management	20	I
MM258	Introduction to Information Systems	20	I
MM270	Practice of Entrepreneurship	20	I
EC201A	Microeconomics I.1*	20	I
EC202A	Macroeconomics I.1*	20	I
EC238A	Contemporary Economic Policy*	20	I
*These modules have pre-requisites at the C level.			
Of the 120 credits in Part 2, 5 are taken up by Career Management Skills (Level I)			
<b>Part 3 (three terms)</b>			
<b>Compulsory modules</b>			
MM306	Advanced Financial Reporting	20	H
MM307	Organisational Accounting & Control 1	20	H
EC309A	Business Finance 1	20	H
MM330	Comparative International Management	20	H
MM332A	Strategic Management & Business Policy 1	20	H
<b>Optional modules available in Part 3</b>			
MM307B	Organisational Accounting & Control 2	20	H
MM332B	Strategic Management & Business Policy 2	20	H
MM371	The Theory and Practice of Entrepreneurship*	20	H
* Unavailable if MM270 taken at Part 2			
MM372	Advanced Knowledge and Information Systems Policy**	20	H
** I level pre-requisite			
MM373	Integrating Business	20	H

### **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 all compulsory Part 1 modules;
- (iii) achieve not less than 30% in any module except that marks of less than 30% in a total of 20 credits may be condoned, provided that the candidate has pursued the course for the module(s) with reasonable diligence and has not been absent from the examination without reasonable cause.

To progress from Part 2 to Part 3 a student must:

- (i) obtain an average mark of 40% across all Part 2 modules;
- (ii) obtain at least 40% in all compulsory Part 2 modules;
- (iii) achieve not less than 30% in any module except that marks of less than 30% in a total of 20 credits may be condoned, provided that the candidate has pursued the course for the module(s) with reasonable diligence and has not been absent from the examination without reasonable cause.

### **Summary of teaching and assessment**

Teaching is organised in 20-credit modules. Modules involve a mixture of lectures, large-group practical workshops and smaller-group discussion-based seminars. The delivery of material varies among modules, especially in the proportions of time allocated to lectures, workshops and seminars. All module teaching is supplemented by private study. All modules involve coursework, which takes a variety of forms. Final assessment normally involves a written examination, and may also incorporate coursework marks; the maximum proportion of a final module mark allocated to coursework is 20%, other than in special cases. The conventions for classification 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 C or better in English in GCSE; and achieved:

UCAS Tariff: 300 points from 3 A Levels

International Baccalaureate: 32 points

Irish Leaving Certificate: BBBB

Two AS grades are accepted in place of one A Level.

*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.

Admissions Tutor: Ms. D.Tsang

### **Support for students and their learning**

University supports 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, the Careers Advisory Service, the University's Special Needs Advisor, Study Advisors, Hall Wardens and the Students' Union. The School of Business and the Department of Management provide 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.

### **Career prospects**

In recent years graduates from this programme have entered 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, and universities.

### **Opportunities for study abroad or for placements**

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

### **Educational aims of the programme**

The programme aims to provide a thorough degree-level education in accounting and in management, with substantial introductions to the related fields of economics, law and finance. It aims to produce graduates with sound technical and theoretical knowledge who can move into any business field.

## 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*

<b>A. Knowledge and understanding of:</b>	<b>Teaching/learning methods and strategies</b>
<ol style="list-style-type: none"><li>1. the contexts in which accounting operates, including the legal, economic, organisational and capital market environments.</li><li>2. the main accounting frameworks, their technical language and practices</li><li>3. the theories and empirical evidence concerning the interaction of accountancy with people in organisations, the capital markets and with regulatory systems</li><li>4. the theoretical basis of management and certain key functional areas of business</li><li>5. current developments in the practice and theory of business management</li><li>6. the environmental context of business management</li><li>7. an understanding of the importance of international business and the drivers of change in business, including management practice and business cultures in other countries</li></ol>	<p>→ 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, 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.</p> <p>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.</p> <p><i>Assessment</i></p> <p>Knowledge and understanding is assessed through a combination of coursework and unseen formal examinations.</p>

### *Skills and other attributes*

**B. Intellectual skills – able to:**

1. think logically about the ideas presented
2. identify, analyse and solve problems
3. integrate theory and practice
4. critically evaluate arguments and evidence

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**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
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 their career prospects



**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 each module providing 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 according to the module description of the Careers Advisory Services CMS module for the Faculty of Economic and Social Sciences, discrete model.

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



**Teaching/learning methods and strategies**

The use of specific IT software is embedded within particular modules of the course. 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. All deadlines are notified at the beginning of the module. Career planning is embedded in various aspects of the programme.

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 expect 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 module and programme handbooks.