Aston University

PROGRAMME SPECIFICATION 2012-13

Programme Title	**ACCOUNTING FOR MANAGEMENT**
UCAS/JACS code	N420
School/Subject Area	ASTON BUSINESS SCHOOL
Final Award	BSc
Interim Award(s)	CERTIFICATE IN HE (YEAR 1 – 120 CREDITS) DIPLOMA IN HE (YEARS 1 & 2 – 240 CREDITS)
Mode(s) of Study	SANDWICH
Normal Length of Programme	4 YEARS (WITH PLACEMENT YEAR)
Total Credits	480
Programme Accredited By	Association of International Accountants (AIA) Chartered Institute of Management Accountants (CIMA) Institute of Chartered Accountants in England and Wales (ICAEW) Association of Chartered Certified Accountants (ACCA) Institute of Chartered Secretaries and Administrators (ICSA) Chartered Institute of Purchasing and Supply (CIPS) Chartered Insurance Institute (CII)
Dates Programme Specification Written and Revised	1st September 2003, 19th February 2004, 2nd March 2004, 22nd March 2004, 28th April 2004, 20th August 2004, 16th August 2005, 10th August 2006, 10th September 2007, 22nd September 2008, 11th September 2009, 7th September 2010, 24 September 2010, 8 September 2011, 14th September 2011, 29th August 2012

Educational Aims of the Programme	• To provide students with an excellent learning experience that draws on the research and consultancy of Aston academic staff • To provide well qualified graduates with key skills for life long learning • To meet the accreditation requirements of appropriate management-related professional bodies • To ensure relevance by maintaining and enhancing the School's links with business, professional and public sector organisations • To maintain and enhance the employability of graduates • To provide graduates with the main skills and knowledge to operate in the accounting and finance professions • To give graduates the grounding and skills to enable them to continue developing their accounting and finance knowledge as rules change
Relevant Subject Benchmark Statements and other External and Internal Reference Points used to inform programme outcomes	• The accounting professional bodies have a strong influence on the curriculum. In addition, because the curriculum is flexible to reflect the interests of individual students, some exemptions can also be gained from other bodies – eg. Chartered Insurance Institute (CII) • The Mission, Aims and Objectives of the ABS UG Programme • Aston Business School Advisory Panel • Quality Assurance Agency (QAA) Benchmarking Statement on Business and Management • Framework for Higher Education Qualifications (FHEQ)

Programme Structures and Requirements: Levels, Modules and Credits **Stage I**				
Module Title	Credits	Level	Module Code	Core/Elective
Introduction to Financial Accounting	10	4	BF1100	CORE
Introduction to Management Accounting	10	4	BF1114	CORE
Introduction to Organisational Behaviour	10	4	BH1107	CORE
International Perspectives in Organisations	10	4	BH1109	CORE
English Legal Method and Contract Law	10	4	BL1104	CORE
Introduction to Marketing Management	10	4	BM1134	CORE
Introduction to Business Analytics	10	4	BN1116	CORE
Principles of Operations Management	10	4	BN1135	CORE
Information Technology for Business	10	4	BN1160	CORE
Perspectives on Business and Management	10	4	BS1131	CORE
Introduction to Microeconomics	10	4	BS1163	CORE
Introduction to Macroeconomics	10	4	BS1164	CORE
TOTAL	120			

Programme Structures and Requirements: Levels, Modules and Credits **Stage II**				
Module Title	Credits	Level	Module Code	Core/Elective
Making Managerial Decisions using Accounting Information	20	5	BF2210	CORE
Financial Accounting	20	5	BF2211	CORE
Strategic Finance	10	5	BF2244	CORE
Financial Management	10	5	BF2299	CORE
Principles of Intellectual Property Law	10	5	BL2205	CORE
Business Game	10	5	BN2225	CORE
Business Policy	10	5	BS2232	CORE
Business, Government and Society	10	5	BS2246	CORE
Optional Modules - 20 credits from the following list:				
International Perspectives in Organisations	10	4	BH1109	ELECTIVE
Principles of Criminal Law	20	5	BL2295	ELECTIVE
Advanced Spreadsheet Systems	10	5	BN2226	ELECTIVE
Systems Analysis	10	5	BN2228	ELECTIVE
Decision Support Systems	10	5	BN2231	ELECTIVE
IT and Web Development	10	5	BN2234	ELECTIVE
Databases	10	5	BN2237	ELECTIVE
Doing e-Business	10	5	BN2285	ELECTIVE
International Business Economics	10	5	BS2223	ELECTIVE
Principles of Macroeconomics	10	5	BS2241	ELECTIVE
Principles of Microeconomics	10	5	BS2242	ELECTIVE
Introduction to Econometrics 1	10	5	BS2247	ELECTIVE
Introduction to Econometrics 2	10	5	BS2248	ELECTIVE
TOTAL	120			

Programme Structures and Requirements: Levels, Modules and Credits **Stage III**				
Module Title	Credits	Level	Module Code	Core/Elective
COMPULSORY PLACEMENT YEAR	120	P	BUP100	CORE
TOTAL	120			

Programme Structures and Requirements: Levels, Modules and Credits **Stage IV**				
Module Title	Credits	Level	Module Code	Core/Elective
Advanced Financial Accounting	20	6	BF3300	CORE
The Organisational Context of Management Accounting	20	6	BF3301	CORE
Taxation: Policy and Practice	20	6	BF3312	CORE
International Finance	10	6	BF3334	CORE
Auditing and Professional Ethics	10	6	BF3394	CORE
Principles of Company Law	20	6	BL3306	CORE
Strategic Management	20	6	BM3399	CORE
TOTAL	120			

Programme Outcomes and Learning, Teaching and Assessment Strategies			
A. <u>Knowledge and Understanding</u>			
	On successful completion of their programme, students are expected to have knowledge and understanding of:	Teaching, Learning and Assessment Strategies to enable outcome to be achieved and demonstrated	
		Learning and Teaching Methods	**Assessment Methods**
A1	The main functions of management and specifically accounting and finance	The following learning and teaching methods are used: Lectures: • to introduce students to key concepts and theories, • to indicate areas of further study and reading, • to provide a broad overview of the subject • to stimulate enthusiasm and desire for further enquiry Tutorials: • to clarify, reinforce and extend students' understanding and knowledge • to give an opportunity for more individual advice on difficult concepts • to stimulate discussion Independent learning such as computer-based learning packages: • to enable students to work through at their own pace and to develop an understanding of the subject	The following assessment methods are used to assess knowledge and understanding: Closed Book Examinations/Tests: • to examine appreciation of key issues • to assess understanding of content and aims Multiple Choice tests • to assess students range of knowledge and understanding of the subject • to provide students with formative information on their progress A wide range of written assignments: • to enable students to show their understanding of different perspectives and their critical appreciation of different questions and approaches • to demonstrate whether students are able to apply what they have learnt
A2	The theories, principles and underlying concepts of subjects relevant to management, and an understanding of business models and processes		
A3	Accounting and financial management theories, concepts and issues		
A4	How strategic decision-making within organisations as a whole takes place		

B. <u>Intellectual Skills</u>			
	On successful completion of their programme, students are expected to be able to:	Teaching, Learning and Assessment Strategies to enable outcome to be achieved and demonstrated	
		Learning and Teaching Methods	**Assessment Methods**
B1	Critically reflect on management problems and how to solve them	Intellectual skills are developed through: Lectures: • to stimulate enthusiasm and desire for further enquiry Tutorials: • to give an opportunity for individual advice on difficult concepts • to stimulate discussion and critical thought	Intellectual skills are assessed via: Closed Book Examinations/Tests: • to assess the ability to marshal arguments, apply models, and present ideas in a coherent and literate way • to assess whether students can apply the techniques of analysis taught Open Book Examinations/Tests • to allow students to prepare in advance in a more creative way A wide variety of written assignments: • to assess students' ability to research the topic • to assess students' ability to assemble and evaluate data, apply models, reason and present ideas in a coherent and literate way • to enable students to show their understanding of different perspectives and their critical appreciation of different questions and approaches

C. <u>Professional Skills</u>			
	On successful completion of their programme, students are expected to be able to:	Teaching, Learning and Assessment Strategies to enable outcome to be achieved and demonstrated	
		Learning and Teaching Methods	**Assessment Methods**
C1	Use key accounting and financial management skills	Subject Specific skills are taught via: Tutorials/Case Studies: • to facilitate practical exercises • to understand theory in a practical context • to place techniques and theories in a wider business environment Workshops/Simulation: • to give practical experience of packages and techniques which students will need to know as practising managers Placement experience	Subject Specific skills are assessed via: Case Studies: • to assess ability to apply knowledge and skills to a practical scenario Group work/Business Games: • to assess ability to run a fictitious company Placement essay, log book and report: • to assess ability to analyse a practical problem in a real world situation • to demonstrate progress in the development of relevant general and specific management skills
C2	Apply their key skills and competencies within a real work-based situation (via placement experience)		

D. <u>Transferable Skills</u>			
	On successful completion of their programme, students are expected to be able to show:	Teaching, Learning and Assessment Strategies to enable outcome to be achieved and demonstrated	
		Learning and Teaching Methods	**Assessment Methods**
	A range of general and specific skills including:	Key skills are taught by a range of practical sessions: Tutorials: • to provide an opportunity for students to work in groups • to provide an opportunity for more individual advice on difficult concepts • to facilitate practical exercises Workshops: • to give practical experience of computer packages and techniques • to use computer facilities to obtain data and to communicate	Key skills are assessed via: Presentations: • to assess students' ability in analysing information and presenting their argument orally in front of a group of people Group Work: • to assess ability to work in a team Practical tests and portfolios • to assess ability of using IT in a business environment Written work • to assess ability to communicate effectively in written form • to assess ability to assemble and evaluate statistical and financial data by applying relevant models
D1	IT and computing skills		
D2	Report writing skills		
D3	Presentational skills		
D4	Oral and written communication and team working skills		
D5	Competency in understanding relevant statistical analyses and financial reports		

PROGRAMME REGULATIONS

This programme is governed by the University's current General Regulations for Undergraduate Programmes, except where they are modified by the following Programme Regulations. Copies of the General Regulations for Undergraduate Programmes may be obtained from the Aston Business School Undergraduate Programme Office or the Registry.

1. Introduction	The BSc programme in Accounting for Management shall have a duration of four years with industrial/professional training. There shall be an Honours Degree and an Ordinary Degree.
2. Entry Requirements	2.1 Candidates must meet the general University entry qualifications as set out in the General Regulations for Undergraduate Programmes. 2.2 Candidates must satisfy the specific entry requirements for each programme as approved by the School Learning and Teaching Committee.
3. Attendance Requirements	3.1 Students are normally required to attend the University for nine terms over a period of four consecutive academic years including industrial/ professional training. 3.2 In order to qualify for the award of the Degree a student must have attended at least 80% of the required proportion of tutorials, seminars, practical classes, and lectures, as set out in the Student Handbook.
4. Industrial/ Professional Training	4.1 Students will be required to undertake an appropriate programme of integrated industrial/professional training of at least 30 weeks and a maximum of 48 weeks at such times as approved by the Director Undergraduate Programmes. NB. The normal length of an Undergraduate industrial placement within the Business School is 48 weeks. 4.2 Certain students will be required to undertake the programme of industrial/ professional training by studying at specified institutions abroad. 4.3 The Director Undergraduate Programmes may exempt students from the Placement Year if they have overseas status or have very special circumstances. 4.4 Marks from the placement year contribute to the degree classification as specified in the General Regulations for Undergraduate Programmes.
5. Specific Assessment Requirements for Modules (If any, e.g. Modules which may not be condoned)	5.1 All modules are condonable. 5.2 A calculated module mark of 29, rounded up to 30, will only normally be condonable if all elements of assessment in that module have been completed.

6. Assessment	6.1 Requirements for the Honours Degree 6.1.1. Honours Degree Examinations will be held at specified times before the final year of the programme and will comprise the modules set out in the programme specification. 6.2 Requirements for the Ordinary Degree 6.2.1. The Board of Examiners may require a student to transfer to the Ordinary Degree programme if the student's performance in the Level 4 or Level 5 Examination of the Honours Degree programme is not of Honours Degree standard. 6.2.2. The conditions governing Ordinary degrees are as set out in the University General Regulations. 6.2.3. At the discretion of the Director Undergraduate Programmes, students who have been transferred to the Ordinary Degree at the end of the first year may follow the Honours degree requirements in their second year in order to give them the opportunity to return to the Honours degree at the end of the academic year if their performance is deemed at Honours level by the second year Examination Board. 6.2.4. Students in their final year, who are studying for an Ordinary Degree, must successfully complete the core module BM3399 Strategic Management. 6.2.5. Ordinary Degree Examinations will be held at specified times before the final year of the programme (as set out in the General Regulations) and will comprise the same modules as those pursuing the Honours programme less those agreed by the Director Undergraduate Programmes.
7. Classification of Awards	7.1 The final degree classification will be calculated as set out in the University General Regulations.
8. Prizes	8.1 The award of available Prizes is at the discretion of the Examination Board. 8.2 The Board of Examiners will not award a prize to any student who has failed the module in question or who is unsuccessful in progressing to the next stage of the degree.
9. Certificate/Diploma of Higher Education	The Board of Examiners may award a Certificate of Higher Education (after satisfactory completion of year one) or a Diploma of Higher Education (after satisfactory completion of year one and year two) to a student who, for whatever reason, is unable to complete their degree programme.

This specification provides a concise summary of the main features of the programme and the threshold learning outcomes that a student might normally be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. **The individual modules included in the programme may differ from those included in this programme specification as our programmes are subject to continuous review.** Information on admissions requirements and career opportunities is available in the relevant prospectus. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of each module can be found in the appropriate module guides and programme handbook(s) which are available to students on enrolment.