

## 1. GENERAL INFORMATION

UCAS Code	Award	Programme Title	Duration	Mode of study
N400	BSc Hons	Accounting	3 years	Full-time
	BSc Hons	Accounting with Industrial/Professional Experience	4 years	Full-time
		Early Exit Awards only:		
	BSc (Ord)*	BSc (Ordinary) in Accounting		
	Diploma**	Accounting		
	Certificate***	Accounting		

\* Students are not permitted to transfer to an Ordinary route throughout the course of their studies. If a student does not meet the requirements of an Honours degree, then it is the decision of the Finals Examination Board as to whether an Ordinary degree is awarded. See <https://www.ambs.ughandbook.manchester.ac.uk/assessment/exam-procedures/>

\*\* A Diploma of Higher Education will be awarded to a student who:

Successfully completes Year 2 but terminate their studies at this point; or

Has exhausted all the opportunities to retrieve failed assessment, subject to the accrual of the appropriate number of credits. See <https://www.ambs.ughandbook.manchester.ac.uk/assessment/exam-procedures/>

\*\*\* A Certificate of Higher Education will be awarded to a student who:

Successfully completes Year 1 but terminate their studies at this point; or

Has exhausted all the opportunities to retrieve failed assessment, subject to the accrual of the appropriate number of credits. See <https://www.ambs.ughandbook.manchester.ac.uk/assessment/exam-procedures/>

<b>School</b>	Alliance Manchester Business School
<b>Faculty</b>	Humanities
<b>Awarding Institution</b>	University of Manchester
<b>Programme Accreditation</b>	Institute of Chartered Accountants in England and Wales (ICAEW), Association of Chartered Certified Accountants (ACCA) Chartered Global Management Accountant (CGMA)
<b>Relevant QAA benchmark(s)</b>	Accounting

## 2. AIMS OF THE PROGRAMME(S)

The programme aims to:

<b>01.</b>	meet the needs of students who are seeking a career in accounting, business or related areas;
<b>02.</b>	provide a thorough grounding in the theoretical knowledge and practical skills necessary for such careers;
<b>03.</b>	offer substantial exemptions from professional accountancy examinations and the opportunity for students to undertake relevant experience via an internship year that will give a head-start towards obtaining full professional qualification;
<b>04.</b>	provide students with a knowledge and understanding of the conceptual and applied aspects of accounting as an academic discipline, at a breadth and depth appropriate to a first degree qualification, meeting the requirements of relevant benchmark statements and the national qualifications framework;
<b>05.</b>	provide a varied and challenging mixture of teaching and learning experiences led by leading researchers and professionally-qualified staff;
<b>06.</b>	encourage and enable students to acquire practices of independent thinking and learning, developing students' powers of critical thinking, enquiry and logical expression;
<b>07.</b>	develop core skills: computer literacy, numeracy, problem-solving, written and oral communication, teamwork, project management, and report writing;
<b>08.</b>	place accounting in its broader economic, organisational, social and political contexts.

### 3. INTENDED LEARNING OUTCOMES OF THE PROGRAMME(S)

<b>A. Knowledge &amp; Understanding</b>	
Able to:	
<b>A1.</b>	understand, describe and critique the contexts in which accounting and auditing operate and the key areas of accounting, and gain an understanding of the main elements of taxation, corporate governance, corporate finance, financial markets and institutions and the legal system that complement the study of accounting and auditing;
<b>A2.</b>	understand, describe and critique current and alternative theories, principles, tools, practices and terminologies of financial reporting (such as: accruals accounting; recognition and matching concepts; income measurement and asset valuation; cash flow analysis; ratio analysis; theory related to disclosure, regulation, accountability, audit and governance; conceptual frameworks for accounting);
<b>A3.</b>	understand, describe and critique current and alternative theories, tools, practices and terminologies of management accounting (such as: product pricing; cost allocation methods and activity based costing; performance measurement; cost-behaviour and relevant cost analyses; capital investment analysis; budgeting; strategic variance analysis; the use of accounting information for planning and control; the changing role of management accountants)
<b>A4.</b>	record and summarise transactions and other economic events; prepare financial statements; analyse business operations; produce financial analyses and projections; carry out relevant cost analysis; prepare budgets; calculate and interpret variances for control;
<b>A5.</b>	critically evaluate theories and evidence related to core aspects of financial reporting and auditing and accountability;
<b>A6.</b>	describe and understand selected specialised fields of academic accounting, including a familiarity with the latest research developments and issues, and also of the limits of such knowledge and the effects of this on analyses and interpretations;
<b>A7.</b>	understand how accounting informs and is informed by the organisational, economic, social and political contexts in which it operates, with particular reference to knowledge of the role and structure of the accounting profession;

- A8.** understand the theoretical and practical aspects of auditing and taxation; be able to help plan and participate in audits; provide basic taxation advice and prepare straightforward tax calculations;
- A9.** describe and understand the principal theories, skills, terminology, practice and limitations of finance (such as: financial markets; the London Stock Exchange; discounting and compounding; bond and share valuation; risk and investment appraisal; share price behaviour and informational efficiency; corporate communication; asset pricing; option pricing; corporate finance).



**Learning & Teaching Processes** (to allow students to achieve intended learning outcomes)

Learning and teaching are via a combination of lectures, workshops and small group teaching in tutorials. Students will also work in groups under supervision.

**Lectures** are used as the initial method of imparting knowledge and understanding. They are the main vehicle for communicating core information on theory, techniques and practice and for directing students' independent study. Students are expected to supplement lecture material with directed reading, including textbooks and journal articles.



**Assessment** (of intended learning outcomes)

The major form of assessment is unseen examinations. On a number of courses there is also assessed coursework in the form of essays, reports, group projects, presentations and individual research projects. One final year compulsory course is entirely assessed by coursework, comprising both group work and an individual research project.

**Examinations** typically provide a mix of discursive and (where appropriate) calculative questions. For example, BMAN10501, BMAN10512, BMAN10522 all contain a substantive portion of calculative content, plus some more interpretive/discursive/theoretical questions. BMAN21020, on the other hand, is a more theoretical and conceptually based course, as reflected in the greater emphasis on discursive questions in the examination.

Calculative examination questions allow for the measurement of students' achievement of knowledge factors such as A2, A3, A4 and A9 listed above. Discursive questions provide for the assessment of learning outcomes A1, A2, A3, A5, A6, A7, A8 and A9.



Lectures are supported by **workshops** and **tutorials**, where attendance is compulsory. As a broad rule, workshops are used for more technical material. Preparation in advance of workshops is expected. Here students learn how to use and apply analytical techniques and much learning is achieved through a problem-based approach.

Tutorials are used for more discursive material. Case studies are often used to promote understanding of theoretical issues in accounting, and to connect theoretical ideas with empirical evidence and organisational contexts. Preparation in advance of tutorials is expected.

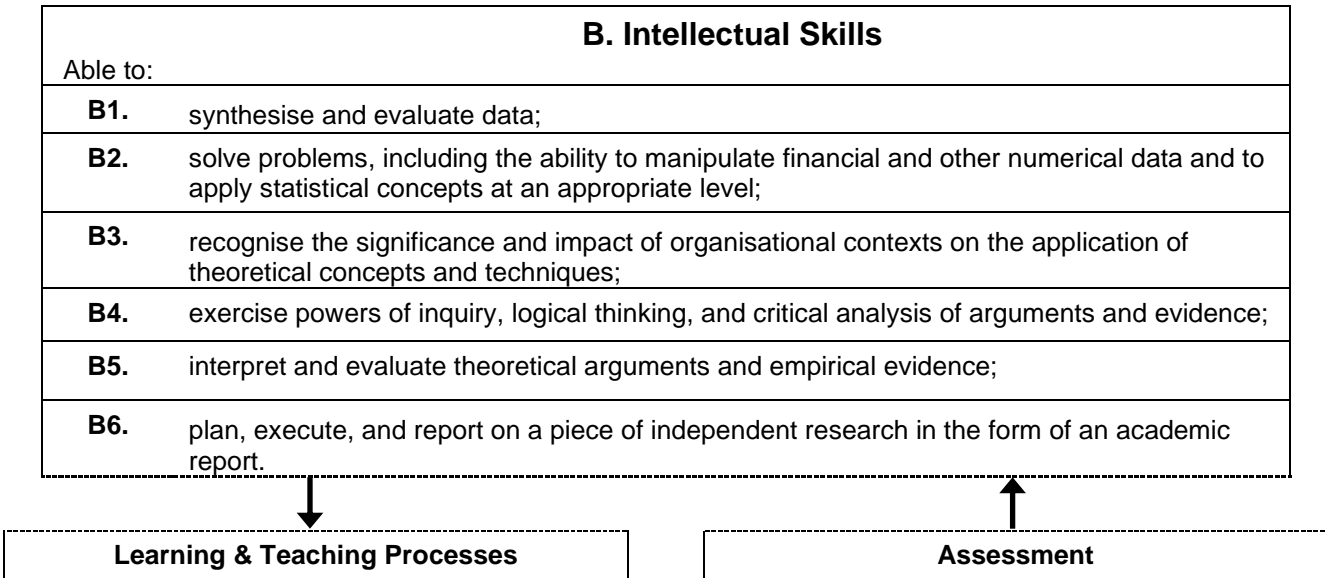
- Learning also takes place via:
- unassessed essays and reports
  - group projects
  - individual research projects
  - class discussion and presentations in tutorials
  - the optional use of EQL (a computer assisted learning package) to understand the basics of financial reporting
  - independent use of supplementary materials from course textbooks (such as: calculative problems with solutions provided; web-based self-test packages)
  - further independent study

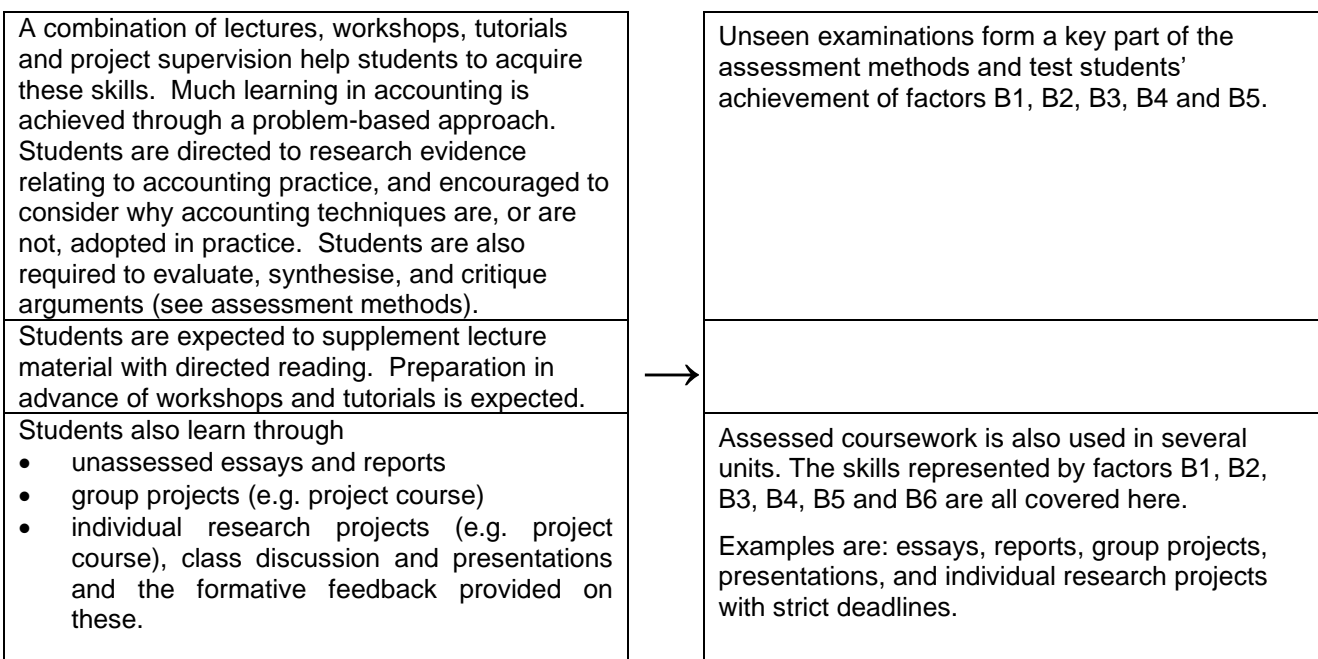
**Assessed coursework** is used in all years of the programme. Some essays in the 1<sup>st</sup> year are non-assessed. These provide formative assessment for feedback and learning rather than summative assessment of knowledge obtained. These non-assessed items help to develop skills for future summative assessments.

In the 1<sup>st</sup> year the specialist auditing and professional practice courses are partly assessed via a group project. In the final year, the project course assesses a different set of skills, since it requires the production of a comprehensive academic report on a real accounting or auditing problem or issue. In particular, this course examines students' achievement of learning outcomes A1, A5, A6 and A7 listed above.

Some units include continuous online assessment such as multiple choice questions, for example BMAN10501.

The programme makes use of both summative and formative assessment methods. Workshops and tutorials / seminars provide the opportunity for students to receive immediate feedback via the completion of problem sets and presentations.





<b>C. Practical Skills</b>	
Able to:	
<b>C1.</b>	use primary sources of financial and other information, (including financial databases, financial statements and press coverage of business issues), in an informed and critical way and appreciate connections between data sources;
<b>C2.</b>	access relevant academic literature and scholarly reviews and draw on them in critical considerations of arguments;
<b>C3.</b>	correctly cite, acknowledge, and reference sources;
<b>C4.</b>	use communications and information technology in acquiring, analysing, and communicating information (spreadsheets, word-processing, on-line databases);
<b>C5.</b>	present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to the intended audience;
<b>C6.</b>	manage project work effectively and relate to team members in group project work;
<b>C7.</b>	use practical audit skills to plan and carry out audit work.

**Learning & Teaching Processes**

These practical skills are addressed and assessed across a wide range of the core and optional courses in this programme, particularly in BMAN20081 Financial Statement Analysis and BMAN24751 Professional Accounting Practice.

**Assessment**

C1, C3, C5 and C6 are explicitly covered in the compulsory project course, as well as in items of assessed coursework in other courses. C2 is particularly a focus of assessed essays in 2<sup>nd</sup> and 3<sup>rd</sup> year courses (e.g. BMAN21040, BMAN30030), and these essays together with the compulsory final year project course serve to assess the skills noted in C4. C7 is assessed in the 1<sup>st</sup> and 2<sup>nd</sup> years via the specialist accounting, auditing and professional practice courses.

<b>D. Transferable Skills and Personal Qualities</b>	
Able to:	
<b>D1.</b>	structure and present ideas effectively orally, visually, and in writing;
<b>D2.</b>	manage time and work to deadlines;
<b>D3.</b>	exercise initiative and self-reliance skills, and work independently;
<b>D4.</b>	exercise numeracy and problem-solving skills;
<b>D5.</b>	appreciate alternative viewpoints;
<b>D6.</b>	critically assess and take responsibility for personal development.



<b>Learning &amp; Teaching Processes</b>
The identified transferable skills are achieved across the range of core and optional courses in the programme. Most of these skills are introduced and developed at an early stage by the Auditing and Professional Practice module in year 1. The final year project course further develops these skills.

<b>Assessment</b>
The compulsory project course in the final year is a strong element of achieving and assessing students' attainment in relation to transferable skills (for example, D1, D2, D3, D4 and D5 are all advanced by this course). In addition, the completion of coursework, the assimilation of feedback and preparation for examinations require students to develop transferable skills such as those in D2, D3, D4 and D6.
Tutorial and class discussions (in all courses), and the requirement to read and critically evaluate academic literature, help to develop intellectual skills as reflected in D5.
Workshops and seminars also help develop skills such as those in D4 and D5.



## 4. THE STRUCTURE OF THE PROGRAMME(S)

The full programme structure for first, second and final year is available at:

<https://www.ambs.ug handbook.manchester.ac.uk/programme/programme-information/programme-structures/>

### Year 3: For with Industrial / Professional Experience Students only

Students out on industrial / professional experience in their third year will complete a placement log book throughout the duration of their work experience and within this will be required to submit a mid-placement and end of year placement report.

The third year industrial / professional experience year will be graded pass/fail and is not included in the final degree classification weightings.

## 5. CURRICULUM PROGRESSION: INTENDED LEARNING OUTCOMES FOR EACH YEAR

Year	Intended learning outcomes
<p><b>Year 1</b> <b>(Certificate of Higher Education)</b></p>	<p>After their first year of study on BSc Accounting, students should be able to:</p> <ul style="list-style-type: none"> <li>• describe, understand and critique the fundamental principles, techniques, concepts and terminology of financial reporting, management accounting, auditing, financial decision making and English law;</li> <li>• record and summarise transactions and other economic events, prepare financial statements and be able to perform a basic analysis of business operations;</li> <li>• demonstrate a basic understanding of how accounting informs and is informed by the organisational, economic, social and political contexts in which it operates, with particular reference to knowledge of the role and structure of the accounting profession;</li> <li>• solve simple problems, including the ability to manipulate and evaluate financial and other numerical data;</li> <li>• exercise powers of inquiry and logical thinking and use this to plan, execute, and report on a piece of independent research;</li> <li>• use communications and information technology in acquiring, analysing, and communicating information;</li> <li>• present simple quantitative and qualitative information, together with argument, and commentary;</li> <li>• have developed some project management and team-working skills;</li> <li>• use practical audit skills to plan and carry out basic audit work;</li> <li>• exercise numeracy and problem-solving skills;</li> <li>• structure and present ideas orally, visually, and in writing.</li> <li>• to develop commercial awareness and a knowledge of the roles of the professional accounting bodies.</li> <li>• to become aware of the roles professional accountants and auditors have in sustainability reporting.</li> </ul>

<p><b>Year 2</b> <b>(Diploma of Higher Education)</b></p>	<p>After their second year of study on BSc Accounting, students should be able to:</p> <ul style="list-style-type: none"> <li>• describe, understand and critique current and alternative theories, principles, tools, practices and terminologies of financial reporting and management accounting;</li> <li>• record and summarise economic events; analyse business operations; produce financial analyses;</li> <li>• understand how accounting informs and is informed by the organisational, economic, social and political contexts in which it operates, with particular reference to knowledge of the role and structure of the accounting profession;</li> <li>• evaluate theories and evidence related to core aspects of financial reporting and auditing and accountability;</li> <li>• understand the theoretical and practical aspects of taxation; provide basic taxation advice and prepare straightforward tax calculations</li> <li>• describe, understand and critique the principal theories, skills, terminology, practice and limitations of finance;</li> <li>• synthesise and evaluate data;</li> <li>• solve problems, including the ability to manipulate financial and other numerical data and to apply statistical concepts at an appropriate level;</li> <li>• recognise the significance of organisational contexts on the application of theoretical concepts and techniques;</li> <li>• exercise powers of inquiry, logical thinking, and begin to develop the skills required for critical analysis of arguments and evidence;</li> <li>• have developed skills enabling them to plan, execute, and report on a piece of independent research in the form of an academic report.</li> <li>• use primary sources of financial and other information in an informed and critical way and appreciate connections between data sources and correctly cite, acknowledge, and reference sources;</li> <li>• present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to the intended audience;</li> <li>• manage project work effectively and relate to team members in group project work;</li> <li>• use practical audit skills to plan and carry out audit work.</li> <li>• structure and present ideas effectively orally, visually, and in writing;</li> <li>• exercise initiative and self-reliance skills, and work independently;</li> <li>• manage time and work to deadlines;</li> <li>• critically assess and take responsibility for personal development.</li> </ul>
---	---



<p><b>Industrial / Professional Experience year (where applicable)</b></p>	<p>After their Industrial / Professional Experience year, students should be able to:</p> <ul style="list-style-type: none"> <li>• apply principles, practices and theories learned in the first two years of the degree programme to professional accounting;</li> <li>• gain experience of the wide range of practical and professional skills required for a career as an accountant;</li> <li>• complete 12 months of a professional training contract;</li> <li>• use their acquired knowledge and understanding of accounting practice in selecting a project topic for their final year</li> <li>• synthesise and evaluate data;</li> <li>• exercise powers of inquiry and logical thinking to solve problems, including the ability to manipulate financial and other numerical data;</li> <li>• use communications and information technology in acquiring, analysing, and communicating information</li> <li>• present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to a professional audience;</li> <li>• manage project work effectively and relate to team members in group work;</li> <li>• use practical audit skills to plan and carry out audit work.</li> <li>• structure and present ideas effectively and professionally orally, visually, and in writing;</li> <li>• manage time and work to deadlines;</li> <li>• exercise initiative and self-reliance skills, and work independently.</li> </ul>
--	---

<p><b>Final year</b></p>	<p>After their final year of study on the BSc Accounting, students should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate an understanding of the main elements of taxation, corporate governance, corporate finance, financial markets and institutions and the legal system that complement the study of accounting and auditing;</li> <li>• critically evaluate theories and evidence related to core aspects of financial reporting, auditing and accountability;</li> <li>• have a familiarity with the latest research developments and issues in accounting, and also of the limits of such knowledge and the effects of this on analyses and interpretations;</li> <li>• solve complex problems, including the ability to manipulate financial and other numerical data and to apply statistical concepts at an appropriate level;</li> <li>• recognise the significance and impact of organisational contexts on the application of theoretical concepts and techniques;</li> <li>• critically analyse arguments and evidence;</li> <li>• interpret and evaluate theoretical arguments and empirical evidence</li> <li>• plan, execute, and report on a piece of independent research in the form of an academic report;</li> <li>• use primary sources of financial and other information, (including financial databases, financial statements and press coverage of business issues), in an informed way and appreciate connections between data sources;</li> <li>• access relevant academic literature and scholarly reviews and draw on them in critical considerations of arguments;</li> <li>• appreciate alternative viewpoints.</li> </ul>
--------------------------	--

The contact hours policy for full time Alliance MBS Manchester based programmes is available at: <http://documents.manchester.ac.uk/display.aspx?DocID=52175>

## 6. STUDENT INDUCTION, SUPPORT AND DEVELOPMENT (in order to deliver the year learning outcomes)

### **Student Induction**

- Pre-induction information, arrival packs and a formal one-week welcome programme for first year students. This includes a Programme Director and PS staff meeting, an Alliance Manchester Business School Introduction to Undergraduate Services event, Alliance MBS Student Fair, completion of Health & Safety Course, Alumni/Careers Panel discussion, administrative sessions, Unismart lecture and an end of Welcome Week party. Student meetings with their Peer Mentors will also take place in the first few weeks of the semester.
- Induction and reintegration activities for returning second and final year students.
- Programme identity initiatives for all levels throughout each year.
- Supporting information on Alliance MBS online undergraduate handbook for all new and returning students and brochure student notebook for all new students.

### **Student Support and Development**

- Comprehensive Online Undergraduate Handbook available at <https://www.ambs.ughandbook.manchester.ac.uk/>
- All students are allocated an academic advisor who will remain their advisor (wherever possible) for the full duration of their studies and will provide support on their academic and career development needs. Regular contact between student and academic advisor will take place during each academic year.
- Students complete a 'Passport to Success' document which enables them to reflect on their performance and set focused goals for each semester with their academic advisor.
- Students have an allocated coach on the programme who they can discuss their concerns and progress with and ask question. The coach will be in a higher year (eg second or third year) and available for ad hoc guidance and help with studying.
- Dedicated Student Support and Guidance Team in Alliance MBS offering advice, guidance and support on any issues that affect a student's ability to study.
- Disability support: Details are provided via The University's Disability and Support Service (DASS) and /or the School's Disability Co-Ordinator as well as in the Online Undergraduate Handbook.
- Dedicated Programme Office and information, advice and guidance for all programmes.
- Student Representatives: serve on the Programme Committee, Undergraduate Committee and Student/Staff Liaison Committee, aiding in the decision-making processes which affect student experience. Student Representatives also attend a focus group in each semester to provide feedback on Alliance MBS Undergraduate processes. Further details are provided in the Online Undergraduate Handbook. The School also provides local-level training for Student Representatives.
- Student Peer Mentor Scheme: Details are provided in the Online Undergraduate Handbook.
- Personal Career Development Planning: The Passport to Success document is aimed at helping students develop their awareness of generic transferable and subject-specific skills and are aimed at helping to improve independent learning and provide a record of academic learning and achievement. Students will meet with their academic advisor in a series of meetings to discuss their progress and set realistic goals to support their personal development and career plans.
- Extensive library, computer and other learning resources, in particular My Learning Essentials which

can be found here:

<https://www.library.manchester.ac.uk/using-the-library/students/training-and-skills-support/my-learning-essentials/>

- The first year course BMAN10760 Auditing and Professional Accounting Practice is intended to support and develop students throughout their first year of study by incorporating study skills sessions and the opportunity for students to undertake an early piece of formative assessment which is peer reviewed.
- IT Skills sessions offered at central IT Services. Details in the Online Undergraduate Handbook.
- Employability/Careers planning: The School ensures a range of opportunities for students to develop their employability and career planning skills both within and outside of the curriculum. All undergraduate full course unit descriptions include an employability section which highlights to students the transferable/employability skills they develop as part of each specific course unit. The School also ensures that students have access to a variety of tailored events that enable them to further their career aspirations, including: alumni/networking sessions, employer drop in sessions, successful applications session, applying for and securing an internship session, postgraduate student options session. Alliance MBS also has many links with many employers and students are encouraged to attend talks and seminars provided by employers. For some, these will be included within the curriculum (i.e. guest lectures) and for others these will be organised by Alliance MBS affiliated societies or by the Careers Service/Alliance MBS. Students are also encouraged to attend the University Careers Service and any presentations which may be of particular interest to BSc Accounting students.
- Opportunities for students to engage with activities in social justice, ethical leadership and community action through Stellify as well as actively engaging in volunteering initiatives.

### **DASS**

Information about the Disability Advisory and Support Service and University of Manchester Assessment Centre will be communicated to students through Student Programme Handbooks and academic advisement. All of the proposed teaching, learning and assessment methods are capable of being adapted to meet the needs of students with additional support needs and will operate in accordance with the guidelines set out by DASS. If a student with a disability needs additional support, this will be arranged with DASS, as outlined here: <http://www.dass.manchester.ac.uk/how-do-i-get-support/>

### **English Language Support**

Support for academic English writing will be provided through the University Centre for Academic English: <https://www.ucae.manchester.ac.uk/study/>

### **INDUSTRIAL EXPERIENCE YEAR**

(Applies to students on the 'with Industrial/Professional Experience' variant of the programme).

The industrial experience year is supported by a network of pre-departure and reintegration meetings, completion of reflective placement reports and dedicated support via the International and Placement team.

- Academic Advisor will visit students on their internship year at their place of work or virtually if they are based outside Manchester..
- Mentoring Scheme for non-internship students (via leading local firms of accountants).

## 6. PROGRESSION AND ASSESSMENT REGULATIONS

The programme will follow the University's single regulations for Undergraduate programmes, as applied to programmes in Alliance Manchester Business School, in the Faculty of Humanities.

<https://www.ambs.ughandbook.manchester.ac.uk/assessment/exam-procedures/>

<b>Date of original production:</b>	27.5.08
<b>Date of current version:</b>	April 2024