

THE PROGRAMME SPECIFICATION FOR THE BSc IN BUSINESS ACCOUNTING

1. GENERAL INFORMATION

UCAS Code	Award	Programme Title	Duration	Mode of study
	BSc (Hons)	Business Accounting with Industrial/Professional Experience	4 years	Full-time

Exit Awards

Award	Programme Title	
BSc (Ord)*	Business 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.ug handbook.manchester.ac.uk/assessment/exam-procedures/
Diploma of Higher Education**	Business Accounting	** 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.ug handbook.manchester.ac.uk/assessment/exam-procedures/
Certificate of Higher Education***	Business Accounting	*** 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.ug handbook.manchester.ac.uk/assessment/exam-procedures/

School	Alliance Manchester Business School
Faculty	Humanities
Awarding Institution	University of Manchester
Programme Accreditation	Institute of Chartered Accountants in England and Wales: Exemption from the Professional Stage of the ICAEW examinations
Relevant QAA benchmark(s)	Accounting
FHEQ Level	Level 6

2. AIMS OF THE PROGRAMME(S)

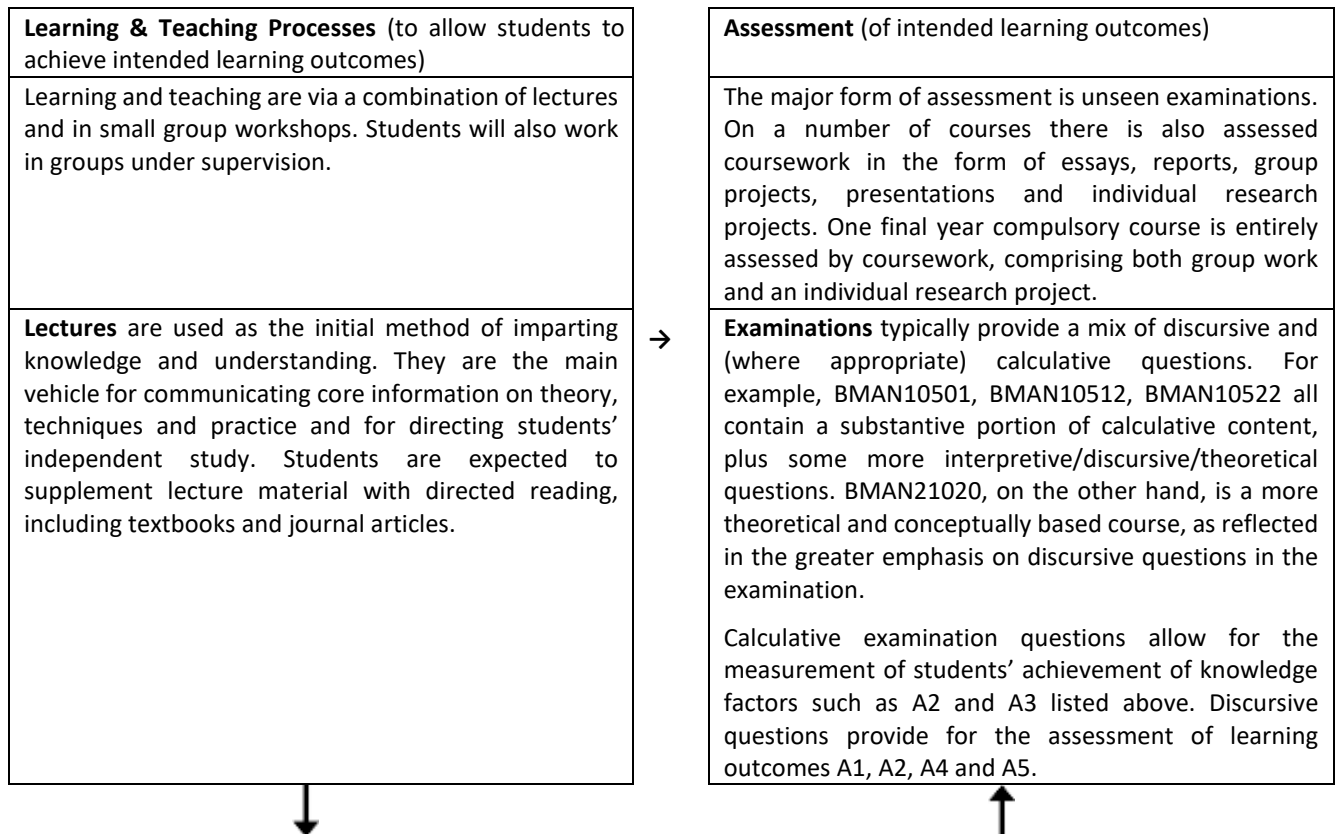
The programme aims to:

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| <p>01. provide a thorough grounding in the technical knowledge and practical skills necessary for a career in accounting, which leads to substantial exemptions from professional accountancy examinations;</p> |
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02.	provide students with a knowledge and understanding of the conceptual, ethical and applied aspects of accounting as an academic discipline, at a breadth and depth appropriate to a first-degree qualification;
03.	provide a varied and challenging mixture of teaching and learning experiences led by leading researchers and professionally qualified staff;
04.	encourage and enable students to acquire practices of independent thinking and learning, developing students' powers of critical thinking, enquiry and logical expression;
05.	place accounting in its broader economic, organisational, social and political contexts;

3. INTENDED LEARNING OUTCOMES OF THE PROGRAMME(S)

A. Knowledge & Understanding	
Able to:	
A1.	gain an understanding of the core disciplines in the field of accounting and to be able to describe and critique the contexts in which accounting and related disciplines operate;
A2.	describe and critique current and alternative theories, principles, tools, practices and terminologies related to core disciplines which include financial reporting, auditing, taxation, management accounting and corporate finance;
A3.	record, summarise and be able to advise on transactions in relation to the disciplines of financial accounting, taxation, investment, and management accounting.
A4.	discuss the development of accounting and its related fields in terms the latest research developments, regulatory oversight, professional development and ethical issues;
A5.	demonstrate an understanding that accounting is a dynamic field that is located in a complex historical, social and international context.



Lectures are supported by **workshops**, where attendance is compulsory.

As a broad rule, small group workshops are used for more technical material and discursive 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. Case studies are often used to promote understanding of theoretical issues in accounting, and to connect theoretical ideas with empirical evidence and organisational contexts.

Learning also takes place via:

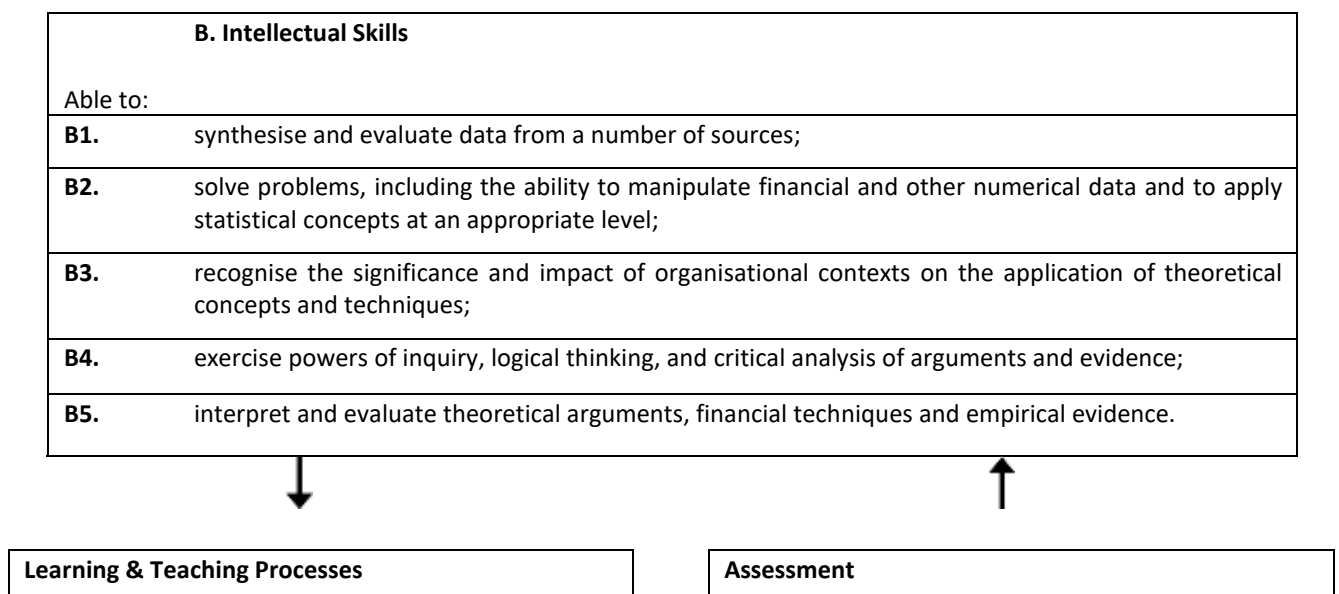
- unassessed essays and reports
- group projects
- individual research projects
- class discussion and presentations in workshops
- the optional use of EQL (a computer assisted learning package) to understand the basics of financial reporting
- independent use of supplementary materials from course textbooks (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. Essays in the 1st 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 1st and 2nd years the specialist accounting, auditing and professional practice courses are partly assessed via a group project. In the final year, the new 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, A4, and A5 listed above.

Some units include web-based assessment such as multiple-choice questions, for example BMAN10501 and BMAN10522.

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



A combination of lectures, workshops, and project supervision help students to acquire these skills. Much learning in accounting is achieved through a problem-based approach. Students are directed to research evidence relating to accounting practice, and encouraged to consider why accounting techniques are, or are not, adopted in practice. Students are also required to evaluate, synthesise, and critique arguments (see assessment methods).

Students are expected to supplement lecture material with directed reading. Preparation in advance of workshops is expected.

Students also learn through unassessed essays and reports group projects (e.g. project course) individual research projects (e.g. project course), class discussion and presentations and the formative feedback provided on these.



Unseen examinations form a key part of the assessment methods and test students' achievement of factors B1, B2, B3, B4 and B5.

Assessed coursework is also used in several units. The skills represented by factors B1, B2, B3, B4 and B5 are all covered here. Examples are essays, reports, group projects, presentations, and individual research projects with strict deadlines.

C. Practical Skills	
Able to:	
C1.	Locate/process/collate primary sources of financial and other information in an informed and critical way and appreciate connections between data sources;
C2.	access and correctly cite relevant academic literature and scholarly reviews and draw on them in critical considerations of arguments;
C3.	use communications and information technology in acquiring, analysing, and communicating information;
C4.	present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to the intended audience;
C5.	work effectively as part of a team

Learning & Teaching Processes

These practical skills are addressed and assessed across a wide range of the core and optional courses in this programme.



Assessment

C1, C2, C4 and C5 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 courses on years 2-4. These essays together with the compulsory final year project course serve to assess the skills noted above.

The open book exam in Business Planning Taxation allows students to demonstrate practical skills C1 and C4



D. Transferable Skills and Personal Qualities	
Able to:	
D1.	structure and present ideas effectively visually, and in writing;

D2.	manage time and work to deadlines;
D3.	exercise initiative and self-reliance skills, and work independently;
D4.	exercise numeracy and problem-solving skills;
D5.	critically assess and take responsibility for personal development.

Learning & Teaching Processes

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 level 4 and 5 in accounting and finance courses. The final year project course further develops these skills.

The transferable skills are then applied in practice when the students are on placement in years 2-4.



Assessment

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, and D4 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 D5.

Workshop and class discussions (in all courses), and the requirement to read and critically evaluate academic literature, help to the presentation skills reflected in D1

Workshops also help develop skills such as those in D1 and D4.



4. THE STRUCTURE OF THE PROGRAMME(S)

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

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

Industrial / Professional Experience

Students out on industrial / professional experience in years 2-4 they will complete a placement logbook throughout the duration of their work experience and will be required to submit an end of placement period report. The student will also have meeting every six weeks and an end of placement interview, with their career coach at PwC to discuss their performance during placement. This is to support the student and ensure they are satisfying the expectations placed upon them by PwC with regard to behaviour and performance. If a student does not engage with the placement PwC have the right under the contract to withdraw an offer of any future placement. In this instance, the student will have a right of appeal to PwC. This process will be highlighted in the programme specification and to students prior to their placement period.

The industrial / professional placement will be graded pass/fail. Whilst these credits will not be included in the final numeric degree classification weightings, it will be a requirement for progression within the programme and for the programme award.

5. CURRICULUM PROGRESSION: INTENDED LEARNING OUTCOMES FOR EACH LEVEL

Level	Intended learning outcomes
Certificate of Higher Education	<p>For this award from BSc Business Accounting, students should be able to:</p> <ul style="list-style-type: none">• describe understand and critique the fundamental principles, techniques, concepts and terminology of financial reporting, management accounting, auditing, financial decision making and English law;• record and summarise transactions and other economic events, prepare financial statements and be able to perform a basic analysis of business operations;• 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;• solve simple problems, including the ability to manipulate and evaluate financial and other numerical data;• exercise powers of inquiry and logical thinking and use this to plan, execute, and report on a piece of independent research;• use communications and information technology in acquiring, analysing, and communicating information;• present simple quantitative and qualitative information, together with argument, and commentary;• have developed some project management and team-working skills;• use practical audit skills to plan and carry out basic audit work;• exercise numeracy and problem-solving skills;• structure and present ideas orally, visually, and in writing.

Diploma of Higher Education	<p>For this award from BSc Business Accounting, students should be able to:</p> <ul style="list-style-type: none"> • describe, understand and critique current and alternative theories, principles, tools, practices and terminologies of financial reporting and management accounting; • record and summarise economic events; analyse business operations; produce financial analyses; • 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; • evaluate theories and evidence related to core aspects of financial reporting and auditing and accountability; • understand the theoretical and practical aspects of taxation; provide basic taxation advice and prepare straightforward tax calculations • describe, understand and critique the principal theories, skills, terminology, practice and limitations of finance; • synthesise and evaluate data; • solve problems, including the ability to manipulate financial and other numerical data and to apply statistical concepts at an appropriate level; • recognise the significance of organisational contexts on the application of theoretical concepts and techniques; • exercise powers of inquiry, logical thinking, and begin to develop the skills required for critical analysis of arguments and evidence; • have developed skills enabling them to plan, execute, and report on a piece of independent research in the form of an academic report. • 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; • present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to the intended audience; • manage project work effectively and relate to team members in group project work; • use practical audit skills to plan and carry out audit work. • structure and present ideas effectively orally, visually, and in writing; • exercise initiative and self-reliance skills, and work independently; • manage time and work to deadlines; • critically assess and take responsibility for personal development.
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<p>Industrial / Professional Experience periods</p>	<p>Following their Industrial / Professional Experience periods in years 2-4 with PwC, students should ultimately be able to:</p> <ul style="list-style-type: none"> • apply principles, practices and theories learned in the first two years of the degree programme to professional accounting scenarios; • gain experience of the wide range of practical and professional skills required for a career as an accountant; • complete 12 months of a professional training contract; • use their acquired knowledge and understanding of accounting practice in selecting a project topic for their final year • synthesise and evaluate data; • exercise powers of inquiry and logical thinking to solve problems, including the ability to manipulate financial and other numerical data; • use communications and information technology in acquiring, analysing, and communicating information • present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to a professional audience; □ manage project work effectively and relate to team members in group work; □ use practical audit skills to plan and carry out audit work. • structure and present ideas effectively and professionally orally, visually, and in writing; • manage time and work to deadlines; • exercise initiative and self-reliance skills and work independently.
<p>Final year</p>	<p>After their final year of study on the BSc Business Accounting (with IPE), students should be able to:</p> <ul style="list-style-type: none"> • demonstrate an understanding of the main elements of corporate governance, corporate finance, financial markets and institutions and the legal system that complement the study of accounting and auditing; • demonstrate advanced knowledge of financial accounting reporting and taxation with the ability to apply that knowledge to different scenarios; • critically evaluate theories and evidence related to core aspects of financial reporting, auditing and accountability; • 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; • solve complex problems, including the ability to manipulate financial and other numerical data and to apply statistical concepts at an appropriate level; • recognise the significance and impact of organisational contexts on the application of theoretical concepts and techniques; • critically analyse arguments and evidence; • interpret and evaluate theoretical arguments and empirical evidence • plan, execute, and report on a piece of independent research in the form of an academic report; • 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; • access relevant academic literature and scholarly reviews and draw on them in critical considerations of arguments; □ appreciate alternative viewpoints.

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

Student Induction

- Pre-induction information, arrival packs and a formal one-week welcome programme for first year. 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, Introduction to Academic and Career Development lecture, 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.

International students will be directed to the University's welcome pages and [programme of orientation events](http://www.welcome.manchester.ac.uk/new-students/welcome/whats-on/) to help them settle in following their arrival in Manchester: <http://www.welcome.manchester.ac.uk/new-students/welcome/whats-on/>. The services offered to support students with English Language can be found here <https://www.ucae.manchester.ac.uk/>.

During welcome week the students will meet the programme's sponsoring placement partner from PwC who will make a keynote speech to welcome the students on to the programme and to PwC. The aim is to allow students to meet members of staff from PwC, where they will spend their placement periods, and start to build a programme identity.

Induction and reintegration activities for returning second, third and final year students will take place annually. These activities will include meetings with the BSc Business Accounting (with IPE) Programme Director and guest presentations from the PwC Sponsoring Placement Partner and members of PwC staff.

Programme identity initiatives for all levels throughout each year. These will be both University led, and PwC led events. PwC work with academic staff to deliver guest lectures and professional skills development on professional ethics, professional behaviour, presentation skills, time management, resilience. This helps the students to be ready for their placement periods working in a professional accountancy practice.

- Prior to each placement period students will attend an induction with PwC. During these sessions' students will be given training to support them and prepare them for the tasks they will undertake on placement.

Supporting information will be available in the AMBS online undergraduate handbook for all new and returning students.

Student Support and Development

Support is detailed in the comprehensive online undergraduate handbook available at

<https://www.ambs.ughandbook.manchester.ac.uk/>

In addition, the following support will be available:

- Academic Advisor for first year students: All first-year students are allocated an academic advisor who will remain their advisor (wherever possible) for the full duration of their studies and will support students on their academic development. Regular contact between student and academic advisor is embedded within BMAN10760. It is expected that students and academic advisors will engage either face to face (via regular office hours), by telephone, Skype or email. Formally recorded sessions will take place throughout the academic year between Academic Advisor and student with a focus on academic guidance as required (registration for course units, plagiarism, essay writing, preparation for exams, time management etc), support whilst on placement, gauging feedback on the student experience and understanding where and when to refer students on to other sources of assistance.

- Academic Advisor for second, third and final year students: Building on the relationship developed between Academic Advisor and students in the first-year workshop sessions, students will remain with their original Academic Advisor (wherever possible).

- Dedicated member of professional services staff to support the student whilst on the course and on placement.

- 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

- <https://www.dass.manchester.ac.uk/>

- 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.

- Students will be encouraged to develop their generic transferable and subject-specific skills through the completion of a Personal Career Development Plans (PCDPs) to help them during their placement and ultimate career. The plans are aimed at helping to improve independent learning and provide a record of academic learning and achievement. In addition, for all first-year students, a reflection of their skills form part of the summative assessment on BMAN10760 Auditing and Professional Accounting Practice and whilst on placement students will be expected to identify and work towards personal objectives that they agree with their placement manager.

- 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, academic advisor contact and the opportunity for students to undertake an early piece of formative assessment which is marked by an academic. Written feedback will be provided on this piece of work, and students will be given the opportunity to discuss this further face to face with the academic.

- IT Skills sessions offered at central IT Services. Details in the Online Undergraduate Handbook.

- Mathematics surgeries for first year students.

- Help with Academic English for international students <https://www.ucae.manchester.ac.uk/>

- 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. Students on BSc Business Accounting will have the opportunity to develop career management planning skills as part of their 1st year Academic and Career Development course unit. 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. In addition to the work placement with PwC the School also ensures that students have access to a variety of tailored events that enable them to further their career aspirations. Students are also encouraged to attend the University Alumni and Careers Service events and any presentations which may be of particular interest to BSc Business 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.

INDUSTRIAL EXPERIENCE YEAR

The industrial experience periods are supported by a network of pre-departure and reintegration meetings, completion of a placement logbook and dedicated support via the International and Placement team. During their placement the student will be in regular contact with their academic advisor who will also be their placement advisor. The aim is to give the students consistency in their support provision as they will be liaising with a member of staff, they already have a rapport with.

Whilst on placement with PwC the students will be supported for their personal development by a dedicated Career Coach, and during their work assignments by a development manager. PwC also run a buddy system to give informal support to students during their placement.

As the placement is a contribution to the student's professional ICAEW training contract the students are eligible to seek independent support from the Institute should they need it.

7. 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.ug handbook.manchester.ac.uk/assessment/exam-procedures/> with the following additional requirement:

For University of Manchester award purposes the programme will follow the University's regulations with one third contributed from level 5 courses and two-thirds from level 6 courses.

For progression purposes due to the ICAEW exemptions associated with this programme students must achieve at least 50% in the assessment of all accredited courses with the exception of Audit & Assurance (including ethics); Business Planning Tax; Advanced Financial Reporting; and Tax Compliance where a 55% pass mark will be required. This will be re-iterated to students during the Welcome Week and at the commencement of each relevant course, as well as, being included the programme handbook.

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