

PROGRAMME SPECIFICATION 2014-15

Programme Title	ACCOUNTING FOR MANAGEMENT
UCAS/JACS code	UCAS = N420, JACS = N400
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	1 st September 2003, 19 th February 2004, 2 nd March 2004, 22 nd March 2004, 28 th April 2004, 20 th August 2004, 16 th August 2005, 10 th August 2006, 10 th September 2007, 22 nd September 2008, 11 th September 2009, 7 th September 2010, 24 September 2010, 8 September 2011, 14 th September 2011, 29 th August 2012, 31 st July 2013, 20 th August 2014

<p>Educational Aims of the Programme</p>	<ul style="list-style-type: none"> • To provide students with an excellent learning experience informed by current developments in research and practice. • To provide well qualified and highly employable graduates with key skills for operating in accounting, finance and management roles and for life-long learning and development. • To meet the accreditation requirements of the main accountancy bodies (ICAEW, ACCA, CIMA) with a view to earning an appropriate level of exemptions. • To ensure relevance by maintaining and enhancing the School's links with business, professional and public sector organisations.
<p>Relevant Subject Benchmark Statements and other current External and Internal Strategies, Policies or Research used to inform programme outcomes</p>	<ul style="list-style-type: none"> • 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 (a group of senior business leaders who meet regularly with the ABS management team). • Quality Assurance Agency (QAA) Benchmarking Statement on Business and Management • UK Quality Code Part A.1 (2011)

STAGE 1**Programme Structures and Requirements: Levels, Modules and Credits**

Module Title	Credits	Level	Module Code	Core/Option	Condoneable Y/N	Pre-requisite(s) Y/N
Introduction to Financial Accounting	10	4	BF1100	CORE	Y	N
Introduction to Management Accounting	10	4	BF1114	CORE	Y	N
Introduction to Organisational Behaviour	10	4	BH1107	CORE	Y	N
International Perspectives in Organisations	10	4	BH1109	CORE	Y	N
Personal, Professional & Academic Effectiveness	10	4	BH1181	CORE	Y	N
Law for Business	10	4	BL1104	CORE	Y	N
Introduction to Marketing Management	10	4	BM1134	CORE	Y	N
Introduction to Business Analytics	10	4	BN1116	CORE	Y	N
Principles of Operations Management	10	4	BN1135	CORE	Y	N
Information Technology for Business	10	4	BN1160	CORE	Y	N
Introduction to Microeconomics	10	4	BS1163	CORE	Y	N
Introduction to Macroeconomics	10	4	BS1164	CORE	Y	N
TOTAL	120					

STAGE 2**Programme Structures and Requirements: Levels, Modules and Credits**

Module Title	Credits	Level	Module Code	Core/Option	Condoneable Y/N	Pre- requisite(s) Y/N
Making Managerial Decisions using Accounting Information	20	5	BF2210	CORE	Y	Y
Financial Accounting	20	5	BF2211	CORE	Y	Y
Financial Management	20	5	BF2251	CORE	Y	Y
Audit and Governance	10	5	BF2252	CORE	Y	Y
Company Reporting	10	5	BF2255	CORE	Y	Y
Principles of Corporate Law	10	5	BL2279	CORE	Y	N
Business Game	10	5	BN2225	CORE	Y	N
Business Policy	10	5	BS2232	CORE	Y	N
Business, Government and Society	10	5	BS2246	CORE	Y	N
TOTAL	120					

STAGE 3**Programme Structures and Requirements: Levels, Modules and Credits**

Module Title	Credits	Level	Module Code	Core/Option	Condoneable Y/N	Pre- requisite(s) Y/N
Compulsory Placement Year	120	P	BUP100	CORE	Y	N
TOTAL	120					

STAGE F**Programme Structures and Requirements: Levels, Modules and Credits**

Module Title	Credits	Level	Module Code	Core/Option	Condoneable Y/N	Pre-requisite(s) Y/N
Strategic Management	20	6	BM3399	CORE	Y	Y
Advanced Financial Accounting	20	6	BF3300	CORE	Y	Y
The Organisational Context of Managerial Accounting	20	6	BF3301	CORE	Y	Y
Taxation: Policy and Practice	20	6	BF3312	CORE	Y	Y
Auditing and Professional Ethics	10	6	BF3394	CORE	Y	Y
Students returning from placement must take:						
Principles of Corporate Law	10	5	BL2279	CORE	Y	Y
Choose from the following modules to make up the remaining credits:						
International Finance	10	6	BF3334	OPTION	Y	Y
Risk Management	10	6	BF3329	OPTION	Y	Y
Financial Analysis	10	6	BF3349	OPTION	Y	Y
TOTAL	120					

Programme Outcomes and Learning, Teaching and Assessment Strategies

A. Knowledge and Understanding

	On successful completion of their programme, students are expected to have knowledge and understanding of:	Learning, Teaching 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	<p>The following learning and teaching methods are used:</p> <p>Lectures:</p> <ul style="list-style-type: none"> 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 <p>Tutorials:</p> <ul style="list-style-type: none"> to clarify, reinforce and extend students' understanding and knowledge to give an opportunity for more individual advice on difficult concepts to stimulate discussion <p>Independent learning such as computer-based learning packages:</p> <ul style="list-style-type: none"> to enable students to work through at their own pace and to develop an understanding of the subject 	<p>The following assessment methods are used to assess knowledge and understanding:</p> <p>Closed Book Examinations/Tests:</p> <ul style="list-style-type: none"> to examine appreciation of key issues to assess understanding of content and aims <p>Multiple Choice tests</p> <ul style="list-style-type: none"> to assess students range of knowledge and understanding of the subject to provide students with formative information on their progress <p>A wide range of written assignments:</p> <ul style="list-style-type: none"> 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. Intellectual Skills			
	On successful completion of their programme, students are expected to be able to:	Learning, Teaching 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	<p>Intellectual skills are developed through:</p> <p>Lectures:</p> <ul style="list-style-type: none"> to stimulate enthusiasm and desire for further enquiry <p>Tutorials:</p> <ul style="list-style-type: none"> to give an opportunity for individual advice on difficult concepts to stimulate discussion and critical thought 	<p>Intellectual skills are assessed via:</p> <p>Closed Book Examinations/Tests:</p> <ul style="list-style-type: none"> 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 <p>Open Book Examinations/Tests</p> <ul style="list-style-type: none"> to allow students to prepare in advance in a more creative way <p>A wide variety of written assignments:</p> <ul style="list-style-type: none"> 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. Professional Skills			
	On successful completion of their programme, students are expected to be able to:	Learning, Teaching 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:	Subject Specific skills are assessed via: Case Studies:
C2	Apply their key skills and competencies within a real work-based situation (via placement experience)	<ul style="list-style-type: none"> • to facilitate practical exercises • to understand theory in a practical context • to place techniques and theories in a wider business environment Workshops/Simulation: <ul style="list-style-type: none"> • to give practical experience of packages and techniques which students will need to know as practising managers Placement experience	<ul style="list-style-type: none"> • to assess ability to apply knowledge and skills to a practical scenario Group work/Business Games: <ul style="list-style-type: none"> • to assess ability to run a fictitious company Placement essay, log book and report: <ul style="list-style-type: none"> • 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

D. Transferable Skills			
	On successful completion of their programme, students are expected to be able to show:	Learning, Teaching 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:	Key skills are assessed via:
D1	IT and computing skills	Tutorials:	Presentations:
D2	Report writing skills	<ul style="list-style-type: none"> to provide an opportunity for students to work in groups 	<ul style="list-style-type: none"> to assess students' ability in analysing information and presenting their argument orally in front of a group of people
D3	Presentational skills	<ul style="list-style-type: none"> to provide an opportunity for more individual advice on difficult concepts 	Group Work:
D4	Oral and written communication and team working skills	<ul style="list-style-type: none"> to facilitate practical exercises 	<ul style="list-style-type: none"> to assess ability to work in a team
D5	Competency in understanding relevant statistical analyses and financial reports	Workshops:	Practical tests and portfolios
		<ul style="list-style-type: none"> to give practical experience of computer packages and techniques to use computer facilities to obtain data and to communicate 	<ul style="list-style-type: none"> to assess ability of using IT in a business environment
			Written work
			<ul style="list-style-type: none"> to assess ability to communicate effectively in written form to assess ability to assemble and evaluate statistical and financial data by applying relevant models

Entry Requirements	<ul style="list-style-type: none"> • Candidates must meet the general University entry qualifications as set out in the General Regulations for Undergraduate Programmes. • Candidates must satisfy the specific entry requirements for each programme as approved by the School Learning and Teaching Committee.
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Programme Regulations	
1. Attendance Requirements	<p>1.1 Students are normally required to attend the University for nine terms over a period of four consecutive academic years including industrial/ professional training.</p> <p>1.2 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.</p>
2. Industrial/ Professional Training	<p>2.1 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.</p> <p>2.2 Students can undertake the programme of industrial/ professional training (as detailed in 2.1), by studying at specified institutions abroad. A Full Learning Agreement/Plan, must be approved by the partner school and by Aston within four weeks of arrival.</p> <p>2.3 The Director Undergraduate Programmes may exempt students from the Placement Year if they have overseas status or have very special circumstances.</p> <p>2.4 Marks from the placement year contribute to the degree classification as specified in the General Regulations for Undergraduate Programmes.</p>

3.Assessment	<p>3.1 Requirements for the Ordinary Degree:-</p> <p>3.1.1. 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.</p> <p>3.1.2 The conditions governing Ordinary degrees are as set out in the University General Regulations.</p> <p>3.1.3 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.</p>
4. Classification of Awards	4.1 The final degree classification will be calculated as set out in the University General Regulations.
5.Prizes	<p>5.1 The award of available Prizes is at the discretion of the Examination Board.</p> <p>5.2 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.</p>
6. 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.
<p>General Regulations (http://www1.aston.ac.uk/registry/for-staff/regsandpolicies/general-regulations/) and the Regulations for the programme (above) take precedence over other information sources such as student handbooks if there is a conflict. If there is a conflict between General Regulations and Programme Regulations then General Regulations take precedence unless an exemption has been approved.</p>	

Further Information	
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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.