

Programme Title: BSc Accounting and Management



## Programme Specification (UG)

Awarding body / institution:	Queen Mary University of London
Teaching institution:	Queen Mary University of London
Name of final award and programme title:	BSc Accounting and Management
Name of interim award(s):	Certificate in Higher Education (CertHe), Diploma in Higher Education (DipHE)
Duration of study / period of registration:	3 Years
QMUL programme code / UCAS code(s):	UBSF-QMBUSM1 / USAAM
QAA Benchmark Group:	General Business and Management, Accounting
FHEQ Level of Award :	Level 6
Programme accredited by:	Chartered Institute of Management Accountants (CIMA) Association of Certified Chartered Accountants (ACCA) Institute of Chartered Accountants in England and Wales (ICAEW)
Date Programme Specification approved:	
Responsible School / Institute:	School of Business & Management

Schools / Institutes which will also be involved in teaching part of the programme:

N/A

Collaborative institution(s) / organisation(s) involved in delivering the programme:

### Programme outline

This joint degree programme will enable you to develop a deeper understanding of academic, professional and industry knowledge in both Accounting and Management disciplines.

The core accounting modules will give you a sound understanding of decision-making, accountability, managerial, regulatory and resource allocation to advanced knowledge in the contemporary needs of corporate, public and third sector organisations.

Compulsory modules examine accounting skills, , financial and management accounting for decision makers, international financial accounting, financial reporting, performance management, accountability, taxation, audit and assurance and social and environmental accounting, which covers business ethics, sustainability and corporate social responsibility.

In addition to the compulsory modules students are able to select 4 electives at level 5 and 4 electives at level 6. These electives draw from a broad choice offered to undergraduates within the School of Business and Management. Elective modules cover the broad knowledge of Business and Management subjects as well as introduction to finance, corporate governance and strategy

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company valuation and financial markets and institutions.

The content of modules will be informed by research and scholarship within our School focusing on the connections between social, political and cultural aspects of modern business and management practices and these resources will critically inform the modules taken by students on this programme.

This programme is accredited by the Chartered Institute of Management Accountants (CIMA), Association of Certified Chartered Accountants (ACCA), Institute of Chartered Accountants in England and Wales (ICAEW) under the Global Partnership Programme. Students may also receive a number of exemptions into the above professional accounting organisations, which means when you graduate from this programme you can progress straight away into the professional qualifications.

### **Aims of the programme**

The broader aim of this programme is to develop a value driven education for accounting and management studies at QMUL.

The specific aims of this programme is to develop subject-specific knowledge and skills that are outcomes of successful completion of an accounting and management degree. On completion of the degree students is generally expected to have the following subject specific knowledge and skills.

Demonstrate effective critical reading, oral and written communication skills. (supporting students become critical scholars)

Appraise different scenarios for decision making in organisation/business.

Develop essential numeracy, technical and research skills.

Build knowledge in academic, professional and industry context (legal, ethical, socio-political, and natural environment).

Develop essential personal and leadership values.

### **What will you be expected to achieve?**

In compulsory modules students will be expected to achieve competence in financial and management accounting techniques as a technical process and a critically informed understanding of business ethics, sustainability and corporate social responsibility that is located in an institutional, regulatory and political context.

Students will be expected to develop and demonstrate a critical understanding of the nature of financial and non-financial information as the product of complex broad stakeholder relationships and how these evolve and adapt over time to impact upon financial performance and position of the management of resources.

In the elective modules students will enhance their understanding of the complexity of business and be capable of making reasoned and substantiated judgments about the broader contexts within which financial information is generated and utilised for resource management, risk taking and governance.

**Please note that the following information is only applicable to students who commenced their Level 4 studies in 2017/18, or 2018/19**

In each year of undergraduate study, students are required to study modules to the value of at least 10 credits, which align to one or more of the following themes:

- networking
- multi- and inter-disciplinarity
- international perspectives
- enterprising perspectives.

These modules will be identified through the Module Directory, and / or by your School or Institute as your studies progress.

Academic Content:	
A 1	Understand the key technical and regulatory aspects that determined the process of recording, processing and interpreting financial information and its use in the financial management process.
A 2	Enhance knowledge and awareness of a range of theories and approaches applicable to business and management of resources in organisations.
A 3	Develop a critical understanding of the economic, social and political environments which affect human relations in an organisation and the implications for its structure and culture.

Disciplinary Skills - able to:	
B 1	Understand the main current technical language, practices, theories and conceptual framework of accounting (for example, recognition, measurement and disclosure) the nature of financial accounting; management accounting; auditing; taxation.
B 2	Appreciate the financing arrangements and governance structures of financial reporting entities, and how theory and evidence can be combined to assess the effectiveness of financial management of resources.
B 3	The ability to create, evaluate and assess a range of options together with the capacity to apply ideas and knowledge to a range of business situation.
B 4	Be able to communicate effectively (oral and in writing), using a range of media which are widely used in business such as the preparation and presentation of business reports.

Attributes:	
C 1	Apply analytical skills to investigate problems, use numbers confidently and competently, identify information needs appropriate to different situations whilst also grasping theoretical principles and practices in the field of accounting and financial management.

C 2	Develop knowledge and analytical skills that are transferable into employment. Produce analyses (numbers and narratives) which are grounded in evidence utilising technologies to access and interpret information effectively and critically evaluate the reliability of different sources of information.
C 3	Acquire new learning in a range of ways, both individually and in collaboration and possess the skills to influence, negotiations and respond appropriately to criticism.

### How will you learn?

The School promotes active learning within a context of clear learning objectives. Students are encouraged to take responsibility for their own learning. Most modules have a weekly course element (1 hour of lecture plus a 1 hour seminar) and in some this will require collaborative group work. We expect informal work groups to emerge particularly in the more numerically based subjects. Clear guidance on basic and supplementary reading is given.

We recognise the value of independent work at final year level for undergraduates. We consider it important to develop the critical and evaluative abilities of students to undertake basic research through both practical and theoretical means and to develop the ability to write sustained, coherent narratives.

In order to enable students to develop their skills, we will offer modules that require independent work using written and presentation skills.

### How will you be assessed?

The School schedules an annual Business Management Examination Board which considers all student academic profiles and agrees classifications and progression routes. Modules are assessed by a combination of coursework, presentation and final examinations.

Clear guidance on coursework requirement is given in module handbooks which emphasise approaches to coursework of various types. Students are made aware at induction, within the UG student handbook and from their module tutors, how to avoid plagiarism, together with rules and procedures. Examinations are typically two hour papers undertaken at the end of each semester.

Examination papers are reviewed by an Internal Moderator and then by External Examiners. All exam papers go through a moderation marking procedure. All first class and fail scripts together with a representative sample of intermediate scripts are sent to the External examiners for quality control. Undergraduates have two opportunities to re-sit failed modules: for first and second year students the first opportunity is the summer. Where a student is offered the opportunity to re-sit an assessment element following failure at the first attempt will have their resit modules capped at the pass mark of 40%.

### How is the programme structured?

Please specify the structure of the programme diets for all variants of the programme (e.g. full-time, part-time - if applicable). The description should be sufficiently detailed to fully define the structure of the diet.

BSc Accounting and Management is a 3 year degree, taught within the University's modular system.

Academic years 1 and 2 are comprised of 8 x 15 credit modules per year, each of which run in either Semester 1 or Semester 2 and are normally assessed by a combination of coursework and/or an examination in January or May. Academic year 3 is comprised of mainly 15 credit modules and 130 credit module which is an elective and runs across both semesters 1 and 2 (BUS314 Dissertation ).

At level 4 students take a compulsory set of 8 modules (4 per semester).

At level 5 students take 4 compulsory modules (2 per semester) and 4 electives (2 per semester).

At level 6 students take 4 compulsory modules or if students choose to take the elective dissertation module (BUS314), they will take 2 other electives (1 per semester).

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Academic Year of Study FT - Year 1

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Applied Economics	BUS128	15	4	Compulsory	1	Semester 1
Accounting Skills	BUS155	15	4	Compulsory	1	Semester 1
Business in Social and Historical Context	BUS130	15	4	Compulsory	1	Semester 1
Introduction to Financial Accounting	BUS139	15	4	Compulsory	1	Semester 1
Organisation Studies	BUS133	15	4	Compulsory	1	Semester 2
Quantitative Analysis for Business	BUS135	15	4	Compulsory	1	Semester 2
Introduction to Management Accounting	BUS140	15	4	Compulsory	1	Semester 2
Fundamentals of Management Studies & Skills	BUS141	15	4	Compulsory	1	Semester 2

Academic Year of Study FT - Year 2

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
International Corporate Reporting	BUS224	15	5	Compulsory	2	Semester 1
Management Accounting for Decision Making	BUS239	15	5	Compulsory	2	Semester 1
International Financial Accounting	BUS238	15	5	Compulsory	2	Semester 2
Taxation	BUS250	15	5	Compulsory	2	Semester 2
Operations Management	BUS002	15	5	Elective	2	Semester 1
Research Methodology	BUS007	15	5	Elective	2	Semester 1

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Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Business Law	BUS205	15	5	Elective	2	Semester 1
Microeconomics for Managers	BUS208	15	5	Elective	2	Semester 1
Technologies in the Work Place	BUS223	15	5	Elective	2	Semester 1
Introduction to Finance	BUS245	15	5	Elective	2	Semester 1
Human Resource Management	BUS014	15	5	Elective	2	Semester 2
Corporate Finance and Strategy	BUS225	15	5	Elective	2	Semester 2
Quantitative Analytics	BUS260	15	5	Elective	2	Semester 2
Managing Under Regulation	BUS249	15	5	Elective	2	Semester 2
Responsible Leadership	BUS243	15	5	Elective	2	Semester 2
Professional and Academic Development (PAD)	BUS264	0	5	Elective	2	Semester 1 or 2
Entrepreneurship	BUS025	15	5	Elective	2	Semester 2

Academic Year of Study FT - Year 3

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Audit and Assurance	BUS354	15	6	Compulsory	3	Semester 1
Corporate Governance and Accountability	BUS334	15	6	Compulsory	3	Semester 2
Global Supply Chains	BUS326	15	6	Elective	3	Semester 1
Macroeconomic Modeling and Policy	BUS330	15	6	Elective	3	Semester 1

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Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Firm Governance and Strategy in the Institution Context	BUS338	15	6	Elective	3	Semester 1
Dissertation	BUS314	30	6	Elective	3	Semesters 1 & 2
Innovation & Entrepreneurship	BUS300	15	6	Elective	3	Semester 2
Corporate Law and Governance	BUS329	15	6	Elective	3	Semester 2
Company Valuation	BUS331	15	6	Elective	3	Semester 2
Business Computing	BUS337	15	6	Elective	3	Semester 2
Mentoring and Coaching	BUS344	15	6	Elective	3	Semester 2
Gender at Work	BUS349	15	6	Elective	3	Semester 2
Business Internship Project	BUS351	15	6	Elective	3	Semester 2
Social and Environmental Accounting	BUS363	15	6	Compulsory	3	Semester 1
Strategic Management: Concepts and Cases	BUS361	15	6	Elective	3	Semester 1
Contemporary Issues in Accounting and Ethics	BUS365	15	6	Compulsory	3	Semester 2
Financial Institutions and Markets	BUS340	15	6	Elective	3	Semester 1

### What are the entry requirements?

**A/AS-levels**

Tariff/grades requirement: 144 points. You should aim to get, for example, AAA at A2. However, if you do not perform as well in one subject and do better in others, then that is acceptable, providing you gain the minimum number of points overall required for the degree programme.

Additional information: AS-level subjects are not counted towards the 144 point requirement. You must have 5 GCSEs at grades A to C, including B in English and B in Mathematics.

Excluded subjects: General studies and Critical Thinking.

We require an IELTS 7.0 overall band score or Internet-based TOEFL 100 Total Score.

## How will the quality of the programme be managed and enhanced? How do we listen to and act on your feedback?

In 2018 this programme received its full accreditation from the three Accounting professional bodies (ACCA, CIMA, ICAEW) with a number of exemptions. Also, in 2018 two new modules were proposed to the programme Taxation and Audit to enhance the technical skills delivered in the programme and to offer students a full range of accounting subjects in all levels. These changes will allow this programme to establish a bespoke route in Accounting and Management. From academic year 20/21 all Finance modules will be offered as elective modules so that this programme will be able to develop its own identity in value driven education for accounting studies with an emphasis on business ethics, culture and social responsibility central for embracing the challenges posed by inequality, sustainability and financialisation. This new approach will give the programme a unique global recognition in Accountancy studies.

The Staff-Student Liaison Committee provides a formal means of communication and discussion between schools/institutes and its students. The committee consists of student representatives from each year in the school/institute together with appropriate representation from staff within the school/institute. It is designed to respond to the needs of students, as well as act as a forum for discussing programme and module developments. Staff-Student Liaison Committees (SSLC) meet regularly throughout the year.

The Business and Management School operates a Teaching and Learning Committee which advises the School/Institute Director of Taught Programmes on all matters relating to the delivery of taught programmes at school level including monitoring the application of relevant QM policies and reviewing all proposals for module and programme approval and amendment before submission to Taught Programmes Board.

Student views are incorporated in the committee's work in a number of ways, such as through student membership of the SSLC, or consideration of student surveys and module feedback reports.

All schools/institutes operate an Annual Programme Review of their taught undergraduate and postgraduate provision. APR is a continuous process of reflection and action planning which is owned by those responsible for programme delivery; the main document of reference for this process is the Taught Programmes Action Plan (TPAP) which is the summary of the school/institute's work throughout the year to monitor academic standards and to improve the student experience. Students' views are considered in this process through analysis of the NSS and module evaluations.

## What academic support is available?

The induction week before the start of Semester A provides introductory talks on all the services and support mechanisms available within the school and college. The plasma screens within the school also update on time-tabling, events and support services within the school. Students are assigned an academic advisor for them to consult on academic related support.

The school also provides support services through a student advisor for non-academic matters whilst the Undergraduate Directors and Module Organisers provide academic support.

The QMPlus virtual learning environment has information on the different modules and supervisory advice for dissertations. Students are also advised on the support services available in the Language and Learning Unit. Students are assigned a dedicated supervisor if they decide to take the dissertation module.

## How inclusive is the programme for all students, including those with disabilities?

Queen Mary has a central Disability and Dyslexia Service (DDS) that offers support for all students with disabilities, specific learning difficulties and mental health issues. The DDS supports all Queen Mary students: full-time, part-time, undergraduate, postgraduate, UK and international at all campuses and all sites.

Students can access advice, guidance and support in the following areas:

- Finding out if you have a specific learning difficulty like dyslexia
- Applying for funding through the Disabled Students' Allowance (DSA)
- Arranging DSA assessments of need
- Special arrangements in examinations
- Accessing loaned equipment (e.g. digital recorders)

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- Specialist one-to-one "study skills" tuition
- Ensuring access to course materials in alternative formats (e.g. Braille)
- Providing educational support workers (e.g. note-takers, readers, library assistants)
- Mentoring support for students with mental health issues and conditions on the autistic spectrum.

### Programme-specific rules and facts

All first year (level 4) students are automatically registered for first year modules. In April/May, first and second year students will receive module information and will be required to register their module choices for the following year.

Second year students must study 8 level 5 modules (4 compulsory and 4 elective modules). Any second year student wishing to study the BUS314 Dissertation module in their 3rd year must also study BUS007 Research Methodology in the second year, achieve above 65% on the module and above 60% across all second year module assessments (where module assessments have been completed and marks are available at the time of enrollment).

Third year students can take any 4 of the level 6 modules on offer in addition to the 4 compulsory modules or 6 modules, 3 in each semester plus the BUS314 Dissertation module.

The School has locked academic levels to developmental years (L4 in Y1, L5 in Y2 and L6 in Y3). This restricts third year students from taking any level 5 modules in the third year.

Students in years 2 and 3 only may take credit bearing language modules which substitute one or two of their business modules (a maximum of 30 credits) in any developmental year. Students who opt to take a language module may elect to opt for a lower level language module i.e. 3rd year student taking level 5 language module instead of level 6. This would ensure that the students are studying languages at the correct level based on competency.

### Links with employers, placement opportunities and transferable skills

Graduates from this programme will have developed a range of cognitive and practical skills together which will be applicable to be different context beyond academia.

The School offers a range of internships available to students throughout their academic programme of study. The School also works closely with the Careers Service to locate possible placements, internships and in creating effective CVs to reach potential employers.

Throughout each academic year, the School may invite a series of external speakers from a range of employers and these invitations will integrate with programme.

## Programme Specification Approval

Person completing Programme Specification:

Aktar Hussain

Person responsible for management of programme:

Dr Ishani Chandrasekara

Date Programme Specification produced / amended by School / Institute Learning and Teaching Committee:

Date Programme Specification approved by Taught Programmes Board: