

Programme Title: BSc Accounting and Management



## Programme Specification (UG)

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|---|--|
| 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)<br>Association of Certified Chartered Accountants (ACCA)<br>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               | LO1 (Learning Outcome 1) Students will demonstrate subject specific expertise: 1.1 Identify and discuss key subject-specific concepts in business and their linkage to social justice, good governance and/or sustainability, as well as their historical origins and limitations. |
| A2                | LO1 Students will demonstrate subject specific expertise: 1.2 Understand the key debates in the subject area and adjacent literatures.   |

| Disciplinary Skills - able to: |   |
|--------------------------------|---|
| B 1                            | LO2 Students will evaluate problems and argue based on evidence: 2.1 Collect and analyse information and data from a variety of sources.  |
| B 2                            | LO2 Students will evaluate problems and argue based on evidence: 2.2 Apply different theoretical and methodological perspectives from the academic discipline to a specific scenario.         |
| B 3                            | LO2 Students will evaluate problems and argue based on evidence: 2.3 Propose an effective solution based on the supporting evidence.  |
| B 4                            | LO3 Students will demonstrate effective communication skills: 3.1 Articulate ideas clearly in a group discussion, seminar or presentation.  |
| B 5                            | LO3 Students will demonstrate effective communication skills: 3.2 Structure arguments in line with academic and professional practice.  |
| B 6                            | LO4 Students will develop essential data analysis and technical skills: 4.1 Understand concepts and principles of . quantitative methods and analysis, including the use of AI.               |
| B 7                            | LO4 Students will develop essential data analysis and technical skills: 4.2 Apply quantitative knowledge in the context of business and society   |
| B 8                            | LO4 Students will develop essential data analysis and technical skills: 4.3 Demonstrate the ability to effectively use databases, AI tools and/or statistical software for numerical analyses |

|     |   |
|-----|---|
| B 9 | LO4 Students will develop essential data analysis and technical skills: 4.4 Employ AI tools for data analysis, idea generation and development of creative content. |
|-----|---|

|             |   |
|-------------|---|
| Attributes: |   |
| C 1         | LO5 Students will develop essential personal, ethical and leadership values: 5.1 Demonstrate awareness of social, environmental and/or ethical implications of business and management practices. |
| C 2         | LO5 Students will develop essential personal, ethical and leadership values: 5.2 Develop personal attributes and business acumen to adapt to real-world expectations and challenges.              |
| C 3         | LO5 Students will develop essential personal, ethical and leadership values: 5.3 Promote social justice, sustainability and/or good governance.   |

### 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 (e.g. 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 one 30 credit module which is an elective and runs across both semesters 1 and 2 (BUS314 Dissertation ).

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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).

**Academic Year of Study**     FT - Year 1

| Module Title                          | Module Code | Credits | Level | Module Selection Status | Academic Year of Study | Semester   |
|---------------------------------------|-------------|---------|-------|-------------------------|------------------------|------------|
| Introduction to Economics             | BUS163      | 15      | 4     | Compulsory              | 1                      | Semester 1 |
| Foundations of Finance                | BUS149      | 15      | 4     | Compulsory              | 1                      | Semester 1 |
| Principles of Taxation                | BUS167      | 15      | 4     | Compulsory              | 1                      | Semester 1 |
| Introduction to Financial Accounting  | BUS139      | 15      | 4     | Compulsory              | 1                      | Semester 1 |
| Law for Accounting                    | BUS166      | 15      | 4     | Compulsory              | 1                      | Semester 2 |
| Quantitative Methods                  | BUS164      | 15      | 4     | Compulsory              | 1                      | Semester 2 |
| Introduction to Management Accounting | BUS140      | 15      | 4     | Compulsory              | 1                      | Semester 2 |
| Foundations of Assurance              | BUS165      | 15      | 4     | Compulsory              | 1                      | Semester 2 |
| Professional Development 1            | BUS169      | 0       | 4     | Study only              | 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 |

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| Module Title                                | Module Code | Credits | Level | Module Selection Status | Academic Year of Study | Semester        |
|---|-------------|---------|-------|-------------------------|------------------------|-----------------|
| 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      |
| Microeconomics for Managers                 | BUS208      | 15      | 5     | Elective                | 2                      | Semester 1      |
| Ethics and Business                         | BUS212      | 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      |
| Business and History                        | BUS262      | 15      | 5     | Elective                | 2                      | Semester 1      |
| Doing Business in Emerging Markets          | BUS266      | 15      | 5     | Elective                | 2                      | Semester 1      |

Academic Year of Study FT - Year 3

| Module Title | Module Code | Credits | Level | Module Selection Status | Academic Year of Study | Semester |
|--------------|-------------|---------|-------|-------------------------|------------------------|----------|
|--------------|-------------|---------|-------|-------------------------|------------------------|----------|

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| 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      |
| 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      |
| Financial Institutions and Markets                      | BUS340      | 15      | 6     | Elective                | 3                      | Semester 1      |
| Contemporary Issues in Accounting and Ethics            | BUS365      | 15      | 6     | Compulsory              | 3                      | Semester 2      |

**What are the entry requirements?**

Our requirements are Grades AAA at A-Level. Excludes General Studies, Critical Thinking and Use of Mathematics. GCSE must be passed with minimum five passes (Grade 4 or higher) including English at grade C or 4 and Maths at grade A or 7.

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The English Language requirements for entry to programmes in the School of Business and Management falls within the following English bands:

Band 4: IELTS (Academic) minimum score 6.5 overall with 6.0 in each of Writing, Listening, Reading and Speaking

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

More details on entry requirements and qualifications can be found on the course page: <https://www.qmul.ac.uk/undergraduate/coursefinder/courses/2025/accounting-and-management/>

### **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. Two modules, Taxation and Audit, were also added in 2018 to enhance the technical skills delivered in the programme and to offer students a full range of accounting subjects in all levels. These changes have allowed this programme to establish a bespoke route in Accounting and Management. Since the academic year 2020/21, all Finance modules are offered as elective modules, enabling the program 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. Additionally, a new third year module in Advanced Management Accounting will be offered from the academic year 2025/26 to provide students with valuable knowledge and experience, aided by case studies, relating to management control systems and their use in real life management accounting situations in various organizational settings.

The Student Voice Committee (SVC) 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. The SVC meets regularly throughout the year.

The Business and Management School operates an Education 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 SVC 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.

With regards to academic support, students have access to a writing tutor, quantitative skills tutor, peer assisted study support (PASS scheme), and academic skills centre, which provides online resources, 1:1 support and group workshops.

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)
- 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

Programme Title: BSc Accounting and Management

**Person completing Programme Specification:**

Dr Tara Velez

**Person responsible for management of programme:**

Dr Tara Velez

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

N/A

**Date Programme Specification approved by Taught  
Programmes Board:**