



CORPORATE AND ACADEMIC SERVICES

MODULE SPECIFICATION

Part 1: Basic Data					
Module Title	Accounting in Context				
Module Code	UMAD5Y-30-3	Level	3	Version	1
Owning Faculty	FBL	Field	Accounting and Finance		
Contributes towards	BA (Hons) Accounting and Finance				
UWE Credit Rating	30	ECTS Credit Rating	15	Module Type	Standard
Pre-requisites	Min 2 out of Corporate Finance UMAD5L-15-2, Financial Accounting and Reporting UMAD5F-30-2 and Management Accounting and Financial Decision Making UMAD5E-30-2	Co- requisites			
Excluded Combinations		Module Entry requirements			
Valid From	September 2012	Valid to			

CAP Approval Date	23/4/12
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Part 2: Learning and Teaching	
Learning Outcomes	<p>On successful completion of this module students will be able to:</p> <p>Demonstrate skills as a critical consumer of business information</p> <ul style="list-style-type: none"> Identify the fundamental assumptions underpinning the theoretical frameworks and approaches to enquiry used within the programme (B) Criticise and evaluate alternative theoretical frameworks and choose an appropriate framework as a basis for formulating a course of action (A,B) Synthesise and evaluate data and information from multiple sources. Challenge viewpoints, ideas and concepts and make well reasoned judgements (A,B) <p>Take a multi-disciplinary approach to business issues/problems and to integrate technical knowledge acquired from study across the programme</p> <ul style="list-style-type: none"> Identify the relationship between organisational structure, financing decisions and corporate reporting (A,B) Explain the nature of risk and describe how risks may be managed through organisational and financial strategies (A) Identify alternative ethical frameworks and practices within business. (A) <p>Demonstrate problem identification and problem solving skills within unfamiliar situations</p>


	<ul style="list-style-type: none"> • Identify the multi-disciplinary perspectives from which accounting and finance problems may be analysed (A,B) • Identify ethical issues and the ethical implications of recommended courses of action (A) <p>Develop as a reflective practitioner</p> <ul style="list-style-type: none"> • Utilise learning for personal development, recognising transferable skills and workplace applications (B) <p>In addition the educational experience may explore, develop and practice but not formally discretely assess the following:</p> <ul style="list-style-type: none"> • Present, discuss and defend ideas, concepts and views through written reports to professional standards of organisation, clarity and logical coherence • Use IT to aid efficient searching, communication and presentation of information • Act independently in planning and undertaking tasks
Syllabus Outline	<ul style="list-style-type: none"> • Developing skills of critical review • Introducing and using a framework for critical questioning • Developments and current issues in management accounting, financial management, financial reporting and corporate governance • Research traditions in management accounting, financial management, financial reporting and corporate governance • Ethical frameworks • Developing case study skills • Employer engagement events and activities
Contact Hours/Scheduled Hours	<p>Module delivery will be based on 2 hours of scheduled learning and teaching activities per teaching week based on one lecture and one 2 hour workshop per fortnight , spread over 18 teaching weeks (36 hours)</p> <p>Each student will have the opportunity to benefit from individual supervision (see below). Extensive use will be made of Blackboard, and students will also be directed towards the University Library online Study Skills resources for the development of skills appropriate to the level and style of the module.</p>
Teaching and Learning Methods	<p>Scheduled learning The taught element of the module will be delivered over 18 weeks .</p> <p>Lectures will be 1 hour large group taught sessions and will provide the opportunity for small group discussion. These will be supported by one 2-hour workshop per fortnight where students will be supported in discussing and exploring the current topic, to develop their problem solving skills and to apply what they have learnt using case studies.</p> <p>The emphasis is on the student taking responsibility for their own learning. Students will be supported in their coursework assessment by 4 one to one supervisor sessions with a member of academic staff, largely in the second semester of teaching . Guidance on search and retrieval techniques and the range of research resources will be provided. This module will identify themes (selected to reflect current and emerging business issues) to provide a context for the module learning outcomes.</p> <p>The module specifically develops skills that are essential for the workplace and employability as an accounting or finance professional. Skills and attributes embedded into module learning activities include: Ability to take risks – the module activities and assessment take students out of</p>

their comfort zone
Adaptability – the module forces students out of their comfort zone so they have to deal with setbacks and overcome challenges
Developing commercial awareness – the module assessments require a report in the context of a real life business and the exam requires applied practical recommendations for an organisation.
Critical thinking and Problem solving – working with case study data to solve problems
Working to deadlines , working in teams , making presentations
Becoming self aware

Independent learning
 Extensive independent learning is a necessity for this module. This study will be supported by a series of up to 4 individual supervision sessions with a member of academic staff.

Key Information Sets Information

Key Information Sets (KIS) are produced at programme level for all programmes that this module contributes to, which is a requirement set by HESA/HEFCE. KIS are comparable sets of standardised information about undergraduate courses allowing prospective students to compare and contrast between programmes they are interested in applying for.

Key Information Set - Module data				
<i>Number of credits for this module</i>				
				30
Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours
300	36	264	0	300
				

The table below indicates as a percentage the total assessment of the module which constitutes a -

Please note that this is the total of various types of assessment and will not necessarily reflect the component and module weightings in the Assessment section of this module description:

Total assessment of the module:	
Written exam assessment percentage	30%
Coursework assessment percentage	70%
Practical exam assessment percentage	0%
100%	

Reading Strategy

Access and Skills – All students will be encouraged to make full use of the print and electronic resources available to them through membership of the University. These include a large range of journals (both print and electronic) and a wide variety of resources available through web sites and information gateways. The University Library’s web pages provide access to subject relevant resources and services, and to the library catalogue. Students will be presented with opportunities within the programme curriculum and within this module to develop their information retrieval and evaluation skills, in order to identify appropriate resources effectively.

	<p>Blackboard – This module is supported by Blackboard, where students will be able to find all necessary module documentation, including guidance on further reading within the module handbook. Direct links to information resources will also be provided from within Blackboard</p> <p>UWE Libraries – Engagement with online resources available through the library will be a core requirement of this module.</p>
Indicative Reading List	<p>The essential reading will be specified in the module handbook and on Blackboard at the start of the module. This is potentially subject to change at short notice and students should not purchase any text without the guidance of the module leader. Examples of the essential reading for this module may include:</p> <p>Crane A, Matten D (2010) <i>Business Ethics</i> Oxford: Oxford University</p> <p>Hart, C. (2002) <i>Doing a Literature Review</i> London: Sage</p> <p>Jankowicz A.D. (2005) <i>Business Research Projects</i> 4th ed London: Thomson</p> <p>Saunders M, Lewis P, Thornhill A (2007) <i>Research Methods for Business Students</i> 4th ed London: FT Prentice Hall</p> <p>Students will be required to be aware of current financial events and the business environment. They will be encouraged to regularly read a quality financial newspaper. These are available free of charge through the library website.</p> <p>Further reading will be required and specified on Blackboard</p>

Part 3: Assessment

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Assessment Strategy	<p>The assessment methods are chosen to provide summative feedback and to enable the students to demonstrate that they have achieved the learning outcomes of the module. Formative feedback will be provided during supervision sessions and as part of the taught unit.</p> <p>Component A – Case Study Examination 2 hours A pre-seen case study will be made available to students prior to the examination. The synoptic case study will draw on a range of accounting and finance disciplines. The questions will not be made available in advance. Students will be encouraged to undertake research into the aspects of accounting and finance covered in the case study and they may take two sides of notes into the examination room.</p> <p>Component B - Critical Review - 5,000 words A critical review of information sources on a specific research topic based in real world issues, with organisational recommendations.</p>

Identify final assessment component and element	Component A	
% weighting between components A and B (Standard modules only)	A:	B:
	30%	70%
First Sit		
Component A (controlled conditions) Description of each element	Element weighting (as % of component)	
1. 2 hour examination based on synoptic case study with pre issued information	100%	
Component B Description of each element	Element weighting (as % of component)	
1. 5,000 word critical review of information sources (including a reflection on their professional skills development - max 500 words)	100%	
Resit (further attendance at taught classes is not required)		
Component A (controlled conditions) Description of each element	Element weighting (as % of component)	
1. 2 hour examination based on synoptic case study with pre issued information	100%	
Component B Description of each element	Element weighting (as % of component)	
1. 5,000 word critical review of information sources	100%	
If a student is permitted an EXCEPTIONAL RETAKE of the module the assessment will be that indicated by the Module Description at the time that retake commences.		