# Accounting - Undergraduate - 2021/22

Award Level: BSc UCAS Code: N400 Start Date: September 2021 Mode of study: Full-time, Part-time Duration: 3 years, 6 years Location: Canterbury

# Main quote

The lecturers have a wealth of industry experience…the experience you get, the connections you make, the networking you do, will help and benefit you as you go off into the world.

## Main quote source

Anne

# **Course overview**

Gain a thorough understanding of accounting and open the door to a range of flexible career options.

Accounting is at the heart of all business decisions and encompasses a vast range of careers, from traditional auditing to global management consulting.

Christ Church Business School has strong professional links and provides great opportunities to gain work experience to prepare you for the future, including the chance to spend a year on a professional work placement.

You'll get to learn from industry guest speakers and connect with business and accounting firms at our popular 'Business Futures' weeks.

# Why study (course name)

Why study Accounting?

Our experienced team has created an engaging course that captures the diversity of accounting. You'll have the opportunity to learn the language of finance, discover the inner workings of the markets, and stand out to recruiters with "Bloomberg Certification" Bloomberg Market Concepts (BMC) on your CV. This is free for our students and you can take this during your studies.

# Text after read more tag

The course is designed to give you the flexibility to pursue roles requiring an understanding of accounting, without committing to a career as an accountant. After graduation you'll be able to pursue many different roles in industry, practice, the service sector or self-employment.

We promote student interaction with businesses and accounting firms through employability events and talks from guest speakers. Our links with a variety of professional bodies mean you'll have opportunities for work experience to prepare you for future employment.

# **Entry requirements**

A typical offer would be 88-112 UCAS Tariff points. GCSE mathematics at grade C, or above (or equivalent) is required for single honours entry.

For more information on the IELTS (International English language Testing System) requirements for this course, [please click here to visit our dedicated web page.](https://www.canterbury.ac.uk/study-here/international/english-language-requirements)

[More information about entry requirements.](/study-here/applying/entry-requirements)

# All about the course Year 1 text

You'll develop a broad understanding of the legal, business and social environments in which accountancy operates and you'll become confident in the technical languages and practices of the sector, including: measurement and disclosure in financial statements; managerial accounting; auditing; taxation; business law and corporate finance.

You'll develop knowledge, critical analysis and interpersonal skills through lectures, seminars, workshops and a variety of assessment modes.

Areas you'll explore include:

financial accounting economics management accounting

In the first year, you'll gain a solid grounding in the challenges of managing organisations and information technology, and you'll start to develop the analytical skills that are required by employers.

In Years 2 and 3, you'll take a variety of core modules which prepare you for a professional career and you'll select optional modules so you can gain a broader understanding of the business world.

You'll have the opportunity to spend a year on professional work placement which is supported by a dedicated placement officer within the Business School. You can also take the Employability Skills module in Year 2 to help develop your skills in seeking and obtaining a work placement or internship.

## Year 1 modules

Introduction to Financial Accounting

Core module - (20 Credits)

This module provides you with an understanding of accounting with a focus on limited liability companies. You'll be introduced to key accounting topics including double entry and you'll learn how to prepare financial statements for primate limited companies.

Introduction to Management Accounting

Core module - (20 Credits)

The aim of the module is to develop an understanding of the sources and uses of accounting information within organisations. You'll develop a sound understanding of the cost accounting and decision-making techniques of management accounting and the role of accounting control systems in organisations.

**Business and Information Analysis** 

Core module - (20 Credits)

This module is designed to help you develop a range of statistical and computing skills

#### Economics

Core module - (20 Credits)

You'll explore the fundamental economic issues stemming from the scarcity of resources. The relationship between business and the economic problem is analysed by means of micro and macroeconomic models to equip you with an understanding of decision-making at the levels of the market, the firm and the nation.

#### Academic Skills for Success

#### Core module - (20 Credits)

This module provides you with an introduction to business concepts and models, and the information sources needed to research, analyse and apply these concepts to the practice of business. It includes an overview of contemporary and emerging business themes including the changing macro-environment, emergence of new economies and inter-relatedness of the global trade, the structure and organisation of different industry sectors e.g. services, SMEs. You'll learn about sustainability, enterprise, innovation, corporate social responsibility and the impacts of globalisation on different business sectors.

#### Managing People in Organisations

Core module - (20 Credits)

This module focuses on the behavioural aspects of people management in organisations. By the end of the module, you'll be able to evaluate objectively and understand organisational behavioural situations and determine the best course of action from a range of perspectives.

# Year 2 modules

## Management Accounting

#### Core module - (20 Credits)

You'll study the fundamental concepts and techniques of management accounting and how to apply these techniques in an appropriate way. You'll also learn how to critically evaluate the strengths and limitations of these techniques. You'll explore how management accounting information may be used for the purposes of planning, decision making, performance measurement and control within organisations, to further the organisation's strategic objectives

## International Financial Reporting

Core module - (20 Credits)

You'll study advanced topics in financial accounting and will develop knowledge and skills in understanding and applying accounting standards, particularly in the preparation of financial statements of entities, including groups.

Corporate and Business Law

Core module/single honours only - (20 Credits)

You'll learn about the general legal framework, and specific legal areas relating to business, so you're able to recognise when it is necessary seek further specialist legal advice. You'll also explore compliance with the codes of ethics for professional accountants.

#### **Employability Skills**

Core module - (20 Credits)

This module develops your skills in seeking and obtaining a work placement or when looking for a graduate role in the future. The overall aim is for you to develop skills to help you succeed in a professional career in a graduate role.

#### Human Resources Management

#### Optional module - (20 Credits)

You'll analyse human resource management concepts, operational human resource activities and responsibilities, and will relate these to a range of organisational contexts.

**Digital Business** 

Optional module - (20 Credits)

In this module, you'll explore the impact of emerging information and communication technologies on business activities. You'll study how technologies, and in particular data, can be deployed to enhance business activities.

#### Foundations of Finance

Optional module - (20 Credits)

You'll examine how practical techniques and tools are used within a corporate setting. This will involve exploring the principles of financial management in maximising shareholder wealth. You'll focus on the sources of finance and appraisal techniques of investment projects. You'll also learn how decisions on capital structure and management, along with dividend policy, impact on company valuation.

#### Project Management

Optional module - (20 Credits)

You'll critically examine the role of project management within a contemporary business context. You'll learn how specific project management applications play an important role in producing successful business outcomes and you'll study the philosophies, principles, structures and methodologies of project management.

**Operations Management** 

Optional module - (20 Credits)

You'll critically evaluate the role of operations management within business and other organisations such as not-forprofit and public bodies. You'll learn about the role and function of operations management in contributing to an organisation's competitiveness. This will include analysing the design and delivery of products and services, the management of quality and the management, control and improvement of the operation.

#### **Business and Sustainability**

Optional module - (20 Credits)

You'll explore the relationship between business and global sustainability challenges.

#### **Research Methods**

Optional module - (20 Credits)

This module is designed to enable you to develop skills and expertise in quantitative and qualitative data analysis, and to independently design and conduct an effective piece of research.

## Managing not for Profit Organisations and Social Enterprises

#### Optional module - (20 Credits)

You'll explore the diverse organisational forms not-for-profit and social enterprises have taken. The focus will be on understanding not-for-profit and social enterprises as standalone organisational and business models. You'll also undertake an experiential learning activity on how to start up a social enterprise, exploring relevant internal organisational processes (e.g.

teamwork, organisational culture, decision making processes, information system and management) and their various dimensions.

Innovation and Enterprise Management

Optional module - (20 Credits)

**Combined honours only.** The aim of the module is to provide you with an understanding of creativity, innovation and problem-solving processes in organisations, and how these contribute to business sustainability and competitiveness. You'll develop an awareness of how entrepreneurial skills and capabilities impact on and relate to business start-up, development and management.

#### Management and Leadership

#### Optional module - (20 Credits)

You'll explore: the context within which management and leadership takes place; the historical context within which the fundamental principles of management arise; the context of the external environment which impacts on organisational strategy and may cause ambiguity in relation to organisational objectives, policies, working practices, ethical considerations and management approaches. You'll also explore a range of different perspectives on management and leadership with focus on particular managerial/leadership issues that lead to ambiguities and problems.

#### **Retail Management**

Optional module - (20 Credits)

This module will help you develop a critical awareness and understanding of concepts involved in the modern retail industry. You'll: analyse a range of retail business techniques; evaluate the alternatives in relation to retail management; and identify and understand developments in retail and how they impact on retail management.

**Employment Law** 

Optional module - (20 Credits)

You'll learn about the legal frameworks that underpin people practices and policies in organisations, and you'll explore the contexts within which these frameworks operate.

Intercultural Experience

Optional module - (20 Credits)

This module involves working with our overseas collaborative partners and so you must be willing and able to travel. You'll have the opportunity to reflect on your experiences both in the UK and abroad, and analyse and record the personal benefits you've gained from your experience.

## Year 3 modules

**Contemporary Accounting Issues** 

Core module/single honours only - (20 Credits)

You'll study developments in company accounting and disclosure from a critical perspective, and will explore the evolution of international accounting standards and their implications for users. You'll review controversial issues in the treatment of accounting transactions and will develop the skills required for the interpretation of accounting and other relevant information.

**Financial Management for Accountants** 

Core module - (20 Credits)

The aim of this module is to build up an understanding of the treasury function and corporate financial strategy, and to develop the practical skills for dealing with the corporate financial issues. The module covers corporate financial issues related to: financial management function; financial management environment; investment appraisal; business finance; business valuation; working capital management and risk management.

Audit and Assurance

Core module - (20 Credits)

This module introduces you to key auditing techniques. You'll explore the importance of the audit function and the independent examination of financial information of any entity, whether profit oriented or not, and irrespective of its size or legal form.

#### Taxation

Core module/single honours only - (20 Credits)

Taxation plays an important role in society. This module provides an introduction to the most common taxes in the UK: income tax, corporation tax, VAT and capital gains tax. You'll study the basic rules of taxation and you'll explore taxation in government policy.

#### Strategic Management

Optional module - (20 Credits)

The aim of the module is to provide you with an understanding of the impact of the business environment and the resources of the organisation, both human and material, on strategic planning and choice. This will enable you to consider strategic alternatives, evaluate their suitability and become aware of the complex issues involved in implementing strategy and managing strategic change.

#### Knowledge Management

Optional module - (20 Credits)

This module will cover the nature of knowledge including typologies of knowledge and the distinction between tacit and explicit knowledge. You'll explore knowledge as an intangible asset and you'll measure and evaluate the contribution of knowledge to the strategic management of the organisation, as well as the role of knowledge in business functions. You'll examine ethical issues in knowledge management and the nature and protection of intellectual property.

#### **Business Ethics**

Optional module - (20 Credits)

You'll study the nature of ethics, exploring traditional and postmodern ethical theories, and how they are applied in modern business processes. You'll study topics such as corporate social responsibility, sustainability and the environment, professionalism and integrity, ethics and technology, financial scandals, whistle blowing and other emerging issues, by reference to case studies.

#### Individual Study

Optional module - (20 Credits)

The aim of the module is to provide you with the opportunity to undertake an in-depth study in an area of your choice related to a business.

#### Service Management

#### Optional module - (20 Credits)

In this module, you'll learn about the complex demands made on service management organisations and the challenges that staff within them face. You'll develop an understanding of the environments in which they operate and the different constraints placed on them. You'll also study the process of servitisation, managing the service encounter, service quality, service level, customer management and capacity management.

New Venture Creation

Optional module - (20 Credits)

You'll gain a practical perspective on the development and planning processes involved in the creation of a new venture, either as a new business start-up or as a new product or service development within a public or private organisation setting. You'll develop an understanding and awareness of business models underlying successful new business ventures, and the potential of business model innovation.

## Organisational Change and Change Agents

#### Optional module - (20 Credits)

The aims of this module are to help you understand the context for change and develop a critical understanding of theories and practice related to change. You'll develop an in depth understanding of the paradigm of complexity and how this can be applied in order to understand organisations and organisational change.

#### **International Business**

#### Optional module - (20 Credits)

The fast-changing domestic and global environments put constant pressure on organisations and their managers to find new and improved ways to maintain and increase performance. This module is designed to provide you with a critical understanding of the strategic issues in a global business environment. It offers a global perspective with a focus on understanding the global economy, the globalisation process, and its impact on international organisations. It will enable you to evaluate and contrast the opportunities and constraints facing businesses in different areas of the world. The module also aims to help you develop a deeper understanding of the issues faced by businesses in emerging and developing markets.

#### Dissertation

Optional module - (40 Credits)

The aim of the module is to provide you with the opportunity for the practical application of theory to a businessoriented problem and to develop your research skills.

#### Entrepreneurship in the Global Marketplace

#### Optional module - (20 Credits)

You'll explore the notion of international entrepreneurship as a contributory factor impacting on economic development and you'll evaluate the issues influencing entrepreneurs and business ventures in emerging, developing, established and declining global markets. You'll research the economic, political and social contexts for entrepreneurial ventures across the globe. You'll also reflect on differences in national culture and governance systems that influence the levels and nature of new venture creation in different geographic locations.

#### Public Relations Planning and Strategy

#### Optional module - (20 Credits)

You'll be introduced to the strategic, creative and operational aspects of public relations within the wider role of organisational strategy across a range of different business organisations, which operate on a local to global scale. You'll explore and evaluate core elements of communication and PR activities, including the creation of news and content to gain media coverage and customer sharing. You'll be able to build your professional PR skills including the writing of a press release, writing for social media, internal audiences and a wide range of stakeholders.

Strategic Digital and Social Media Marketing

Optional module - (20 Credits)

You'll develop a critical understanding of the main activities involved in designing and implementing marketing communications using social media and digital marketing. You'll consider the use of social media and other digital marketing channels and will explore the underlying psychologies at play that govern their use. You'll study aspects of consumer and business behaviour that underpin the use of social media.

#### **Retail Strategy**

#### Optional module - (20 Credits)

This module builds on the Retail Management module which explores retail operations at a store level. It will give you an understanding of various retailers' activities and approaches from a strategic viewpoint, and accounting for head office perspectives, strategic decisionmaking processes and implementation. The module therefore focuses on large multiple retailers, where research, investment and expertise exist. You'll learn about key areas of retail strategy such as location (including planning issues and town centre and shopping mall development) supply chain management (including sourcing, buying and range planning and the impact of technology) and branding and communication, all applied to the strategic direction of the retailer.

## Intercultural Marketing Communication

#### Optional module - (20 Credits)

In this module, you'll explore how cultural contexts can impact the effectiveness of marketing. You'll draw comparisons between your home country and various other countries in different continents. You'll gain a critical understanding of the nature and elements of culture and the ways in which they influence consumers and businesses in international markets. You'll be able to evaluate the influence of cultural diversity on international marketing communications and also appreciate the impact of cultural diversity in wider business negotiations. Emphasis is given to language (verbal and non-verbal) and its role in effective communication across a range of marketing activities, but with particular emphasis on its value in relation to direct and indirect marketing communications activities, such as personal selling, advertising, public relations, sales promotion and packaging, with a stronger emphasis on mass communication.

#### **Business Project**

#### Optional module - (40 Credits)

This module provides an opportunity for the practical application of theoretical underpinning to a business-oriented problem and develop your research skills. It requires you to undertake a project within your chosen area of interest that is clearly defined and designed to solve a problem faced by a host organisation from either the private or public sector. There will be a taught 20-hour introductory course which will provide theoretical underpinning for the project, including problem solving skills; research methods; data collection, analysis and presentation; decision making techniques; project specification and planning. You would be expected to negotiate a suitable project with the host organisation and produce a project plan which forms the basis of an agreement between the University, the students and the host organisation. The host organisation would receive clear guidance from the University in relation to the project and the role that they are expected to play in the process. The project plan would form part of

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the assessment for the course. During the period of the project you will have a supervisor to monitors and assist with progress and meet with you for tutorials on a regular basis.

# Learning and teaching quote

The landscape of accounting is changing rapidly. We equip our students with the practical skills in order to succeed in an increasingly global and competitive environment.

# Learning and teaching quote source

Ahmad Alshehabi

# Learning and teaching quote job title

Programme Director BSc Accounting

# Learning and Teaching tab 1 label

Teaching

# Learning and teaching tab 1 text

Our teaching team will share with you their expert knowledge, experience and research insights during stimulating lectures, seminars and practical workshops.

You will typically have around 12 contact hours per week, depending on your module choices, in addition to independent learning.

Seminars in smaller groups will enable you to discuss and develop your understanding of topics covered in lectures and you'll also be supported by your academic personal tutor.

In Year 2, you will undertake a minimum of 4 weeks or 120 hours placement with an external organisation as part of the compulsory Work-based Learning module.

Your final year project will be based on a live brief from a relevant industry.

All courses are informed by the University's [Learning and Teaching Strategy 20152022](/assetlibrary/Courses/Learning-and-Teaching-Strategy-2015-2022.pdf).

# Learning and teaching tab 2 label

Independent study

# Learning and teaching tab 2 text

Each week you'll need to undertake 15 hours of independent learning and assessment activity. Typically, this involves reading journal articles and books, undertaking research in the library, working on projects and preparing for coursework assignments/examinations, workshops and seminars.

Your module tutor will direct you towards specific readings and/or activities to complete.

You'll also undertake independent research during Year 2 for an Extended Essay and in Year 3 for your Dissertation. You'll work under the supervision of a member of the course team, who you'll meet with regularly.

## Assessment text

The course provides you with opportunities to test your understanding of the subject informally before you complete the formal assessments that count towards your final mark. Each module normally contains at least one piece of practice or 'formative' assessment for which you receive feedback from your tutor. Practice assessments are developmental and any grades you receive for them do not count towards your module mark.

There is a formal or 'summative' assessment at the end of each module. Assessment methods include written examinations and a range of coursework assessments such as essays, reports, portfolios, performance, presentations and your final year major project. The grades from formal assessments count towards your module mark.

The balance of assessment by examination and assessment by coursework depends on the optional modules you choose. The approximate percentage of the course assessed by coursework is as follows:

# **Careers text**

Many graduates go on to study accounting at professional level. However, this versatile degree can help open doors to a variety of roles in business. The mentoring offered by our experienced team will guide and prepare you for your first business or professional accountancy role.