



**UNIVERSITY
OF ABERDEEN**

Business School

Accountancy & Finance

Level 1 & 2 Courses

Academic Year 2011/12

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Introduction

Welcome to the Business School and the disciplines of Accountancy and Finance.

This guide is designed to provide you with most of the information that you need about our undergraduate degree programme in Accountancy and/or Finance. It also contains linked references to other sources of useful information.

Every student who enrolls for a degree in Accountancy or Finance is provided with a copy of this Guidebook. You are expected to read and make yourself familiar with it.

This document, along with contact lists and further useful information, is also available on the [Business School website](#).

I – Degrees Offered

The Business School offers a range of courses that reflect the diversity of specialist areas within Accountancy and Finance. The programmes constantly evolve as existing courses are refurbished or discontinued, and new courses introduced. This means that the detailed regulations for the degree you are studying may depend partly on your year of entry.

Where you are in any doubt about which courses you should be following, you should consult the [University Calendar](#) for the year in which you started your studies.

You should also consult your adviser of studies.

Single Honours and Joint Honours Accountancy:

The level one and two courses which are compulsory for these programmes are as follows:

Year 1

AC1009	Accounting & Accountability	15 Credits
AC1513	Accounting & Entrepreneurship	15 Credits
EC1006	Economics for Business & Society	15 Credits
MS1507	The Context of Business	15 Credits
PO1002	Finance, Risk & Investment	15 Credits
LS1525	Business Law 1: Commercial Law	15 Credits

There is room for further courses, which you may choose in consultation with your adviser of studies.

Year 2

AC2030	Business Finance	15 Credits
AC2525	Financial Accounting 2	15 Credits
AC2529	Management Accounting 2	15 Credits
PO2504	Understanding Statistics	15 Credits
LS2019	Business Law 2: Organisations	15 Credits

Entry to Accountancy honours programmes

To gain entry into the Honours programmes in Accountancy you must:

1. have passed all the compulsory AC courses at level 2 at your **first** sitting, gaining an average CAS of 12 or above across these courses
2. have achieved at least 240 credits in total
3. have passed all the other prerequisite courses.

The University requires all students to have at least 240 credits before they are admitted to any honours programme. This is a University wide rule and cannot be waived by the School.

All students who have **missed these requirements** will be registered for a three year designated degree in Accountancy. However, students may, at the end of year 3, request to be transferred back to the honours programme. If at that stage they meet the prerequisites and their level 3 course marks show that they would be likely to achieve a reasonable honours classification, they may be allowed to transfer back to the honours programme in year 4. If their application to do this is successful, the relevant level 3 subjects taken while registered for the designated degree will count towards honours classification. If you have narrowly missed these entry requirements, you should discuss your situation with the Accountancy & Finance Senior Adviser [Prof. Clare Roberts](#).

Please note that this is not an automatic right and you MUST apply to the Accountancy & Finance Senior Adviser before the start of year 4.

Designated MA in Accountancy

This degree is available to any student who meets the University requirements for a MA (Ordinary) degree and who has and passed all of the compulsory level 1, 2, and 3 courses required for an Accountancy accredited degree.

To graduate you must have 360 credits, including at least 90 credits of third level AC courses. These courses must be passed in no more than 2 attempts to gain accreditation. The degree may be awarded with Distinction, on the recommendation of the Examiners.

Accreditation of Degrees

ICAS (and other professional accountancy bodies) offer paper-by-paper exemptions from some professional examinations. All our accountancy programmes are accredited, as long as the students' curriculum across the programme includes the relevant courses. If students in years 1 and 2 follow the courses needed to progress to year 3 of an accountancy programme, they will be attracting full accreditation benefit. For courses needed at level 3, see the year 3 & 4 Handbook. Students can graduate in Accountancy without including courses in Business Law, but this would affect their accreditation position for that subject in later professional training: this should be discussed carefully with Advisers of Studies.

Single and Joint Honours Finance:

The level 1 and 2 finance related courses that are compulsory for these programmes are as follows:

Year 1

AC1513	Accounting & Entrepreneurship	15 Credits
PO1002	Finance, Risk & Investment	15 Credits
EC1006	Economics for Business & Society	15 Credits
EC1505	The Global Economy	15 Credits

There is room for further 60 credits of courses, which you may choose in consultation with your adviser of studies.

Year 2

AC2030	Business Finance	15 Credits
AC2028	Personal Investment	15 Credits
AC2527	Market Regulation	15 Credits
PO2504	Understanding Statistics	15 Credits

There is room for another 60 credits of courses, which you may choose in consultation with your adviser of studies.

Designated MA in Finance

This degree is available to any student who meets the University requirements for a MA (Ordinary) degree and who has passed all of the compulsory level 1, 2, and 3 courses required for a Finance honours degree.

To graduate you must have 360 credits, including at least 90 credits of third level AC courses or courses from cognate disciplines (ie EC, MS or LE) as approved by the Head of School.

Entry to Finance Honours programmes

To be accepted into either Single or Joint Honours Finance you will be expected to have passed all the pre-requisite courses. The level 2 prerequisites should have been passed at your first sitting. You must also have at least 240 credits.

The University requires all students to have at least 240 credits before they are admitted to any honours programme. This is a University wide rule and cannot be waived by the School.

All students who have **missed these requirements** will be registered for a three year designated degree in Accountancy. However, students may, at the end of year 3, request to be transferred back to the honours programme. If at that stage they meet the prerequisites and their level 3 course marks show that they would be likely to achieve a reasonable honours classification, they may be allowed to transfer back to the honours programme in year 4. If their application to do this is successful, the relevant level 3 subjects taken while registered for the designated degree will count towards honours classification. If you have narrowly missed these entry requirements, you should discuss your situation with the Accountancy & Finance Senior Adviser [Prof. Clare Roberts](#).

Please note that this is not an automatic right and you MUST apply to the Accountancy & Finance Senior Adviser before the start of year 4.

II – Level 1 and 2 – Course Outlines

Please note: outlines for course with prefixes other than 'AC' are available from the originating disciplines/School and in the [Catalogue of Courses](#).

AC 1009 – Accounting and Accountability – 15 Credits

Course Co-ordinator: Dr Chandana Alawattage

Pre-requisite(s): None

- **The constitution of society:** economy, polity and civil society; their interdependencies and contradictions; and understanding the role of accounting within these contradictions and interdependencies.
- **Constitution of business:** various managerial objectives, functions, responsibilities and accountabilities; and the role of accounting within business.
- **Constitution of accounting as a business function:** how accounting is organised within organisations to help achieve their objectives and accountabilities.
- **Constitution of accountancy as a profession:** how accountancy is organised as a profession and how the accountancy profession is regulated.
- **Future challenges of accountancy:** the challenge of accounting and reporting beyond shareholders; and meeting the challenge of global sustainability.

12 1-hour lectures and one 2-hour tutorial per week.

Assessment:

1st Attempt; One 2-hour written examination (70%); continuous assessment (30%).

Resit: One 2-hour written examination (70%); continuous assessment (30%). The student may carry forward their original continuous assessment mark if this is considered to be in their interests.

AC 1513 – Accounting and Entrepreneurship – 15 Credits

Course Co-ordinator: Prof. Clare Roberts

Pre-requisite(s): None

- **An introduction to accounting:** The need for performance measurement and accounting; An introduction to business planning; An overview of financial accounting; Recording and classifying transactions - Double entry systems; Analysing transactions - preparation of financial statements, trading and manufacturing; Basic cash flow statements.
- **An overview of management accounting:** Understanding costs – behaviour, labour, materials and overheads; An introduction to costing systems – absorption and marginal costing; Short term decision making; Budgeting

18 one-hour lectures; and 9 two-hour tutorials.

Assessment:

1st Attempt: One 2-hour closed-book written examination (70%) and continuous assessment (30%) based on work in tutorials and participation in an online computer assisted learning package.

Resit: One 2-hour written examination (70%) and continuous assessment (30%).

Students can carry forward their continuous assessment marks from a previous sitting. Because of the nature of the continuous assessment, this cannot be retaken within the same academic session. Accordingly, where this is in the interests of the student, the student will be assessed on the resit examination alone.

AC 2030 – Business Finance – 15 Credits

Course Co-ordinator: Professor Angela Black

Pre-requisite(s): PO1002 Finance, Risk and Investment

All businesses make decisions about how to finance investment projects. This course provides the fundamental principles and practices about how companies make these decisions.

- Introduction to and development of models of financial valuation, including Discounted Cash Flow and variants.
- Development of models of organisations' financing, including analysis of debt:equity choices.
- Portfolio analysis and the basics of portfolio selection and performance measurement.
- Contemporary developments in the finance of businesses and in financial markets.

2 one hour lectures per week, five one hour tutorials during the semester.

Assessment:

1st Attempt: One 2-hour Examination (60%), one 1-hour multiple choice class test (20%) and a group report on an Investment Game (20%)

Resit: 1 two hour written examination (100%)

AC 2028 – Personal Investment – 15 Credits

Course Co-ordinator: Dr Mark Whittington

Pre-requisite(s): None

- Introduction to Personal Investment
- Key personal finance concepts and the importance of the time value of money.
- The Financial Services Authority (FSA) and the concept of Savings.
 - Tax implications of alternative savings products.
- Approaches to investment.
- The concept of borrowing and alternative products available to the individual.
- The concept of Pensions and retirement.
 - Alternative pension arrangements and tax implications.
- Guest speakers on 'Being a financial advisor' and 'Insolvency' (2 lectures).
- The concept of insurance and insurance products.
- Ethical and moral approaches to personal finance.

2 one-hour lectures per week, 1 one-hour tutorial every two weeks.

Assessment:

1st Attempt: One 2-hour examination (70%), continuous assessment (30%) consisting of: a group oral presentation (10%) and submission of PowerPoint slides for external review; and an individual 1,500 word assignment (20%).

Resit: 1 two-hour written examination (100%).

AC2527 – Financial Markets & Regulation – 15 Credits

Course Co-ordinator: Prof. Roger Buckland

Pre-requisite(s): None

- Analysis of the economics of financial markets, services and products.
- Identification of the sources and persistence of market failure in financial services and the classic regulatory issues.
- Study of the regulatory issues, models and structures exposed in the regulation of the banking industry, in the UK and internationally.
- Extension of regulatory principles to the analysis of other segments of financial services, notably markets in insurance.

Two 1-hour lectures per week and five 1-hour tutorials during the semester.

Assessment:

1st Attempt: One 2-hour written examination (60%), One 3,000 word group report on a case study (40%).

Resit: One 2-hour written examination (100%).

AC 2524 – Financial Accounting 2 – 15 Credits

Course Co-ordinator: Professor Clare Roberts

Pre-requisite(s): AC1513 (or AC1512 or AC1511)

The course builds upon the financial accounting material presented in the first year by looking at the framework for financial accounting for companies and develops students' technical skills in financial statement preparation. It looks in particular at the regulation, preparation and evaluation of the financial statements of groups of companies, including those with overseas operations and diversified activities.

- Introduction & overview
- Types of business organisations
- Regulation and governance of companies: ASB & IASB
- Cash flow statements 1
- Non-current assets
- Liabilities
- Provisions, contingent assets & liabilities
- Accounting for groups, associates and foreign operations

Two 1-hour lectures per week and one 2-hour tutorial per week.

Assessment:

1st Attempt: One 2-hour examination (70%); Continuous assessment(30%).

Continuous assessment consists of questions (numerical and discursive) based on the materials covered in the lectures. They are required to complete the questions and submit their answers at the beginning of the following week, before the start of all the seminar sessions on that week. These submitted answers will be graded and marks will be recorded. Answers will then be discussed during the seminars after the work is submitted.

Resit: One 2-hour written examination (100%).

AC 2029 – Management Accounting 2 – 15 Credits

Course Co-ordinator: Dr Chandana Alawattage

Pre-requisite(s): AC1513 (or AC1512 or AC1511)

This course develops and extends the operational tools and techniques introduced in the first year by developing more complex applications and by showing how quantitative methods and analytical techniques can be applied to management accounting problems.

- Cost volume profit analysis
- Pricing
- Cost estimation
- Inventory management
- Total Quality Management
- Budgeting and planning
- Process costing
- Activity Based Costing
- Standard costing and variance analysis
- Decentralisation, divisionalisation and transfer pricing
- Capital expenditure and long term planning

Two 1-hour lectures per week, eight 1-hour tutorials during the semester.

1st Attempt: One 2-hour examination (70%); two pieces of continuous assessment (15% each) consisting of two 1.500 word individual management reports or essays.

Resit: One 2-hour written examination (100%).

III – Course Regulations

Final Date for Entry and Exit

No student may enter a course after the *end of week two of study*. Entry is defined as the student having formally agreed a change of curriculum with his/her Adviser of Studies. Every student is responsible for ensuring that he/she is correctly registered for the programme and the courses he/she wishes to study.

Assessment

Courses are assessed by examination and by various types of continuous assessment. The ratio between the components varies across courses. Full details for the mode of assessment adopted in each course can be found in the course outline for the course.

Coursework Submission and Late Submission

Detailed instructions on coursework submission will be given with each coursework assignment. In general, students should submit ONE word-processed hard copy of all assessments to the School office PLUS an electronic version unless they are specifically required to submit the assessment in an alternative form. It is the responsibility of the student to ensure that the School has received the assessment.

Where student work is assessed and counts towards the final course assessment, such work must be submitted by due dates, which will be published in the relevant Course Outlines. Extensions of time for late submission are at the discretion of the Head of School and **MUST** be applied for **BEFORE THE DUE DATE** through course co-ordinators. All requests must be supported by written documentation of the personal and/or medical circumstances for the late submission. In the absence of the grant of an extension of time, the Board of Examiners will reduce the CAS awarded for the work. **CAS scores will fall by one CAS point for each working day late**. Any work submitted over two working weeks late will be awarded a **CAS score of zero** for assessment purposes. Unless expressly provided for in the Course Outline, resubmission of written work required for continuous assessment is not permitted.

Monitoring Students' Progress

The University operates a system for monitoring students' progress to identify students who may be experiencing difficulties in a particular course and who may be at risk of losing their class certificate. If the Course Co-ordinator has concerns about your attendance and/or performance, the Registry will be informed. The Registry will then write to you (by e-mail in term-time) to ask you to contact their office in the first instance. Depending on your reason for absence, the Registry will either deal directly with your case or will refer you to your Adviser of Studies or a relevant Support Service. This system is operated to provide support for students who may

be experiencing difficulties with their studies. Students are required to attend such meetings with their Adviser of Studies in accordance with General Regulation 8.

Set criteria are used to determine when a student should be reported in the monitoring system. You will be asked to meet your Adviser if any of the following criteria apply for this course:-

- *'either (i) if you are absent for a continuous period of two weeks or 25% of the course (whichever is less) without good cause being reported;*
- *or (ii) if you are absent from two small group teaching sessions (e.g. tutorial, laboratory class) without good cause;*
- *or (iii) if you fail to submit a piece of summative or a substantial piece of formative in-course assessment by the stated deadline'*

If you fail to respond within the prescribed timescale (as set out in the e-mail or letter), you will be deemed to have withdrawn from the course concerned and will accordingly be ineligible to take the end-of-course assessment. The Registry will write to you (by e-mail in term-time) to inform you of this decision. If you wish consideration to be given to reinstating you in the course you will be required to meet with the Convener of the Students' Progress Committee.

Class Certificates

A class certificate is defined as *"a certificate confirming that a candidate has attended and duly performed the work prescribed for a course"*. The period of validity for a class certificate is limited to the academic year in which it is awarded and the academic year immediately following. Candidates have a maximum of three opportunities to take the end-of-course assessment without re-attendance i.e. the normal (January or May) diet and the August resit diet in the year in which the course is taken and once within the year immediately following.

Students who have been reported as 'at risk' through the system for monitoring students' progress due to their failure to satisfy the minimum criteria (as outlined above) may be refused a class certificate. If you are refused a class certificate, you will receive a letter from the Registry (by e-mail in term-time) notifying you of this decision. Students who are refused a class certificate are withdrawn from the course and cannot take the prescribed degree assessment in the current session, nor are eligible to be re-assessed next session, unless and until they qualify for the award of a class certificate by taking the course again in the next session.

If you wish to appeal against the decision to refuse a class certificate you should do so in writing to the Head of School within fourteen days of the date of the letter/e-mail notifying you of the decision. If your appeal is unsuccessful, you have the right to lodge an appeal with the relevant Director of Undergraduate Programmes within fourteen days of the date you are informed of the Head of School's decision.

IV Examinations

Academic Appeals

You may make an appeal to the Senate Undergraduate Academic Appeals committee if you are dissatisfied with a decision involving: award of a merit certificate; admission to a higher level course; refusal to award a Pass; or, award of an honours classification.

Please see the [University's Guidance Note on Academic Appeals](#) for full details.

It indicates that appeals committees will generally limit their consideration to matters of procedure, competency and/or prejudice. Those involved in considering academic appeals will not review matters of academic judgement, which are solely for the person or committee that has made the academic judgement to determine. For an appeal to be upheld, a student must have suffered material disadvantage.

Your attention is drawn to the following paragraph of the University's Policy on Academic Appeals:

“Details of illness and/or other personal circumstance which either has prevented students from taking an assessment or from meeting a deadline for the submission of assessed work, or which students believe may have affected their performance in an assessment that contributes towards the result of a course or programme, will be accepted as grounds for appeal only if the Head of the relevant School has received written notification of them no later than one week after the date on which a student submitted, or was due to submit, an assessment or on which a student appeared, or was due to appear, for the assessment concerned. Where good reasons have prevented a student from notifying the Head of School within this period, the student should write to the Head of the School as soon as is practicable and give details both of the illness and/or other personal circumstances and of the reasons why the Head of the School was not notified of the circumstances within the prescribed period. Details reported after notification of the result will be accepted as grounds for appeal only in limited circumstances.”

The effect of this paragraph is that appeals which are based on illness (which must be certified by a medical practitioner) and/or other personal circumstance will not normally be considered unless notified to the Head of the relevant School within one week after the date on which a student submitted or appeared for the assessment concerned. This is to ensure that the examiners, including the External Examiner(s), have all information available to them at the time of confirming a course result or recommending an Honours degree classification or other award.

The Vice-President (Advice & Support) in the Students' Association is available to help students considering submitting an appeal (tel: +44(0)1224 273935) or email student.support@abdn.ac.uk).

Common Assessment Scale

This is the marking scale used throughout the University. The marks should be interpreted as follows (equivalent honours classifications are given for comparison):

Grade Range	Honours Classification	Non-Honours Classification	Description
18-20	First Class	Outstanding Pass	Students must display evidence of wide reading, excellent analytical ability and critical awareness, discusses all the important points.
15-17	Upper Second Class	Very Good Pass	Students must display above average analytical skills and knowledge, in that answers are logical and well organised. There is good use of examples to illustrate answers and justify arguments.
12-14	Lower second Class	Good Pass	Students should display overall analytical competence. There is a sound understanding of central issues, but limited evidence of logical argument and lacking in illustrative examples and originality.
9-11	Third	Pass	Students should display analytical competence in a majority of their answers, sufficient to compensate for weaknesses elsewhere. There is a partial grasp of concepts, and a failure to develop or illustrate points.
6-8	Marginal Fail	Marginal Fail	There is some evidence of understanding, but serious weaknesses. There is evidence of only a weak grasp of the concepts. The student may be prone to inaccuracy or irrelevance and may lack a coherent argument.
3-5	Fail	Clear Fail	Some attempt at an answer, but seriously lacking in coherence or ability to organise thoughts; very few or no relevant points.
0-2	Fail	Clear Fail	Little awareness of the discipline, and/or token submission.

Marking

Two internal examiners, normally the lecturers who teach the course, are involved in the marking of all examination scripts. The names of all candidates are concealed throughout the process of examination and marking. Markers will consider and resolve any differences between their assessments. The External Examiner for the course will adjudicate substantial differences of opinion between the internal examiners. In view of the robustness of these procedures, there is limited right of appeal against examination marks on the grounds of academic standards, although students may appeal through the University system of appeals on the grounds of procedural irregularity (see *Academic Appeals*, page 188).

Examination Timetable

While the School is responsible for setting and marking examination papers, and for invigilating the examination itself, it does not have any responsibility for the timetabling of examinations. This is the responsibility of the University Registry, which issues both a provisional and, subsequently, a final examination timetable. **It is the responsibility of each individual student to ensure that he/she knows when and where a particular examination is to take place.**

Medical or Other Evidence

The University's policy on requiring certification for absence on medical grounds or other good cause can be accessed in the Academic Quality Guide [Appendix 7.5](#).

Academic performance can be adversely affected by illness or personal difficulties. The School accepts evidence relating to such problems at face value provided it comes from some professional agency such as a General Practitioner, the Student Health Service or the University Counselling Service.

Medical self-certification will **NOT** be accepted as an excuse for late submission of course-work or non-attendance at examinations (although it may be accepted for failure to attend classes). With regard to assessed work the Senate of the University has ruled that where details of illness and/or other personal circumstances are to be submitted to the examiners for consideration, the student must submit this information to the Head of the relevant School **within one week of the date of the affected assessment**.

Any student who is receiving help from the University Counselling Service, and who wishes to justify either non-attendance at classes or the late submission of coursework or believes that the exam board should take into account the problems for which counselling is being sought when looking at their final degree classification, should ask a member of the Counselling Service to inform the School that a legitimate problem exists. The School will treat this notification in the same way as it treats certification supplied by a medical practitioner, and the programme coordinator will inform the relevant Course Co-ordinator. Students should be aware that lecturers or tutors will not be able to accept any explanation, however genuine, without appropriate supporting documentation being submitted to the Business School. If you are not sure what kind of documentation would be appropriate, you should ask a School representative or your advisor of studies.

All evidence that a student may wish to have taken into account by the examiners as indicative of extenuating circumstances must be presented to the Head of School or the Examinations Officer of the Department by the close of the examination period of the semester in which the course has been studied. Normally, no such evidence will be accepted as valid after the course results have been confirmed by the External Examiner and published by the Registry.

Academic Prizes

The Accountancy and Finance Department has a number of prizes to be awarded to students for outstanding academic performance, these include:

Year 1:

Whyte Prize:	Best year 1 performance in Accountancy
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Year 2:

KPMG	Best 2 nd year performance in Accountancy
Ernst & Young	Financial Accounting 2, First two places
Deloitte	Excellence in 2 nd year Finance: First two

(Correct at time of publication.)

V – Other Information

Teaching Staff: Professors

- [Professor Angela Black](#) (Professor of Finance / Head of School)
- [Professor Clare Roberts](#) (Professor of Accountancy, Acting Head of Accountancy and Finance)
- [Professor Roger Buckland](#) (Professor of Accountancy, Head of Accountancy & Finance, on leave Jun11 to Jan12)
- [Professor David Heald](#) (Professor of Accounting)

Senior Lecturers & Readers

- [Dr Mark Whittington](#) (Senior Lecturer in Accountancy)
- [Dr Chandana Alawattage](#) (Senior Lecturer in Accountancy)
- [Ms Anne McGeachin](#) (Senior Lecturer in Accountancy)
- [Dr Ercan Balaban](#) (Senior Lecturer in Finance)

Lecturers

- [Dr Shi Min How](#) (Lecturer in Accountancy)
- [Dr Julian Williams](#) (Lecturer in Finance)
- [Dr Olga Klinkowska](#) (Lecturer in Finance)

Teaching Fellows

- [Mrs Lindsay Tibbetts](#) (TF in Accountancy)
- [Mr Andrew Mulhern](#) (TF in Accountancy)

Support Staff

- [Ms Nichola Duncan](#) (School Administrative Officer)
- [Mrs Julia Ritchie](#) (School Secretary for Research)
- [Ms Kelly Waterson](#) (Secretary, Accountancy & Finance)

Contact Information

All staff offices are in the Edward Wright Building. The School office phone number is 01224-272167.

The most reliable way to contact a member of staff is by e-mail.

If you wish to contact a staff member you may phone but if there is no answer please then use email rather than leave a phone message. It is easier and quicker to reply to emails while often phone messages get garbled and important information such as your phone number is lost. When emailing please remember to give your name.

University E-Mail Communication

All students at the University are allocated an e-mail address and course directors or the School will frequently contact you by e-mail. **It is your responsibility to ensure that your University email box is not full and that you check your University e-mails frequently in order to keep in contact with the School. Do not expect members of the University to contact you via a non-University e-mail address.**

Change of Address & Contact Details

It is important to keep your contact details up to date – you can do this conveniently via the Student Portal System.

Advising and Support Systems

The University is keen to help you successfully complete your studies. If at any time you feel you need assistance, there is a range of support services available to help you. These include support to help with unexpected and/or exceptional financial difficulty, support for disabled students and academic learning support through the Student Learning Service. Further details about all these services see the [University Student Help Guide](#)

Many students encounter problems during their time at university, not just academic, but also personal or financial. Successful students are not only those with no problems, but are those who have taken actions to solve their problems as soon as possible. If you have problems which affect, or are likely to affect, your academic performance, it is important that you let some-one know as soon as possible so that you get help in trying to resolve them. In addition to department teaching staff, there are a number of other individuals whom you can contact for advice:

- **Advisers of Studies** assist in your course choices and are available to discuss any matters concerning academic progress and should be informed of any personal problems affecting your course of study.
- **Counselling Service** - a confidential source of help and support for students with personal problems. Contact details on their [website](#).
- **Student Health Services** - located at the Old Aberdeen medical practice (12 Sunnybank Road, Tel: 01224 486702)
- **Students Association:** located in The Huib, Elphinstone Road: the SA can provide advice on topics such as grants, benefits and accommodation. Contact details on their [website](#).
- **Careers Service** - The Careers and Appointment Service is located at:
The Hub, Elphinstone Road, Old Aberdeen
(Tel: 01224 273601 or see the [Careers website](#)).

From the beginning of your course of study, you will have access to the Careers Service's resources that include information and advice on employment areas and potential employers. The staff will review your interests, abilities and skills, and help you to develop a career strategy that matches your aims. When you reach the

application stage, practical advice, for example, relating to completing application forms and preparing for interviews, is readily available on an individual basis.

It is worth thinking about your CV and learning about what potential employers are looking for as early as possible. You need to build up your CV throughout your university life. You should therefore make yourself aware of the services available to you in your first year and not wait until just before application deadlines.

Accountancy and Finance Society

The Accountancy and Finance Society is run by and for students. It organises social and career related activities throughout the year. These include business games, visits to local accountancy firms and other chances to meet potential local employers, pub quizzes and the annual ball. All students are welcome to join the society and to get involved in these and similar activities. The society has a notice board in the School.

Important: Cheating and Plagiarism

Please note that disciplinary procedures are covered by the University *Code of Practice on Student Discipline* and problems may require referral to University committees. The University [Academic Quality Guide](#) gives guidance. Students should note the University policies in respect of plagiarism and conduct of examinations (especially *Rules for Candidates*), that are available on those pages.

The definition of Plagiarism is *“the use, without adequate acknowledgement, of the intellectual work of another person in work submitted for assessment.”* (A student cannot be found to have committed plagiarism where it can be shown that the student has taken all reasonable care to avoid representing the work of others as his own.)

Mere inclusion of a source in a bibliography is not a defence against plagiarism.

Plagiarism is a serious offence and may even result in you not being awarded a degree. You should ensure that all work of other people is fully referenced. Any academic accounting or finance journal such as *Accounting and Business Research*, *Accounting Horizons* or the *British Accounting Review*, will provide you with guidance on how to acknowledge references, while the articles in these journals will provide you with plenty of examples of well-referenced writing. If you are at all unsure of how to adequately acknowledge others work you should seek guidance from course co-ordinators.

You must also take great care when doing continuous assessment work. While it is often a very good idea to discuss your ideas with other students, the final piece of work must be your own. **If it appears that there has been collusion between students this will be treated as prima-facia evidence of cheating and can also result in you not being awarded a degree.** If you are unsure of how to avoid collusion while also working with other students, you should seek guidance from course co-ordinators.

Codes of Practice on Teaching and Learning

The University has adopted Codes of Practice for Undergraduate teaching and for Postgraduate Taught students. These set out the respective responsibilities of teaching staff and students found on the [Registry](#) website.

Disabilities

The University has policies on students with disabilities including dyslexia which may be found in the [Academic Quality Guide](#) on the Registry Website.

Particularly important are the following:

'Students with disabilities such as deafness, visual impairment, dyslexia or medical problems which may impair their performance in continuously assessed work and in examinations should notify their Adviser at the earliest opportunity. If account is to be taken of such difficulties documentary evidence is necessary and should be copied to the Senate Office. Students with dyslexia must obtain an assessment of their needs from the University specialist. This can be arranged free of charge through the Student Health Service.'

'It is University policy to take specific disabilities into account when assessing students' performance. The onus is, however, on students to notify the University of such difficulties at the earliest opportunity.'

Mild dyslexia, in particular, may not make itself apparent until writing and reading skills are put under quite a heavy load. If you think you may have a problem it is important that you seek help as soon as possible as the university will not consider retrospective assessments (for instance, dyslexia assessments carried out *after* a diet of exams).

Feedback on Student Progress

All courses require at least two pieces of work during the semester, which will be marked on the Common Assessment Scale (see [course assessment](#), above) and returned to students promptly, with written feedback. The Department standard is two working weeks for return of student work.

International Students

While it is a big step uprooting from friends and family to study in another country, you are not alone. 12% of Aberdeen's student community is from Europe or elsewhere. A special counsellor is available for consultation, with experience in dealing with the problems often faced by international Students

Contact information on the [International Students](#) website.

Class representatives:

We value student's opinions in regard to enhancing the quality of teaching and its delivery; therefore in conjunction with the Students Association we support the operation of a Class representative system.

The students within each course, year, or programme elect representatives by the end of the fourth week of teaching within each half-session. In this programme we operate a system of course representatives. Any students registered on a course that wishes to represent a given group of students can stand for election as a class representative. You will be informed when the elections for class representative will take place.

What will it involve?

It will involve speaking to your fellow students about the course you represent. This can include any comments that they may have. You will attend a Staff Student Liaison Committee and you should represent the views and concerns of the students within this meeting. As a representative you will also be able to contribute to the agenda. You then feedback to the students after this meeting with any actions that are being taken.

Training

Training for class representatives will be run by the Students Association. Training will take place in the fourth or fifth week of teaching each semester. For more information about the Class representative system visit www.ausa.org.uk or email the VP Education & Employability vped@abdn.ac.uk

Student Charter

The University has adopted a Student Charter, which sets out the standard of service that students can expect to receive from the University. Copies can be obtained from the Academic Section of the University Office. Alternatively, the Charter can be found at on the [Registry website](#).

Student Complaints

The University aims to provide a welcoming and supportive environment for its undergraduate students. However, occasionally students will encounter problems and difficulties. Complaints should be addressed in the first instance to the person who is in charge of the University activity concerned, e.g. the Head of the relevant School about academic matters; the Head of the relevant administrative section about the service that you receive; a Warden about residential matters. Your Adviser of Studies or the Students' Association will assist you if you are unsure how to pursue a complaint.

The University's Policy on Student Complaints can be accessed through the [Registry](#).

The Vice-President (Advice & Support) in the Students' Association is available to help students wishing to make a complaint (tel: +44(0)1224 272965).

Transcripts

If you need a transcript detailing the courses that you have taken with their results, you may obtain one from the Undergraduate registry on payment of the appropriate fee. If you simply require proof of registration, a form confirming this may be obtained free of charge. All graduates receive a transcript free of charge after graduation.

VII – Postgraduate Study

There is a wide range of postgraduate courses in the UK in Accounting or Finance. The School runs a number of post-graduate programmes in these and related fields. These include an MSc Finance and investment, MSc Management, Innovation and Change and MSc Property, an MBA and an MBA in Business and Property. All of these are 12 month full-time courses and you can find out more about them either by asking staff at the Graduate School office in the Kings Conference Centre or by looking on the Business School website.

We also have an active research degree programme, with research Council accreditation. We consider and accept applicants interested in a very wide range of areas to study for an MRes (Masters in Research) and for the degrees of MPhil and PhD. The PhD normally takes either 3 or 4 years, depending upon the student's prior academic experience, working with specialist academic supervisors on an original research project.

If you would like more information on this, please contact your Adviser of Studies about the possibilities.

Many thanks for taking the time to read this handout.

Good luck with your studies,

The A&F Teaching and Administration Team 2011/12