



# How to make your module selection ready to join the University of Exeter Business School





# Info at Building One

Support is available:

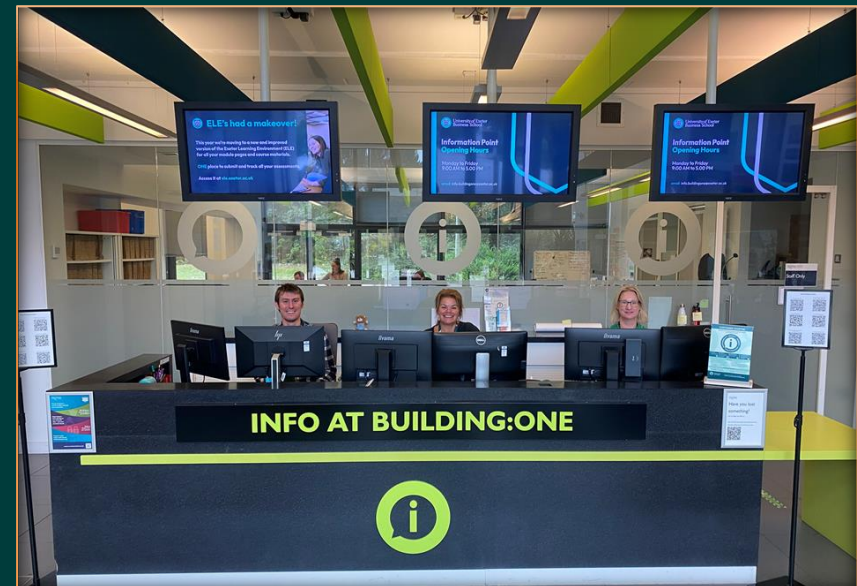
In Person: Monday to Friday 9.00am-5.00pm

Email: [info.buildingone@exeter.ac.uk](mailto:info.buildingone@exeter.ac.uk)

Telephone: +44 (0) 1392 722660

Direct Entry Team:

- Sandy Martin
- Bethan Jones (Finance & Accounting)
- Natalie Stokholm (Economics)
- Kateryna Khromenko (Management)



**Please can you let the Education Support Team know that you are an INTO student.  
As this will ensure they know which information they need to refer to.**

If you need any support we are here to help.  
This could be with...



## Info Points and Hubs



- Changes to study - programme changes, interruptions or withdrawals
- Timetabling issues
- Mitigating circumstances
- Module selection/changes
- Advice on welfare/wellbeing
- Assessment support
- Attendance

- Accessibility
- Accommodation
- Bank and enrolment letters
- Fees and funding
- Graduation
- International student support
- References and verifications
- Transcripts and certificates
- Unicards



University  
of Exeter



SID

# Business School Website



Home Study About Research Careers Alumni News and events Blog Contact

Are you a new student joining us? Take a look at our New Students' Guide.

EQUIS ACCREDITED ASSOCIATION OF AMBA ACCREDITED AACSB ACCREDITED FT European Business Schools Ranking 2019

<https://business-school.exeter.ac.uk/>

UNIVERSITY OF EXETER BUSINESS SCHOOL

Staff intranet | Student intranet | 中文网

f YouTube Twitter WeChat Weibo Instagram

Search website

Home Study About Research Careers Alumni News and events Blog Contact

Home > Study > Direct Entry students

## Direct Entry students

Students who enter their degree in year 2 or 3, from another institution, are known as 'direct entry' students. If you are coming into the second or final year, please click on one of the headings below for information about your programme:

- INTO
- International Partnership Students
- Exeter College

> Undergraduate study

> Masters study

> Degree Apprenticeships

> PhDs and research degrees

> Study Abroad - undergraduate

> Study Abroad - masters

> Visiting exchange students

> **Direct Entry students**

> INTO students

> International Partnership Students

> Exeter College

<https://business-school.exeter.ac.uk/study/directentry/>



# Important information:

Please make sure you read this page, as it contains key information for making your module selection.

If you click on the tab for your programme, you will find the Programme structure.

## INTO Direct Entry into Year 2

When you join the Business School from INTO Exeter you will be able to follow one of our undergraduate programmes listed below, depending on your chosen IYO Business pathway.

Open the tabs to see programme structures for INTO Exeter students as these are different to that of other students. Whichever programme you are following you will be automatically put on the **compulsory** modules listed.

(Compulsory modules are ones that you **MUST** take)

You can then choose **optional modules**, these have to be taken from the list attached below.

**INTO Students** Please note that you can only request to add optional modules from the Level you are due to be in during Module selection in March, to add optional modules from the Level below your year, you will need to wait until September.

(Optional modules are ones that you can **CHOOSE**)

**For further information please refer to the information contained in:**

- 

**PLEASE CLICK HERE TO DOWNLOAD YOUR OPTIONAL MODULE LIST:**

- [INTO Optional Module List 2024/5](#)

Please remember when you check out your Compulsory modules, some are **condonable**. If a module is condonable it means that you can fail it and still continue to the next level,

Some are **non-condonable**, if a module is **non-condonable** then you **MUST** pass it.

<input type="radio"/> Accounting and Finance
<input type="radio"/> Accounting and Business
<input type="radio"/> Business and Management
<input type="radio"/> Business Economics
<input type="radio"/> Marketing and Management

## INTO Optional Module requests

**If you are currently studying at INTO please use the form below to make your Optional Module requests:**

- [Click here to select your modules](#)

Opens at TBC

[INTO March Module Selection Presentation](#)



## Key Information:

All our undergraduate degree programmes are made up of a number of modules, each of which has a particular credit value, usually 15 or 30 credits.

In the Business School we have modules worth:

- 15 credits = a module that runs for a single term
- 30 credits = a module that runs all year
- You **must** take modules to the value of **120 credits** in each year.

# Programme Structure and Compulsory Modules



**Accounting and Finance**

Accounting and Finance Exemption from Professional exams, updated March 2024

Year 2 Compulsory Modules

Compulsory modules	Term	Credits	Condonable?
BEA2019 Financial Accounting A	1	15	No
BEA1003 Business Law for Accountants	1	15	Yes
BEA2020 Financial Accounting B	2	15	No
BEA1010 Business Finance for Accountants	2	15	No
BEA2017 Intermediate Management Accounting	2	15	No

PLUS: 45 credits of Optional Modules (No further Level One Modules)

**Accounting and Business**

Please download the exemptions list here: Accounting and Finance Exemption from Professional exams, updated March 2024

Year 2 Compulsory Modules

Compulsory modules	Term	Credits	Condonable?
BEA2019 Financial Accounting A	1	15	No
BEA1003 Business Law for Accountants	1	15	Yes
BEA2020 Financial Accounting B	2	15	No
BEA1010 Business Finance for Accountants	2	15	Yes
BEA2017 Intermediate Management Accounting	2	15	No

Plus 30 credits from the following:

Module	Term	Credits	Condonable?
BEM2007 Operations Management	1	15	Yes
BEM2047 Organisational Behaviour	1+2	30	Yes
BEM2021 Human Resource Management	2	15	Yes
BEM2035 Leading in International Contexts	2	15	Yes

Plus one more 15 credit optional module (No further Level One)

# Programme Structure and Compulsory Modules



## Business Economics

### Year 2 Compulsory Modules

Compulsory modules	Term	Credits	Condonable?
BEE2038 Intermediate Microeconomics	1	15	No
BEE2039 Intermediate Macroeconomics	2	15	No

Plus 90 credits of Optional modules. (30 credits could be further level one)

## Business and Management

### Year 2 Compulsory Modules

Compulsory modules	Term	Credits	Condonable?
BEA2010 Managerial Accounting	1	15	Yes
BEM2007 Operations Management	1	15	No
BEM2047 Organisational Behaviour	1&2	30	No
BEM2021 Human Resource Management	2	15	No
BEM1022 Introduction to Leadership Studies	2	15	Yes
OR			
BEM1027 The International Business Context	1	15	Yes

Plus 30 credits of Optional modules, (Only one 15 credit Level 1 module can be chosen)

## Marketing and Management

### Year 2 Compulsory Modules

Compulsory modules	Term	Credits	Condonable?
BEM2047 Organisational Behaviour	1&2	30	No
BEM**** Research Methods for Marketing	1	15	No
BEM2016 Consumer Behaviour	2	15	Yes
BEM2033 Brands and Branding	2	15	Yes
BEM2025 Marketing Communications: Strategies and Applications	1	15	Yes

Plus 30 credits of Optional modules (up to 30 credits can be at level one)

*Please note that you can only request to add optional modules from Level 2 in March, to add Level 1 optional modules you will need to wait until September.*



# Glossary of Key Terms



It is important that you check all of the following when choosing your modules!

- **Compulsory** –modules you **MUST** take
- **Optional** –modules that you choose

## Module Requirements

- **Pre-requisites** –modules that you must have previously taken to take this module
- **Co-requisites** –modules that you must be taking while you are taking this module
- **Non-requisites** –modules that you cannot have taken or be taking when taking this module

## Programme Specific rules

- **Condonable** - if a module is condonable it means that you can fail it and still continue to the next level.  
(The next academic year)
- **Non-condonable** – a module that you **MUST** pass.



# Understanding Module Codes

Module codes show you:

Which college runs the module

**BE** = Business School

**BUS** = Business School, (With Industrial experience or Dissertation)

Which department runs the module

BE**A** = Accounting

BE**E** = Economics

BE**M** = Management

What level the module is

BE**A1** = Level 1 (First Year)

BE**E2** = Level 2 (Second Year)

BE**M3** = Level 3 (Third Year)

You can choose a module from any of these disciplines unless your Programme states otherwise!



## Level 1 Optional Module Choice.

Both Accounting and Finance students and Accounting and Business students **cannot** choose any credits from Level 1. (You already have two Level 1 modules as compulsory modules.)

Business and Management students can take one further **15 credit Level 1** module

Marketing and Management and Business Economics students can select **up to 30 Level 1 credits**.

**Please remember that you cannot select Level 1 modules until September.**

## Optional Module Choice from another College:



Students may take up to 30 credits a year outside their main degree subjects, after they have met the compulsory requirements of their main subjects.

For example, students want to do a Foreign Language. Please note that these are 30 credit modules, run over 2 terms.

Also please do not select a Language that you are fluent in.

If you are interested in taking a module from outside your course or programme of study, you should first discuss this with the College who runs the module.



# Optional Module Choice

On the INTO Webpage there is a hyperlink [INTO Optional Modules 2025/2026](#) for the Optional Modules you can select from.

**PLEASE CLICK HERE TO DOWNLOAD YOUR OPTIONAL MODULE LIST:**

• [INTO Optional Module List 2024/5](#)

Please remember when you check out your Compulsory modules, some are **condonable**. If a module is condonable it means that you can fail it and still continue to the next level,

Some are **non- condonable**, if a module is **non-condonable** then you **MUST** pass it.

- Accounting and Finance
- Accounting and Business
- Business and Management
- Business Economics
- Marketing and Management

**You must select modules from this optional module list!**

INTO - Level 2 Elective Modules list for 2024/25							
Level 2	Title	Credits	Duration	Pre-requisites (must have taken)	Co-requisites (must be taking or taken)	Non-requisites (Cannot be taken with)	Further Instruction
<a href="#">BEA2002</a>	Taxation	30	All Year	INT1008			
<a href="#">BEA2010</a>	Managerial Accounting	15	Term 1	INT1011		BEA2017 or BEA3017	
<a href="#">BEA2017</a>	Intermediate Management Accounting	15	Term 2	INT1009		BEA2010	
<a href="#">BEA2019</a>	Financial Accounting A	15	Term 1	INT1008	BEA2020		
<a href="#">BEA2020</a>	Financial Accounting B	15	Term 2	INT1008	BEA2019		
<a href="#">BEE2010</a>	Philosophy of Economics	15	Term 2			BEE1015	
<a href="#">BEE2020</a>	Introduction to Econometric Theory	15	Term 2	INT1003 and BEE1023	BEE2006 or BEE2031		
<a href="#">BEE2021</a>	Policy Issues in the Global Economy	15	Term 2		(BEE2038 and BEE2039) or (BEE2025 and BEE2026)		

# Optional Module Choices



Level 1 Elective Modules list for 2024/2025								
A list of modules and their pre-requisites, co-requisites, and non-requisites is given below								
• students must have the appropriate pre-requisites for their desired electives								
• students should look ahead at their Year 3 programmes								
Equivalent module to UEBS, you may have taken an equivalent module while at INTO								
Level 1	Title	Credits	Duration	INTO similar module to the UEBS module so cannot take the UEBS module	Prerequisites (must have taken)	Co-requisites (must be taking/or takes)	Non-requisites (cannot be taken with)	Further Instructions
<a href="#">BEA1003</a>	Business Law for Accountants	15	Term 1			INT1008		Only available to Accounting Programmes.
<a href="#">BEA1008</a>	Introduction to Financial Accounting	15	Term 1	INT1008			BEA1013/INT1011	
<a href="#">BEA1009</a>	Introduction to Management Accounting	15	Term 2	INT1009		BEA1008/INT1008	BEA1013/INT1011	
<a href="#">BEA1010</a>	Business Finance for Accountants	15	Term 2			BEA1008/INT1008	BEE1024	Only available to Accounting Programmes.
<a href="#">BEA1013</a>	Introduction to Accounting	15	Term 2	INT1011			BEA1008 or BEA1009	Not available to Management and Business Economics Students.
<a href="#">BEE1006</a>	Introduction to Finance	15	Term 2					
<a href="#">BEE1022</a>	Introduction to Statistics	15	Term 1	INT1003	Grade B or higher in A-Level Mathematics (or equivalent)		BEA1014 or BEE1025 or BEM1024 or BEE1022	Not available to Maths students

INTO - Level 2 Elective Modules list for 2024/25							
Level 2	Title	Credits	Duration	Pre-requisites (must have taken)	Co-requisites (must be taking or taken)	Non-requisites (Cannot be taken with)	Further Instruction
<a href="#">BEA2002</a>	Taxation	30	All Year	INT1008			
<a href="#">BEA2010</a>	Managerial Accounting	15	Term 1	INT1011		BEA2017 or BEA3017	
<a href="#">BEA2017</a>	Intermediate Management Accounting	15	Term 2	INT1009		BEA2010	
<a href="#">BEA2019</a>	Financial Accounting A	15	Term 1	INT1008	BEA2020		
<a href="#">BEA2020</a>	Financial Accounting B	15	Term 2	INT1008	BEA2019		
<a href="#">BEE2010</a>	Philosophy of Economics	15	Term 2			BEE1015	
<a href="#">BEE2020</a>	Introduction to Econometric Theory	15	Term 2	INT1003 and BEE1023	BEE2006 or BEE2031		
<a href="#">BEE2021</a>	Policy Issues in the Global Economy	15	Term 2		(BEE2038 and BEE2039) or (BEE2025 and BEE2026)		

INTO Level 3 Elective Modules list for 2024/2025							
Level 3	Title	Credits	Duration	Pre-requisites	Co-requisites (must be taking/or)	Non-requisites (cannot be taken with)	Further Instructions
<a href="#">BEA3008</a>	Finance for Managers	15	Term 1	BEA2010		BEE3059 or BEA3018 or BEA2018	
<a href="#">BEA3015</a>	Corporate Law	15	Term 1	BEA1003		LAW3083	
<a href="#">BEA3017</a>	Advanced Management Accounting	15	Term 1	BEA2017		BEA2010	
<a href="#">BEA3020</a>	Advanced Financial Reporting	15	Term 2	BEA2019 and BEA2020			
<a href="#">BEA3022</a>	Auditing	15	Term 2	BEA2019 and BEA2020			
<a href="#">BEA3026</a>	Financial Modelling	15	Term 1	BEA2018 or BEE2027			INTO A+F Students can use BEA2018 as a co-requisite. BEE2027
<a href="#">BEA3027</a>	Accounting, Organisations and Society	15	Term 2				
<a href="#">BEA3028</a>	Sustainable and Responsible Finance	15	Term 2				

# Accounting Students



## Accounting and Finance Exemptions for Professional Bodies

This table lists the second and final-year Exeter modules that are relevant for professional accreditation. It also shows the mapping between the modules and the professional exam papers.

The list is provided to help accounting students make their module selection should they want to maximise the number of exemptions from their degree.

Many accredited year 1 modules are not listed here because they are all compulsory for accounting students.

Module code	Module title	ICAEW papers (2024)	ICAEW (2025) **	ACCA papers	ICAS papers
BEA2002	Taxation	Principles of Taxation	Tax Fundamentals, S&E***	TX	Taxation (TAX)
BEA2017	Int. Mgt. Accounting	Management Information; Business Strategy & Technology	Business Insight & Performance	PM	Business Management & Finance (BMF)
BEA2018	Corporate Finance	Financial Management	Corporate Financial Strategy	FM	Business Management & Finance (BMF)
BEA2019	Financial Accounting A	Accounting	Accounting Fundamentals, S&E***	FR	Reporting & Performance (RP1)
BEA2020	Financial Accounting B	Accounting	Accounting Fundamentals	FR	Reporting & Performance (RP1)
BEA3015	Corporate Law	Law	Business Law	LW(A&B)	Business Law (BL)
BEA3017	Adv. Mgt. Accounting	Management Information; Business Strategy & Technology	Business Insight & Performance	PM	
BEA3018	Adv. Corporate Finance	Financial Management	Corporate Financial Strategy	FM	
BEA3020	Adv. Fin. Reporting			FR	
BEA3022	Auditing	Assurance	Assurance & Risk Fundamentals, S&E***	AA	Assurance (ASR)
BEA3028	Sustainable & Res. Fin.	Business, Technology and Finance	S&E***		Business Management & Finance (BMF)
BEM3089	Strategy	Business Strategy & Technology	Business & Digital Strategy		

Key

\* Per ICAEW, Upper Second or First Degree award in a related field with a good coverage of Accounting and Business

\*\* ICAEW has just launched their new ACA syllabus in 2025. This brought substantial changes to their exam papers including the introduction of a new paper (Sustainability & Ethics) and the withdrawal of Business, Technology & Finance.

\*\*\* S&E = Sustainability & Ethics is a new ICAEW paper in 2025. We are currently seeking accreditation from this paper on the basis of several BEA modules (see the list).

# Business School Module Descriptors



## Managerial Accounting

<b>Module title</b>	Managerial Accounting
<b>Module code</b>	BEA2010
<b>Academic year</b>	2024/5
<b>Credits</b>	15
<b>Module staff</b>	Professor Vicky Kiosse (Convenor)

<b>Duration: Term</b>	1	2	3
<b>Duration: Weeks</b>	11		

<b>Number students taking module (anticipated)</b>	330
--	-----

## Module description

This module introduces management accounting concepts and techniques such as traditional and activity-based costing, transfer pricing, flexible and activity-based budgeting as well as simple and multiple regression analysis in the context of cost estimation. In addition, it discusses employee motivation, performance evaluation and compensation systems. Further, it evaluates the behavioural impacts of various management accounting techniques and systems as well as their implications for control system design. You will acquire a clear understanding of how to use and apply the techniques of managerial accounting as well as their behavioural implications.



# Business School Module Descriptors



## Module aims – intentions of the module

The aim of this module is to introduce you to the management accounting concepts and techniques that are used in contemporary businesses. In particular, the course will discuss the manner in which managerial accounting information is used by contemporary businesses and how such information aids the design and operation of management control systems. After discussing the changes that took place in the business environment, this module discusses employee motivation, performance evaluation and measurement systems, compensation systems, costing systems, budgeting, transfer pricing as well as their behavioural implications. You will acquire both a clear understanding of different management accounting and control systems and will be capable of designing systems appropriate to particular contexts.

## Intended Learning Outcomes (ILOs)

### ILO: Module-specific skills

On successfully completing the module you will be able to...

- 1. develop cost and management accounting problem-solving skills;
- 2. identify and evaluate alternative management accounting systems;
- 3. synthesize information from various management accounting methods;
- 4. explain and evaluate the impact of alternative budgeting approaches.

### ILO: Discipline-specific skills

On successfully completing the module you will be able to...

- 5. explain the interaction between financial accounting and managerial accounting;
- 6. identify and discuss the consequences of operating a particular management accounting system.

### ILO: Personal and key skills

On successfully completing the module you will be able to...

- 7. work effectively independently as well as part of a group;
- 8. develop problem-solving, analytical and argument-building skills.

# Business School Module Descriptors



## Formative assessment

Form of assessment	Size of the assessment (eg length / duration)	ILOs assessed	Feedback method
Participation in seminar classes	6 hours	1-8	Discussion during the seminar sessions. Indicative solutions will be uploaded on ELE.

## Summative assessment (% of credit)

Coursework	Written exams	Practical exams
0	100	0

## Details of summative assessment

Form of assessment	% of credit	Size of the assessment (eg length / duration)	ILOs assessed	Feedback method
In class test	30	1 hour	1-8	Feedback will be provided to students.
Final exam	70	2 hours	1-8	Written feedback.
	0			
	0			

## Details of re-assessment (where required by referral or deferral)

Original form of assessment	Form of re-assessment	ILOs re-assessed	Timescale for re-assessment
In class test	In Class Test [1 hour]	1-8	Referral/deferral period
Final exam	Final exam (2 hours)	1-8	Referral/deferral period

## Re-assessment notes

Deferral – if you have been deferred for any assessment you will be expected to submit the relevant assessment. The mark given for a re-assessment taken as a result of deferral will not be capped and will be treated as it would be if it were your first attempt at the assessment.

Referral – if you have failed the module overall (i.e. a final overall module mark of less than 40%) you will be expected to submit the relevant assessment. The mark given for a re-assessment taken as a result of referral will be capped at 40%.

# Business School Module Descriptors



## Key words search

Managerial Accounting

<b>Credit value</b>	15
<b>Module ECTS</b>	7.5
<b>Module pre-requisites</b>	BEA1013 Introduction to Accounting
<b>Module co-requisites</b>	Cannot be taken with BEA2017 Intermediate Management Accounting or BEA3017 Advanced Management Accounting
<b>NQF level (module)</b>	5
<b>Available as distance learning?</b>	Yes
<b>Origin date</b>	01/11/2010
<b>Last revision date</b>	11/08/2024

# Business School Module Selection Form



The module selection form will be **open from 9.00am (UK time) on Monday 17<sup>th</sup> March** and **closes at 12.00pm (midday UK time) on Friday 28th March.**

## INTO Optional Module requests

If you are currently studying at INTO please use the form below to make your Optional Module requests:

- [Click here to select your modules](#)

# Business School Module Selection Form



## INTO Optional Module Selection 2025-2026

This request form should only be used for INTO Exeter students, coming to study at the Business School.

**The form will be open from 9am Monday 17th March 2025 and will close at 12pm (noon) Friday 28th March 2025.**

Please refer to <https://business-school.exeter.ac.uk/study/directentry/intostudents/> for further guidance on the number of optional modules you need to select

BSc Accounting and Business - choose 45 credits, which need to include 2 compulsory management modules (No further Level 1 modules)

BSc Accounting and Finance - 45 optional credits (No further Level 1 modules)

BSc Business Economics - 90 optional credits (*30 credits could be further level 1 modules, cannot select until: September 2025*)

BSc Business and Management - 90 optional credits (*30 credits could be further level 1 modules, cannot select until: September 2025*)

BSc Marketing and Management - 15 credits of optional BEM modules (*up to 15 credits can be at level one cannot select until: September 2025*)

**Please also note the following:**

1. You do not need to select your compulsory modules, they will be automatically added
2. Remember that you need to check any Co-requisites (Must be taking or taken).
3. Remember that you need to check any Non-requisites (Cannot be taken with).
4. You should have 120 credits in total (including compulsory modules)
5. Think carefully about your choices!
6. Research the module details carefully, check when and how the modules are assessed.
7. Do you have a balance between term 1 and term 2?
8. Only choose the required number of Optional modules that you need for your Programme.

**The form will be open from 9am Monday 17th March 2025 and will close at 12pm (noon) Friday 28th March 2025.**

Please note that you can only request to add optional modules from Level 2, to add Level 1 optional modules you will need to wait until September.

Think carefully about your choices - You may not be able to change your module later on.

# Business School Module Selection Form



\* Required

1. Family Name \*

Enter your answer

2. First Name \*

Enter your answer

3. University of Exeter Student Number (Starting with 7\*\*\*\*\*) \*

Enter your answer

4. University of Exeter Email Address \*

Enter your answer


5. Which INTO Programme are you currently on? \*

Select your answer





# Business School Module Selection Form




5. Which INTO Programme are you currently on? \* 

IYO A&F 

6. Which programme will you be joining? (From IYO A&F)  

Business Economics 

7. Select one Optional Module from the list below, *(remember you only required to select 90 credits in total)* 

- BEA2002 Taxation, Term 1&2, **30 Credits**
- BEA2010 Managerial Accounting, Term 1, **15 Credits (Cannot be taken with BEA2017)**
- BEA2017 Intermediate Management Accounting, Term 2, **15 (Credits Cannot be taken with BEA2010)**
- BEA2019 Financial Accounting A, Term 1, **15 Credits (Must be taking BEA2020)**
- BEA2020 Financial Accounting B, Term 2, **15 Credits (Must be taking BEA2019)**
- BEE2010 Philosophy of Economics, Term 2, **15 Credits**
- BEE2021 Policy Issues in the Global Economy, Term 2, **15 Credits,**
- BEE2030 Economics and Ethics, Term 1, **15 Credits**
- BEE2033 Public Finance, Term 1, **15 Credits**



# Checklist when submitting your Module Choice Form

**Please research your module choices thoroughly:**

- **Do you have a sensible balance of modules across the two terms?**
- **Consider your choices carefully - we cannot guarantee that you will be able to change to a different module later.**
- **In March, only choose Level 2 optional modules.**
- **If the module you would like to take is not on the form, then you will not be able to select it.**





# Need Help?

If you would like some help or advice.

- Please come to the Info Point in Building One anytime before the form opens
- Or during the time that the form is open.



# Changing your Module Choices

- **Once the form has closed you cannot make a selection or change your choices until later in the year**
  - Module Change opens in September.
- **Please read all the information and research your module choices thoroughly now!**
- **N.B. Think carefully about your choices - You may not be able to change your module later.**

We look forward to welcoming  
you to the University of Exeter  
Business School!

