

PROGRAMME SPECIFICATION

BA Accounting and Business

UCAS Code: NN41

For students entering Part 1 in September 2016

UFACCBUS

UFACCSTUD

This document sets out key information about your Programme and forms part of your Terms and Conditions with the University of Reading.

| | |
|-----------------------------|---|
| Awarding Institution | University of Reading |
| Teaching Institution | University of Reading |
| Length of Programme | 4 years |
| Accreditation | Institute of Chartered Accountants in England and Wales (ICAEW) |

Programme information and content

The programme aims to provide you with a degree-level education in accounting and business combined with integrated work placements and the opportunity to apply for credit for prior learning in respect of all professional level exams of the ICAEW ACA qualification. As a result the programme will prepare students for professional leadership in their chosen employment sector. The study of accounting progresses through the programme, so that students obtain a critical grasp of core theory underpinned by a thorough knowledge of the discipline, and related skills of application and analysis. This study is grounded in a wider understanding of the external environment such as markets, marketing and business strategy and includes ethical considerations throughout. The programme is differentiated from other accounting degree programmes by having a greater emphasis on professional accounting and by offering integrated work placements and is differentiated from other four-year accounting programmes with a work placement by integrating work placements throughout the second, third and fourth years of the programme.

Part 1: Introduces you to the basic principles of financial and management accounting in the broader context of business and starts to develop students' transferable skills.

Provides you with an extension of the core knowledge gained at Part 1 and encourages

Part 2: the further development of analysis and application of that knowledge and confidence in transferable skills. Professional skills, theory and technical knowledge is further enhanced through the first work placement.

Part 3: Gives you the opportunity to develop further depth and breadth of technical accounting knowledge and deeper critical evaluation and discussion of contemporary accounting issues, as well as continuing to hone transferable skills. Professional skills, theory and technical knowledge is further enhanced through the second work placement.

Module information

Each part comprises 120 credits, allocated across a range of compulsory and optional modules as shown below. Compulsory modules are listed.

Part 1 Modules:

| Module | Name | Credits |
|--------|---------------------------------------|---------|
| AC101 | Introduction to Accounting | 30 |
| AC102 | Assurance, Governance and Ethics | 20 |
| AC103 | Introduction to Business and Finance | 20 |
| AC106 | Introduction to Management Accounting | 10 |
| LW1A05 | General Introduction to Law | 10 |
| LW1A06 | Introduction to Business Law | 10 |

Remaining credits will be made up of optional modules available in the Henley Business School and modules from elsewhere in the University.

Part 2 Modules:

| Module | Name | Credits |
|--------|------|---------|
|--------|------|---------|

| | | |
|-------|-----------------------------|----|
| AC205 | Audit and Assurance | 20 |
| AC206 | Financial Accounting | 20 |
| AC207 | Principles of Tax | 20 |
| AC208 | Management Information | 20 |
| AC209 | Accounting work placement 1 | 40 |

Modules during a placement year or study year (if applicable):

| Module | Name | Credits | Level |
|--------|------|---------|-------|
|--------|------|---------|-------|

If you take a year-long placement or study abroad, Part 3 as described below may be subject to variation.

Part 3 Modules:

| Module | Name | Credits | Level |
|--------|------------------------------------|---------|-------|
| AC212 | Accounting Work Placement 2 | 40 | 5 |
| AC213 | Business Strategy for Accountants | 20 | 5 |
| AC215 | Professional and Business Ethics | 20 | 5 |
| AC304 | Tax Compliance | 20 | 6 |
| AC305 | Financial Accounting and Reporting | 20 | 6 |

Additional costs of the programme

Costs are indicative, but will vary according to module choice and are subject to inflation and other price fluctuations. The estimates were calculated in 2016.

During your programme of study you will incur some additional costs.

For textbooks and similar learning resources, we recommend that you budget approximately £300 a year. Some books may be available second-hand, which will reduce costs. A range of resources to support your curriculum, including textbooks and electronic resources, are available through the library. Reading lists and module specific costs are listed on the individual module descriptions.

Subject to your module selection, you may be required to purchase sundry materials (i.e. printing). Many students find it advantageous to have their own personal computing facilities though there are central facilities available.

Optional modules

The optional modules available can vary from year to year. An indicative list of the range of optional modules for your Programme is set out in the Further Programme Information. Details of optional modules for each part, including any Additional Costs associated with the optional modules, will be made available to you prior to the beginning of the Part in which they are to be taken and you will be given an opportunity to express interest in the optional modules that you would like to take. Entry to optional modules will be at the discretion of the University and subject to availability and may be subject to pre-requisites, such as completion of another module. Although the University tries to ensure you are able to take the optional modules in which you have expressed interest this cannot be guaranteed.

Placement opportunities

Placements are a compulsory part of the programme in years 2, 3, and 4. The placement modules are AC209, AC212 and AC309 and these are undertaken at PwC, one of the partners in this programme. These modules are 40 credits each and contribute to the approved technical work experience required by the ICAEW to qualify as a Chartered Accountant.

Teaching and learning delivery

You will be taught through a combination of lectures, seminars and practical workshops.

Total study hours for each Part of your programme will be 1200 hours. The contact hours for your programme will depend upon your module combination; an average for a typical set of modules on this programme is Part 1 - 228 hours, Part 2 - 192 hours, Part 3 - 180 hours, Part 4 - 204 hours. In addition to your scheduled contact hours, you will be expected to undertake guided independent study. Information about module contact hours and the amount of independent study which a student is normally expected to undertake for a module is indicated in the relevant module description.

Accreditation details

Assessment

The programme will be mainly assessed through a combination of written examinations and coursework, although other methods may be used. Information about module assessment can be located in the relevant module descriptions.

Progression Requirements:

The University-wide rules relating to 'threshold performance' are as follows:

Part 1

- (i) obtain an overall average of 40% over 120 credits taken in Part 1; and
- (ii) obtain a mark of at least 30% in individual modules amounting to at least 100 credits taken in Part 1.'

In order to progress from Part 1 to Part 2, a student must achieve a threshold performance, and:

- (i) obtain at least 50% in AC101, AC102, AC103, LW1A05, and LW1A06
- (ii) obtain at least 40% in all remaining modules
- (iii) have confirmation of a PwC contract of employment for year 2.

Typically, students are offered a work placement for year 2 if they can demonstrate that they are on track to achieve a 2.i classification after year 1. Students who do not meet the above requirements for progression to year 2 maybe eligible to transfer to another programme.

The achievement of a threshold performance at Part 1 qualifies a student for a Certificate of Higher Education if they leave the University before completing the subsequent Part.

Part 2

To gain a threshold performance at Part 2, a student shall normally be required to:

- (i) Obtain a weighted average of 40% over 120 credits taken at Part 2;
- (ii) Marks of at least 40% in individual modules amounting to at least 80 credits; and
- (iii) Marks of at least 30% in individual modules amounting to at least 120 credits, except that a mark below 30% may be condoned in no more than 20 credits of modules owned by the Department of Mathematics and Statistics.

In order to progress from Part 2 to Part 3, a student must achieve a threshold performance, and:

- (i) obtain at least 55% in AC205;
- (ii) obtain at least 50% in AC207 and AC208;
- (iii) obtain at least 40 % in AC206
- (iv) obtain a pass in AC209;
- (v) have confirmation of a PwC contract of employment for year 3.

Typically, students are offered a work placement for year 3 if they can demonstrate that they are on track to achieve a 2.i classification after year 2 and have met the employer performance criteria for the first work placement.

Students who do not meet the above requirements for progression to year 3 may be eligible to transfer to another programme.

The achievement of a threshold performance at Part 2 qualifies a student for a Diploma of Higher Education if he or she leaves the University before completing the subsequent Part.

To progress from year 3 to year 4 a student must:

- (i) obtain at least 55% in AC304 and AC305;
- (ii) obtain at least 50% in AC213
- (iii) obtain at least 40% in AC215
- (iv) obtain a pass in AC212
- (v) have confirmation of a PwC contract of employment for year 4.

Typically, students are offered a work placement for year 4 if they can demonstrate that they are on track to achieve a 2.i classification after year 3 and have met the employer performance criteria for the second work placement.

Students who fail to progress from year 2 to year 3 or from year 3 to year 4 are permitted one re-sit examination in each module in which they fail to meet the progression requirements. For any module passed in a resit examination the maximum mark carried forward into the final degree classification will be the higher of

- (a) the first attempt and
- (b) the lower of
 - (i) 40%, and
 - (ii) the mark achieved on the re-examination.

To obtain the Accounting and Business Degree students shall normally be required to have satisfied all of the above progressions requirements and: Obtained a pass in AC309 and at least 40% in AC311*, AC307** and AC308 (*50% required for ICAEW accreditation for AC311) (**55% required for ICAEW accreditation for AC307)

Classification

Bachelors' degrees

The University's honours classification scheme is based on the following:

| Mark | Interpretation |
|------------|----------------|
| 70% - 100% | First class |

| | |
|------------------|-------------------------------|
| 60% - 69% | Upper Second class |
| 50% - 59% | Lower Second class |
| 40% - 49% | Third class |
| 35% - 39% | Below Honours Standard |
| 0% - 34% | Fail |

The weighting of the Parts/Years in the calculation of the degree classification is:

Four-year programmes:

Level 5 modules: total one-third

Level 6 modules: two-thirds

For further information about your Programme please refer to the Programme Handbook and the relevant module descriptions, which are available at <http://www.reading.ac.uk/module/>. The Programme Handbook and the relevant module descriptions do not form part of your Terms and Conditions with the University of Reading.

BA Accounting and Business for students entering Part 1 in session 2016/17

25 July 2017 - © The University of Reading 2017