

Programme Specification

BA Accounting and Business

For students entering Part 1 in September 2024

UCAS Code: NN41

UFACCBUS

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
Length of Programme with placement/year abroad	
Accreditation	Institute of Chartered Accountants in England and Wales (ICAEW), AACSB, EQUIS
QAA Subject Benchmarking Group	Accounting

Programme information and content

Accounting and Business develops strong technical accounting skills which combine with paid work placements with PwC to give students a fast track towards becoming a Chartered Accountant (ICAEW). By the end of the course the students will have passed 12 out of the 15 exams that are required to become a Chartered Accountant.

Students develop understanding of the theory and practice of accounting, covering the core areas of financial reporting, management accounting and business finance in a rigorous way. The course also has a focus on broader skills that will be needed in the world of work. Students will develop a range of personal skills including communicating in a range of styles, working as part of a team and will learn to study independently and plan and manage their time. Students will expand the range, depth and sophistication of their knowledge and skills within the structured progression of the programme.

A broad range of assessments is used within the programme to provide students with the opportunity to demonstrate a variety of skills and test knowledge in a number of different ways.

Part 1:	Students study full time and cover the basic principles of financial and management accounting and the broader context of business. The year starts to develop students' transferable skills including data analysis.
Part 2:	Students combine studying with a 3 month paid work placement. During this year they extend the core knowledge gained at Year 1 with further study of financial accounting, audit and tax as well as business strategy. Study and work both combine to encourage the further development of analysis, the application of knowledge and confidence in transferable skills.
Part 3:	Students combine studying with a 3 month paid work placement. During this year they further develop the core knowledge gained at Year 2 with further study of

	financial accounting and tax as well as business finance. Study and work both combine to encourage the further development of analysis, the application of knowledge and confidence in transferable skills.
Part 4:	Students go on an extended work placement and continue to develop the depth and breadth of their technical accounting knowledge. They develop deeper critical evaluation skills as well as research skills. They will focus on contemporary accounting and management issues, as well as continuing to hone transferable skills. There are opportunities for students to pursue areas of interest from earlier in their degree by undertaking a compulsory piece of extended written work.

Programme Learning Outcomes - BA Accounting and Business

During the course of the Programme, you will have the opportunity to develop a range of skills, knowledge and attributes (known as learning outcomes) For this programme, these are:

	Learning outcomes
1	Demonstrate an appropriate academic knowledge of key accounting concepts included within financial accounting, management accounting and other specialist areas of accounting.
2	Analyse qualitative information and process quantitative data in order to support effective decision-making within the context of organisations.
3	Think critically and demonstrate problem solving skills within the context of accounting.
4	Appreciate and value diversity and multiculturalism by engaging in team-working as a microcosm of wider society.
5	Discuss their roles and responsibilities as individuals within the wider context of accounting and business to support organisational activity which encourages positive outcomes and results in a fairer and inclusive society.
6	Explain the global context in which accounting and other financial organisations operate.
7	Recognise the need for continuing development and learning, and the wider value this brings to themselves and their organisation through their commitment to personal development.
8	Demonstrate confident, credible communication regardless of the mode of transmission alongside other professional and interpersonal skills within the field of accounting.
9	Demonstrate flexibility and a readiness to change.
10	Engage with and be knowledgeable about the leading edge practices present in accountancy and current developments in the practice and theory of accounting including issues of sustainability, ethics and business trust.
11	Discuss and/or demonstrate knowledgeable of the accountancy career paths that are available.
12	Contextualise their academic learning in placement roles relevant to their programme of studies and develop their professional experience, skills and

knowledge, contributing significantly towards their continuous learning and career prospects as graduates.

You will be expected to engage in learning activities to achieve these Programme learning outcomes. Assessment of your modules will reflect these learning outcomes and test how far you have met the requirements for your degree.

To pass the Programme, you will be required to meet the progression or accreditation and award criteria set out below.

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	Level
AC102	Assurance, Governance and Ethics	20	4
AC107	Management Information	20	4
AC108	Principles of Taxation	20	4
AC109	Introduction to Business	20	4
AC110	Introduction to Accounting	20	4
LW1LBS	Law and Business	20	4

Part 2 Modules:

Module	Name	Credits	Level
AC205	Audit and Assurance	20	5
AC206	Financial Accounting	20	5
AC209	Accounting work placement 1	40	5
AC213	Business Strategy for Accountants	20	5
AC217	Tax Compliance	20	5

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
AC218	Financial Management	20	5
AC223	Business Essentials: Turning Strategy into Results	20	5
AC305	Financial Accounting and Reporting	20	6
AC307	Business Planning: Tax	20	6

Part 4 modules:

Module	Name	Credits	Level
AC309	Accounting Work Placement 3	40	6

AC313	Business and Professional Ethics	20	6
AC314	Business Analysis	20	6
AC315	Contemporary Issues in Accounting	40	6

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.

Optional modules:

The optional modules available can vary from year to year. An indicative list of the range of optional modules for your programme can be found online in the Course Catalogue. 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.

Teaching and learning delivery:

You will be taught primarily through a mixture of lectures, tutorials and seminars, depending on the modules you choose. Some modules may include group work.

Elements of your programme will be delivered via digital technology.

The scheduled teaching and learning activity hours and amount of technology enhanced learning activity for your programme will depend upon your module combination. In addition, you will undertake some self-scheduled teaching and learning activities, designed by and/or involving staff, which give some flexibility for you to choose when to complete them. You will also be expected to undertake guided independent study. Information about module study hours including 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

Students are required to achieve the ICAEW pass mark for certain ICAEW accredited modules, as set out in individual module description forms.

Assessment

The programme will be assessed through a combination of written examinations, coursework (including class tests) and oral examinations. Further information is contained in the individual module descriptions.

Progression

Part 1

To achieve a threshold performance at Part 1, a student will normally be required to:

- (i) Obtain an overall average of 40% over 120 credits taken in Part 1;
- (ii) Obtain a mark of at least 40% in individual modules amounting to not less than 80 credits taken in Part 1; and
- (iii) Obtain marks of at least 30% in modules amounting to 120 credits.

In order to progress from Year 1 to Year 2, a student must achieve a threshold performance; and the programme-specific requirements detailed below:-

- (i) Obtain at least 50% in AC110, AC102, AC107, AC108 and LW1LBS
- (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 may be 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.

Transferring from a Joint Honours to a Single Honours programme

Students are able to transfer from a Joint Honours to a Single Honours programme in one of their joint subject areas at the end of Part 1, subject to fulfilling the Part 1 University Threshold Standard, achieving marks of at least 40% in at least 40 credits of modules in the subject to which they wish to transfer, and fulfilling any programme-specific progression rules for the Part 1 Single Honours Programme to which they wish to transfer.

Students who transfer from a Joint Honours to a Single Honours programme may not have taken all of the Part 1 modules listed in the Single Honours Programme Specification. The modules which they have taken will be shown on their Diploma Supplement.

Part 2

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

- (i) Obtain a weighted average of 40% over 120 credits taken in Part 2; and
- (ii) Obtain marks of at least 40% in individual modules amounting to at least 80 credits taken in Part 2; and
- (iii) Obtain 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 Year 2 to Year 3, a student must achieve a threshold performance and achieve the Programme specific requirements detailed below:

- (i) Obtain at least 55% in AC205 and AC217;
- (ii) Obtain at least 50% in AC206 and AC213;
- (iii) Obtain a pass in AC209 and 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 they leave the University before completing the subsequent Part.

Part 3

Programme-specific progression requirements to move from Year 3 to Year 4:

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

- (i) Obtain at least 55% in AC307 and AC305;
- (ii) Obtain at least 50% in AC218;

(iii) Obtain at least 40% in all remaining modules;

(iv) Obtain a pass in AC212 and 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) the required module pass mark (i.e. 40%, 50% or 55% depending on the module), and (ii) the mark achieved on the re-examination.

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:

Year 2 Part 2 modules plus Year 3 Part 2z modules: one-third

Year 3 Part 3 modules plus Year 4 modules: two-thirds

Placement modules are not included in the classification.

The classification method is given in detail in the Assessment

Handbook: [https://www.reading.ac.uk/cqsd/policies-](https://www.reading.ac.uk/cqsd/policies-procedures/assessmenthandbook)

[procedures/assessmenthandbook](https://www.reading.ac.uk/cqsd/policies-procedures/assessmenthandbook) Bachelor's (for cohorts entering in 2024/25 and onwards)
(see, in particular, section 17.5)

Additional costs of the programme

During your programme of study you will incur some additional costs. For textbooks and similar learning resources, we recommend that you budget between £50.00 to £85.00 per 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.

Many students find it advantageous to have their own personal computing facilities though there are central facilities available. Some learning materials may only be available online rather than printed.

Costs are indicative and may vary according to optional modules chosen and are subject to inflation and other price fluctuations. Estimates were calculated in 2023.

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 2024/25

6 November 2023

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