

Programme Specification

BSc Accounting and Business

For students entering Part 1 in September 2026

UCAS Code: NN41

UFACCBUSB

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	Association to Advance Collegiate Schools of Business (AACSB) EFMD Quality Improvement System (EQUIS) Institute of Chartered Accountants in England and Wales (ICAEW)
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 14 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 - BSc 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. Emphasise the importance of promoting continuous ethical practices guided by a strong ethical framework.
6	Explain the global context in which accounting and other financial organisations operate and recognise the role of accountants in advising businesses towards sustainable practices using both financial and non financial reporting frameworks
7	Develop skills to interpret and use data effectively, understanding the interconnectedness of business systems.
8	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.
9	Demonstrate confident, credible communication, applying professional scepticism and critical thinking, regardless of the mode of transmission, alongside other professional and interpersonal skills within the field of accounting.

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 knowledge able 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.

In addition to the learning outcomes stated above if you are on a placement or study abroad programme you will have the opportunity to develop the following learning outcome:

Additional Learning outcomes	
N/A	

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
AC113	Assurance and Risk Fundamentals	20	4
AC114	Business Insight and Performance	20	4
AC115	Fundamentals of Business and Sustainability	20	4
AC116	Accounting Fundamentals	20	4
LW1LBS	Law and Business	20	4
MM1F28	Business in Practice: Data analytics	20	4

Part 2 Modules:

Module	Name	Credits	Level
AC209	Accounting work placement 1	40	5
AC225	Assurance, Risk and Reporting	30	5
AC226	Applied Critical Thinking, Leadership and Communication Skills	10	5
AC227	Business and Digital Strategy	20	5
AC228	Tax Fundamentals	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
AC229	Corporate Financial Strategy	20	5
AC321	Corporate Reporting, Data and Assurance	30	6
AC324	Tax Compliance & Planning	30	6

Part 4 modules:

Module	Name	Credits	Level
AC230	Strategic and Technical Case Studies in Accounting: Further Developing Critical Thinking, Leadership and Communication	20	5
AC309	Accounting Work Placement 3	40	6
AC313	Business and Professional Ethics	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 weighted 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. (A Fail in a Pass/Fail module will be treated as not meeting the minimum threshold requirement for progression or classification. Pass/fail modules are excluded from weighted average calculations but must be passed to avoid failure of the Part or degree.)

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 AC116 Accounting Fundamentals, AC113 Assurance Risk and Reporting, AC114 Business Insight and Performance, LW1LBS Business Law and AC115 Fundamentals of Business and Sustainability
- (ii) Obtain at least 40% in all remaining modules
- (iii) Have confirmation of a PwC contract of employment for year 2.

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.

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. (A Fail in a Pass/Fail module will be treated as not meeting the minimum threshold requirement for progression or classification. Pass/fail modules are excluded from weighted average calculations but must be passed to avoid failure of the Part or degree.)

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 AC225 Assurance Risk and Reporting and AC226 Applied Critical Thinking, Leadership and Communication Skills;
- (ii) Obtain at least 50% in AC228 Tax Fundamentals and AC227 Business and Digital Strategy;
- (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 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 AC321 Corporate Reporting, Data and Assurance, and AC324 Tax Compliance and Planning;

(ii) Obtain at least 50% in AC229 Corporate financial Strategy;

(iii) 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 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:

Level 5 modules one-third

Level 6 modules two-thirds

Placement modules are not included in the classification.

Details of the classification method is given in detail in the [Assessment Handbook](#) under:

- Section 17: Awards (Bachelor's), or
- Section 18: Awards (Integrated Master's programmes). Students who do not progress to Part 4 of the Integrated Master's will normally be subject to the method detailed under Section 17: Awards (Bachelor's)

Please note that there may be a specific version of the above for your year of entry.

Additional costs of the programme

During your programme of study you will incur may incur some additional costs for textbooks however the majority of digital textbooks required will be purchased for you by PricewaterhouseCoopers.

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 2025.

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.

BSc Accounting and Business for students entering Part 1 in session 2026/27
18 June 2025

© The University of Reading 2025