

## Programme Specification

### BSc Accounting and Finance

For students entering Part 1 in September 2026

UCAS Code: NN43

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**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	3 years
Length of Programme with placement/year abroad	BSc Accounting and Finance with Year Abroad - 4 years (UCAS Code: NN45) Accounting and Finance with Placement Exp BSc - 4 years (UCAS Code: NN34)
Accreditation	Association to Advance Collegiate Schools of Business (AACSB) EFMD Quality Improvement System (EQUIS)
QAA Subject Benchmarking Group	Accounting; Finance

### Programme information and content

This programme provides a degree-level education in accounting and finance. The study of accounting and finance progresses through the programme, so students obtain a critical grasp of core theory along with thorough knowledge, and skills of application and analysis related to these disciplines.

Students gain an understanding of the business environments in which accounting and finance operate, and where international and ethical considerations are embedded into the programme. Students will also develop their knowledge to use technical language and techniques. Students are able to analyse the operations of organisations using accounting and finance techniques and to interpret and use accounting and financial data.

Students gain valuable skills, understanding of work and the opportunity to apply for exemptions (credit for prior learning) for a range of professional accountancy exams. A broad range of assessments are 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:	Introduces students to the core fundamentals of financial and management accounting, finance and financial markets, supplementing this with broader business-related modules. Students also develop study skills and the ability to critically analyse and problem solve.
Part 2:	Extends the core accounting and finance knowledge gained at Part 1. Applied learning is used to further build knowledge and skills, as students

	synthesise learning materials to develop their abilities to critically evaluate and make comparisons.
Placement/Study abroad year:	One-year optional work placement aims at developing professional practice skills that form the basis for students' future careers, providing hands-on experience in professional practice, or a related career in accountancy or finance. Students may develop their technical skills and understanding or develop broader skills and confidence in their ability through hands-on experience or management and are likely to improve their overall understanding of the workplace and improve their graduate prospects.
Part 3:	<p>Compulsory modules enable students to further deepen their technical accounting and finance knowledge using contextual situations where techniques and examples studied may become more complex. Optional modules provide flexibility for students to explore areas of particular interest.</p> <p>Students extend their skills of critical evaluation and discuss contemporary accounting and finance issues whilst continuing to develop transferable employability skills.</p>

### **Programme Learning Outcomes - BSc Accounting and Finance**

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:

	<b>Learning outcomes</b>
1	Demonstrate an appropriate academic knowledge of key accounting and finance concepts including financial accounting, management accounting and other specialist areas of accounting and finance
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 and finance
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 finance 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 fields of accounting and finance

9	Demonstrate flexibility and a readiness to change in their approach to their studies
10	Engage with and be knowledgeable about leading-edge practices present in accounting and current developments in practice and theories including issues of sustainability, ethics and business trust
11	Discuss and /or demonstrate knowledge of accounting, finance and other associated career paths that are available

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	
<b>Study Abroad</b>	
By the end of the Study Abroad Programme, students will have adapted to international study contexts in order to achieve the required academic outcomes determined by the host institution.	
<b>Placement</b>	
By the end of the Placement Year programme, students will have contextualised their academic learning in a placement role relevant to their programme of studies and developed their professional experience, skills and knowledge, contributing significantly towards their continuous learning and career prospects as graduates.	

Module information			
Each part comprises 120 credits, allocated across a range of compulsory and optional modules as shown below. Compulsory modules are listed.			
<b>Part 1 Modules:</b>			
Module	Name	Credits	Level
AC114	Business Insight and Performance	20	4
AC115	Fundamentals of Business and Sustainability	20	4
AC116	Accounting Fundamentals	20	4
IC101	Introductory Securities and Markets	20	4
IC102	Introductory Finance/Trading Simulation I	20	4
IC104	Introductory Quantitative Techniques for Business and Finance	20	4

**Part 2 Modules:**

Module	Name	Credits	Level
AC206	Financial Accounting	20	5
AC220	Further Management Accounting	20	5
IC201	Corporate Finance	20	5
IC204	Portfolio Management	20	5

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

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

Module	Name	Credits	Level
MM200	Study Abroad Year	120	5
MM284	Work Placement	120	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
AC312	Advanced International Financial Reporting	20	6
AC313	Business and Professional Ethics	20	6
IC303	Management of Risk	20	6
IC317	Derivative Securities	20	6

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

**Placement opportunities****Placements:**

Students may be provided with the opportunity to undertake a credit-bearing placement as part of their Programme. This will form all or part of an optional module. Students will be required to find and secure a placement opportunity, with the support of the University.

**Study Abroad:**

Students may be provided with the opportunity to undertake a Study Abroad placement during their Programme. This is subject to students meeting academic conditions detailed in the Programme Handbook, including obtaining the relevant permissions from their School, and the availability of a suitable Study Abroad placement. If students undertake a Study Abroad placement, further arrangements will be discussed and agreed with the student.

**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:**

Students will be taught through a combination of lectures, seminars and practical workshops depending on the module chosen. Some modules may include group work. Elements of the programme may be delivered via digital technology.

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**

Association to Advance Collegiate Schools of Business (AACSB)  
EFMD Quality Improvement System (EQUIS)

Some accreditation (credit for prior learning) may be gained by students depending on the modules that they select, and the precise exemptions (credit for prior learning) being offered by the accounting bodies at that time. These bodies may include ICAEW, ACCA and CIMA.

**Assessment**

The programme will be assessed through a combination of written examinations, coursework (including class tests) and oral examinations and other methods may also be used. Further information is contained in the individual module description forms.

## **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 Part 1 to Part 2, a student must achieve a threshold performance.

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 Part 2 to Part 3, a student must achieve a threshold performance.

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.

### *Placement/Study Abroad Year*

Students are required to pass the professional placement year/study abroad year in order to progress on the programme which incorporates the professional placement year/study abroad year. Students who fail the professional placement year/study abroad year transfer to the non-placement year version of the programme.

### **Programme-specific progression requirements:**

Those students studying this programme at the University of Reading Malaysia, are additionally required to complete the Mata Pelajaran Umum (MPU) programme prior to graduation, in accordance with Act 555 of the Malaysian Office for Education.

## 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:

*Three year programmes:*

Part 2: one-third

Part 3: two-thirds

*Four year programmes, including study abroad*

Part 2: one-third

Study abroad: Year abroad not included in the classification

Part 3: two-thirds

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 the programme of study students may incur some additional costs. For textbooks, recommended calculator and similar learning resources, we recommend that students budget between £150.00 to £200.00 a year. Some textbooks may be available second-hand, which will reduce costs. A range of resources to support the curriculum, including textbooks and electronic resources, are available through the Library. Reading lists and module specific costs are listed on the individual module description forms. Subject to module selection, students 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.

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 Finance for students entering Part 1 in session 2026/27  
18 June 2025

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