

Programme Specification

BSc Accounting and Management with Foundation

For students entering Foundation year in September 2026

UCAS Code: NNF1

UFACXMGBFY

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	Association to Advance Collegiate Schools of Business (AACSB) EFMD Quality Improvement System (EQUIS)
QAA Subject Benchmarking Group	Accounting; Business and Management

Programme information and content

The programme provides a degree-level education in accounting and management. The study of accounting progresses through the programme, so that students obtain a critical grasp of core theory along with knowledge, skills of application and analysis related to this discipline. The degree also gives students an understanding of organisations, their management, and the business environment.

Students gain an understanding of the context in which accounting operates as well as the knowledge to use technical language and techniques. Students are able to analyse the operations of organisations using accounting techniques and to interpret and use accounting 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.

Foundation year:	In the Foundation year you will develop foundational transferable skills which will help you succeed in your later studies. Modules will develop your skills in statistics and writing as well as introduce you to core concepts in business and management.
Part 1:	Introduces the basic principles of financial and management accounting in the broader context of business. Students also develop study skills and the ability to critically analyse and solve problems.

Part 2:	<p>Extends the core accounting and business knowledge gained at Part 1 and students' skills are developed further. Both knowledge and skills are embedded further through applied learning. Students extend their learning through the synthesis of material and develop their ability to make comparisons and critically evaluate.</p> <p>Students undertake a one year optional work placement in professional practice, or a broader position related to a career in accountancy, business or finance. The placement encourages the development of professional practice skills that form the basis for students' future careers. 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.</p>
Placement/Study abroad year:	Students may be permitted to transfer to a programme with Study Abroad / Placement Year.
Part 3:	Students continue to develop the depth and breadth of technical accounting knowledge. Accounting is based in context and situations, techniques and examples studied may become more complex. Students extend their skills of critical evaluation and discuss contemporary accounting and management issues. Students continue to develop their transferable skills, gaining real employability.

Programme Learning Outcomes - BSc Accounting and Management with Foundation

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 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:
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.			
Foundation modules:			
Module	Name	Credits	Level
EN0SFS	Study for Success	20	0
IF0CMA	Core Mathematics	20	0
IF0IBM	An Introduction to Business and Management	40	0
IF0QM	Quantitative Methods	20	0
Students will be taking one of the following two modules:			
Module	Name	Credits	Level
IF0RAS	Foundation in Academic Skills	20	0
IF0ACA	Academic Skills	20	0

International students take IF0ACA (Academic Skills) and home students take IF0RAS (Foundation in Academic Skills), as IF0ACA is specifically targeted to the needs of international students.

Part 1 Modules:

Module	Name	Credits	Level
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
MM1F29	Developing Professional Excellence	20	4

Part 2 Modules:

Module	Name	Credits	Level
AC203	Business Finance	20	5
AC206	Financial Accounting	20	5
AC220	Further Management Accounting	20	5

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

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
AC302	Advanced Management Accounting	20	6
AC312	Advanced International Financial Reporting	20	6
AC313	Business and Professional Ethics	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

Students may be permitted to transfer to a programme with Study Abroad / Placement Year.

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

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. Further information is contained in the individual module descriptions.

Progression

Foundation Year

To achieve a threshold performance at Part 0, a student will normally be required to:

- (i) Obtain an overall weighted average of 50% over all modules taken in Part 0; and
- (ii) obtain a mark of at least 40% in all individual modules.

In order to pass Part 0 of a specific degree programme and progress from Part 0 to Part 1 of an Ordinary Degree, Bachelor's or an Integrated Master's programme, a student will normally be required to:

(iii) achieve a threshold performance at Part 0.

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; and
- (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.

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:

Part 2: one-third

Part 3: two-thirds

Five-year programmes, including placement year or study abroad:

Part 2: one-third

Placement Year not included in classification

Part 3: two-thirds

(where students fail a placement year which does not contribute to classification they transfer to the three-year version of the programme)

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 Management with Foundation for students entering Foundation year in session 2026/27

19 June 2025

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