

Programme Specification

BA Accounting Studies

For students entering Part 1 in September 2024

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
Length of Programme with placement/year abroad	
Accreditation	AACSB, EQUIS
QAA Subject Benchmarking Group	Accounting, Business and Management

Programme information and content

The programme provides a degree-level education in accounting studies. 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.

Part 1:	Year 1: Students study full time and cover the basic principles of financial and management accounting and the broader context of business and starts to develop students' transferable skills including data analysis.
Part 2:	Year 2: Students combine studying with 3 month paid work placement. During this year they extend the core knowledge gained at Year 1 with further study of financial and management accounting 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. Students undertake a 3 month compulsory placement in professional practice related to a career in accountancy. The placement encourages the development of professional practice skills that

	<p>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> <p>Part 2z: Year 3 Students develop further depth and breadth of technical accounting knowledge and deeper critical evaluation and discussion of contemporary accounting and management issues, as well as continuing to hone transferable skills. Students extend their skills of critical evaluation and discuss contemporary accounting and management issues. Students continue to develop their transferable skills, gaining real employability. There are opportunities for students to pursue areas of interest from earlier in their degree.</p>
Part 3:	<p>Year 4 Students develop further depth and breadth of technical accounting knowledge and deeper critical evaluation and discussion of contemporary accounting and management issues, as well as continuing to hone transferable skills. Students extend their skills of critical evaluation and discuss contemporary accounting and management issues. Students continue to develop their transferable skills, gaining real employability. There are opportunities for students to pursue areas of interest from earlier in their degree and undertake an extended piece of written work if they choose.</p>

Programme Learning Outcomes - BA Accounting Studies

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
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 to support organisational activity which encourages positive outcomes and results in a fair and inclusive society
6	Explain the global context in which organisations operate
7	Appreciate 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
9	Demonstrate flexibility and a readiness to change in their approach to their studies
10	Evaluate and/or apply leading-edge practices and current developments in accounting theories, and practices including issues of sustainability, ethics and business trust
11	Discuss and/or demonstrate knowledge about accounting or other associated career paths

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

Year 2 Part 2 Modules 80 credits only in Autumn term:

Part 2 Modules:

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

Spring Term – AC209 Work Placement 40 credits

Year 3 Part 2z Modules 80 credits only:

Part 2 (continued) modules:

Module	Name	Credits	Level
AC220	Further Management Accounting	20	5
AC312	Advanced International Financial Reporting	20	6

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

Year 4 Part 3 Modules:

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
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

Placements:

Students transferring to this Programme for Year 3 (Part 2z) will have Passed one 40 credit bearing placement in Spring term Year 2 (Part 2) AC209.

Students transferring to this Programme for Year 4 will have Passed two 40 credit bearing placements in Spring term Year 2 (Part 2) AC209 and Spring Term Year 3 (Part 2z) AC212.

Study Abroad:

Not available on this programme.

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 primarily through a mixture of lectures, tutorials and seminars, depending on the modules they choose. Some modules may include group work.

Elements of the programme will be delivered via digital technology.

The scheduled teaching and learning activity hours and amount of technology enhanced learning activity for the programme will depend upon the module combination. In addition, students will undertake some self-scheduled teaching and learning activities, designed by and/or involving staff, which give some flexibility for students to choose when to complete them. Students 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

Part 1

Students don't progress onto this programme at the end of first year. If students fail to meet progression requirements for Accounting and Business they can transfer to Accounting and Management, and must meet progression criteria of this programme and this is at the discretion of the Director of Teaching and Learning.

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 and Part 2z

In order to progress from Year 2 (Part 2) to Year 3 (Part 2z) a student must:

- (i) Obtain a weighted average of 40% over 80 credits of modules taken in Part 2; and
- (ii) Obtain marks of at least 40% in individual modules amounting to at least 60 credits taken in Part 2; and
- (iii) Obtain marks of at least 30% in individual modules amounting to at least 80 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.

Reassessment is in accordance with standard University practice.

In order to progress from Year 3 (Part 2z) to Year 4 (Part 3) a student must:

- (i) Obtain a weighted average of 40% over 80 credits of modules taken in Part 2z; and
- (ii) Obtain marks of at least 40% in individual modules amounting to at least 60 credits taken in Part 2z; and
- (iii) Obtain marks of at least 30% in individual modules amounting to at least 80 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.

Reassessment is in accordance with standard University practice.

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

The achievement of a threshold performance at Part 2 and Part 2z qualifies a student for a Diploma of Higher Education if they leave the University before completing the subsequent Part.

Fees

Fees for students enrolled on accounting studies are 80% of standard university fees reflecting the 80 credits that they take each year instead of 120.

Professional/placement

Students are required to pass the professional placements in order to progress on the programme. If students don't pass the placement they need to meet the reassessment criteria as outlined in the Module Descriptor Frameworks.

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 programme

Year 2 Part 2: one-third

Year 3 Part 2z: 2 compulsory modules two-thirds, 2 optional modules one-third

Year 4 Part 3: two-third

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-procedures/assessmenthandbook>

Bachelor's (for cohorts entering in 2024/25 and onwards) (see, in particular, section 17.5)

Additional costs of the programme

Students may be asked to purchase textbooks for modules up to £150 - £200 per year.

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 Studies for students entering Part 1 in session 2024/25

18 July 2023

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