Programme Specification
BA Accounting (Beijing Institute of Technology)
For students entering Part 1 in September 2027 **AFACCBIT**

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) The Association of Chartered Certified Accountants (ACCA)
QAA Subject Benchmarking Group	Accounting

Programme information and content

The programme provides a four-year degree-level education in accounting. The programme is delivered entirely in English, at the campus of Beijing Institute of Technology (BIT) in Beijing, by a combination of BIT staff and staff recruited by Henley Business School (60/40 teaching split). The study of accounting progresses through the programme, so that students obtain a critical grasp of core theory along with knowledge, and skills of application and analysis related to this discipline and the opportunity to apply for credit for prior learning for a range of professional bodies such as Association of Chartered Certified Accountants (ACCA). The degree also covers some broader management aspects including a grounding in the 'external' environments of the firm - such as markets, marketing and strategy - but then allows students significant flexibility in designing the further features of their degree.

In addition to 17 compulsory degree level modules, students will be required to take 3 compulsory foundation modules in the first year. There are also a number of additional requirements, as stipulated by the Chinese Ministry of Education and BIT, that are compulsory in order to achieve the BIT BSc Management award. Please refer to the BIT BSc Management programme specification for details of these additional elements. These are outside the University of Reading qualification.

Students will enhance their academic and personal transferable skills. Students have the opportunity to develop such skills, in particular relating to communication (both written and oral), interpersonal skills, learning skills, numeracy, self-management, information handling and the use of IT, team working and problem-solving. Students are also

encouraged to further develop and enhance the full set of skills through a variety of opportunities available outside their curriculum.

Students also have the opportunity to enhance their skills relating to career management.

Foundation year:	The Foundation Year comprises 3 compulsory foundation modules in the first year. The modules will develop the students' skills in English and writing as well as will introduce them to core concepts in business and accounting.
Part 1:	Introduces students to the basic principles of financial and management accounting in the broader context of business and starts to develop students' transferable skills.
Part 2:	Gives students the opportunity to build on the core knowledge gained in Years 1 and 2 and encourages the further development of analysis and application of that knowledge and confidence in transferable skills.
Part 3:	Students continue to develop the depth and breadth of technical accounting knowledge and deeper critical evaluation and discussion of contemporary accounting issues, as well as continuing to hone transferable skills. Students continue to develop their transferable skills, preparing for real employability.

Programme Learning Outcomes - BA Accounting (Beijing Institute of Technology)

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-makingwithin the context of organisations
3	Think critically and demonstrate problem-solving skillswithin 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 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:

Module information

Parts 1-3 comprise 120 credits, allocated across a range of compulsory modules as shown below. The Foundation Year contains 100 credits. Compulsory modules are listed below.

Foundation modules:

Module	Name	Credits	Level
MM0COM	Contemporary Organisation and Management	40	0
MM0ELS	English Language Skills for Business Studies	40	0
MM0SAS	Skills for Academic Study	20	0

Part 1 Modules:

Module	Name	Credits	Level
AC112	English Progression Requirement	0	4
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
IC103	Introductory Economics for Business and Finance	20	4
MM1F28	Business in Practice: Data analytics	20	4

AC112 is a PASS/FAIL module.

Part 2 Modules:

Module	Name	Credits	Level
AC203	Business Finance	20	5
AC206	Financial Accounting	20	5
AC220	Further Management Accounting	20	5
AC222	Assurance in Context	20	5
AC227	Business and Digital Strategy	20	5
MM258	An Introduction to the Management of Information Systems	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
AC302	Advanced Management Accounting	20	6
AC303	Advanced Business Finance	20	6
AC312	Advanced International Financial Reporting	20	6
AC313	Business and Professional Ethics	20	6
AC320	Accounting Dissertation	40	6

Placement opportunities

Study Abroad:

Students can apply to spend either Part 2 or Part 3 at University of Reading in the UK where they will study the same modules that they would have studied in Beijing.

Optional modules:

There are no optional modules on the programme.

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

Accreditation may be gained by students depending on modules selected and the precise exemptions (credit for prior learning) being offered by the accounting bodies at that time. These bodies may include AACSB, EQUIS, ICAEW and ACCA.

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.

Requirement for a PASS in AC112: Obtain IELTS Band 6.5 or TOEFL with an overall score of 88 with no less than 17 in Listening and Writing, 18 in Reading and 20 in Speaking, or TEEP Band 6.0 with the attendance of intensive English Language (Global Academy) course.

Progression

Foundation Year

In order to pass Part 0 of the programme, a student will normally be required to:
(i) Obtain an overall weighted average of 60% over 100 credits taken in Part 0; and
(ii) Obtain a mark of at least 40% in all individual modules.

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.)

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.

In order to progress from Part 1 to Part 2, a student must achieve a threshold performance; and

(i) Obtain a PASS in AC112.

Students considering transferring to another programme should seek guidance from their designated Support Centre in the first instance.

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.

Classification

Bachelor's 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

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

Students may be asked to purchase textbooks for modules up to £50-150 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.

Costs are indicative and may vary according to optional modules chosen and are subject to inflation and other price fluctuations. Estimates were calculated in 2026.

Students may consider purchasing a laptop to help support their learning. Information on recommended device specifications can be found on the DTS Student Hub.

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 (Beijing Institute of Technology) for students entering Part 1 in session 2027/28
16 September 2026
© The University of Reading 2026