

Programme Title: BSc Accountancy



Programme Specification (UG)

Awarding body / institution:	Queen Mary University of London
Teaching institution:	Queen Mary University of London
Name of final award and programme title:	BSc Accountancy
Name of interim award(s):	n/a
Duration of study / period of registration:	4 years
QMUL programme code / UCAS code(s):	UBSF-QMBUSB1
QAA Benchmark Group:	Accounting
FHEQ Level of Award :	Level 6
Programme accredited by:	The ICAEW
Date Programme Specification approved:	8 Dec 2021
Responsible School / Institute:	School of Business & Management

Schools / Institutes which will also be involved in teaching part of the programme:

N/A

Collaborative institution(s) / organisation(s) involved in delivering the programme:

PricewaterhouseCoopers (PwC) and The Institute of Chartered Accountants England and Wales (ICAEW)

Programme outline

BSc Accountancy degree is an exciting and challenging 4 year programme offers a unique learning experience at the School of Business and Management to fast track career to become an ICAEW Chartered Accountant. The programme is also known as the Flying Start degree programme because it gives students a flying start towards becoming an ICAEW Chartered Accountant.

The programme is based at the School of Business and Management, Queen Mary University of London, and has been developed in partnership with PwC, the UK's leading professional services organisation, and the ICAEW. Together, programme offer an exceptional blend of academic excellence, professional accreditation and real external audits – which will help students towards a graduate job offer from PwC.

While students are studying at the School of Business and Management, they will learn technical and theoretical accounting skills, with academic specialists who are experts in their field and experienced practicing accountants. Built into the course is a series of paid work placements with PwC. This means students get to apply the technical theory they have learned in the workplace. The students will be continually learning and developing through real external audits over the four years.

The students will complete all three of their paid work placements with PwC in years 2, 3 and 4 and they are likely to be based in an office with several other students from the programme, so they will build very strong networks and make lasting friendships

Programme Title: BSc Accountancy

as part of a wider group. The students will work with inspiring people, learn from them and, in turn, share their own insights – all contributing to the growth and success of their career and the organisation.

The students will get to work on real external audits as part of PwC's assurance team and develop new skills and gain a broad knowledge of business issues. The students also receive an attractive salary, with paid holiday during the placement. The placements in years 2 and 3 runs from January to Easter (14 weeks each placement). The placement in year 4 is slightly longer and run from January to May (16 weeks)

The students will join one of PwC's Assurance teams, where they will be working on real external audits. Because students will be working on real client work, PwC will spend some time putting them through their own technical training. The expert guidance, strategy, and advice they offer their clients are all down to the people who work there.

Throughout the paid work placements with PwC, students will have the opportunity to put the theory they've been learning in the classroom into practice in the office. And, while they are with PwC, students might secure a permanent job with PwC but for those who take a different pathway, the programme will give them a valuable competitive edge.

A single intake of 60 students is expected to be admitted in the first instance and the selection process will include both an individual online assessment and online group assessment jointly by the University and PwC. The personal statement and predicted grades will be used to decide whether applicants will be invited to an interview. On the day prospective students will take part in a group exercise and an individual interview. Applicants will be able to speak to students and staff from the University and PwC.

Aims of the programme

The proposed BSc Accountancy programme aims to provide an innovative route that fast track into chartered accountancy, with integrated paid work placements at PwC. The three work placements add up to approximately 250 days of the approved technical work experience required by ICAEW to qualify as a chartered accountant. The student will benefit from both paid work experience and training with PwC while they are studying at Queen Mary University of London.

During the 4 years students will learn relevant and current accounting and business skills from lecturers who are experts in their field. The modules study will exempt students from 12 of the 15 ICAEW professional exams. In addition, paid work placements in PwC's Assurance practice are built into the programme, which means students will get to apply their knowledge in the workplace and continually develop through practical work experience over the four years. If the students were offered a graduate position following graduation, it is likely that they will sit the remaining three exams for the Advanced Stage with PwC in that same year.

What will you be expected to achieve?

The new proposed programme (BSc Accountancy 4 year degree) is one of the fastest degree routes to becoming an ICAEW Chartered Accountant in the UK. Aside from gaining extensive business knowledge and practical experience, you can expect to leave university with: A degree in Accountancy from Queen Mary University of London, Associated Chartered Accountant (ACA) qualification well under way and a full-time job offer with PwC, if you impress.

You'll get a fantastic university experience as a full-time student for four years, making new friends, having new experiences, and generally enjoying university life. You'll also benefit from paid work experience and training with PwC. You will be supported every step of the way by a network of staff from both the School of Business and Management and PwC. PwC is one of the best places to start career as a trainee ICAEW Chartered Accountant.

Equally this unique programme expects to remove barriers for you to have access to Higher Education and to prestigious career routes. To create a truly inclusive environment, building on Queen Mary's cherished cultural diversity, where you will be able to flourish and reach your full potential.

Please note that the following information is only applicable to students who commenced their Level 4 studies in 2017/18, or 2018/19

In each year of undergraduate study, students are required to study modules to the value of at least 10 credits, which align to one or more of the following themes:

- networking
- multi- and inter-disciplinarity
- international perspectives
- enterprising perspectives.

These modules will be identified through the Module Directory, and / or by your School or Institute as your studies progress.

Academic Content:	
A 1	Understanding the key technical and regulatory aspects (IAS/IFRS) that determines the process of recording financial transactions, publishing and interpretation of the financial information (data) published in Company Annual Reports.
A 2	Gain subject- and sector-specific knowledge.
A 3	Enhance the ability to use technical knowledge in real-life scenarios.
A 4	Develop a critical understanding of complex business issues which challenges students' ability to problem solve, identify the ethical implications and provide an effective solution.

Disciplinary Skills - able to:	
B 1	Understand a business or accounting situation, prioritise by determining key drivers, issues and requirements and identify any relevant information.
B 2	Structure information from various sources into suitable formats for analysis and provide creative and pragmatic solutions in a business environment.
B 3	Apply professional scepticism and critical thinking to identify faults, gaps, inconsistencies and interactions from a range of relevant information sources and relate issues to a business environment.
B 4	Apply technical knowledge, skills and experience to support reasoning and conclusion and formulate opinions, advice, plans, solutions, options and reservations based on valid evidence and communicate clearer in a manner suitable for the recipient.

Attributes:	
C 1	Apply analytical skills to investigate problems, use numbers confidently and competently, identify information needs appropriate to different situations whilst also grasping theoretical principles and practices in the field of accounting and financial management.

C 2	Develop knowledge and analytical skills that are transferable into employment. Conduct qualitative and quantitative analyses which are grounded in evidence by utilising technologies to access and interpret information effectively and critically evaluate the reliability of different sources of information.
C 3	Acquire new learning in a range of ways, both individually and in collaboration, and possess the skills to influence negotiations and respond appropriately to criticism.
C 4	Build the technical knowledge, professional skills and practical experience needed to become an ICAEW Chartered Accountant.

How will you learn?

The School promotes active learning within a context of clear learning objectives. Students are encouraged to take responsibility for their own learning. Most modules have a weekly course element (1 to 2 hours of lectures plus a 1 to 2 hours seminar) and in some this will require collaborative group work. We expect informal work groups to emerge particularly in the more numerically based subjects. Clear guidance on basic and supplementary reading is given. Some of the modules in the programme will be taught with students from other UG accountancy programmes.

Placement students will be attending placement of their choice supported by the Placements Manager and Placements Officer throughout the process. Student progress and engagement will be monitored at agreed intervals by the School's Placements Manager and Placements Officer who will be in touch with both the students, programme director and the provided of the placement.

Where relevant the ICAEW learning materials will be used by students, to support their studies with materials being updated annually. For the four strategic credit bearing exams (BPT, FAR, TC and AA) it is mandatory for ICAEW learning materials to be used by each student. New versions are available in early September for the following calendar year. All ICAEW materials are digital; students can use their ACA student logins to access their materials.

We recognise the value of independent work at final year level for undergraduates. We consider it important to develop the critical and evaluative abilities of students to undertake basic research through both practical and theoretical means and to develop the ability to write sustained, coherent narratives.

In order to enable students to develop their skills, we will offer modules that require independent work using written and presentation skills.

How will you be assessed?

a) Students will be awarded using Honours degree programme classifications for English universities in accordance with Queen Mary University of London regulations. The University will follow the Quality Assurance Agency for Higher Education Code of Practice for the assurance of academic quality and standards in higher education. The School of Business and Management will use a variety of assessment methods based on the suitability for pedagogy (learning outcomes) and academic skills for each module delivered in the programme across the 4 years. Modules are assessed by a combination of coursework, presentation and final examinations. Clear guidance on coursework requirement is given in module handbooks and/or QMPlus which emphasises approaches to coursework of various types. Students are made aware at induction, within the UG student handbook and from their module tutors, how to avoid plagiarism, together with rules and procedures. Examinations are typically 2 hours papers undertaken at the end of each semester. Students will normally be granted a maximum of two attempts at each module. Examination papers are reviewed by an Internal Moderator and then by External Examiners. All exam papers go through a moderation marking procedure. All first class and fail scripts together with a representative sample of intermediate scripts are sent to the External examiners for quality control. Undergraduates have two attempts (i.e. the first take and one resit) to pass modules and the first resit opportunity is in the summer. Where a student is offered the opportunity to re-sit an assessment element following failure at the first attempt will have their resit modules capped at the pass mark of 40%.

b) Some of the ICAEW exams are run via computer-based assessment, which may differ from university procedure however, all exams are robust and fully invigilated and secure. Examination papers are typically between 2.5 -to-3 hour. This programme allows students to gain significant ICAEW accreditation and ACA exam passes when they achieve at least 50%-55% (depending on the module/exam) in core subjects. Students need 120 credits at each year. ACA students are permitted four attempts at each Professional and Certificate Level exam however, PwC only allows two attempts. Strategic Credit Bearing exam attempts at Queen Mary University of London will count towards the four attempts. Normally, where students do not reach the standard for

Programme Title: BSc Accountancy

ICAEW credit/ACA exam pass after the first and re-sit attempt at the Queen Mary University of London, students may then attempt the relevant ICAEW exams as independent students, externally. Students can only have a second attempt at an exam if they have failed the first attempt and cannot re-sit to increase their mark. Should a student fail to reach the required mark for ICAEW credit/ACA exam pass after two attempts then they will not normally be offered a further professional placement and therefore cannot progress on the degree programme. Students in this situation will be offered the opportunity to transfer to an alternative degree, provided they have achieved the university's threshold performance for progression and at the discretion of the Exam Board.

The School of Business and Management schedules an annual Examination Board which considers all student academic profiles and agrees classifications and progression routes. Every programme that embeds ACA exams/Strategic Credit Bearing Exams, is required to employ an ICAEW external examiner to monitor the quality and standards of the the assessments.

How is the programme structured?

Please specify the structure of the programme diets for all variants of the programme (e.g. full-time, part-time - if applicable). The description should be sufficiently detailed to fully define the structure of the diet.

BSc Accountancy Programme is a full-time 4 year degree, taught within the University's modular system.

- Prior to the start date of the programme all students will be expected to attend a pre-sessional activity to explain the basic principles of double-entry bookkeeping. The distinguishing feature of double-entry bookkeeping provides those keeping accounting records, by hand, with a methodical approach that allows each transaction to be clearly identified and errors to be minimised.

- Academic year 1 comprised of 8 x 15 credit modules per year, each of which run in either Semester 1 or Semester 2 and are normally assessed by a combination of coursework and/or an examination in January (Semester 1) or May (Semester 2)

- Academic year 2 comprised of 4 x 20 credit modules per year, each of which run in either Semester 1 or Semester 3 and are normally assessed by a combination of the School of Business and Management assessments (coursework and/or an examination in December) and the examinations held by the ICAEW which are December and June. Semester 2 is comprised of an industry placement, which is normally assessed by an industry placement report, 40 credits (these are non-academic credits).

Academic year 3 is comprised of mainly 3 x 20 credit modules and 1 x 40 credit, each of which run in either Semester 1 or Semester 3 and are normally assessed by the examinations held by the ICAEW which are December and June. Semester 2 is comprised of an industry placement, which is normally assessed by a industry placement report, 40 credits (these are non-academic credits).

Academic year 4 is comprised of mainly 3 x 15 credit modules, each of which run in either Semester 1 and is normally assessed by the School of Business and management assessments (coursework and/or an examination in January). Semester 2 is comprised of an industry placement, which is normally assessed by a industry experience report. Semester 3 is comprised of a Business Case Study and is assessed by a 5000 word report in May, 35 academic credits.

Academic Year of Study FT - Year 4

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
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Programme Title: BSc Accountancy

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Introduction to Financial Accounting	BUS139	15	4	Compulsory	1	Semester 1
Foundations of Finance	BUS149	15	4	Compulsory	1	Semester 1
Introduction to Economics	BUS1XD	15	4	Compulsory	1	Semester 1
Principles of Taxation	New	15	4	Compulsory	1	Semester 1
Introduction to Management Accounting	BUS140	15	4	Compulsory	1	Semester 2
Quantitative Methods	BUS1XE	15	4	Compulsory	1	Semester 2
Law for Accounting	New	15	4	Compulsory	1	Semester 2
Foundations of Assurance	New	15	4	Compulsory	1	Semester 2
Academic and Professional Awareness	New	0	4	Compulsory	1	Semester 1
International Financial Accounting	New	20	5	Compulsory	2	Semester 1
Audit and Assurance	New	20	5	Compulsory	2	Semester 1
Taxation Compliance	New	20	5	Compulsory	2	Semester 3
Business Strategy and Technology	New	20	5	Compulsory	2	Semester 3
Business Planning Tax	New	20	6	Compulsory	3	Semester 1
Financial Management	New	20	6	Compulsory	3	Semester 1
Advanced Corporate Reporting 1	New	40	6	Compulsory	3	Semester 3
Social and Environmental Accounting	BUS363	15	6	Compulsory	4	Semester 1
Corporate Governance and Accountability	BUS364	15	6	Compulsory	4	Semester 1

Programme Title: BSc Accountancy

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Contemporary Issues in Accounting and Ethics	BUS365	15	6	Compulsory	4	Semester 1
Case Studies, Business, Accounting and Finance	New	30	6	Compulsory	4	Semester 3
Placement 1		40	5	Compulsory	2	Semester 2
Placement 2		40	6	Compulsory	3	Semester 2
Placement 3		40	6	Compulsory	4	Semester 2

What are the entry requirements?

Typical A/L offer: Grades AAA at A-Level. Excludes General Studies, Critical Thinking and Use of Mathematics.

Please follow the link for more general entry requirements: <https://www.qmul.ac.uk/undergraduate/coursefinder/courses/2022/accountancy/>

Additional Information for the selection process:

Applying for this degree involves some additional assessments due to the nature of the degree and the partnership with PwC.

Students will be invited to complete PwC's selection process. Students will be asked to complete a short application form, and following completion of this, they will then receive an invitation to take part in PwC's online assessments. The first stage is Career Unlocked (a Behaviour Based Assessment). If they are successful, students will then be asked to complete Career Conversation (a Video Interview). If students have met the criteria for the Video Interview, they will then be invited to a final online Assessment Event, which will include an assessed group exercise.

The PwC Virtual Assessment Events will be held between Monday 28th February and Friday 18th March 2022 (working days only), and students will be able to choose a specific date and time slot closer to the time.

Students will have to complete all of the assessments by the following deadlines:

Careers Unlocked (Behaviour Based Assessment) - Friday 4th February 2022

Career Conversation (Video Interview) - Friday 11th February 2022

Assessment Event will be held from the week commencing 28th February 2022

Students will receive their outcome from the selection process by Friday 25th March 2022

Students are advised you to complete the career unlocked and career conversation as soon as possible so that if they are successful PwC can get them booked onto an assessment event.

Offer Holder Events

Successful applicants will then be invited to an Offer Holder event on Monday 4th April 11am - 4pm, which will give them the chance to find out more about the university programme, meet the university and PwC team and current students on the programme.

Hints and Tips

PwC will be running Hints & Tips sessions (programme director represents Queen Mary at these sessions) up until the end of December which will provide students with advice on how to best prepare and succeed at each stage of the process.

PwC's Flying Start Financial Bursary

PwC's Flying Start financial bursary is aimed at supporting students with the day-to-day costs of university life. If students meet the eligibility, and they join the Flying Start Accounting programmes in autumn 2022, a £10,000 bursary will be awarded to students split across the four years of the degree. Visit our programme website for more information and the eligibility criteria.

If a student wish to apply for the bursary then they complete a short form which will enable us to check that students meet the specified criteria. They need to read the Terms & Conditions at the top of the google form sent out before filling it out. One of the criteria is that students demonstrate a commitment to a career in Audit at PwC, this will be assessed as part of the recruitment process and if they get offered a role students will have demonstrated this.

If a student is made an offer for a place on our Flying Start programme QMUL will confirm that they will receive the bursary subject to the criteria listed.

Professional Standards Requirement

QMUL would like to draw students attention to the Professional Standards Requirements for PwC and ICAEW in relation to the work placements for this degree programme. Ahead of the Assessment event PwC will ask students to confirm that they have read, understood and can comply with the policy.

How will the quality of the programme be managed and enhanced? How do we listen to and act on your feedback?

The operational management of the Flying Start programmes will be overseen and coordinated by a dedicated Programme Director, Programme Coordinator, Undergraduate Programmes Team and the Teaching and Learning Committee. Processes will be reviewed by the Programme Director on an ongoing basis to ensure lessons learned from previous cycles and adoption of best practice from across the University. Matters pertaining to the educational aspects of the programmes will be escalated to the relevant teaching and learning committee as and when appropriate.

The Staff-Student Liaison Committee provides a formal means of communication and discussion between schools/institutes and its students. The committee consists of student representatives from each year in the school/institute together with appropriate representation from staff within the school/institute. It is designed to respond to the needs of students, as well as act as a forum for discussing programme and module developments. The UG Staff-Student Liaison Committees meet regularly throughout the year. The report from the UG SSLC is sent to the School of Business and Management's Teaching and Learning Committee, the Programme Directors and Heads of Departments.

Students are also encouraged to fill in module surveys and this information is also summarized and presented to the School of Business and Management's Teaching and Learning Committee. Student representatives on the UG SSLC are informed of actions taken.

Quality assurance of the programme is undertaken by the Schools' Teaching and Learning Committee and actions taken by the Associate Dean for Education.

What academic support is available?

The induction week before the start of Semester A provides introductory talks on all the services and support mechanisms available within the school and QMUL. The plasma screens within the school also update on timetabling, events and support services within the school. Module talks are held at the start of the module selection process to enable students make informed choices when selecting their electives for the following academic year.

The school also provides support services through a student advisor for non-academic matters and from our Undergraduate Director and Deputy Undergraduate Director. The School of Business and Management allocates all students an academic advisor. Academic advisors are able to support students through their studies. If students encounter any difficulties of a personal nature which are having an impact on their studies, they can meet with their academic advisor.

Office Hours

All academics have dedicated office hours published on the website so students may visit them to discuss any aspect of their learning on specific modules.

QMplus

The QMplus virtual learning environment has information on different modules and supervisory advice for dissertations. Students are also advised on the support services available in the Language and Learning Unit.

How inclusive is the programme for all students, including those with disabilities?

Queen Mary has a central Disability and Dyslexia Service (DDS) that offers support for all students with disabilities, specific learning difficulties and mental health issues. The DDS supports all Queen Mary students: full-time, part-time, undergraduate, postgraduate, UK and international at all campuses and all sites.

Students can access advice, guidance and support in the following areas:

- Finding out if you have a specific learning difficulty like dyslexia,
- Applying for funding through the Disabled Students' Allowance (DSA),
- Arranging DSA assessments of need,
- Special arrangements in examinations,
- Accessing loaned equipment (e.g. digital recorders),
- Specialist one-to-one "study skills" tuition,
- Ensuring access to course materials in alternative formats (e.g. Braille),
- Providing educational support workers (e.g. note-takers, readers, library assistants),
- Mentoring support for students with mental health issues and conditions on the autistic spectrum.

Programme-specific rules and facts

The BSc Accountancy is a 4- year degree programme, which includes 3 professional work placements with PwC. In addition to studying for a degree, the degree programme enables students to become an ACA (ICAEW qualification) student to begin their ACA training, gain practical work experience through PwC work placements and attain 12 modules towards the ACA upon graduation. Upon successful completion of the Academic Programme and the Work Placements, a student will have met the requirements for both the Certificate and Professional Levels of the ACA Qualification.

The University will deliver the academic programme in accordance with its academic policies, rules and regulations. The academic programme is detailed in the Programme Specification which is reviewed annually under University legislation. The University and PwC will respectively make available to students a programme handbook at induction and no later than 31st August prior to the first students starting in September 2022. If either party wishes to recommend a material addition, modification or change to the Degree programme, the modification will be tabled and discussed at the next Quarterly meeting and noted at the next Annual Strategy meeting. Any material changes must be approved through the University's internal programme approval and modification process.

First year students on the programme are encouraged to register for ICAEW Careers Plus. This is a free service hub that helps students to understand the key skills that PwC/employers and develop professional skills. It can be found at icaew.com/careersplus.

To be eligible for the programme the University and PwC have agreed on a standard conditional offer, currently, of three A-level grades at AAA with general studies generally accepted if one of 4 A levels passed in the same sitting. Applicants must also demonstrate a broad general education including acceptable levels of literacy and numeracy, equivalent to at least Grade B or 6 in GCSE English Language and Grade A or 7 in Mathematics.

Students enrolled on the BSc Accountancy programme will be registered with ICAEW by PwC as Provisional Members at the start of their first placement agreement period. The PwC employment contract will run for nine months, from the first day of placement to 31 August (31 July for Stage 4) and will be issued to students enrolled on the BSc Accountancy programme in years 2, 3 and 4. The ICAEW training agreement will run from the December in the second year of study for a minimum of four years.

Programme Title: BSc Accountancy

Students will be required to comply with the ICAEW and PwC rules concerning independence, professional conduct and suitability. The main provisions of these rules will be communicated to students at the application stage and students will be required to confirm that they understand these rules and their implications prior to being offered a place on the degree. Students will be asked to declare any potential issues which may impact on their work placements, relating to independence and other criteria in PwC's "Fit and Proper" declaration.

Students will be required to sign a temporary employment contract for each work placement and an ICAEW training contract with PwC and register as an ACA student/provisional members of ICAEW. Upon signing these contracts students will be required to adhere to standards of professional conduct as outlined in the PwC employment manual whilst on work placements and ICAEW regulations.

Students registered with ICAEW as ACA students will be provisional members of ICAEW for as long as they receive approved training. This means that they will be:

- a member of the local Chartered Accountant Students' Society;
- able to use the London-based ICAEW Library and Information Services either directly or remotely;
- issued with personal passwords enabling access to a range of online services on the student site of the ICAEW website; and
- receive standard ICAEW student communications

Student Support on Placement:

The University will allocate an advisor for each student who will be the first point of contact for academic queries. The University will ensure that students are aware of the support available to them via the Programme Administrator, the Undergraduate Placement and Employability Officer and the Student Support and Guidance team.

PwC will appoint for each student a "career coach" who will guide the student through PwC's annual performance management process and help resolve any problems. The student will also have access to a main point of contact the PwC "Programme Manager". Prior to joining PwC for their first work placement students will be allocated a named "Buddy" who will help induct them into the firm. PwC will provide clear learning outcomes for each of the three work placements showing clear progression from year to year.

ICAEW will provide their own student support as they would for all students on a training programme. ICAEW has a dedicated student support team which can be contacted by any ACA student Monday to Friday either by phone or email (contact details can be found online).

Both the University and PwC agree to share information regarding urgent and serious student misconduct, capability and health issues relating to a current or future work placement. Both parties will adhere to data protection legislation when determining the level of detail shared between the parties and will obtain permissions where necessary.

Students will be subject to a work placement assessment to be conducted first by PwC with a subsequent assessment by the University. Should a student fail a work placement an appeal will be considered using PwC's appeals process. Should the appeal fail, or in the absence of an appeal, PwC decide to discontinue future placements the student will no longer take part in the degree. They may have the option to transfer to a different university programme subject to meeting academic requirements. After each placement the student will have to provide a reflective report which will be assessed by the University. Should a student fail the academic assessment of the work placement, appeals will be considered using the University's appeals process with input from PwC as appropriate. Should the student's appeal be unsuccessful they may be transferred to a different University programme, subject to meeting academic requirements.

Progression to ICAEW membership:

In order to progress to ICAEW membership, graduates from the degree programme will need to complete the outstanding requirements of their ACA training. These requirements will be detailed on their training files and involves: professional development, ethics and professional scepticism, practical work experience and the remainder of the accountancy, business and finance exams (Advanced level). The process for graduates gaining credit is outlined in the document 'Flying Start Degree Programme- Credit for Prior Learning (CPL) Procedure.

Mitigating Circumstances:

In the event that a student encounters circumstances outside of their control that adversely affects their performance/attendance, students will be required to make an application for Mitigating Circumstances (use the link provided below for further information: <https://arcs.qmul.ac.uk/students/exams/extenuating-circumstances/>)

ICAEW will follow the university's policy on mitigating circumstances however, the ICAEW policy on exam attempts (detailed in section 8) for the ICAEW strategic exams will still be in effect. ICAEW considers any student to have had sight of an ACA strategic exam to have had an attempt at an ACA exam and this will be recorded on their training file.

Allegations of irregularities and misconduct

We will present the overall results of any misconduct to the ICAEW Assessment committee. The student may have their results withdrawn by the Assessment Committee or be prevented from sitting any further ACA examinations.

Invigilation and examination conduct:

ICAEW exams are run via computer based assessment, which may differ from university procedure however, all exams are fully invigilated and secure. ICAEW can provide details on current exam procedures.

- Open Book - In open book examinations, students are allowed to bring written notes, texts, and/or other resources into the exam room (see section 8 regarding Business Planning Taxation text books)
- Students may take into the exam hall the permitted texts for Audit and Assurance, Financial Accounting and Reporting and Tax Compliance. Further details of the current texts are on the Institute website. Business Planning: Taxation is an open book exam.
- The texts may be highlighted but must not contain any annotation.
- The use of bilingual dictionaries is not permitted.
- Only approved calculators will be allowed in the exam hall.
- Candidates will not be permitted to leave the exam hall during the first 30 minutes and the last 15 minutes.

On the ICAEW ACA student website, students can find further information under 'instructions to candidates' detailing the criteria/policies around their exams.

Examination guidance and feedback :

Past ACA exams can be used as sample papers for the University students. Students can request to view their scripts and generic exam feedback is posted on QMPLUS page and module leaders are available to support students through their studies.

Prizes:

Students will not be eligible for ICAEW Professional Level prizes. PwC will award prizes for 1st, 2nd and 3rd students based on the weighted average mark each year.

Details of the training agreement:

It is anticipated that each student's period of approved training will last a minimum of 48 months, commencing on the December in year 2 of the degree programme.

The students will work the following approximate number of days within each of the three recognised training periods:

- first year of training agreement - 65 days (December – March);
- second year of training agreement - 65 days (December - March); and
- third year of training agreement - 100 days (January - May).

They will then have completed up to 250 days of their practical work experience, providing a student has gained practical work experience for the whole work experience period. After graduation, they will need to complete at least another 200 days of practical work experience to meet the total requirement of 450 days.

On completion of the four-year degree, the students' practical work experience shall be deemed equal to students serving three years under a four-year training contract.

Although there is no obligation (either by the student or PwC), it is anticipated that once they graduate, most students from the degree programme will go on to develop their careers by working for PwC. The students will typically re-enter their training agreement with PwC in the August/early September following graduation and then go on to complete the Advanced Level examinations. For the avoidance of doubt training and examination for the Advanced Level does not form part of this protocol. The examination of the Advanced Level will be completed as alongside the standard ACA student cohort under ICAEW rules and regulations. It is anticipated that students will complete their practical work experience and pass the Advanced Level within 15 months of leaving university.

Where students do not join PwC post-graduation, they will, in contract terms, be treated like any student changing employer.

Withdrawal of student from PwC employment:

If a student chooses to leave PwC or PwC chooses to terminate the student's training agreement, s/he may complete a placement elsewhere or be offered a place on an alternative programme of study.

If a student chooses to leave the course or PwC chooses to terminate the student's training agreement, they may retain recognition for any credits or exams passed and any work experience completed. They will remain eligible to sit the remaining ACA exams under the same regulations governing any student in this situation, e.g. two-year maximum suspension of training agreement. If a student has been out of a training agreement for more than 2 years, then they can apply to the ICAEW for permission to enter into another training agreement. At this time, the ICAEW will advise how much more practical work experience/training they need to complete and which exams they need to sit.

Communication with students:

The Degree Programme Handbook will inform students and prospective students of the following:

- details of the assessment methods and conditions that will be used;
- guidance to assist those students who might transfer to the regular ICAEW route;
- the status of the student within the ICAEW and the entitlements that such status
- named contacts at The University, PwC and the ICAEW; and
- information about complaints, grievance and appeals procedures.

ICAEW will be invited to speak to the University students at relevant/appropriate points during the degree programmes and students will be kept up-to-date through standard ICAEW student communications.

Miscellaneous:

Financial arrangements for payment of student fees to the ICAEW

PwC will be paying the Student Fee for all the students. The first payment will be due on the date the students become registered as provisional members. In subsequent years, PwC will become liable for the fee on the renewal date which is the anniversary of the start date of the training agreement. The fees for these students will form part of the invoice for all PwC students which is raised once a year. There will be four payments of the student fee will be required since a fee is payable for any year started under a training agreement.

Links with employers, placement opportunities and transferable skills

Graduates from this programme will have developed a range of cognitive and practical skills together which will be applicable to different contexts beyond academia. During their time at QMUL students will develop adaptability and flexibility skills, problem-solving ability, commercial awareness and effective communication skills, which are highly valued by employers.

Built into the course is a series of paid work placements. This means students get to apply the technical theory they have learned in the workplace. The students will be continually learning and developing through practical work experience over the four years.

The students will complete all three of their paid work placements with PwC in years 2, 3 and 4 and they are likely to be based in an office with a number of other students from the programme, so they will build very strong networks and make lasting friendships as part of a wider group. The students will work with inspiring people, learn from them and, in turn, share their own insights – all contributing to the growth and success of their career and the organisation.

The students will get to work on real external audits as part of PwC's assurance team and develop new skills and gain a broad knowledge of business issues. The students also receive an attractive salary, with paid holiday during the placement. The placements in stages 2 and 3 run from January to Easter.

Programme Title: BSc Accountancy

The students will join one of PwC's Assurance teams, where they will be working on real external audits. Because students will be working on real client work, PwC will spend some time putting them through their own technical training. The expert guidance, strategy, and advice they offer their clients are all down to the people who work there.

While students are with PwC, they might secure a permanent job with PwC but for those who take a different pathway, the programme will give them a valuable competitive edge'.

Programme Specification Approval

Person completing Programme Specification:

Aktar Hussain

Person responsible for management of programme:

Dr Ishani Chandrasekara

Date Programme Specification produced / amended by School / Institute Learning and Teaching Committee:

16 Jan 2023, for Sept 2023 start

Date Programme Specification approved by Taught Programmes Board:

8 Dec 2021