

A composite background image featuring a magnifying glass over a tree, stacks of coins, a green line graph, and a globe covered in grass.

Subject Benchmark Statement: Accounting

The Basics

This summary is designed to provide a short and accessible overview of the Subject Benchmark Statement for Accounting for students, employers and academics. It is not intended to replace or alter the Statement, which should be referred to in the design and approval of courses and when any further detail is required.

Subject Benchmark Statements describe the nature of study and the benchmark academic standards expected of graduates in specific subject areas, and in respect of particular qualifications. They provide a picture of what graduates in a particular subject might reasonably be expected to know, do and understand at the end of their course or programme.

Subject Benchmark Statements are presented in four sections. Section 1 outlines the contextual information - providing the operational landscape, and boundaries, of subject discipline. This includes consideration of the ways in which the discipline addresses wider social goals, specifically in relation to: equality, diversity and inclusion (EDI); accessibility and the needs of disabled students; education for sustainable development (ESD); enterprise and entrepreneurship; and the impact of generative artificial intelligence on the subject practice.

Section 2 covers distinctive features of the course, including curriculum design, partnership arrangements, flexibility of delivery, progression and ongoing monitoring processes. Section 3 explains any features relevant to teaching, learning and assessment activities for the subject. Section 4 describes the benchmark standards of achievement reached by all graduates with a bachelor's degree with honours in the subject, with some subjects also including achievement at master's level.



Why study a degree in Accounting?

The purpose of an Accounting degree is to educate students to enable them to understand the role of accounting in its socioeconomic context and to understand the role of accounting and accountants in responsible governance (including assurance and audit), thereby providing a sound foundation for a range of careers. This involves an education that aims to develop responsible citizens and ethical professionals. In this context, all Accounting degrees should go beyond considering a focus on profit and the measurement and accumulation of capital. Accounting degrees need to reflect the broad role of accountability for sustainability, welfare and a range of social, environmental, political and other perspectives, recognising that accounting is a key form of information provision and control within and of many types of organisations, including governmental organisations (at many levels), charities, not-for-profits, co-operatives, social enterprises, political, social pressure movements, as well as for-profit businesses and professional organisations. Accounting degrees need to consider the uses and potential uses of a broad range of stakeholders, both within and external to organisations, including the use of accounting-based data, information and concepts for the purposes of economic, social and political argument, and in making business, social and legal cases for change. An Accounting degree should reflect foundational and contemporary research and debate relevant to accounting and accountability.



What are the main teaching and learning approaches in Accounting?

Different pedagogic approaches can be adopted in teaching accounting, including the use of dialogic, critical, reflexive, constructivist and collaborative pedagogies, or a blend of these. The pedagogies adopted should result in 'deep learning', whereby students are required to think critically about newly learned concepts, as opposed to 'shallow' or rote learning. The pedagogical approach should inform the choice of assessment methods and encourage student's intellectual development.

A diversity of learning and teaching approaches should be encouraged within modules (courses, units) and across degree programmes. These include face-to-face lectures, seminars, workshops and tutorials; blended learning involving a mix of online and face-to-face elements, and appropriate use of synchronous and asynchronous materials; active learning; and other innovative ways of designing learning. Some of the design elements may offer greater flexibility for students and educators. Digital technologies can be important in the delivery of learning and teaching in Accounting degree programmes, particularly as they are widely used in practice. The teaching and approaches and pedagogies adopted should be designed to encourage student engagement and active participation.

As an Accounting degree programme should prepare students to understand the design and operation of systems to provide data and information, it is highly likely that it will be necessary to design into the learning and teaching approaches the use of appropriate digital technologies; for example cloud-based accounting packages, data acquisition and cleaning tools, data analytics packages, appropriate generic software (such as spreadsheets), AI and other innovative and emerging technologies relevant to accounting theory or practice as they arise.



How are students assessed?

The assessment strategy within an Accounting degree programme should be designed and operated in order to equip students to become independent, self-directed, lifelong learners, critical thinkers and should include appropriate feedback to aid students' future learning.

It is important that assessment within an Accounting degree programmes concentrates on assessing the depth of student's learning of knowledge and understanding and the acquisition of subject-specific, transferable, professional and practice skills. Therefore, assessment should be designed to avoid the potential for students to pass modules using only rote learning, regurgitation, and surface learning (for example, objective or multiple-choice assessment). Modules should include substantial elements of critical assessment, including, for example: authentic scenario and case-based work; embedding technical problem questions into dynamic cases or scenarios. Where multiple choice assessment (or other forms of objective assessment) are used (in either summative or formative assessment), it should be carefully designed to avoid encouraging or rewarding surface and uncritical learning.

Assessment should be designed to be inclusive, including reasonable adjustments as appropriate, acknowledging that reasonable adjustments to assessment should not undermine the nature and scope of the assessment or undermine the assessment of attainment of programme learning outcomes. Overall assessment is best designed to allow students to demonstrate their learning achievements.



Benchmark Standards

The minimum threshold, typical, very good and excellent standards that a student will have demonstrated when they are awarded an honours and/or Master's degree in Accounting are outlined on **pages 31-37** of the Subject Benchmark Statement. Each higher education provider has its own method of determining what appropriate evidence of this achievement will be and should refer to [Annex D in The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies](#). This Annex sets out common descriptions of the four main degree outcome classifications for bachelor's degrees with honours - 1st, 2.1, 2.2 and 3rd.

The full statement was developed by subject experts drawn from across the sector. Details of the Advisory Group can be found on **page 40** of the Statement.

Subject Benchmark Statements are published in QAA's capacity as an expert quality body on behalf of the higher education sector.

Read the full Subject Benchmark Statement

The [full Subject Benchmark Statement](#) is available on the QAA website.

Subject Benchmark Statements are published in QAA's capacity as a membership organisation on behalf of the higher education sector.

Published - 10 April 2025

© The Quality Assurance Agency for Higher Education 2025
Southgate House, Southgate Street, Gloucester GL1 1UB

Registered charity numbers 1062746 and SC037786

Tel: 01452 557000 Web: www.qaa.ac.uk