

Options Fact Sheet for BSc Business Accounting - For second years in 2026/ 2027

Key points you need to know about your courses for next year:

- All programme structures can be viewed here:
[Programme structures | AMBS Undergraduate Handbook | The University of Manchester](#)
However, please remember that programme structures are subject to change each year.
- You can read a course outline for all your core and optional courses using this link, [Course unit information | MyManchester](#). Course information is currently being updated for 2026 / 2027 and will be fully updated by July 2026.
- To progress to the second year of BSc Business Accounting, you need to pass the following courses with **at least 50%**:
 - BMAN10501 Financial Reporting
 - BMAN10512 Introduction to Management Accounting
 - BMAN10760 Audit and Professional Practice
 - BMAN11110 Law for Accountants
- Please note the requirements for courses with pre-requisite and co-requisite requirements. All units in first and second year are compulsory course units within your programme of study. Progression onto dependent unit is permitted as long as you have gained the appropriate amount of credit to progress on to the following year of your registered undergraduate programme. If you do not pass your level of study, you will be offered an Exit Programme, where the pre-requisite and dependent rules must be adhered to.
- If an Exit Programme is required and a course outline states that a pre-requisite is required, it means that you must have taken and passed **at first attempt** the pre-requisite course at a minimum of 40% (in some cases a minimum of 60% is required). A course for which you achieved only a compensated fail mark (between 30% and 39%) does not count as you passing the pre-requisite. If a course outline states that a co-requisite is required, it means that you must take both courses together. The Exit Programme available to you may therefore be determined by reference to your first attempt, for some units. **The pre-requisite and co-requisite rules cannot be changed under any circumstances.**
- The majority of courses has been confirmed for 2026/2027 but there may be reasons for courses to either change or be withdrawn before they start. Your programme structure will be updated to reflect any changes that are made and will be uploaded to the handbook when it has been finalised. In the meantime, if there are any changes that affect your structure you will be notified by email.
- Due to the nature of your programme all of your courses will be added to your record in the summer. There are no options in the second year of Business Accounting. If a course appears on your record in error or a course is missing, please contact the Curriculum and Programmes team.

- You will be enrolled on to 120 credits in total. You will take a 50/70 split of credits over semesters 1 and 2. Your PwC placement will be worth 40 credits.
- Draft timetables will be available to view in July however please note that some lecture times and days may change due to reasons beyond our control.
- You will be taking some full year courses next year alongside students on other programmes, however, you will be enrolled on different versions of these courses due to the nature of delivery. These courses will be delivered in a condensed way to enable you to engage with your placement.
- When you are enrolled on to your courses you will be automatically allocated to seminars and workshops which fit your timetable. If, for any reason, you wish to make changes to these allocations you should contact your Programme Administrator who may be able to help. We will endeavour to help where we can and where timetables and room capacities allow. If it is not possible to allocate you to your desired class, we will notify you of this.