



# UNIVERSITY FOUNDATION PROGRAMME ACCOUNTING SPECIFICATION

PREPARING STUDENTS FOR UNIVERSITY SUCCESS

FOR TEACHING 2021 ONWARDS



# CATS UFP

CATS UFP is a Level 3 course, specifically designed to help international students move successfully from secondary education to a UK University.

The CATS UFP is delivered over 420 directed hours of teaching and learning, over 3 subjects, and utilises a rigorous style of study, within a pastorally supportive and culturally stimulating environment that enables students' learning to develop and progress successfully. Students are able to access a variety of assessment methods that are common in UK Universities, such as portfolios, presentations academic posters, and examinations combined with content specifically designed to build on prior learning from courses around the world.

English for Academic purposes is an essential part of CATS UFP, and all students will take an English course that supports their learning and prepares them for university life, as well as having access to many extracurricular activities that further reinforce their use of English. Assessment design within each subject carefully focuses on subject knowledge and skills, rather than the ability to cope with English as a second language.

CATS Colleges provide a stimulating intellectual and diverse environment with small classes; thus, enabling the best learning to happen. With CATS UFP, all learning happens with teachers who have excellent subject knowledge and are expert in creating a positive learning environment for students from a wide range of backgrounds.

CATS UFP has a successful record of accomplishment and is highly respected by UK universities. With this qualification, students with 12 years of schooling from their own country can make the progression that they want, to a wide range of UK universities, including those ranked most highly for both research and teaching. CATS UFP has strong advocates in its alumni, who display what a CATS UFP qualification can give them. Graduates report that they feel very well prepared for university study; often, better prepared than students from other Level 3 programmes. Universities have confirmed this, through testimonials and through extensive consultation with university based External Examiners it has gained excellent credibility with UK universities.

## **INTRODUCTION**

### **Why Choose Accounting UFP?**

#### **Dynamic and engaging content:**

For 35 years CATS UFP has provided a high quality, successful qualification. Through consistent improvement using teacher and student feedback, classroom experience and by working closely with universities the Accounting UFP course is designed to engage international students through topics and issues that are relevant across the globe.

Our content is designed to engage students through topics and issues that are relevant in today's global society.

#### **Real life skills:**

Candidates will develop the knowledge and skills required to think critically about issues, analyse data and make informed decisions – all skills that are needed for university and beyond.

#### **Assessment success:**

Accounting UFP involves a blended learning approach to assessing students that enables them to access content and demonstrate a wide range of skills and abilities. There are 2 methods of assessment- coursework and examination papers.

- Our coursework uses a variety of assessment styles including individual presentations, individual reflection, researching and individual assessment of FTSE 100 companies. Topics are contemporary and engaging to support students in developing key skills required for future University studies.
- Our examination papers use a variety of assessment styles including short answer, data response, essay and case studies so that students feel more confident and engage with the questions. Real life case studies will be used wherever possible to make it easier for students to relate to and apply their knowledge and skills developed throughout the course. Examinations will cover the fundamentals of Financial Accounting and an introduction to Management accounting processes.

## **AIMS OF THE ACCOUNTING UFP COURSE \***

### **CATS College wants to enable candidates to:**

- Develop an understanding of Accounting concepts and theories; and see how these relate to the real world of Accounting.
- Gain knowledge of Accounting in contemporary organisations of all types.
- Study the dynamic external environment within which Accounting is used and the effects this can have upon decision-making in business.
- Establish a critical understanding of major topical issues that can generate change for organisations, and the ways in which Accounting helps the organisation respond to these issues.
- Select and manipulate data in a variety of forms and to interpret their results.
- Generate enterprising and creative approaches to Accounting opportunities, problems and issues
- Generate an understanding of both Financial and Management accounting. Allowing the student to format and assess companies' accounts and relate these to the management, financing and running of a business.

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## ASSUMED PRIOR LEARNING

<b>China</b>	<p>No equivalent subject in national high schools</p> <p>International system (iGCSE): may take iGCSE Accounting covering The fundamentals of accounting, Sources and recording of data, Verification of accounting records, Accounting procedures, Preparation of financial statements, Analysis and interpretation, Accounting principles and policies</p>
<b>Malaysia</b>	<p>National system: Students in the Art stream may take Principles of Accounting for Year 10 and Year 11. Students may also take Accounting in Year 12 and Year 13.</p> <p>Year 10 and 11 modules include Introduction to Accounting, Accounting Classifications and Similarities, Business Documents, First Ledgers, Balance Sheets, Corrections, Financial Analysis, Incomplete Accounts, etc...</p> <p>Year 12 and 13 modules include reserves, cost management, budgets, usage of computers in accounting,</p> <p>International system (iGCSE): may take iGCSE Accounting covering The fundamentals of accounting, Sources and recording of data, Verification of accounting records, Accounting procedures, Preparation of financial statements, Analysis and interpretation, Accounting principles and policies</p>
<b>UAE</b>	<p>Closest equivalent subject is business management</p> <p>About 40% of pupils attend private schools which are internationally accredited, using international syllabi including iGCSEs covering The fundamentals of accounting, Sources and recording of data, Verification of accounting records, Accounting procedures, Preparation of financial statements, Analysis and interpretation, Accounting principles and policies</p>
<b>Russia</b>	<p>No equivalent subject in national high schools</p>
<b>Kazakhstan</b>	<p>No equivalent subject in national high schools</p>

<b>Nigeria</b>	<p>Business studies programme (see next box) at junior secondary includes some accounting. Topics include:</p> <ul style="list-style-type: none"> <li>Book-keeping</li> <li>Double entry system</li> <li>Books of account</li> <li>Ledger accounts</li> <li>Cash book</li> <li>Typing</li> <li>The receptionist</li> <li>Patty cash book</li> <li>Trial balance</li> <li>Trading account</li> <li>Profit and loss account</li> <li>Balance sheet of a sole trader</li> <li>Setting of line spacing</li> <li>Technique development and main method of paragraphing</li> <li>Types of paper used in typing</li> <li>Centralization</li> <li>Erasing techniques</li> </ul>
<b>South Africa</b>	<p>Accounting is an optional subject from Grade 10. In this optional course, students learn about and use the common accounting ledgers. The theoretical side focuses on ethics and general accounting principles.</p>
<b>Brazil</b>	<p>No equivalent subject in national high schools</p>
<b>Mexico</b>	<p>In high school, some students may opt for the "Accounting, economic and banking sciences or administrative sciences". High schools may take a subject called "Cost Accounting" or "Administration and Accounting" which includes Basic Accounting Concepts, Control and Registration of Cost Elements, Cost Accounting Concepts,</p>

## SPECIFICATION AND TEACHING PLAN AT A GLANCE

### Unit 1

- An introduction to the role of the accountant in business
- Types of business organisation
- The double entry model
- Verification of accounting records
- Accounting concepts used in the preparation of accounting records
- Preparation of financial statements of sole traders

### Unit 2

- Limited company accounts
- Budgeting
- Marginal costing
- Capital investment appraisal
- Partnership accounts
- Accounting for limited companies

## ASSESSMENT OVERVIEW

Accounting UFP is to be delivered within 140 directed learning hours. Candidates will be assessed via:

- 60% coursework (coursework 1, coursework 2, and coursework 3)
- 40% examination (paper 1 and paper 2)

<b>Coursework 1</b>	15%	Organisations and their legal association with stakeholders.
<b>Coursework 2</b>	25%	Ratio Analysis of FTSE 100 companies. <ul style="list-style-type: none"> <li>• Individual report               <ul style="list-style-type: none"> <li>◦ 100 marks (20%)</li> </ul> </li> <li>• Individual presentation within controlled conditions               <ul style="list-style-type: none"> <li>◦ 100 marks (5%)</li> </ul> </li> </ul>
<b>Coursework 3</b>	20%	This coursework requires candidates to exhibit the skills of a financial accountant. <ul style="list-style-type: none"> <li>• It will test the skills and understanding of the fundamentals of accounting               <ul style="list-style-type: none"> <li>◦ 100 marks</li> </ul> </li> </ul>
<b>Paper 1</b>		2 hour exam assessing Module 1 <ul style="list-style-type: none"> <li>◦ 100 marks</li> </ul>
<b>Paper 2</b>		2 hour exam assessing Module 1 and 2 <ul style="list-style-type: none"> <li>◦ 100 marks</li> </ul>

## ASSESSMENT OBJECTIVES

Assessment Objectives\* (AOs) are designed for Level 3 Accounting specifications. The Accounting UFP will place a stronger emphasis on accounting in an international context, compared to other Level three qualifications.

The exams will measure how well candidates have achieved the following assessment objectives.

- AO1: Demonstrate knowledge and understanding of accounting principles, concepts and techniques.
- AO2: Apply knowledge and understanding of accounting principles, concepts and techniques.
- AO3: Analyse and evaluate accounting data to present information, make judgements and draw conclusions.

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## ASSESSMENT OBJECTIVES WEIGHTING (AGAINST EACH COMPONENT)

Assessment Objectives	Assessment Values				Overall Weighting
	Coursework 1	15%	Exam Paper 1	20%	
	Coursework 2	25%	Exam Paper 2	20%	
	Coursework 3	20%			
AO1 Knowledge & Understanding	5%		20%		12.5%
AO2 Application	35%		30%		32.5%
AO3 Analysis and Evaluation	40%		40%		40%
AO4 Communication	20%		10%		15%

## TEACHING PLAN

Based on 140 Guided Learning Hours:

Topic	No. of hours
What is accounting?	5
Types of business organisation	5
Sources of Finance	
Accounting concepts	
Double Entry Book-Keeping	5
Double Entry Book-Keeping	5
To Understand the types and use of Business Documents	5
Balancing Accounts	5
Division of Ledgers	5
Cash Book	5
Bank Reconciliation Statement (BRS)	5
Introduction to Final Accounts	5
Journal & Correction of Errors	5
Control Accounts (CA)	5
Adjustment to Final Accounts	5
Further aspects of the preparation of the financial statements and balance sheets of sole traders	5
Further aspects of the preparation of the financial statements and balance sheets of sole traders	5
Financial Statements of Limited Companies	5
Recap: what exactly is a 'limited company'?	
Financial Statements of Limited Companies	5

Week 18 issue Project 2- Ratio Analysis	5
Financial Statements of Limited Companies (continued ...)	5
Cash Flow Statements:	5
Stock Valuation	
Assessment of business performance	5
Introduction to budgeting and budgetary control	5
The impact of ICT in Accounting	5
Partnership Accounts	5
Capital Investment Appraisal	5
Various Assessment and Exams	15
<b>Total</b>	<b>140</b>

## CONTACT US

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