

## British values and the curriculum – Accountancy

The Prevent duty requires providers and practitioners to exemplify British values in their practice and to use opportunities to explore British values and to challenge extremism. British values are defined as including:

“democracy, the rule of law, individual liberty and mutual respect and tolerance for those with different faiths and beliefs.”

This includes complying with the Equality Act 2010 and preventing discrimination against those with protected characteristics:

- age
- disability
- gender reassignment
- marriage and civil partnership
- pregnancy and maternity
- race
- religion or belief
- sex
- sexual orientation.

The Prevent duty also includes an expectation that staff will encourage students to respect other people with particular regard to the protected characteristics set out in the Equality Act 2010.

### **Behaviour in classrooms, workshops and workplaces**

Effective learning and work takes place in the workplace and classrooms or workshops where there is tolerance and mutual respect for different faiths and beliefs as well as respect for people with protected characteristics as set out in the Equality Act.

Learners in the workplace should also be aware of the need to ensure that no one in protected groups is discriminated against. Those employers who allow discrimination to take place have been prosecuted using the Equality duty.

By maintaining high standards of behaviour, including mutual respect and tolerance for different faiths and beliefs and encouraging learners to respect the protected characteristics, class teachers, lecturers and trainers will be promoting British values.

### **The law**

#### **In any area of employment, regulation is very important:**

- As part of the Accountancy courses, financial regulation and tax legislation will always be a key part of the course or apprenticeship

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- Discussion of employment rights will also present a perfect opportunity to discuss employment law and how it impacts on employees
- Data protection legislation will also impact on most employees.

### **Democracy and the link to rule of law**

Legislation that directly impacts on learners' work can provide an opportunity to discuss how these laws have come about through the democratic system and as a result of the use of the democratic system to achieve change.

#### **Examples for this might be:**

- trade union pressure to introduce health and safety laws and employment protection laws
- businesses that want changes to legislation to make it easier to trade
- politicians' pressure that often comes from constituents contacting them about issues
- Public pressure, such as demonstrations and letter writing campaigns and petitions
- Newspaper, TV, radio and social media campaigns to introduce new laws.

### **Individual liberty**

Learners will usually have considered what their options were and selected from them before they chose their course or apprenticeship. They will also have choices to make while they take their current qualification and they will often have choices to make as they consider further education, training or careers after completing the apprenticeship or course.

### **Challenging extremism**

The Prevent duty is not intended to stop students or apprentices debating controversial ideas. If students or apprentices make comments that could be regarded as extremist, staff should encourage the student or apprentices to consider:

- what they have said
- where the views they are expressing came from
- whether the evidence they have is accurate and full
- whether they have received a partial or incorrect interpretation of evidence
- alternative interpretations and views
- whether they need to make a referral to the designated safeguarding lead

Staff should use opportunities to challenge extremist narratives through discussions with students or apprentices. If staff do not feel confident in challenging extremist ideas with their students or apprentices, they should ask for support.

If students or apprentices behave in a way that contravenes the equality and diversity aspects of the code of conduct that they have signed, then this is a disciplinary issue, e.g., refusing to work with a gay student or apprentice or a student or apprentice of a different ethnicity.

<b>Applying British values to your subject area: Example</b>	
<b>British values</b>	<b>Examples from: Accountant in Business (FAB/F1)</b>
<b>Rule of law</b>	<p>Accounting and reporting systems, controls and compliance</p> <ul style="list-style-type: none"> <li>• Principles of law and regulation governing accounting and auditing</li> <li>• Financial systems, procedures and related IT applications; internal controls, authorisation, security of data and compliance within business</li> <li>• Fraud and fraudulent behaviour and their prevention in business, including money laundering</li> </ul> <p>The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession</p> <p>Leading and managing individuals and teams</p> <p>Legal factors affecting business</p>
<b>Democracy</b>	<p>How have the laws come about, e.g., pressure from the public?</p> <p>Public and political pressure for pressure that leads to accountancy legislation and tax decisions?</p> <p>Legal and political factors affecting business</p> <p>Macroeconomic factors and democracy</p>
<b>Individual liberty</b>	<p>Choices in terms of education, employment and careers.</p> <p>Limitations on individual liberty, e.g., by complying with employment or training contracts and individual liberty within the law and social expectations</p>
<b>Tolerance and mutual respect of different faiths and beliefs and promotion of the Equality duty</b>	<p>Student or apprentice code of conduct</p> <p>Good working relationships and client service</p> <p>Compliance with the Equality duty</p> <p>Leading and managing individuals and teams</p>