**Postgraduate Programme Specification**

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| **Session** | 2025/26 | **Last Modified** | 08/03/2025 |
| **Named Award Title** | MSc Accounting and Finance | | |
| **Award Title for Each Award** | MSc Accounting and Finance<br>PG Cert Accounting and Finance<br>PG Dip Accounting and Finance | | |
| **Date of Approval** | September 2021 | | |
| **Details of Cohort Applies to** | From September 2025 | | |
| **Awarding Institution** | University of the West of Scotland | **Teaching Institution(s)** | University of the West of Scotland |
| **Language of Instruction & Examination** | | English | |
| **Award Accredited by** | | Chartered Institute of Management Accountants (CIMA) | |
| **Maximum Period of Registration** | | 2 Years | |
| **Duration of Study** | | | |
| **Full-time** | 1 year | **Part-time** | NA |
| **Placement (compulsory)** | None | | |
| **Mode of Study** | ☒ Full-time<br>☐ Part-time | | |
| **Campus** | ☐ Ayr<br>☐ Dumfries | ☐ Lanarkshire<br>☒ London<br>☐ Paisley | ☐ Online / Distance Learning<br>☐ Other (specify) |
| **School** | **Business and Creative Industries** | | |
| **Divisional Programme Board** | **Accounting Finance Law** | | |
| **Programme Leader** | Dr Attahir Abubakar | | |

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| **Admissions Criteria** |

Candidates must be able to satisfy the general admission requirements of the University of the West of Scotland as specified in Chapter 2 of the University Regulatory Framework together with the following programme requirements:

**Appropriate Undergraduate Qualifications:**
Applicants will typically possess a degree or equivalent. In the absence of a degree, where entry requirements do not conform to the general entry requirements, other evidence can be considered on an individual basis in line with Regulations 2.13 – 2.36 (Recognition of Prior Learning – RPL / Recognition of Credit).

At least an undergraduate degree with 2:2 honours in any subject or equivalent (e.g. bachelor's degree with work experience) awarded by an appropriate institution.

**Other Required Qualifications/Experience**

Or have a postgraduate award (passed at an appropriate level)
Have an appropriate professional qualification such as those from ACCA or CIMA.
Have passed a Pre Masters programme at a relevant level. In some cases, Accreditation of Prior Learning (APL) and Accreditation of Prior Experiential Learning (APEL) may apply. These are recognised, assessed and implemented within UWS regulations. It considers the use of prior learning as an entrance requirement including entry with advanced standing or as additional credit for the continuing UWS student. The policy aims to provide guidance and clarity to the student.

Where English is not the first language, applicants must be able to satisfy the University of their competence in English in line with the University Regulations.

**Further desirable skills pre-application**
IELTS overall score of 6.0 with no element below 5.5, or equivalent UKVI recognised English language. Previous experience and skills in the use of MS Office i.e. Excel, Word, and PowerPoint is desirable.

**General Overview**

Accounting and Finance is at the heart of every business, and demand for new, qualified talent in this field is exceptionally high. The business landscape is changing all the time due to the development of regulations, technologies and emerging markets, some of which are highly complex and specialized. Employers expect graduates to have advanced skills and insight into contemporary issues like responsible business ethics and sustainability. These contemporary issues are explored in our programme. In addition, MSc Accounting and Finance programme delivers comprehensive expertise in financial reporting, strategic management, and corporate governance, while developing essential professional skills in financial modelling and analysis – preparing you for leadership in global finance. Further, the programme enhances the research skills of the students, equipping them for independent research at a higher educational level or professional practice.

The programme is designed in a way that is relevant and suitable for all students regardless of having an accounting and finance background or not. The strategic and practical nature of the course will equip you with the knowledge and skills to succeed in a challenging business environment and you will be able to step into an accounting or finance career in just one year. Completion time for this programme is usually one full time academic year, made up of three terms across 12 months.

Based in London, the UK's largest financial centre, you'll be surrounded by some of the world's biggest names in accounting and finance. Immersed in this dynamic business landscape, you will study this complex and rewarding subject in a practical way that prepares you for the next step in your career. Akey feature of the programme is the link with the industry through periodic guest lectures that provide students with industry insights, preparing them for a successful career.

In this programme, you will learn to:
• Gain insight and awareness into contemporary issues facing the industry.
• Apply financial and accounting skills in a practical context.
• Use established research techniques to create/ collect, analyse and interpret data.
• Gain a critical understanding of the theory and practice of accounting and financial management.
• Develop competencies that will give high value to the organisations you go on to work for.

**Typical Delivery Method**
Students can typically expect a "flipped classroom" approach to programme and module learning and teaching. Students are encouraged to engage with the study materials on the VLE before the timetabled sessions. The timetabled delivery sessions consist of a mix of lectures and tutorial/ seminar sessions.

**Any additional costs**
Students are advised to consider having personal laptops. However, the university provides laptops to be used on loan on-campus and access to computing labs may be provided if not in use for timetabled sessions.

**Graduate Attributes, Employability & Personal Development Planning**

The MSc aims to provide a robust underpinning in the knowledge, skills and understanding necessary for participants to operate effectively in an accounting or finance area within a variety of international environments. It also develops the research and data analysis competencies of the students.

As the MSc has the option to undertake either a Business Research Project (Dissertation) or the Developing Professional Practice module, there is a great opportunity for students to tailor their MSc to suit their own career aspirations. This flexibility better places the UWS MSc Accounting and Finance graduate to achieve the relevant skills and knowledge to allow them to achieve their desired employment, further education, or professional qualifications. Graduates of the MSc will be able to pursue postgraduate research degrees. The Business ResearchProject provides a solid foundation for the Doctor of Business Administration (DBA) and the Doctor of Philosophy (PhD) programmes, and the Developing Professional Practice module is ideal for graduates who wish to pursue the part-time Doctor of Professional Studies (DProf) programme.

The location of the programme will assist in attracting industry speakers, as well as significant peer interaction; provide students with networking opportunities and allow them to develop an international network of peers.

As a graduate of UWS you will be:
• Universal - globally relevant with comprehensively applicable abilities, skills and behaviours.

• Work ready - dynamic and prepared for employment in complex, ever-changing environments which require lifelong learning and resilience.
• Successful - as a UWS graduate with a solid foundation on which to continue succeeding and realising your potential, across various contexts.
Through studying and graduating from UWS, you will develop attributes across three dimensions:
• Academic - knowledge, skills and abilities related to high-level academic study.
• Personal - qualities and characteristics of well-rounded, developed, responsible individuals.
• Professional - skills, aptitudes and attitudes required for professional working life in the 21st Century.

**Work Based Learning/Placement Details**
There are no formal arrangements for work-based learning and/or placement opportunities currently embedded into the programme. However, students can opt to undertake a more business or contemporary issue-focused project or professional practice, and this may be in conjunction with a previous or current employer or a different organisation.

**Attendance and Engagement**
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time.

For the purposes of this programme, academic engagement equates to the following:

Attending all scheduled teaching (online and on-campus), engaging with non-classroom-based activities such as the resources on the VLE at least once weekly, and submitting assessments.

**Equality and Diversity**
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.

In line with current legislation (Equality Act, 2010) and the UWS Equality, Diversity, and Human Rights Code, our modules are accessible and inclusive, with reasonable adjustment for different needs where appropriate. Module materials comply with University guidance on inclusive learning and teaching, and specialist assistive equipment, support provision and adjustment to assessment practice will be made in accordance with UWS policy and regulations. Where modules require practical and/or laboratory based learning or assessment required to meet accrediting body requirements the University will make reasonable adjustment such as adjustable height benches or assistance of a ‘buddy’ or helper.

The programme takes account of the diverse group of students joining the programme. To ensure we meet these needs are clear rules and expectations of how students should be treated: fairly and equally. Negative attitudes will be challenged and there is the creation of an all-inclusive culture for staff and students. Students with special needs will receive appropriate support as required.

**Programme structures and requirements, SCQF level, term, module name and code, credits and awards ([Chapter 1, Regulatory Framework])**

| Learning Outcomes |
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| **SCQF LEVEL 11 - Postgraduate Certificate (PgCert)**<br>Learning Outcomes | |
|---|---|
| **Knowledge and Understanding** | |
| **A1** | Demonstrate knowledge and a critical appreciation of the core areas of international accounting practices and contemporary developments in corporate reporting, management accounting, corporate finance and global financial markets. |
| **A2** | |
| **A3** | |
| **A4** | |
| **A5** | |
| **Practice - Applied Knowledge and Understanding** | |
| **B1** | Be able to apply relevant accounting and finance knowledge and understanding to a wide range of complex situations. |
| **B2** | Be able to apply practical knowledge and understanding in a wide range of accounting and financial scenarios. |
| **B3** | |
| **B4** | |
| **B5** | |
| **Communication, ICT and Numeracy Skills** | |
| **C1** | Analyse a wide range of complex data appropriately using a range of numerical skills. |
| **C2** | Perform complex and technical calculations in relation to accounting and finance subject areas. |
| **C3** | Use a wide range of ICT applications to support and enhance decisions at a high level. |
| **C4** | Undertake critical evaluations on a range of numerical and graphical management accounting data. |
| **C5** | |
| **Generic Cognitive Skills - Problem Solving, Analysis, Evaluation** | |
| **D1** | Deal with complex issues both systematically and creatively, whilst making rigorous and robust judgements sometimes in the absence of complete data. |
| **D2** | Critically and systematically analyse and review financial and relevant non-financial information to identify information gaps and be able to give decisions based on this analysis. |
| **D3** | |
| **D4** | |
| **D5** | |
| **Autonomy, Accountability and Working with Others** | |

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| **E1** | Exercise autonomy, initiative and originality in problem-solving. |
| **E2** | Take ownership of work and act autonomously in planning, decision-making, and implementation of various tasks and activities at a professional level. |
| **E3** | Identify own learning needs and proactively address these needs. |
| **E4** | Work effectively in peer relationships |
| **E5** | |

**Postgraduate Certificate (PgCert) Modules**

**CORE**

| SCQF Level | Module Code | Module Title | Credit | Term | | | Footnotes |
|---|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| Footnotes for Core Modules<br>All modules are LM Level. | | | | | | | |

**Postgraduate Certificate (PgCert) Modules**

**OPTION**

| SCQF Level | Module Code | Module Title | Credit | Term | | | Footnotes |
|---|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| Footnotes for Option Modules<br>There are no optional modules on this programme. | | | | | | | |

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| **Level 11- Postgraduate Certificate (PgCert)**<br>**Criteria for Award**<br>*Please refer to UWS Regulatory Framework for related regulations* |
| There is no progression within stages at SCQF Level 11. |

Students will be awarded the PG Cert in Accounting and Finance for successful completion of any combination of 20 credit core modules totalling 60 credits which are all at SCQF level 11.

The School Board of Examiners may also award the PG Cert in Combined Studies where a student has achieved 60 credit points, of which a minimum of 40 are at level 11 and none less than level 10 but cannot continue on the named award.

No Distinction is awarded at PgCert level (Regulation 3.25).

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| **SCQF LEVEL 11 - Postgraduate Diploma (PgDip)**<br>Learning Outcomes | |
| **Knowledge and Understanding** | |
| **A1** | Demonstrate knowledge and a critical appreciation of the core areas of international accounting practices and contemporary developments in corporate reporting, management accounting, corporate finance and global financial markets. |
| **A2** | |
| **A3** | |
| **A4** | |
| **A5** | |
| **Practice - Applied Knowledge and Understanding** | |
| **B1** | Be able to apply relevant accounting and finance knowledge and understanding to a wide range of complex situations. |
| **B2** | Utilise a range of specialist skills and practices to solve complex problems. |
| **B3** | Further develop professional skills and practices. |
| **B4** | |
| **B5** | |
| **Communication, ICT and Numeracy Skills** | |
| **C1** | Use a range of advanced skills including academic writing and referencing skills, analysis and interpretation of complex information and the use of appropriate ICT skills to aid dissemination of information. |
| **C2** | Effectively use numeracy skills as appropriate to address accounting and finance problems. |
| **C3** | Undertake critical evaluations of a wide range of numerical and graphical data. |
| **C4** | |
| **C5** | |
| **Generic Cognitive Skills - Problem Solving, Analysis, Evaluation** | |
| **D1** | Apply critical analysis, evaluation and synthesis to issues that are informed by the forefront of developments in the relevant module subject areas. |
| **D2** | Critically review, consolidate, and extend knowledge, skills, and practices, in the subject areas. |
| **D3** | |
| **D4** | |
| **D5** | |
| **Autonomy, Accountability and Working with Others** | |
| **E1** | Exercise more substantial autonomy and initiative in activities. |
| **E2** | Take responsibility for own work and also for collective group work. |
| **E3** | |
| **E4** | |
| **E5** | |

**Postgraduate Diploma (PgDip) Modules**

**CORE**

| SCQF Level | Module Code | Module Title | Credit | Term | | | Footnotes |
|---|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| Footnotes for Core Modules<br>All modules are LM Level | | | | | | | |

**Postgraduate Diploma (PgDip) Modules**

**OPTION**

| SCQF Level | Module Code | Module Title | Credit | Term | | | Footnotes |
|---|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |
| Footnotes for Option Modules<br>There are no optional modules on this programme | | | | | | | |

| **Level 11- Postgraduate Diploma (PgDip)**<br>**Criteria for Award**<br>*Please refer to UWS Regulatory Framework for related regulations* |
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| There is no progression within stages at SCQF Level 11.<br>Students must successfully complete all 5 core modules and 1 optional module totalling 120 credits which are all at SCQF level 11 to be eligible for the exit award of a Postgraduate Diploma in Accounting and Finance. Distinction will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.35 & 3.26)<br>The School Board of Examiners may also award the Postgraduate Diploma in Combined Studies where a student has achieved 120 credit points, of which a minimum of 90 are at level 11 and none less than level 10 but cannot continue on the named award. |

| SCQF LEVEL 11 – Masters<br>Learning Outcomes (Maximum of 5 per heading) | |
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| **Knowledge and Understanding** | |
| **A1** | Critical understanding of key issues in research philosophy |
| **A2** | Searching for and synthesising a range of research topics within finance or/and accounting context. |
| **A3** | Critical understanding of theoretical perspectives on a selected topic of finance or/and accounting area. |
| **A4** | Developing extensive knowledge of different research methodologies, designs and techniques appropriate to finance or/and accounting context. |
| **A5** | |
| **Practice - Applied Knowledge and Understanding** | |
| **B1** | Evaluate challenges and opportunities in the selected project topic. |
| **B2** | Constructing an appropriate research design. |
| **B3** | Planning a significant piece of finance or/and accounting-based research. |
| **B4** | Demonstrate originality and creativity in practice. |
| **B5** | |
| **Communication, ICT and Numeracy Skills** | |
| **C1** | Writing an advanced-level project, synthesizing and consolidating a wide range of appropriate and up-to-date literature, using secondary data and demonstrating awareness of methodological choices all undertaken within an accounting and finance context. |
| **C2** | Communicating effectively and appropriately in speech and writing. |
| **C3** | Interpreting complex secondary materials. |
| **C4** | Making effective use of information retrieval systems and information technology applications. |
| **C5** | |
| **Generic Cognitive Skills - Problem Solving, Analysis, Evaluation** | |
| **D1** | Critically reviewing appropriate literature. |
| **D2** | Giving reasoned justification for choices of topic and method. |
| **D3** | Demonstrating originality and creativity in topic choice. |
| **D4** | Conceptualise and define new issues and problems |
| **D5** | |
| **Autonomy, Accountability and Working with Others** | |
| **E1** | Taking responsibility for the planning and production of the dissertation or project. |
| **E2** | Working effectively with a project supervisor and in seminar groups. |
| **E3** | Working effectively on own for initiative for longer periods and setting personal goals and targets. |
| **E4** | Demonstrate awareness and critical reflection. |
| **E5** | |

**Masters Modules**

**CORE**

| SCQF Level | Module Code | Module Title | Credit | Term 1 | Term 2 | Term 3 | Footnotes |
|---|---|---|---|---|---|---|---|
| 11 | LNDN11001 | Accounting for Performance and Control | 20 | ☒ | ☒ | ☒ | |
| 11 | LNDN11003 | Corporate Finance and Global Financial Market | 20 | ☒ | ☒ | ☒ | |
| 11 | LNDN11010 | International Corporate Reporting | 20 | ☒ | ☒ | ☒ | |
| 11 | LNDN11135 | Research Methods for Accounting and Finance | 20 | ☒ | ☒ | ☒ | |
| 11 | LNDN11136 | Strategic Financial Management and Modelling | 20 | ☒ | ☒ | ☒ | |
| | | | | ☐ | ☐ | ☐ | |

Footnotes for Core Modules

All five core modules must be completed for the award of MSc in Accounting and Finance. On successful completion of the five core modules plus one optional module (either LNDN11002 or ACCT11047), students will move to the Business Research Project or the Business Professional Practice module.

**Masters Modules**

**OPTION**

| SCQF Level | Module Code | Module Title | Credit | Term 1 | Term 2 | Term 3 | Footnotes |
|---|---|---|---|---|---|---|---|
| 11 | LNDN11002 | Audit, Ethics and Corporate Governance | | ☒ | ☒ | ☒ | Eligible for compensation |
| 11 | ACCT11047 | Money, Banking, and the Financial System | | ☒ | ☒ | ☒ | Eligible for compensation |
| 11 | LNDN11133 | Business Research Project | | ☒ | ☒ | ☒ | |
| 11 | LNDN11134 | Business Professional Practice | | ☒ | ☒ | ☒ | |
| | | | | ☐ | ☐ | ☐ | |
| | | | | ☐ | ☐ | ☐ | |

Footnotes for Option Modules

Students MUST choose (either LNDN11002 OR ACCT11047) AND (either LNDN11133 OR LNDN11134).

**Level 11- Masters**
**Criteria for Award**
***Please refer to [UWS Regulatory Framework]() for related regulations***

To successfully complete the Masters stage of the MSc Accounting and Finance, a student must achieve 180 credits (all at SQCF 11) i.e. pass all five core modules and the selected

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| optional modules. A student must achieve a minimum grade of 50% to pass all modules. The optional modules (LNDN11002 and ACCT11047) are eligible for compensation if not passed.<br><br>Students should be aware that it is possible to pass the Business Research Project or Professional Practice but still not be eligible for any Exit Award unless conditions of PgCert, Pg Dip, and MSc are satisfied as stated in previous sections.<br><br>Distinction for the MSc award will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.25 & 3.26) |

| **Regulations of Assessment** |
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| Candidates will be bound by the general assessment regulations of the University as specified in the University Regulatory Framework.<br>An overview of the assessment details is provided in the Student Handbook and the assessment criteria for each module is provided in the module descriptor which forms part of the module pack issued to students. For further details on assessment please refer to Chapter 3 of the Regulatory Framework.<br>To qualify for an award of the University, students must complete all the programme requirements and must meet the credit minima detailed in Chapter 1 of the Regulatory Framework. |

| **Combined Studies** |
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| There may be instances where a student has been unsuccessful in meeting the award criteria for the named award and for other more generic named awards existing within the School.<br>Provided that they have met the credit requirements in line with the SCQF credit minima (please see Regulation 1.21), they will be eligible for a Combined Studies award (please see Regulation 1.61).<br>For students studying at Level 11, they will normally be eligible for an exit award of PgCert / PgDip / Masters in Combined Studies. |

**Version no: 1**

Change/Version Control

| What | When | Who |
|---|---|---|
| Updated Links:<br>• Academic Engagement Procedure<br>• UWS Equality, Diversity and Human Rights Code. | 07/02/24 | Dr Attahir Abubakar |

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|---|---|---|
| • University Regulatory Framework | | |
| Two new modules added<br>• Research methods for accounting and finance<br>• Strategic financial management and modelling | 23/09/24 | Dr Attahir Abubakar |
| Change to structure from 6 core modules to 5 core modules (LNDN11002 made optional). | 08/03/2025 | Dr Attahir Abubakar |
| Another optional module (ACCT11047) added | 08/03/2025 | Dr Attahir Abubakar |
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