

University of the West of Scotland
Postgraduate Programme Specification

Session: 2023/24

Last Modified: 18/07/2022

Status: Published

1	Named Award Title:	MSc Accounting and Finance
2	Award Title for Each Award:	MSc Accounting and Finance PG Cert Accounting and Finance PG Dip Accounting and Finance
3	Date of Validation:	September 2021
4	Details of Cohorts Applies to:	From January 2022
5	Awarding Institution/Body:	University of the West of Scotland
6	Teaching Institution(s):	University of the West of Scotland
7	Language of Instruction & Examination:	English
8	Award Accredited By:	N/A
9a	Maximum Period of Registration:	2 Years Authorised Interruption Guidance notes (uws.ac.uk)
9b	Duration of Study:	Full-Time – 1 year
10	Mode of Study:	Full-Time
11	Campus:	London
12	School:	School of Business & Creative Industries
13	Programme Board:	Accounting, Finance and Law
14	Programme Leader:	Dr Attahir Abubakar

15. Admission 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:

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 (i.e. to satisfy additional PSRB requirements or other)

IELTS overall score of 6.0 with no element below 5.5, or equivalent UKVI recognised English language

<p>16</p>	<p>General Overview</p> <p>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 financial technology, responsible business ethics, sustainability, and big data. These contemporary issues are explored in our programme. Further, the programme enhances the research skills of the students, equipping them for independent research at a higher educational level or professional practice.</p> <p>Our programme has been designed for the non-accounting/finance graduate and as such we have not sought accreditation from the professional bodies. However, this strategic and practical 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.</p> <p>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.</p> <p>You will learn how to:</p> <ul style="list-style-type: none"> • Gain insight and awareness into contemporary issues facing the industry. • Apply financial and accounting skills in a practical context. • Learn how to 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.
<p>17</p>	<p>Graduate Attributes, Employability & Personal Development Planning</p> <p>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.</p> <p>As the MSc has the option to undertake either a Strategic Business Project 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.</p>

	<p>Graduates of the MSc will be able to pursue postgraduate research degrees. The Strategic Business Project provides a solid foundation for the Doctor of Business Administration (OBA) 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.</p> <p>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.</p> <p>As a graduate of UWS you will be:</p> <ul style="list-style-type: none"> • 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. <p>Through studying and graduating from UWS, you will develop attributes across three dimensions:</p> <ul style="list-style-type: none"> • 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.
18	Work Based Learning/Placement Details
	<p>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 and this may be in conjunction with a previous or current employer or a different organisation.</p>
19	Attendance and Engagement
	<p>In line with the Student Attendance and Engagement Procedure, Students are defined as academically engaged if they are regularly engaged with timetabled teaching sessions, course-related learning resources including those in the Library and on the VLE, and complete assessments and submit these on time.</p> <p>For this programme, academic engagement equates to the following:</p> <p>Attending all scheduled teaching (online and on-campus), engaging with non-classroom-based activities such as the resources on the VLE (Aula) at least once weekly, and submitting assessments.</p>

20	Equality and Diversity
	<p>The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.</p> <p>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 the study materials in advance of the class.</p>

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

21	Learning Outcomes (Maximum of 5 per heading)
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SCQF LEVEL 11 - Postgraduate Certificate (PgCert)	
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.
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.
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.
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.
Autonomy, Accountability and Working With Others	
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

Postgraduate Certificate (PgCert) Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	

Footnotes for Core Modules:

Postgraduate Certificate (PgCert) Optional Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	

Footnotes for option modules

22a	Level 11 – Postgraduate Certificate (PgCert) Criteria for Progression and Award
	<p>There is <u>no progression</u> within stages at SCQF Level 11.</p> <p>Students will be awarded the PG Cert in Accounting and Finance for successful completion of any combination of 20 credit modules listed as part of the Diploma totalling 60 credits which are all at SCQF level 11.</p> <p>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.</p> <p>No Distinction is awarded at PgCert level (Regulation 3.25).</p> <p>UWS Regulatory Framework.</p>

Level 11 – Postgraduate Diploma (PgDip) 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.
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.
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.
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.
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.

Postgraduate Diploma (PgD) Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	

Footnotes for Core Modules:

Learning Outcomes - Postgraduate Diploma (PgD) Optional Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	

Footnotes for option modules

22b	Level 11 - PgDip Criteria for Progression and Award
	<p>There is <u>no progression</u> within stages at SCQF Level 11.</p> <p>Students must successfully complete all 6 core modules totalling 120 credits which are all at SCQF level 11 to be eligible for the exit award of a Postgraduate Diploma in Accounting</p>

	<p>and Finance. Distinction will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.35 & 3.26)</p> <p>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.</p> <p>Links: UWS Regulatory Framework</p>
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SCQF LEVEL 11 - MASTERS Learning Outcomes	
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.
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.
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
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.

Learning Outcomes - MASTERS Core Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
11	LNDN11001	Accounting for Performance and Control	20	✓	✓	✓	
11	LNDN11002	Audit, Ethics and Corporate Governance	20	✓	✓	✓	
11	LNDN11003	Corporate Finance and Global Financial Market	20	✓	✓	✓	
11	LNDN11007	Financial Modelling and Research Methodology	20	✓	✓	✓	
11	LNDN11010	International Corporate Reporting	20	✓	✓	✓	
11	LNDN11011	Strategic Financial Management and Analysis	20	✓	✓	✓	

Footnotes for Core Modules:

On successful completion of the six core modules, students will move to the Business Research Project or the Developing Professional Practice module.

Learning Outcomes - MASTERS Optional Modules

SCQF Level	Module Code	Module Name	Credit	Term			Footnotes
				1	2	3	
11	BUSN11134	Business Professional Practice	60	✓	✓	✓	
11	BUSN11133	Business Research Project	60	✓	✓	✓	

Footnotes for option modules

Students MUST choose either BUSN11133 OR BUSN11134

22c	Level 11 MASTERS Criteria for Award
	<p>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 6 core modules and the selected optional module. Distinction will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.35 & 3.26). UWS Regulatory Framework</p>

23	Regulations of Assessment
<p>Candidates will be bound by the general assessment regulations of the University as specified in the University Regulatory Framework</p> <p>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.</p> <p>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.</p>	

24	Combined Studies
<p>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. 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 an exit award of PgCert/ PgDip in Combined Studies.</p>	

Change/Version Control

Changes made to the programme since it was last published:

What	When	Who
<p><u>Updated Links:</u></p> <ul style="list-style-type: none"> • Academic Engagement Procedure • UWS Equality, Diversity and Human Rights Code. • University Regulatory Framework 	07/02/23	A Abubakar

Version Number: 1.02