



Postgraduate Programme Specification

Session	2025/26	Last Modified	25/02/2025
Named Award Title	MSc Finance & Accounting with CIMA		
Award Title for Each Award	MSc Finance and Accounting with CIMA PG Cert Finance and Accounting PG Dip Finance and Accounting		
Date of Approval	21/01/21		
Details of Cohort Applies to	25/26		
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		Eligible for exemptions from the Chartered Institute of Management Accountants (CIMA)	
Maximum Period of Registration		3 years or 36 Months	
Duration of Study			
Full-time	1 year	Part-time	1 year and 8 months
Placement (compulsory)	None		
Mode of Study	☒ Full-time ☒ Part-time		
Campus	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☐ London ☒ Paisley	☐ Online / Distance Learning ☐ Other (specify)
School	Business and Creative Industries		
Divisional Programme Board	Accounting Finance Law		
Programme Leader	G. McPake		

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).

A business-related Honour's degree (or equivalent) is normally acceptable.

Other Required Qualifications/Experience

None (see desirable skills below)

Further desirable skills pre-application

No previous qualifications and experience are required although previous experience and skills in the use of Office Software i.e. Excel, Word, and PowerPoint are desirable.

General Overview

The MSc Finance and Accounting offer the opportunity to gain both relevant contextual and subject-specialist knowledge in Finance and Accounting through a structured and focused programme of academic studies. The MSc Finance and Accounting programme will add value to first degrees by developing individuals with an integrated and critically aware understanding of Finance and Accounting. The programme has been designed to match with the Chartered Institute of Management Accountants (CIMA) syllabus.

The objectives of the Finance and Accounting programme are to:

- Develop critical, analytical problem-based learning skills and transferable skills to prepare the student for postgraduate employment in Finance and Accounting.
- Enable the student to continue to engage in lifelong learning.
- Assist the student in developing further skills required for both autonomous practice and teamwork within the accounting profession.
- Enable a systematic understanding of current finance and accounting theory and practice and future developments both in the UK and internationally.
- Encourage students to adopt an analytical and creative approach to study, and to develop the ability to argue rationally, communicate clearly, and form sound judgments.
- Enhance students' knowledge, skills, and abilities through the execution of a Master level project.

The MSc Finance and Accounting programme seeks to offer a portfolio of modules reflecting the needs of those wishing to pursue a career in accounting and/or finance but who may not have accounting as their first degree. The programme focuses on conceptual understanding and practical skills of accounting and finance supplemented by an understanding of the background within which accounting operates. Therefore, the specific nature of this programme as a conversion degree (Type 2) makes it stand out, as most of our competitors in the market offer master's degrees for a specialised group of students who obtained their first degree in Finance and Accounting.

The Learning, Teaching, and Assessment strategy of this programme builds on the programme team experience of delivering master's and professional programmes and is designed to ensure the development of confident individuals with high-quality skills and graduate attributes that are recognised and valued not only by the students themselves but also by employers and the wider community. This is achieved through:

- Utilising formative and summative assessments
- Developing employability skills
- Placing learning and subject content within an international context
- Making use of relevant learning technology where appropriate
- Developing and applying software skills to analyse and model data
- Utilising both online and on-campus learning & teaching

The assessment approaches are designed to encourage learning and analysis as required by the learning outcomes. The programme utilises an extensive range of assessment methods. Specific details regarding learning, teaching, and assessment are found within the Programme and Module handbooks.

The module will develop students' Excel skills as Excel is applied extensively within our teaching, learning, and assessment activities. Students are encouraged to invest in Laptops and Office software to facilitate their studies and to undertake practical software-based activities both within the class and outside of the University. The University provides on-campus access to computing labs and software.

Typical Delivery Method

Students can typically expect a "flipped classroom" approach to programme and module learning and teaching.

1. Students will typically be asked to prepare for class sessions in advance by undertaking preliminary activities via module VLEs e.g., engaging with videos prepared by tutor, participating in forum discussions. Typically 2 hours.
2. Students will typically be asked to attend on-campus class (workshop) sessions to review key concepts and techniques, participate in Q&A, and work on extended financial problems with tutor and peers. Typically 3 hours.
3. Students are encouraged to follow-up each weekly topic and session with further engagement with VLE resources. On occasion, students will also be encouraged to attend additional online sessions e.g. for additional support or guest speakers.

Any additional costs

Students are encouraged to invest in Laptops and Office software to facilitate their studies and to undertake practical software-based activities both within the class and outside of the University. The University provides on-campus access to computing labs and software.

Graduate Attributes, Employability & Personal Development Planning

The programme aims to provide a rigorous grounding in the knowledge, skills, and understanding necessary for graduates to embark on a career in finance and accounting. The programme recognises that students will come to the programme from various academic backgrounds and that future employability prospects will be enhanced by this higher-level development of inquiry, research, and critical analysis skills fostered by the programme. Personal Development Planning will be encouraged in line with university policy both at programme and module levels. At the programme level, students will be encouraged to maintain a personal development plan and be directed to appropriate sites and activities that promote the development of the individual. At the module level, students will be encouraged at regular intervals to consider and internalise their learning to date and, if appropriate, update their personal development plans. Students will have the opportunity to participate in PDP/CPD sessions that prepare students for the continuing professional development of digital skills required by accounting and finance professionals in the digital age.

Our Graduates

The University puts you, the future graduate, at the heart of everything that it does. The MSc Finance and Accounting programme has been designed to ensure that you, on completion of your degree, have all the necessary attributes required of a modern graduate in a professional workplace. Your modules are designed to develop a range of skills that are academic (developing your knowledge, skills, and abilities to a high level for academic study), personal (ensuring that your qualities and characteristics result in you being a well-round, developed, responsible individual, both in the workplace and in life), and professional (developing the range of skills that you need in a modern and constantly changing working environment). These are the keystones in modern accounting and finance.

Your modules, both in terms of content and assessment, are professionally focused on developing:

- Your academic skills (critical thinking, analysing, inquiring, improving knowledge, being digitally literate, problem-solving, autonomy, being incisive, and being innovative).
- Your personal skills (being emotionally intelligent, ethically minded, culturally aware, communicating effectively, being influential, motivated, creative, imaginative, and resilient).
- Your professional skills (collaborating, being research-minded, being socially responsible, becoming a potential leader, being enterprising, being ambitious, being driven, being daring, and being transformative).
- Your digital skills (confident with a wide range of software- especially Excel, ability to model and analyse complex data with software, ability to solve complex quantitative problems with software, able to communicate data insights with software)

We want you to be:

- Globally relevant with applicable abilities, skills, and behaviours (Universal).
- Dynamic and prepare for employment in a complex and changing environment through resilience and a lifelong commitment to learning (Work Ready).
- Build a solid foundation on which to continue to succeed and realise your potential across various contexts (Successful).

Universal, Work Ready, and Successful is UWS!

Work Based Learning/Placement Details

The normal duration of the MSc Programme is one full academic year so work-based placements are not possible. However, the programme is enhanced by guest speakers from the finance and accounting industry, professional body visits, employability events, and the use of industry and professionally relevant activities, case studies, and assessments.

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:

As per the statement above.

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.

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

Learning Outcomes

SCQF LEVEL 11 - Postgraduate Certificate (PgCert)	
Learning Outcomes	
Knowledge and Understanding	
A1	Demonstrate a critical and integrated understanding of core areas of finance and accounting
A2	Describe and critically assess the impact regulations have on businesses
A3	Understand the theoretic underpinning of finance and accounting
A4	Demonstrate a critical awareness of issues of current interest and debate in finance and accounting
A5	
Practice - Applied Knowledge and Understanding	
B1	Use a range of specialist skills, techniques and practices associated with finance and accounting
B2	Apply relevant knowledge and understanding to a range of complex accounting situations taking account of its relationship and interaction with other areas of the organisation
B3	Demonstrate originality and creativity in applying knowledge and understanding to solve a range of business problems
B4	Apply skill, knowledge and understanding in the planning and execution of techniques of enquiry
B5	
Communication, ICT and Numeracy Skills	
C1	Use a range of skills including academic writing and referencing skills, analysis, and interpretation of complex information, and the use of appropriate ICT skills to aid the dissemination of information
C2	Communicate effectively and engage in discourse with lecturers, and fellow students and demonstrate the ability to convey complex ideas and concepts effectively
C3	Demonstrate an effective use of communication skills
C4	
C5	
Generic Cognitive Skills - Problem Solving, Analysis, Evaluation	
D1	Identify, conceptualise, and apply critical analysis to new and abstract problems and issues related to finance and accounting
D2	Critically review and consolidate knowledge relating to finance and accounting situations
D3	
D4	

D5	
Autonomy, Accountability and Working with Others	
E1	Exercise substantial autonomy and initiative in professional and equivalent activities
E2	Be self-directed and take responsibility for your study and using own initiative
E3	Develop time management skills to schedule and manage own and, where appropriate, other activities
E4	Use initiative to cooperate and share learning with fellow students and, where appropriate, demonstrate leadership in teams
E5	

Postgraduate Certificate (PgCert) Modules

CORE

SCQF Level	Module Code	Module Title	Credit	Term			Footnotes
				1	2	3	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	

Footnotes for Core Modules

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							
There are no optional modules on this programme.							

Level 11- Postgraduate Certificate (PgCert)**Criteria for Award**

Please refer to [UWS Regulatory Framework](#) for related regulations

There is no progression within stages at SCQF Level 11.

Students can exit with a Postgraduate Certificate in Finance and Accounting provided they have completed a minimum of 60 credits, 40 credits of which must include the two core modules: 'Financial Reporting' and 'Management Accounting'. These are foundation modules in the critical disciplines of financial reporting and management accounting.

The programme leader and personal tutor will advise students of their status and discuss the implications of module deficits as they progress through their academic terms.

No Distinction is awarded at the PgCert level.

SCQF LEVEL 11 - Postgraduate Diploma (PgDip) Learning Outcomes	
Knowledge and Understanding	
A1	A critical and integrated understanding of the theory and practice of critical inquiry and in developing research plans
A2	A critical awareness of the role and principles of finance and accounting within the business community
A3	A critical understanding of the principles and precepts of finance and accounting
A4	An understanding of the role and techniques of quantitative analysis in the decision-making processes in business
A5	
Practice - Applied Knowledge and Understanding	
B1	Use a significant range of specialist skills, techniques, and practices associated with finance and accounting
B2	Apply relevant knowledge and understanding of ethics and governance to a range of complex situations
B3	Ability to critically evaluate and analyse current research and practice within the finance and accounting discipline
B4	Identify, conceptualise, define, and make informed judgements on problems in an accounting context often based on incomplete information
B5	Demonstrate originality and creativity in applying knowledge and understanding to a range of accounting situations and problems
Communication, ICT and Numeracy Skills	
C1	Use a range of skills including academic writing and referencing skills, analysis, and interpretation of complex information, and the use of appropriate ICT skills to aid the dissemination of information
C2	Communicate effectively and engage in discourse with lecturers, and fellow students and demonstrate the ability to convey complex ideas and concepts effectively
C3	Effective use of a range of appropriate communication strategies
C4	Develop and apply numeracy skills as appropriate to assist in the decision-making process
C5	Use a range of software to support and enhance the understanding of complex issues
Generic Cognitive Skills - Problem Solving, Analysis, Evaluation	
D1	Develop original and creative responses to the analysis, evaluation, and synthesis of data and other accounting information
D2	Critically review and consolidate knowledge relating to complex finance and accounting situations
D3	Ability to locate, extract, and analyse financial data from multiple sources
D4	
D5	
Autonomy, Accountability and Working with Others	
E1	Exercise substantial autonomy and initiative in professional and equivalent activities

E2	Be self-directed and take responsibility for your own study and using own initiative
E3	Develop time management skills to schedule and manage own and, where appropriate, other activities
E4	Use initiative to cooperate and share learning with fellow students and, where appropriate, demonstrate leadership in teams
E5	

Postgraduate Diploma (PgDip) Modules

CORE

SCQF Level	Module Code	Module Title	Credit	Term			Footnotes
				1	2	3	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
Footnotes for Core Modules							
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							
There are no optional modules on this programme							

Level 11- Postgraduate Diploma (PgDip)

Criteria for Award

Please refer to [UWS Regulatory Framework](#) for related regulations

There is no progression within stages at SCQF Level 11.

Students who have gained all 120 core credits and do not wish to continue, or whose progress is arrested, may exit with a Postgraduate Diploma in Finance and Accounting. All taught modules are core and align with CIMA's Managerial Level syllabus. Students are required to have passed all core modules to satisfy 'CIMA Masters Gateway' conditions for exemptions and eligibility to undertake the CIMA Management Case Study Examination (MCS) with CIMA.

Distinction will be awarded in line with University Regulations and no imported credit can be used. (Regulations 3.25 & 3.26).

SCQF LEVEL 11 – Masters	
Learning Outcomes (Maximum of 5 per heading)	
Knowledge and Understanding	
A1	Demonstrate detailed and critical knowledge of the finance and accounting literature relevant to the chosen topic and a high appreciation of the practical problems faced in application
A2	Display a critical understanding of a range of specialised theories, principles, and concepts relevant to the chosen topic within finance and accounting
A3	Display a critical awareness of current issues relevant to the topic and related areas
A4	Demonstrate a critical understanding of the role and function of corporate law in finance and accounting practice
A5	
Practice - Applied Knowledge and Understanding	
B1	Apply a range of skills, techniques and practices associated with the finance and accounting area
B2	A practical understanding of how established techniques are used to develop and interpret issues related to finance and accounting
B3	Apply an appropriate research strategy to the selection and distillation of relevant information from a wide range of sources and a large body of knowledge
B4	Plan and execute a significant project together with its investigation and development
B5	
Communication, ICT and Numeracy Skills	
C1	Further develop academic writing skills, including appropriate acknowledgement and referencing sources
C2	Use both quantitative and qualitative appropriate techniques to increase the effectiveness and performance of the analysis of data
C3	Able to use appropriate software to support and enhance the analysis and presentation of data
C4	Communicate with a range of audiences and adapt the communication to the context and purpose
C5	
Generic Cognitive Skills - Problem Solving, Analysis, Evaluation	
D1	Demonstrate the ability to recognise problems in finance and accounting and reporting and identify suitable means to respond to and manage them effectively
D2	Conceptual understanding that enables the evaluation of the accuracy and validity of published research and assesses its relevance to new situations
D3	Capability for independent and self-managed learning such that they can analyse their strengths and weaknesses and formulate strategies for improvement
D4	
D5	
Autonomy, Accountability and Working with Others	
E1	Ability to question standard practice and to apply professional judgment in making recommendations and solving problems for future best practice

E2	Demonstrate an ability to interact with supervision in an effective manner
E3	Demonstrate an ability to manage time and resources
E4	Work in ways that are reflective, self-critical, and based on research/evidence
E5	Deal with complex ethical and professional issues

Masters Modules

CORE

SCQF Level	Module Code	Module Title	Credit	Term			Footnotes
				1	2	3	
11	ACCT11023	Financial Accounting	20	☒	☐	☐	
11	ACCT11024	Management Accounting	20	☒	☐	☐	
11	ACCT11031	Corporate Financial Management	20	☒	☐	☐	
11	ACCT11026	Advanced Management Accounting	20	☐	☒	☐	
11	ACCT11021	Enterprise Management	20	☐	☒	☐	
11	ACCT11016	Businesss Research & Analysis	20	☐	☒	☐	

Footnotes for Core Modules

11 ACCT11029 Finance & Accounting Dissertation with CIMA 60 Credits Term 3

Students are strongly advised to complete the Dissertation project after exploring research methods and preparing a Research Proposal as part of the 'Business Research & Analysis' module undertaken in Term 2. Within this module, students are required to write and submit a research proposal as an assessment instrument which may form the basis for the dissertation in Term 3. Each student will be allocated a supervisor with whom they communicate directly throughout the dissertation phase.

Masters Modules

OPTION

SCQF Level	Module Code	Module Title	Credit	Term			Footnotes
				1	2	3	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	

Footnotes for Option Modules

There are no optional modules on this programme.

Level 11- Masters

Criteria for Award

Please refer to [UWS Regulatory Framework](#) for related regulations

There is no formal progression route for the programme.

To complete the Master's phase of the MSc Finance and Accounting, a student must achieve a minimum grade of 50% in the dissertation, have passed all 120 credit core modules and so have attained 180 credits at SCQF 11.

Students should be aware that it is possible to pass the 'Finance & Accounting Dissertation' but still not be eligible for any Exit Award unless conditions of PgCert, Pg Dip, and MSc are satisfied as stated in previous sections.

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

Candidates will be bound by the general assessment regulations of the University as specified in the [University Regulatory Framework](#).

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.

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

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 a Combined Studies award (please see Regulation 1.61).

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
Minor changes to "General Overview" and "General	26/02/25	Dr Gerry McPake

attributes..." sections regards "digital skills"		
More detail and clarity in "Typical Delivery Method"	26/02/25	Dr Gerry McPake