

THE UNIVERSITY OF MANCHESTER

Postgraduate Programme Specification

1. GENERAL INFORMATION

Award	Programme Title	Duration	Mode of study
MSc	Accounting	1 year	Full time
PG Dip	Accounting	9 months	Full time (Exit Award Only)
PG Cert	Accounting	6 months	Full time (Exit Award Only)

School	Alliance Manchester Business School
Faculty	Faculty of Humanities
Awarding Institution	University of Manchester
Programme Accreditation	None
Relevant QAA benchmark(s)	None

2. PROGRAMME AIMS

The proposed MSc Accounting programme is aimed at advancing thinking and debate in contemporary issues in financial reporting, management accounting, auditing and governance. The one year full-time programme will help students to develop an in-depth understanding of the theory and practice of accounting as well as the critical thinking. To this end, the programme offers teaching informed by theoretical and empirical research and taught by research active staff. The MSc Accounting also offers students a post masters level education chance to join the accountancy profession. In addition, successful completion of the MSc Accounting from AAMBS can potentially bolster the careers of students possessing overseas professional accounting qualifications.

The programme meets the requirements of the national qualifications framework for a level M (Masters) degree and conforms to the ESRC guidelines for Masters degrees.

PG Dip and MSc	
1.	Provide students with advanced knowledge and understanding of the conceptual and applied aspects of accounting as an academic discipline at Masters level.
2.	Provide students with instruction in those areas of accounting that are necessary for a proper understanding of the discipline.
3.	Place accounting and auditing within their broader economic, behavioural, and organisational contexts.
4.	Provide students with the opportunity to study accounting jointly with those study areas that are relevant for a proper understanding of the discipline. Such areas of study include quantitative and qualitative methods of investigation for formal research enquiry, finance and management information systems.
5.	Develop students' powers of inquiry, critical analysis, and logical thinking and to apply theoretical knowledge to current issues of policy and practice.
6.	Encourage initiative, independent learning, and commitment to scholarship.
7.	Develop core skills in: computer literacy, numeracy, use of databases and IT skills, problem-solving, written and oral communication, report writing and presentation.
8.	Provide students with the knowledge and skills to equip them for a range of careers in accounting, in professional accounting firms and the service and public sectors, and to prepare them for higher study and academic research in the area
9.	Create awareness of the range of methodological approaches to research and problem solving and their implications for research findings
MSc only	
10.	Enable MSc students to apply advanced research skills to a relevant research area

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3. INTENDED LEARNING OUTCOMES OF THE PROGRAMME(S)

A. Knowledge and understanding	
Students should have:	
PG Cert Dip and MSc	
A1.	an advanced knowledge and understanding of the theoretical framework of accounting
A2.	an advanced knowledge and understanding of core theoretical models of financial reporting, management accounting and auditing and an awareness of the associated empirical evidence that supports them
A3.	an advanced understanding of how accounting informs and is informed by the economic, behavioural, and organisational contexts in which firms operate
A4.	An advanced knowledge and understanding of the concepts and issues associated with financial reporting and the links between internal reporting systems and external reporting for internal and external (management) control.
A5.	an advanced knowledge of the effects of management information system design and its usefulness for decision making
A6.	an advanced knowledge and understanding of selected specialised fields of academic accounting, including a familiarity with current developments and issues, together with, an understanding of the limits of such knowledge and the effects of this on analysis and interpretation
A7.	an advanced knowledge and understanding of the terminology and practices, and the limitations of accounting; a knowledge and understanding of the preparation and use of financial statements; further knowledge and understanding of aspects of financial reporting or managerial accounting/management information systems, complementary to finance, as chosen by the student
A8.	knowledge and experience in the development of a research enquiry and the ability to select the tools necessary for executing the research; the skills to pursue independent learning, to analyse and interpret quantitative and qualitative data and to present results in a form that is appropriate
MSc only	
A9.	a critical awareness of research issues, methodologies, and methods in accounting and finance, combined with a knowledge and experience of corresponding skills in planning and managing a research project, equipping them to carry out a piece of original research.
A10.	an awareness of how to produce an original piece of academic research in the form of a dissertation, demonstrating a critical knowledge of the associated research literature and an awareness of the implications and of the limitations of the research findings

Learning and teaching processes (to allow students to achieve intended learning outcomes)
We use a variety of teaching methods depending on the nature of the subject matter and learning objectives. Teaching methods include lectures and workshops. Lectures are the main method of imparting knowledge, interpretation, and understanding. The styles of lecturing depend on the nature of the material.

Students supplement lecture material with directed reading, including textbooks and journal articles and the preparation of assignments and exercises in advance of workshops and tutorials. Students also learn through assessed essays and preparation of reports, group projects, and individual dissertations (for MSc students) on a topic of personal interest to the student.

Section 6 maps course units into ILOs.

Assessment (of intended learning outcomes)
All examinations and course work are assessed using a numerical marking scheme. Dissertations are also assessed using a numerical marking scheme typically without an oral examination.

Most courses are assessed by an essay/project and an unseen examination paper. Feedback on assessed work is passed to students and details of their performance against expectation are noted for each assignment/ examination during the marking process.



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Supervisors suggest dissertation topics. Dissertations may be supervised in groups around a common theme. Students meet with supervisors 5 times for briefing, advice, evaluation, and monitoring progress. Dissertations are normally about 45 to 85 pages.



B. Intellectual skills	
Students should have developed:	
PG Dip and MSc	
B1.	the ability to synthesise and evaluate data
B2.	skills in solving problems, including the ability to manipulate financial and other numerical data and to apply statistical concepts or methods at an appropriate level
B3.	powers of inquiry, logical thinking, and critical analysis of arguments and evidence
B4.	skills in interpreting and evaluating theoretical arguments and empirical evidence
B5.	the ability to formulate and test hypotheses, and interpret empirical results
B6.	the capacity for independent and self-managed learning
B7.	the ability to plan, execute, and report on a piece of independent empirical research in the form of an academic article



Learning and teaching processes
Combination of lectures, workshops, and tutorials. Much learning in accounting and finance is achieved through a problem-solving approach. Students evaluate, synthesise, and critique arguments and also collect, analyse and evaluate data. By the time all the courses are delivered students have acquired knowledge that enables them to make a good start on their dissertations. Students are expected to supplement lecture material with directed reading. Preparation in advance of workshops and tutorial is expected.



Assessment
Unseen examinations; assessed coursework in the form of essays, reports, group projects, and individual research projects with strict deadlines.

C. Practical Skills	
Students should be able to:	
C1.	gather data from a financial database and from alternative sources of financial information
C2.	use sources of financial information, including press coverage of business issues, in an informed way
C3.	correctly cite, acknowledge, and reference sources
C4.	use communications and information technology in acquiring, analysing, and communicating information (spreadsheets, word-processing, on-line databases)
C5.	present quantitative and qualitative information, together with analysis, argument, and commentary, in a form appropriate to the intended audience
C6.	manage project work effectively



Learning and teaching processes
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Assessment

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Teaching and learning methods are evaluated in terms of the quality of students' output and effectiveness in providing and communicating the information required. Students develop practical skills through workshops and assessed coursework.



See Section 6 for a mapping of course units into ILOs and where these are assessed.

D. Transferable skills and personal qualities

Students should be able to:

- | | |
|------------|--|
| D1. | Participate constructively in teams or groups |
| D2. | Structure and present ideas effectively orally, visually, and in writing |
| D3. | Manage time and work to deadlines |
| D4. | Exercise initiative and self-reliance skills, and work independently |
| D5. | Exercise numeracy and computational skills |
| D6. | Appreciate alternative viewpoints |
| D7. | Demonstrate IT skills including use of the Internet, word processing, spreadsheets and software packages, e.g. SAS |



Learning and teaching processes

Teaching and learning methods are evaluated in terms of the quality of students' output and effectiveness in providing and communicating the information required. Students develop transferable skills through workshops and assessed coursework.



Assessment

See Section 6 for a mapping of course units into ILOs and where these are assessed.



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4. THE STRUCTURE OF THE PROGRAMME(S)

General requirements

All students enter on the MSc programme. Students exit from either the MSc, Diploma or Certificate programme depending on performance or choice (see Programme Handbook for further details). The duration of the programme is 12 months: an 8 month taught programme totaling 120 credits followed by 4 months spent on the dissertation, which carries 60 credits. The diploma program of study comprises a 12 month taught programme totaling 120 credits. The certificate program of study comprises a 6 month taught programme totaling 60 credits.

Programme structure	redits
Semester 1	
Two core course units	
BMAN 70241 Corporate Financial Reporting	15
BMAN 73811 Quantitative Research Methods in Accounting	15
Two from the following Options[†]	
BMAN 73821 Assurance & Credible Corporate Reporting	15
BMAB 74211 Accounting & Financial Perspectives for SMEs	15
BMAN 71291 International Accounting Practice and Regulation	15
Semester 2	
Two core course units	
BMAN 70232 Advanced Management Accounting	15
BMAN 71282 Qualitative Research Methods	15
Two from the following Options[†]	
BMAN 73842 Elements of Market Based Accounting Research	15
BMAN 72912 Corporate Governance	15
BMAN 71132 Financial Statement Analysis	15
MSc Dissertation	
BMAN60000 MSc Dissertation in Accounting	60
Total Credits	180

*Note: Dissertation topic leaders might suggest as pre-requisite for their topic a course unit that is not listed above as core. Hence, the choice of dissertation topics could dictate the choice of options/electives.

[†]The offering of any optional courses is subject to a sufficient level of student enrolment on courses.

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5. STUDENT INDUCTION, SUPPORT AND DEVELOPMENT (in order to deliver the intended learning outcomes, including dissertation support and guidance)

Induction

All students attend an initial, week-long, induction when they are welcomed, registered, provided with information and advice about a wide range of matters (library and IT facilities, channels of communication, learning resources, student support services, student representation in the committee structure, etc.), and receive introductory lectures on generic issues relating to their postgraduate studies.

Programme handbooks

All students receive a copy of the Programme Handbook on arrival. This includes comprehensive information on all aspects of the programme, and has specific advice on the dissertation process and the support available. The handbook also contains practical information about the Manchester Accounting and Finance Group, the Manchester Business School and the Faculty of Humanities. All information is also available on the web and intranet sites for AMBS and the Faculty of Humanities.

Support

There is a Programme Director and a Programme Administrator. The Programme Director reviews student progress and students are encouraged to contact the Programme Director or PG Administrator should they need academic guidance or to discuss issues of a personal nature. Students are encouraged to make full use of the University support services, including the accommodation services, the Careers Service, the Office of Student Support and Services, the Student Services Centre—full details are in the programme handbook.

Students have the opportunity to undertake a Personal Development Plan. Personal Development Planning is a structured and supported process undertaken by an individual to reflect upon their learning, performance and achievement and to plan for their personal, educational and career development. The primary objective of PDP is to improve the capacity of individuals to understand what and how they are learning, and to review, plan and taken responsibility for their own learning.

IT support

Postgraduate students have access to several dedicated clusters of PCs in AMBS, as well as several other clusters across the University.

Student representation

Student representatives and staff teaching on the programme are invited to attend meetings of the School Programme Committee, three each year and of the Divisional Programme Committee. The Students' Union offers training and support for students in this role. These meetings review, amongst other things, teaching issues. An Annual Programme Review is conducted in the second semester, with particular attention paid to assessments of the Programme's aims and learning outcomes and the extent to which stated aims are being achieved.

Overseas students

We encourage overseas students to attend English Language courses provided by the University Language Centre. AMBS also has an International Society providing peer support for overseas students and international students on this programme are eligible to join.

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6. CURRICULUM MAP OF COURSE UNITS AGAINST INTENDED LEARNING OUTCOMES OF THE PROGRAMME

Course code and title		Knowledge and understanding										Intellectual skills							Practical skills						Transferable skills and personal qualities							
Code	Course Unit title	C/O	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	C5	C6	D1	D2	D3	D4	D5	D6	D7
BMAN 73811	Quantitative Research Methods in Accounting	C	DA		DA	DA				DA	DA		DA			DA	DA	DA		DA		D		DA	DA	DA		DA		DA		
BMAN 70241	Corporate Financial Reporting	C	DA	DA	DA	DA									DA	DA		DA			DA			DA		DA	DA	DA	DA	DA	DA	DA
BMAN 73821	Assurance and Credible Corporate Reporting	O	DA	A	A	DA	A	A	A	DA	A		A		DA	A		DA	DA		DA	D	DA			A	DA	DA		A	A	
BMAN 71132	Financial Statement Analysis	O	DA	DA	DA		DA		DA		DA		DA				DA		DA	DA	DA		DA			DA	DA	DA		DA	DA	
BMAN 74211	Accounting & Financial Perspectives for SMEs	O	DA	DA	DA	DA		DA	DA				DA		DA			DA	DA		DA		DA	DA			DA	DA	DA	DA	DA	
BMAN 70232	Advanced Management Accounting	C	DA	DA	DA	DA	DA								DA	DA		DA			DA	D				DA	DA	DA	DA		DA	DA
BMAN 71282	Qualitative Research Methods	C	DA	DA						DA	DA	DA	DA	DA		DA	DA	DA			DA	DA		DA		DA		DA	DA		DA	
BMAN 71291	International Accounting Practice and Regulation	O	DA	DA	DA	DA			DA		DA		DA	DA	DA	DA		DA	DA		DA	D	DA			DA		DA	DA		DA	
BMAN 73842	Elements of Market Based Accounting Research	O	DA	DA		DA		DA		DA		DA	DA	DA	DA	DA		DA	DA	DA	DA		DA	DA	DA	DA		DA		DA	DA	
BMAN 72912	Corporate Governance in an Accounting Context	O	DA	DA	DA	DA		DA		DA	DA				DA	DA		DA	DA		DA			DA		DA	DA	DA	DA	DA	DA	DA
BMAN 60000	MSc Dissertation	C	DA	DA	DA		DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	DA	

D = this course unit teaches or develops the intended learning outcome of the programme
A = This course unit assesses the intended learning outcomes of the programme

C = compulsory course unit
O = optional course unit

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7. CRITERIA FOR ADMISSION

We expect applicants generally to possess a UK bachelor degree in accounting (or overseas equivalent) with first or upper second class honours. Excellent results in accounting subjects are preferable, although a relevant and advanced UK professional accounting qualification (or overseas equivalent) will also be considered. Applicants studying degrees in business administration, business management or commerce, finance or economics who can demonstrate a very strong background in accounting throughout their degree and a final year major or specialisation in accounting will also be considered. These entry requirements will help us bring into the programme individuals that we can shape into the future leaders of the accountancy profession as well as the academic community in accounting.

We highly recommend GMAT or GRE for applications to all our accounting and finance related programmes. We anticipate a well-balanced score with a strong performance in the quantitative sections.

In addition, overseas students may need to take IELTS with a minimum score of 7 (with no individual element below 6) or TOEFL 100 overall with speaking and writing 22, and listening and reading 21.

8. PROGRESSION AND ASSESSMENT REGULATIONS

The ordinances and regulations for the degrees of Masters, Postgraduate Diploma and Postgraduate Certificate will apply to this programme. Details of the ordinances and regulations can be found at <http://documents.manchester.ac.uk/DocuInfo.aspx?DocID=13148>

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