

PROGRAMME AIMS AND LEARNING OUTCOMES

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 programme also offers students a post masters level education chance to join the accountancy profession. In addition, successful completion of the MSc Accounting from AMBS 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

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



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.

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.

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.

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.

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



Assessment

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.



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

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.



Assessment

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. STATA



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.

