

PROGRAMME AIMS AND LEARNING OUTCOMES

The programme's primary aim is to provide students with advanced knowledge and understanding of the main theoretical and applied concepts in accounting and finance at an advanced level and to provide advanced instruction and practice in the conduct of empirical research in accounting and finance. To this end, the programme offers high quality teaching informed by theoretical and empirical research and taught by research-active staff.

The programme places considerable emphasis on empirical research methods with both corresponding and complimentary coverage of research philosophy and methodology in business management and the social sciences and equips Masters students, through the taught stage of the programme, with the skills to carry out a piece of original empirical research. This original empirical research constitutes the final dissertation stage of the Masters programme.

The programme aims to prepare students for an academic career via a PhD or a career in the accounting or financial services sector. 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 and has ESRC recognition as a Postgraduate training year in research in preparation for undertaking a PhD.

Upon completion of the programme, students passing at the MSc level of achievement will be able to demonstrate that the programme has:¹

- provided them with advanced knowledge and understanding of the conceptual and applied aspects of accounting and finance as an academic discipline, at a breadth and depth appropriate for a post-graduate degree qualification.
- provided them with instruction in those areas of accounting and finance that are necessary for a proper understanding of the discipline.
- placed accounting and finance within their broader economic, behavioural, and organisational contexts.
- provided them with the opportunity to study accounting and finance jointly with those study areas that are relevant for a proper understanding of the discipline. Such areas of study include quantitative (e.g., econometric), and qualitative methods of investigation for formal research enquiry.

¹ On completion of the programme, students will also achieve additional learning outcomes relating to intellectual, practical, and transferable skills. See the Programme Specification for further details.

- offered courses in accounting and finance informed by research and taught by active researchers.
- extended their powers of inquiry, critical analysis, and logical thinking and enabled them to apply theoretical knowledge to current issues of policy and practice.
- extended and advanced their core skills in: computer literacy, numeracy, use of databases and IT skills, problem-solving, written and oral communication, report writing and presentation.
- provided them with the knowledge and skills to equip them for a range of careers in accounting and finance, in industrial firms and the service and public sectors, and to prepare them for higher study and academic research in the area
- permitted them to specialise according to their anticipated career progression
- enabled them to apply advanced research skills to a relevant research area.
- enabled Postgraduate Diploma students to apply basic research skills to a relevant research area
- provided them with an understanding of the critical evaluation of the range of methodological approaches to research and problem solving and their implications for research findings
- met ESRC guidelines for the Masters degree, with recognition for adequate research training

The areas of knowledge and practice developed in the programme are covered in the course unit outlines.

Postgraduate Diploma students will achieve all these learning outcomes at a more basic level. Their knowledge will be at an outline level and understanding will reflect some limited ability to make critical evaluations.