

Programme Specification (PG)

Awarding body / institution:	Queen Mary University of London
Teaching institution:	Queen Mary University of London
Name of final award and programme title:	Master of Science Accounting and Management
Name of interim award(s):	N/A
Duration of study / period of registration:	12 Months (Full-time)
Queen Mary programme code(s):	PSAAM/N1Q9
QAA Benchmark Group:	N100 Business Studies
FHEQ Level of Award:	Level 7
Programme accredited by:	The Programme has been granted CIMA exemptions
Date Programme Specification approved:	
Responsible School / Institute:	School of Business & Management

Schools / Institutes which will also be involved in teaching part of the programme:

N/A

Collaborative institution(s) / organisation(s) involved in delivering the programme:

N/A

Programme outline

The MSc Accounting and Management programme offers specialised, practical, empirical and theoretical education in the area of accounting and management. This programme is also designed to provide a critical research-led approach to the study of aspects of accounting and management and the changing context in which firms (domestic and international) operate. The programme aims to provide students with a comprehensive and practical knowledge and an understanding of accountancy (management accounting and financial accounting, sustainability accounting, financial reporting and business models grounded in accounting), management of financial resources (company valuations, risk management,) business analysis-related topics (financial technology, international business, corporate governance) and statistics (research methods). The programme also offers up-to-date critical valuation topics such as contemporary issues in accounting and how organisations practices accounting and finance in a digital era

Students will also gain a broad range of additional skills in the key areas of information technology and statistics

The programme consists of four compulsory taught modules in Semester A and two compulsory modules in Semester B and the choice of two optional taught modules in the second semester followed by a 7,000 word dissertation which is submitted in August.

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The students take 60 credits of Compulsory modules in Semester 1 followed by 30 credits of Compulsory Modules and 30 credits of Elective Modules in Semester 2 and then complete their 60 credit Core dissertation module in Semesters 2 and 3.

The programme is also accredited by CIMA (Chartered Institute of Management Accountants). The programme allows the students to gain a professional accountancy qualification by sitting an exam set and marked by CIMA. As part of the programme the students will be eligible for the CIMA Masters Gateway – a fast track route to enter CIMA at the Management Case Study bypassing 11 exams. In partnership with CIMA, students can sit this exam alongside their masters and achieve the globally recognised "CIMA Advanced Diploma in Management Accounting" – graduating with dual awards (MSc and CIMA Advanced Diploma). Note that the CIMA is the world-renowned professional qualification recognized across the world

Summative assessment uses conventional academic coursework, mid-semester tests and final exams. Formative assessment takes place using short class presentations, debates, computer-based exercises and group work.

Aims of the programme

The MSc Accounting and Management aims to provide its students with the knowledge, professional and transferrable skills to help them achieve their intellectual potential and to maximise their career and further postgraduate study opportunities. It delivers a business-based programme within a diverse and culturally rich environment which promotes cultural understanding and flexibility, so that its graduates can act effectively and efficiently with integrity in a global environment.

By end of the programme, students will be able to:

1. Collect data from multiple sources and analyse them using appropriate quantitative techniques.
2. Solve complex problems in a clear and systematic manner, using a range of relevant knowledge, tools and quantitative techniques.
3. Communicate effectively to an audience using a wide range of delivery methods.
4. Develop a critical understanding of some of the key theories, approaches and issues in the field of accountancy, business analysis and management of resources.
5. Have enhanced transferable cognitive skills in relation to the analysis, synthesis and critical evaluation of the knowledge of accounting and management.

These aims point to enhance analytical and problem-solving skills but also develop skills which are related to decision-making team working and communication.

The programme will end with an individual research project and students will write a final dissertation of 7,000 words based on the project, in order to demonstrate their ability to critically and analytically synthesise theories and their practical applications to key issues in financial management.

What will you be expected to achieve?

Upon completion of the MSc Accounting and Management students should be able to understand practices, concepts and tools of accounting and management as well as represent and critically reflect on data or situation. The students should be able to encompass a selection of appropriate methods and will be able to explain the essence of the method, as well as its correct application and then also the correct interpretation of the results obtained. Furthermore, the students will be able to assemble financial data and use this to construct critical narrative and numbers interpretations. In addition, the programme aims to facilitate the appropriateness of the qualitative and quantitative research methods in support of particular resource management contexts and enhance personal skills for employability : managing time, working with others, appraising and planning workload and communicating outcomes. The programme aims at enhancing the career prospects by an understanding of the complexity of policies and practices in Accounting and Management and their similarities and differences in different jurisdictions, together with the development of cognitive and personal transferable skills.

Academic Content:

A 1	The role and nature of accounting and management in organisations, markets and other institutions and environments.
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A2	Conduct research and submitting assignments into accounting and business analysis and management of resources by synthesizing theoretical arguments, evaluating the existing empirical evidence, citing and communicating contemporary theory, collecting data, analysing data, formulating hypotheses and communicating the outcomes using scientific methods.
A3	Develop the Knowledge and understanding of the main intellectual frameworks in use in the fields of accounting and management and of key methodological issues involved in empirical research to critically inform decision making and resource management
A4	Develop the ability to apply knowledge and understanding of business and management to complex issues, both systematically and creatively, to improve business and management practice.

Disciplinary Skills - able to:	
B1	Make use of relevant and varied secondary data (such as found in databases) in addressing the question at hand with clear justification and with a view to supporting argument
B2	Demonstrate the ability to conduct a literature review, critically debate the literature, and evaluate contrasting viewpoints.
B3	Present findings as well-constructed argument that flows smoothly [applies to written work and oral presentations].
B4	Use relevant information technologies to present results from empirical analysis (such as graphical representations, statistical analyses, and regression analyses).
B5	Identify issues in national and international business setting and apply effective decision making techniques based on the available information
B6	Use software tools for business analysis and decision making
B7	Critically evaluate the theories and empirical evidence with regard to the operation of business environment within institutional frameworks, financial management and risk
B8	Effectively understand contemporary theoretical tools and practices of accounting and management and to evaluate their respective relevance in real world cases

Attributes:	
C1	Acquire knowledge and a critical understanding;
C2	The interpretation, appraisal and evaluation of empirical evidence by applying analytical skills and communicate interpretations effectively;
C3	Locate, extract and analyse data (through use of information technology) from multiple sources, including acknowledgement and referencing of sources
C4	Enhance lifelong learning skills and personal development so as to be able to work with self-direction and originality and to contribute to business and society at large.
C5	Develop a range of personal skills including presentation skills, argumentation, evaluation, problem solving, interactive and group skills, self-appraisal, and autonomy in planning and management of learning

How will you learn?

Teaching will be by research-oriented staff (complemented where appropriate by visiting lecturers with professional expertise), who will combine professional knowledge of their subject with a critical attitude to its delivery. Students therefore work in a challenging, supportive environment.

Learning:

The School promotes active learning within a context of clear learning objectives, and students are encouraged to take responsibility for their own learning. Modules have regular coursework elements and in some this may require collaborative group work. The creation of informal work groups is generally encouraged. Clear guidance on basic supplementary reading is given.

Stress is placed on fostering the capacity of students to undertake basic research through both practical and theoretical means, culminating in the dissertation, which develops the ability to write a sustained coherent narrative.

How will you be assessed?

Taught modules are assessed by a combination of coursework and examinations.

Modules are typically assessed by a combination of coursework and a final (two hour) examinations. But there is considerable variation across modules, and some are wholly examined by coursework (such as the BUSM143).

Clear guidance on coursework requirements is given emphasising approaches to coursework of various types and the avoidance of plagiarism. Standard Queen Mary University of London procedures are followed in the setting and marking of examinations and in the determination of overall results.

How is the programme structured?

Please specify the structure of the programme diets for all variants of the programme (e.g. full-time, part-time - if applicable). The description should be sufficiently detailed to fully define the structure of the diet.

Each module has an outline description, giving the aims, expected learning outcomes, assessment methods, outline syllabus and indication of primary reading. This information is available online on the Postgraduate webpages of the respective Schools. Students typically have 3 contact hours per week in each module. Within these three hours, each module has its own pattern of lectures, seminars/classes and other activities. Lectures emphasise dissemination of information, explaining the key ideas and determining the sequence and pace of learning. Seminars/classes make for a more active learning experience by facilitating student interaction in discussion, exercises, problem sets, case studies and presentations (as appropriate).

SEMESTER A

1. BUSM243 – Business Models and Company Valuation
2. BUSM113 – Corporate Reporting
3. BUSM114 – International Business Analysis
4. BUSM116 – Management Control Systems (Management Accounting)

** All the Semester A Modules are Compulsory

SEMESTER B

1. BUSM143 - Research Methods for Accounting
2. BUSM244 - Financial Reporting and Analysis (FRA)

SEMESTER B ELECTIVES (students choose 2 Electives)

- BUSM061 Contemporary Issues in Accounting
- BUSM060 Corporate Governance
- BUSM218 Financial Technology
- BUSM246: Practices And Organisation In Accounting And Finance (POAF)
- BUSM247: Sustainability Reporting (SR)
- BUSM245: Financial Risk Management (FRM)

SEMESTER C

1. BUSM105 – Dissertation (60 credits)
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Academic Year of Study FT - Year 1

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Business Models and Company Valuation	BUSM243	15	7	Compulsory	1	Semester 1
Corporate Reporting	BUSM113	15	7	Compulsory	1	Semester 1
International Business Analysis	BUSM114	15	7	Compulsory	1	Semester 1
Management Control Systems	BUSM116	15	7	Compulsory	1	Semester 1
Research Methods for Accounting	BUSM143	15	7	Compulsory	1	Semester 2
Financial Reporting and Analysis	BUSM244	15	7	Compulsory	1	Semester 2
Financial Technology	BUSM218	15	7	Elective	1	Semester 2
Corporate Governance	BUSM060	15	7	Elective	1	Semester 2
Contemporary Issues in Accounting	BUSM061	15	7	Elective	1	Semester 2
Practices And Organisation In Accounting And Finance	BUSM246	15	7	Elective	1	Semester 2
Sustainability Reporting	BUSM247	15	7	Elective	1	Semester 2
Financial Risk Management	BUSM245	15	7	Elective	1	Semester 2
Dissertation for Accounting and Management (School of Business Management)	BUSM105	60	7	Core	1	Semester 2 or 3

What are the entry requirements?

A good upper second class (2:1) honours degree or equivalent in any subject. Some basic quantitative skills and some elementary prior knowledge of accounting would be an advantage.
IELTS 7.0 (writing 6.0) or equivalent

How will the quality of the programme be managed and enhanced? How do we listen to and act on your feedback?

There are both formal and informal channels of feedback within the School.

Each PGT programme has a dedicated Programme Director who also acts in most instances as the Academic Advisor for students in that programme. Students are introduced to their Programme Director during the induction week and are encouraged to approach them for academic advice or to discuss issues and/or concerns during their time of study.

Students may also speak with or write to the Director of Postgraduate Taught Programmes about their issues and concerns or to provide feedback.

The Staff-Student Liaison Committee (SSLC) provides a formal means of communication and discussion between schools/institutes and its students. The Committee consists of student representatives from each programme in the School together with appropriate representation from staff within the school. It is designed to respond to the needs of students, as well as act as a forum for discussing programme and module developments. The School's Staff-Student Liaison Committee meets formally once each semester. The minutes of the meetings are published to the School and the action points for these are noted and responded to accordingly.

Feedback from SSLC meetings, module evaluations and the PTES results are also considered by the School's Teaching and Learning Committee which has oversight on matters relating to the delivery and quality of taught programmes at School level.

Students are encouraged to see the Academic Writing Tutor, book one-to-one appointments and follow classes and sessions. A dedicated Full-Time SBM-based academic provides a range of courses and tutorials to support students at the School of Business and Management with their written academic work and provides 1-2-1 and group tutorials for support with specific problems in students' written academic work.

Students are encouraged to see the Quantitative Skills Tutor, book one-to-one appointments and follow classes and sessions. A dedicated Full-Time SBM-based academic runs Research Methods and Data Analysis workshops for students and provides 1-2-1 and drop in quantitative support sessions with PG students.

The School operates a structure to address complaints raised by students and students can directly approach the Head of School if they deem every other channel as not having served their purpose. This information is available to students via the Student handbook, the Virtual Learning Environment and the School's website.

All schools/institutes operate an Annual Programme Review (APR) of their taught undergraduate and postgraduate provision. APR is a continuous process of reflection and action planning which is owned by those responsible for programme delivery; the main document of reference for this process is the Taught Programmes Action Plan (TPAP) which is the summary of the school/institute's work throughout the year to monitor academic standards and to improve the student experience. Students' views are considered in this process through analysis of the PTES and module evaluations.

What academic support is available?

Students will have timetabled lectures and seminars and will have weekly office hour support.

The induction week prior to the start of Semester A provides introductory talks on all of the services and support mechanisms available within the School and College.

Students on this programme will be supported by the individual staff members running modules on this program in terms of immediate advice on a specific module: course content, assignments and exam structure. Students are also assigned an academic advisor whom they are encouraged to consult for academic related support and a dedicated supervisor for their core dissertation module. Beyond this, the administrative staff also provide support services for non-academic matters.

The School's use various channels of communication to provide updates on teaching timetables, module information, events and support services (e.g. Plasma Screens, notice boards, Virtual Learning Environment).

Programme-specific rules and facts

Eligibility for CIMA (Chartered Institute of Management Accountants) Exemptions.
The students enrolled in the MSc Accounting and Management Programme are entitled to sit the CIMA Masters Gateway Exams. CIMA is a UK based professional body offering training and qualification in management accountancy and related subjects. It is focused on accountants working in industry, and provides ongoing support and training for members. CIMA representatives come to University and inform/update the MSc Accounting and Management students about the whole process and procedures.

How inclusive is the programme for all students, including those with disabilities?

Queen Mary has a central Disability and Dyslexia Service (DDS) that offers support for all students with disabilities, specific learning difficulties and mental health issues. The DDS supports all Queen Mary students: full-time, part-time, undergraduate, postgraduate, UK and international at all campuses and all sites.

Students can access advice, guidance and support in the following areas:

- Finding out if you have a specific learning difficulty like dyslexia
- Applying for funding through the Disabled Students' Allowance (DSA)
- Arranging DDS assessments of need
- Special arrangements in examinations and guidance for examiners
- Accessing loaned equipment (e.g. digital recorders)
- Specialist one-to-one study skills tuition
- Ensuring access to course materials in alternative formats (e.g. Braille)
- Providing educational support workers (e.g. note-takers, readers, library assistants)
- Access to specialist mentoring support for students with mental health issues and Autistic Spectrum Disorders.

Links with employers, placement opportunities and transferable skills

The School works closely with the Careers Service to locate possible work placements/ internships and to prepare students for the recruitment process (e.g assistance in creating effective CVs to reach potential employers, interview skills).

There are informal links with a number of employers in the financial services sector e.g. Barclays, Bloomberg and KPMG.

The qualities and skills a graduate from this programme might be expected to have include a range of cognitive and intellectual skills together with techniques specific to business and management, and relevant personal and interpersonal skills. These include:

- The ability to think critically and creatively: organise thoughts, analyse, synthesise and critically appraise. This includes the capability to identify assumptions, evaluate statements in terms of evidence, detect false logic or reasoning, identify implicit values, define terms adequately and generalise appropriately.
- The ability to conduct research into issues in the fields of accounting and finance either individually or as a part of a team through research design, data collection, analysis, synthesis and reporting.
- The ability to recognise and address ethical dilemmas and corporate social responsibility issues, applying ethical and organisational values to situations and choices

Programme Specification Approval

Person completing Programme Specification:

Nick Tsitsianis

Person responsible for management of programme:

Nick Tsitsianis

Date Programme Specification produced / amended by School / Institute Learning and Teaching Committee:

Tue 25 Oct 22

Programme Title: MSc Accounting and Management

Date Programme Specification approved by Taught Programmes Board: