

Faculty: Business School

Title of Programme: MSc Applied Accounting

Programme Code: BSMSCAA

# Programme Specification

Start Date: September 2011

Date of Approval: 28 June 2011

Associate Dean (Academic Quality): David Gayfer

Signature

*David Stephen Gayfer*

# Programme Specification MSc Applied Accounting

This programme specification (PS) is designed for prospective students, enrolled students, academic staff and potential employers. It provides a concise summary of the main features of the programme and the intended learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the teaching, learning and assessment methods, learning outcomes and content for each module can be found in Definitive Module Documents (DMDs) and Module Guides.

## Section 1

<b>Awarding Institution/Body</b>	University of Hertfordshire
<b>Teaching Institution</b>	University of Hertfordshire
<b>University/partner campuses</b>	de Havilland
<b>Programme accredited by</b>	Not Applicable
<b>Final Award</b>	MSc
<b>All Final Award titles</b>	Applied Accounting
<b>FHEQ level of award</b>	7

### A. Programme Rationale

The programme is designed to recruit students who wish to gain a postgraduate academic qualification in applied accounting while also providing a framework of study which can be used to support their professional studies towards the final, 'professional' examinations of the Association of Chartered Certified Accountants (ACCA). The structure of the programme is designed to cover the curriculum of the ACCA 'professional' papers and develop skills of synthesis and evaluation of current issues within accounting and associated fields. This combination will enable graduates to seek careers in all facets of accounting, including practice, public sector and the not-for-profit sector. Additionally, after graduation they will be in a sound position to commence their attempt at the ACCA 'professional' level examinations and thus be well placed for full Associate membership of the ACCA.

The programme's distinctive feature is its mix of professional practice requirements of the Chartered body with the academic attributes of a Masters programme. The two are combined so that practice and theory can be evaluated and critiqued.

### B. Educational Aims of the Programme

The programme has been devised in accordance with the University's general educational aims of programmes of study as set out in UPR TL01.

#### Additionally this programme aims to:

- provide students with an intellectually challenging programme of study leading to an awareness of issues, themes and applications within the field of accounting and associated subject fields;
- provide students with a programme of study which develops the academic skills and theoretical underpinnings appropriate to the study of accounting and associated fields at masters level;
- provide students with a conceptual understanding of the issues within accounting and associated subject fields so they may critically evaluate relevant literature;
- provide students with the skills and techniques which can be applied in the understanding, application and critique of research methods and methodologies.

The programme of study is not accredited by ACCA or other Chartered Accounting bodies

## C. Intended Learning Outcomes

The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills and other attributes in the following areas. The programme outcomes are referenced to the Framework for Higher Education Qualifications in England, Wales and Northern Ireland (2008), and relate to the typical student. Additionally, the SEEC Credit Level Descriptors for Further and Higher Education 2003 have been used as a guiding framework for curriculum design.

Knowledge and Understanding of:	Teaching/learning methods & strategies	Assessment
<p>A1 Core and advanced principles, theories and models relevant to accounting and associated subject fields;</p> <p>A2 The role and needs of the main stakeholders and their influences within the field of accounting and associated subject fields;</p> <p>A3 Relevant frameworks and evaluative techniques to analyse relevant information and data;</p> <p>A4 Problems and alternative solutions as well as their implications by adapting and applying the concepts of accounting and associated subject fields to practical situations;</p> <p>A5 Research processes, and a confidence in organising and analysing data.</p>	<p>These outcomes are acquired through a combination of lectures, seminars, workshops, tutorials and coursework (formative and summative). They are also achieved in the preparation of a dissertation following the taught element of the programme. Throughout, the learner is encouraged to undertake independent study both to supplement and consolidate what is being taught/learned and to broaden their individual knowledge and understanding of the subject.</p>	<p>Knowledge and understanding are assessed by examinations and coursework.</p> <p>Assessment, which is both formative and summative, can take the form of (but not limited to) essays, case studies, project reports, seminar papers, portfolios and group presentations</p>
Intellectual skills - able to:	Teaching/learning methods & strategies	Assessment
<p>B1 Critically evaluate accounting theory and policy while acknowledging the practical limitations encountered</p> <p>B2 Research, evaluate and critique theories, paradigms, principles and concepts;</p> <p>B3 Appreciate the role and</p>	<p>Intellectual skills are developed throughout the programme by the methods and strategies outlined in section A, above. The higher level skills are developed in all modules.</p> <p>The intellectual skills are further enhanced and integrated in the dissertation. Throughout, the learner is encouraged to further develop intellectual skills by independent study</p> <p>Throughout, the learner is</p>	<p>Intellectual skills are assessed through a mixture of examinations and course assessments and the individual dissertation. The course-work may include time constrained assessment, class tests, presentations, individual reports, essays, etc.</p>

requirements of the professional accountant within organisational and societal settings;	encouraged to develop intellectual skills further by independent study	
B4 Apply knowledge to the solution of subject based structured and unstructured problems;		
B5 Analyse, evaluate and critique evidence through the interpretation of data and information;		
B6 Develop reasoned arguments and challenge assumptions.		
<b>Practical skills - able to:</b>	<b>Teaching/learning methods &amp; strategies</b>	<b>Assessment</b>
C1 Demonstrate numeracy, computing and IT skills;	Practical skills are developed throughout the programme by teaching and learning methods which may include seminars, workshops, project/dissertation work, group work, learning logs, student presentations, role play, computer applications and case studies.	Practical skills are assessed for C1, C2, C3 and C4 through coursework, case studies, oral presentations, project reports etc. and C5 through the dissertation
C2 Undertake structured and unstructured problem solving for relevant stakeholders;		
C3 Identify sources of relevant data and information;		
C4 Gather and process data and information relevant to the needs of stakeholders;		
C5 Plan and manage time and learning;		
C6 Plan, design and execute a sustained piece of research using appropriate methodologies.		
<b>Transferable skills - able to:</b>	<b>Teaching/learning methods &amp; strategies</b>	<b>Assessment</b>
D1 Communicate arguments, ideas and information effectively in writing and oral presentations;	Transferable skills are developed throughout the programme by teaching and learning methods which may include seminars, workshops, project/dissertation work., group work, learning logs, student presentations, role play, computer applications and case	Transferable skills are assessed for D1, D2, D3, D4 and D5 through coursework, oral presentations, case studies, project reports, seminars and group based coursework.
D2 Demonstrate interactive		
		Throughout, the learner is

	and group skills;	studies.	encouraged to develop transferable skills by
D3	Use related information technology effectively;	Throughout, the learner is encouraged to develop transferable skills by maintaining a record of evidence and	maintaining a record of evidence and completing a personal development plan.
D4	Reflect on practice;	completing a personal development plan.	
D5	Take responsibility for their own learning and continuing professional development.		

## D. Programme Structures, Features, Levels, Modules, and Credits

The programme is offered in full-time (1 year) mode and leads to the award of an MSc Applied Accounting. Whilst the programme has no prescribed part-time route, it is possible for individuals to follow an individually tailored programme of study at a part time rate. Entry is normally at Masters (7) level with an honours degree (at least 2:2 or above) in Accounting and Accounting and Finance or a professional qualification. Intake is normally in semester A (September).

### Programme Structure

The programme structure and progression information below (Table 1a and 1b) is provided for the award. Any interim awards are identified in Table 1b. The Programme Learning Outcomes detailed above are developed and assessed through the constituent modules. Table 2 (in section 2) identifies where each learning outcome is assessed.

Table 1a Outline Programme Structure

**Mode of study** Full-time

**Entry point** Semester A

<b>Compulsory Modules</b> Module Title	Module Code	Credit Points	% examination	% coursework	Semester
Business Analysis	7BSP0441	15	0	100	A
Corporate Reporting	7BSP0442	15	50	50	A
Professional Accountant	7BSP0440	15	0	100	A
Taxation Planning	7BSP0448	15	50	50	A
Contemporary Issues in Accounting and Finance	7BSP0380	15	0	100	B
Corporate Social Responsibilities	7BSP0180	15	0	100	B
Postgraduate Research Methodology	7BSP0262	0	0	100	ABC
Dissertation: Applied Accounting	7BSP0447	60	0	100	ABC

<b>Optional Modules (delete this part if not applicable)</b> Module Titles	Module Code	Credit Points	% examination	% coursework	Semester
Advanced Taxation	7BSP0444	15	50	50	B
Advanced Auditing and Assurance	7BSP0443	15	50	50	B
Advanced Financial Management	7BSP0446	15	50	50	B
Advanced Performance Management	7BSP0445	15	50	50	B

The award of an MSc Applied Accounting requires 180 points passed at level 7 including the 60 credit points Masters dissertation.

Table 1b Final and interim awards available

The programme provides the following final and interim awards:

Award	Minimum requirements	Available at end of (normally):
Postgraduate Certificate in Applied Accounting	60 credit points at level 7	1–2 Semesters
Postgraduate Diploma in Applied Accounting	120 credit points at level 7	2–3 Semesters
MSc Applied Accounting	180 credit points at level 7, including the Masters dissertation	3 Semesters

Masters and Diploma awards can be made "with Distinction" or "with Commendation" where criteria as described in UPR AS14 and the students' handbook are met.

## E. Support for students and their learning

Students are supported by:

- A Programme Tutor
- Student Support and Guidance Centre (SSG)
- Academic Skills Unit (ASU)
- Student representative on programme committees
- A designated programme administrator
- An Induction week at the beginning of the academic session
- Overseas Orientation
- StudyNet, a versatile on-line inter-active intranet and learning environment
- Access to extensive digital and print collections of information resources
- Attractive modern study environments in Learning Resources Centres
- A substantial Student centre that provides advice on issues such as finance, University regulations, legal matters, accommodation, international student support etc.
- Office of Dean of Students, incorporating Chaplaincy, Counselling and nursery
- Medical centre
- English support classes
- A Mathematics Drop-in Centre
- A faculty based Disabled Student Co-ordinator
- An Equal Opportunities Officer
- The Students' Union
- Guided student centred learning through the use of StudyNet
- A Careers Service for all current students and graduates

## F. Entry requirements

The normal entry requirements for the programme are:

- a good honours degree from a UK University in the field of Accounting or Accounting and Finance as a named award or a significant amount of Accounting or Accounting and Finance at all levels of a degree programme; or
- the equivalent of the above from a recognised University overseas; or
- the part completed ACCA professional qualification to include all Fundamentals Papers (F1 through F9); or
- a postgraduate qualification from a UK University or its equivalent from a recognised overseas University in the field of Accounting or Accounting and Finance as a named award.

In addition all students must produce evidence of their English Language proficiency. The standard required is:

(a) a score of 6.5 or better on the British Council's IELTS test, or an equivalent score on a test recognised by the University of Hertfordshire; or

(b) a score of 6.0 or better on the British Council's IELTS test, or an equivalent score on a test recognised by the University of Hertfordshire, plus an appropriate pre-session English language course at the University of Hertfordshire; or

(c) a score of 5.5 or better on the British Council's IELTS test, or an equivalent score on a test recognised by the University of Hertfordshire, plus successful completion of the University of Hertfordshire's Graduate Certificate in Business (or equivalent acceptable to the University of Hertfordshire).

This requirement will be waived if the student has successfully completed an undergraduate degree at a university in the United Kingdom, or another country acceptable to the University of Hertfordshire, where study was in English and the student was based in that university's home country during study.

The programme is subject to the University's Principles, Policies, Regulations and Procedures for the Admission of Students to Undergraduate and Taught Postgraduate Programmes and will take account of University policy and guidelines for assessing accredited prior certificated learning (APCL) and accredited prior experiential learning (APEL).

## Section 2

### Programme management

<b>JACS code(s)</b>	N400
<b>Modes of study</b>	<b>F/T</b> <b>P/T study rate</b>
<b>Intakes</b>	A
<b>Relevant QAA subject benchmarking group</b>	Masters awards in Business and Management
<b>Date of validation/last periodic review</b>	March 2009
<b>Date of production/ last revision of PS</b>	June 2011
<b>Relevant intake</b>	level 7 entering September 2011
<b>Faculty</b>	Business School
<b>Administrative Departments</b>	School of Accounting, Finance and Economics

#### Course (i.e. pathway) details

##### Course (ie. Pathway Point) Titles

MSc Applied Accounting

##### Course (ie. Pathway Point) Codes

MSCAAF1

The programme is managed by;

- The Dean and Deputy Dean
- The Head of Department
- A Programme Tutor who is responsible for the day- to-day management of the programme
- An Admissions Tutor, with specific responsibility for open days and selection
- An International Admissions Tutor, with specific responsibility for selection of overseas students
- A designated Administrator to deal with day-to-day administration associated with the programme
- Module Leaders who are responsible for individual modules
- A programme committee, the membership of which includes student representatives from each level of study and key members of the Business School staff.

### Programme-specific assessment regulations

The programme is compliant with the University's generic assessment regulations (Structure and Assessment Regulations for Academic Programmes, UPR AS14) with the exception of those listed below, which have been specifically approved by the University:

- None.

Further points of clarification and interpretation relevant to this specific programme are given below:

- Students who repeat a module and do not gain a pass grade may, after consultation with the programme tutor, be permitted to study another appropriate module from the Business School portfolio. Permission will only be given if the student's total programme of study covers all the learning outcomes of this programme.
- There are two situations where, as a consequence of a perceived lack of engagement with the associated teaching and learning processes, UHBS Module Board of Examiners will normally not permit referral in an individual module (FRef):
  - (a) where the aggregate mark in any Module is less than 20%, and/or
  - (b) where, at Levels 4 and 5 only, a student has been absent from more than 3 tutorial feedback sessions in a Semester.

In these situations students will be required to repeat the diet of study (FRen) prior to re-assessment.

### Other sources of information

- Definitive Module Documents
- Module Guides
- Student Handbook
- Programme Specification website: <http://www.herts.ac.uk/courses/> or (StudyNet → Staff → Department Lists → Academic Quality Office → Programme Management → Programme Specifications)
- University of Hertfordshire Course website: <http://www.herts.ac.uk/courses/>
- QAA Benchmark Statement website: <http://www.qaa.ac.uk/academicinfrastructure/benchmark/default.asp>
- The Framework for Higher Education Qualifications in England, Wales and Northern Ireland, 2008: <http://www.qaa.ac.uk/academicinfrastructure/FHEQ/EWNI08/default.asp>
- SEEC Credit Level Descriptors for Further and Higher Education 2003: <http://www.seec-office.org.uk/creditlevelDescriptors2003.pdf>
- External Quality Review report website: <http://www.qaa.ac.uk/reviews/reports/instReports.asp?ukprn=10007147>
- UNISTATS website: <http://www.unistats.com/>
- University of Hertfordshire Academic Quality Office website: (StudyNet → Staff → Department Lists → Academic Quality Office)
- Structure & Assessment Regulations - Undergraduate & Taught Postgraduate Programmes, UPR AS14: <http://sitem.herts.ac.uk/secreg/upr/AS14.htm>
- Learning and Teaching Policy and General Educational Aims, UPR TL01: <http://sitem.herts.ac.uk/secreg/upr/TL01.htm>
- Admissions - Undergraduate & Taught Postgraduate Students, UPR SA03: <http://sitem.herts.ac.uk/secreg/upr/SA03.htm>
- Academic Quality, UPR AS17: <http://sitem.herts.ac.uk/secreg/upr/AS17.htm>
- Index of UPRs for students: [http://sitem.herts.ac.uk/secreg/upr\\_azlist\\_info.htm](http://sitem.herts.ac.uk/secreg/upr_azlist_info.htm)
- Association of Chartered Certified Accountants (ACCA) website: <http://www.accaglobal.com/>

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## Other information relevant to the programme

The Business School was awarded 'confidence' in the Institutional Audit conducted in 2009. This programme provides a bridge from undergraduate studies for students planning a career in accounting, and who wish to obtain a masters' degree that enhances their employability and provides a solid grounding for an attempt to qualify with the Association of Chartered Certified Accountants (ACCA).

The programme will build on the technical and conceptual skills acquired at undergraduate level by exploring contemporary theory, developing the more advanced professional skills, techniques and values that are required and used by accountants acting in an advisory or consultancy role at a senior level.

Although the programme is based around the ACCA's Professional syllabus, it is not officially endorsed by the professional body. Additionally, ACCA do not give exemptions for the Professional level exams, so consequently, no formal exemptions are attached to the programme.

We envisage that after graduation students will be in a sound academic position to commence an attempt at the ACCA Professional Examinations.

Students will be encouraged to become student members of the ACCA, or alternatively to enrol on the ACCA Accelerate Programme. This provides students with officially provided support from the ACCA in order to help them develop a fuller awareness of the assessment methods used by the ACCA on the Professional Examinations, and the practical requirements of attempting the assessments.

See <http://www.accaglobal.com/> for details of ACCA support



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## University policies relevant to the Programme

The University undertakes to use all reasonable endeavours to deliver, assess and administer this programme in accordance with this Programme Specification. At the same time it is recognised that it is in the nature of academic developments that changes, for example to the structure, curriculum, and assessment of a programme may be necessary in order to ensure that the programme remains up to date, in response to issues raised as a result of on-going monitoring and evaluation, and/or in order to conform to new regulatory requirements imposed by this institution, by professional or statutory bodies, or by national or governmental bodies.

The programme operates within the guidelines and policies relating to equal opportunities and environmental issues which may be agreed from time to time by the Board of Governors and/or the Academic Board of the University.

Where the programme is offered in collaboration with another institution these policies and guidelines will normally be those of the partner institution.

The programme operates in accordance with the University's Regulations Governing Studies Involving the Use of Human Subjects (UPR RE01) agreed from time to time by the Academic Board of the University. However, where the programme is offered in collaboration with another institution (for example through a franchise arrangement for all or part of the programme) then specific approval must be obtained from the University for the operation of the programme within ethical guidelines prepared by the partner institution. The partner institution will be responsible for all insurance liability in connection with the observance of ethical guidelines.

Signed ..... *David Stephen Gayfer* .....  
Chair of Faculty Academic Quality Enhancement Committee

Date.....28/6/11.....

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If you would like this information in an alternative format please contact:  
Martyn Jones, Programme Tutor

## MSc Applied Accounting

**Table 2: Development of Programme Learning Outcomes in the Constituent Modules**

This map identifies where the programme learning outcomes are assessed in the constituent modules. It provides (i) an aid to academic staff in understanding how individual modules contribute to the programme aims (ii) a checklist for quality control purposes and (iii) a means to help students monitor their own learning, personal and professional development as the programme progresses.

		Programme Learning Outcomes (as identified in section 1 and the following page)																																	
		Knowledge & Understanding					Intellectual Skills						Practical Skills						Transferable Skills																
Module Title	Module Code	A1	A2	A3	A4	A5				B1	B2	B3	B4	B5	B6				C1	C2	C3	C4	C5	C6				D1	D2	D3	D4	D5			
Taxation Planning	7BSP0448			x	x	x						x	x	x	x				x	x	x	x	x				x		x	x	x				
Professional Accountant	7BSP0440	x	x	x	x	x						x	x	x	x				x	x	x	x	x				x	x	x	x	x				
Corporate reporting	7BSP0442	x	x	x	x	x				x	x	x	x	x	x				x	x	x	x	x				x		x		x				
Business Analysis	7BSP0441			x	x	x				x		x	x	x					x	x	x	x	x				x		x		x				
Corporate Social Responsibilities	7BSP0180			x	x	x				x		x	x	x					x	x	x	x	x				x		x		x				
Contemporary Issues in Accounting and Finance	7BSP0380	x	x	x	x	x				x	x		x	x	x				x	x	x	x	x				x	x	x	x	x				
Dissertation: Applied accounting	7BSP0447	x	x	x	x	x				x	x	x	x	x					x	x	x	x	x	x			x		x	x	x	x			

**Key:** Learning Outcome which is assessed as part of the module

## Key to Programme Learning Outcomes

### Knowledge and Understanding

- A1. Core and advanced principles, theories and models relevant to accounting and associated subject fields.
- A2. The role and needs of the main stakeholders and their influences within the field of accounting and associated subject fields.
- A3. Relevant frameworks and evaluative techniques to analyse information and data.
- A4. Problems and alternative solutions as well as their implications by adapting and applying the concepts of accounting and associated subject fields to practical situations.
- A5. Knowledge of research processes, and confidence in organising and analysing data.

### Intellectual Skills

- B1. Critically evaluate accounting theory and policy while acknowledging the practical limitations encountered.
- B2. Research, evaluate and critique theories, paradigms, principles and concepts.
- B3. Appreciate the role and requirements of the professional accountant within organisational and societal settings.
- B4. Apply knowledge to the solution of subject based structured and unstructured problems.
- B5. Analyse, evaluate and critique evidence through the interpretation of data and information.
- B6. Develop reasoned arguments and challenge assumptions.

### Practical Skills

- C1. Demonstrate numeracy, computing and IT skills.
- C2. Undertake structured and unstructured problem solving for relevant stakeholders.
- C3. Identify sources of relevant data and information.
- C4. Gather and process data and information relevant to the needs of stakeholders.
- C5. Plan and manage time and learning.
- C6. Plan, design and execute a sustained piece of research using appropriate methodologies.

### Transferable Skills

- D1. Communicate arguments, ideas and information effectively in writing and oral presentations.
- D2. Demonstrate interactive and group skills.
- D3. Use related information technology effectively.
- D4. Reflect on practice.
- D5. Take responsibility for their own learning and continuing professional development.