

**Programme Specification for Postgraduate Programme
Leading to:
MSc Accounting and Business Management**



Applicable for all postgraduate students starting on or after 1st September 2020

<u>Version No.</u>	<u>Date</u>	<u>Notes – QA USE ONLY</u>	<u>QA</u>
1	November 2020	Programme specification for 2020/21 created.	BJR

Postgraduate Taught Programme	
1. Awarding institution	Brunel University London
2. Teaching institution(s)	Brunel University London
3. Home college/department/division	College of Business, Arts and Social Sciences / Brunel Business School
4. Contributing college/department/division/associated institution	LBIC for Alternative Pre-Masters (see section 25)
5. Programme accredited by	ACCA - Accredited by the Association of Chartered Certified Accountants (ACCA) for the purpose of exemptions from some professional examinations. CIMA - Accredited by the Chartered Institute of Management Accountants (CIMA) for the purpose of exemption from some professional examinations through the Accredited degree accelerated route. ICAEW - Accredited by the Institute of Chartered Accountants England and Wales (ICAEW) for the purpose of exemption from some professional examinations.
6. Final award(s) and FHEQ Level of Award	MSc Accounting and Business Management (FHEQ Level 7)
7. Programme title	MSc Accounting and Business Management
8. Programme type (Single honours/joint)	N/A
9. Normal length of programme (in months) for each mode of study	12 Months (September intake) 15 months (January intake) Where students commence their programme at FHEQ Level 4 in LBIC, the normal length stated above will vary as follows: FHEQ Level 4 April commencement (with placement): + 6 months FHEQ Level 4 June and September commencement (without placement): + 4 months
10. Maximum period of registration for each mode of study	Normal length of programme (as defined in 9 above) + 2 years
11. Variation(s) to September start	Two entry points, September and January for Standard FHEQ Level 5 entry. See document “Validated Programme Element Specification for LBIC Pre-Masters in Business and Management (with and without work placement) for Alternative FHEQ Level 4 entry points.
12. Modes of study	Full-time
13. Modes of delivery	Standard
14. Intermediate awards and titles and FHEQ Level of Award	Postgraduate Diploma in Accounting and Business Management (FHEQ Level 7) Postgraduate Certificate in Accounting and Business Management (FHEQ Level 7)
15. UCAS Code	N/A
16. JACS Code	100105 and 100089
17. Route Code	N400PACCBMSG (for programmes including LBIC alternative levels).

18. Relevant subject benchmark statements and other external and internal reference points used to inform programme design	QAA UK Quality Code for Higher Education which includes the English Framework for Higher Education Qualifications within Part A on Setting and Maintaining Academic Standards. QAA most recent Subject Benchmark Statements - Business and Management Brunel 2030 Brunel Placement Learning Policy, as published under the 'Placements' section of the ' Managing Higher Education Provision with Others ' page.
19. Admission Requirements	Details of entry requirements are provided on the University's and College website. Course specific entry criteria are given on the course pages. Levels of English for non-native speakers are outlined on Brunel International's language requirements pages.
20. Other relevant information (e.g. study abroad, additional information on placements)	N/A
21. Programme regulations not specified in Senate Regulation 3. Any departure from regulations specified in Senate Regulation 3 must be stated here and approved by Senate.	N/A
22. Further information about the programme is available from the College website.	http://www.brunel.ac.uk/courses/postgraduate/accounting-and-business-management-msc

23. EDUCATIONAL AIMS OF THE PROGRAMME

The *MSc Accounting and Business Management* offers an attractive, relevant, stimulating, challenging, engaging and integrated syllabus for graduates with a business-related degree. For students planning a career in accountancy, it offers exemption from some of the professional exams of the ACCA, CIMA, ICAEW and ICAS. The main aims of the programme are to give students opportunities to:

- Develop an appreciation of the role of accounting within the overall function of management
- Acquire technical accounting skills and integrate theoretical and conceptual considerations with practice
- Evaluate the principles, theories and models that underpin accounting and management
- Critically reflect on the role of the main stakeholders and the influence of regulatory frameworks on accounting and management
- Develop analytical and problem solving abilities and apply them in making management decisions
- Review previous research on current issues in accounting and management and apply accepted research methods to investigate a specific research question independently
- Develop transferrable skills that will enhance employability.

The *MSc Accounting and Business Management* should appeal to home and overseas students wanting to enhance their career prospects or progress to a PhD. It provides valuable accounting and management skills to students intending to seek employment in today's competitive job market, as well as those intending to work in a family business. It also provides a firm foundation for entrepreneurs planning to set up a new business.

24. PROGRAMME AND INTERMEDIATE LEARNING OUTCOMES

The programme provides opportunities for students to develop and demonstrate knowledge and understanding (K) cognitive (thinking) skills (C) and other skills and attributes (S) in the following areas:

FHEQ Level	Category (K = knowledge and understanding, C = cognitive (thinking) skills, S = other skills and attributes)	Learning Outcome	Masters Award Only	Associated Assessment Blocks Code(s)	Associated Study Blocks Code(s)	Associated Modular Blocks Code(s)
7	K	Graduates will be able to demonstrate knowledge and understanding of accounting				

		<i>within the context of the broader field of business and management as follows:-</i>				
	K1	They will have both theoretical and applied perspectives on a range of specialist skills important to the organisations (and their context) in which they as specialists may operate.				MG5612 MG5613 MG5614 MG5605 MG5611 MG5565 MG5593 MG5590 MG5592 MG5596 MG5591 MG5615 MG5564
	K2	They will be able to understand current issues and thinking along with techniques applicable to research in the subject area.				MG5611 MG5615 MG5510
	C	<i>Graduates are expected to be able to demonstrate a range of cognitive and intellectual skills together with techniques specific to business and management. These include:-</i>				
	C1	Being able to think critically and be creative: organise thoughts, analyse, synthesise and critically appraise. (This typically 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.)				MG5612 MG5613 MG5614 MG5605 MG5611 MG5590 MG5565 MG5593 MG5596 MG5591 MG5592 MG5615 MG5564 MG5510
	C2	Being able to solve complex problems and make decisions. (Typically including: establishing criteria, using appropriate decision-making techniques including identifying, formulating and solving business problems; and the ability to create, identify and evaluate options; the ability to implement and review decisions.)				MG5612 MG5613 MG5614 MG5605 MG5590 MG5596 MG5592 MG5564
	C3	Being able to conduct research into business and management issues through research design, data collection, analysis, synthesis and reporting.	X			MG5510
	S	<i>Graduates are expected to demonstrate relevant personal and interpersonal skills. These include:-</i>				
	S1	Using information and knowledge effectively. (Typically including: scanning and organising data, synthesising and analysing in order to abstract meaning from information and				MG5612 MG5613 MG5614 MG5605 MG5611 MG5564

		to share knowledge.)				MG5565 MG5593 MG5590 MG5592 MG5596 MG5591 MG5615 MG5510
	S2	Numeracy and quantitative skills including the development and use of relevant business models				MG5612 MG5613 MG5614 MG5605 MG5590 MG5510
	S3	Effective written communication of complex ideas and arguments, using a range of media (including, where appropriate, the preparation of business reports).				MG5510 MG5590 MG5565 MG5592 MG5564 MG5611

Learning/teaching strategies and methods to enable learning outcomes to be achieved, including formative assessments

The programme draws on the students' generic knowledge gained from a first degree. Based on the relevant benchmarks for Master's Awards in Business and Management, the curriculum stresses the importance of personal initiative, enthusiasm and positive study habits. It emphasises the value of developing knowledge and skills progressively from the core modules to the elective modules, and encourages personal learning and development through managed choice.

Learning/teaching methods typically comprise weekly lectures and separate seminars or lecture/workshops, with the use of PowerPoint slides and other audio-visual teaching aids. The virtual learning environment provides access to programme and module guides, teaching and learning materials, and other resources. Seminars and workshops provide opportunities for active-learning through discussion and application of knowledge. Activities may include practice exercises, quizzes, presentations and debates to encourage deeper learning and provide formative feedback. The programme will include visits and/or visiting speakers in order to link theory and practice and achieve a stimulating learning environment. The dissertation is a self-directed activity guided by a supervisor. It allows students to apply their knowledge of research methods to the investigation of an accounting or management issue of their choice. It is the capstone of the MSc degree and draws together the core knowledge and skills developed over the course.

The programme also draws on cognitive skills that students have acquired from a first degree (e.g. analytical and critical reasoning skills). Cognitive skills on the MSc programme are developed with subject-specific knowledge and therefore identical learning and teaching strategies apply. Students are expected to demonstrate increasing ability to analyse, synthesise, compare, assess, evaluate and critique concepts, theories and models in accounting and management. They are expected to show evidence of learning through critical reflection, discussion and debate in class and in their assessed work. Increasing emphasis is placed on the demonstration of cognitive skills in written and oral work. These skills come together in the conception, design and execution of the dissertation.

In addition, the programme draws on other skills and attributes that students have acquired from a first degree (e.g. literacy, numeracy and teamwork). Practical, professional and transferrable skills are developed with subject-specific knowledge and therefore identical learning and teaching strategies apply. Students are expected to demonstrate technical skills and show increasing ability to search databases and other resources for relevant data. Some work is presented electronically, to ensure relevant computer literacy. Formative and/or summative assessments require teamwork (such as group presentations), where interpersonal and team working skills are refined. Coursework assignments and the dissertation give the opportunity to develop task-orientated time management and project management skills.

Summative assessment strategies and methods to enable learning outcomes to be demonstrated.

On some modules, assessment is based primarily on examination, as this is a requirement for obtaining exemption from the professional accountancy body's examinations. Where there is more than one form of assessment (for example, examination plus written coursework and/or oral assessments), each element is mapped against the learning outcomes of the module. All assessments are designed to appraise knowledge fairly and consistently through the use of published assessment criteria. Lecturers use explicit marking schemes to ensure internal consistency. Individual summative and formative feedback is provided via the virtual learning environment.

In addition to assessing knowledge and understanding, examinations and coursework emphasise critical thinking and constructive reasoning. As the capstone of the MSc degree, the dissertation draws together the cognitive skills and requires students to conceive, justify, design and execute a research study, as well as formulate and sustain a coherent argument.

High value is placed on students being able to demonstrate effective communication in its various forms. This priority is reflected in the setting of

coursework and in their assessment. Good command of written and spoken English is vital for graduate employment. Deadlines are given for submission of coursework and students are penalised for non-conformance to encourage the development of time management skills. Peer feedback plays a role in team activities and is encouraged. Opportunities to develop interpersonal skills and teamwork are given during the seminars/workshops and some modules include formative assessment of group assignments.

25. Programme Structure, progression and award requirements

Programme structures and features: levels, assessment blocks, credit and progression and award requirements

- **Compulsory block:** one which all students registered for the award are required to take as part of their programme of study. These will be listed in the left hand column;
- **Optional block:** one which students choose from an 'option range'. These will be listed in the right hand column;
- A **core assessment** is an assessment identified within an assessment block or modular block (either compulsory or optional) which must be passed (at grade C- or better) in order to be eligible to progress and to be eligible for the final award. All core assessments must be specified on the programme specification next to the appropriate assessment or modular block:

Where students are expected to pass the block at C- or better, but not necessarily all elements, then the block itself is core.
e.g. AB5500 Project (40)

Core: Block

Where only some elements of assessments are required to be passed at C- or better, these will be identified by listing each element that is core

e.g. ABXXX1 Title (XX credits)

Core: 1 & 4

Where students are expected to pass all assessments in a block then this will be identified. By setting the assessment this way, students are also required to pass the block by default. This will be identified thus:

e.g. ABXXXX Title (XX credits)

Core: All, Block

- A **non-core assessment** does not have to be passed at grade C- or better, but must D- or better in order to be eligible for the final award.

The Pre-Masters structure available to international students is specified in document "Validated Programme Element Specification for LBIC Pre-Masters in Business and Management (with or without work placement)". This document also specifies the admission and progression requirements.

FHEQ Level 7

Compulsory assessment block codes, titles and credit

Optional assessment block codes, titles and credits

Compulsory study block codes, titles and credit volume

Optional Study block codes, titles and credit volume

Compulsory modular block codes, titles and credits	Optional modular block codes, titles and credits
<p>Modular blocks are 15 credits unless otherwise specified</p> <p>MG5611 Current Issues in Accounting MG5612 Financial Accounting MG5613 Financial Reporting MG5614 Management Accounting MG5615 Understanding Business and Management Research MG5565 International Management MG5510 Dissertation (60 credits) Core: Block</p>	<p>Modular blocks are 15 credits unless otherwise specified</p> <p>MG5564 International Business Strategy MG5590 Business Planning MG5591 Global Diversity Management MG5592 Entrepreneurship MG5593 International Business Ethics and Corporate Governance MG5596 Strategic Management MG5605 Business Performance Management (<i>students seeking exemptions from ACCA, CIMA, ICAEW or ICAS examinations must select this module</i>)</p>

FHEQ Level 7 Progression and Award Requirements

As per [Senate Regulation 3](#)

PGDip may be awarded with the substitution of the dissertation MG5510 for the following modular block:

MG5615 Understanding Business and Management Research (15 credits)

Award requirements are as follows:

- Postgraduate Diploma in Accounting and Business Management:
 - 120 credits across 6 compulsory taught modules (MG5612 Financial Accounting (15 credits); MG5613 Financial Reporting (15 credits), MG5614 Management Accounting (15 credits), MG5611 Current Issues in Accounting (15 credits), MG5565 International Management (15 credits), MG5615 Understanding Business and Management Research (15 credits) and any 2 optional taught modules (i.e. MG5605 Business Performance Management (15 credits), MG5590 Business Planning (15 credits), MG5592 Entrepreneurship (15 credits), MG5564 International Business Strategy (15 credits), MG5591 Global Diversity Management (15 credits), MG5593 International Business Ethics and Corporate Governance (15 credits), MG5596 Strategic Management (15 credits)).
- Postgraduate Certificate in Accounting and Business Management:
 - 60 credits across any of the compulsory taught modules (MG5612 Financial Accounting (15 credits); MG5613 Financial Reporting (15 credits), MG5614 Management Accounting (15 credits), MG5611 Current Issues in Accounting (15 credits), MG5565 International Management (15 credits), MG5615 Understanding Business and Management Research (15 credits)).

Please note: this specification provides a concise summary of the main features of the programme and the learning outcomes that a 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 learning outcomes, content and teaching, learning and assessment methods can be found in the modular block, assessment and study block outlines and other programme and block information. The accuracy of the information contained in this document is reviewed by the University from time to time and whenever a modification occurs.