

# Programme Specification 2019/20

## 3657 MSc Accounting and Management

This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided.

Awarding Institution	University of Southampton
Teaching Institution	University of Southampton
Mode of study	Full time
Duration in years	1 full year (12 months) following standard progression for a FT student'.
Accreditation details	Advance Collegiate Schools of Business (AACSB), AIA (Association of International Accountants)
Final award	Master of Science
Name of award	Accounting and Management
Interim Exit awards	Postgraduate Certificate, Postgraduate Diploma
FHEQ level of final award	7
UCAS code	N/A
QAA Subject Benchmark or other external reference	Business and Management
Programme Lead	Pingli Li
Date specification was written	03/12/2014
Date Programme was validated	31/07/2014
Date specification last updated	27/4/2018

## Programme overview

This programme is designed to provide you with the fundamental concepts underlying the practice of Accounting and Management with a view in order to develop your understanding of the central issues and challenges faced by managers at all levels (board, strategic or tactical), with an emphasis on the role of accounting systems in the measurement and assessment of organisational performance. The programme reflects the general educational aims of the Business School, according to which all programmes of study enable students to become competent and reflective practitioners in their chosen field, promote critical and evaluative thinking, and develop an understanding of the risks and uncertainties characterising the contemporary business environment.

Your contact hours will vary depending on your module/option choices. Full information about contact hours is provided in individual module profiles.

The programme is accredited by the Association to Advance Collegiate Schools of Business (AACSB), which is an internationally recognised award of excellence in business education.

## Learning and teaching

Students will gain an understanding of theoretical ideas and technical methods through a combination of lectures, discussion classes and seminars, individual and group practical exercises, case studies and directed reading. These different methods ensure that knowledge and understanding is achieved at the level expected of a Masters' graduate.

## Assessment

A range of formative and summative assessment exercises are designed to enable you to demonstrate and apply your knowledge and understanding. This includes formal written examinations, class tests, seminar contributions (some of these being peer reviewed), essays and computer-based work, and individual and group project work. In addition, the dissertation involves creativity, information acquisition, assessment skills and significant report writing skills.

## Educational aims of the programme

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The aims of the programme are to:

- Provide you with an understanding of the key concepts and techniques of the disciplines of accounting and management, and the inter-relationships between them.
- Allow you to develop a capacity for reasoned thought and analysis.
- Promote your capacity for critical and evaluative thinking within a stimulating and supportive environment.
- Offer you the opportunity to pursue areas of personal interest via the range of optional subjects available.
- Equip you to pursue a career in accounting and/or management.
- Develop your capacity for independent inquiry, your written and oral communication skills, your use of IT, your ability to handle both quantitative and qualitative information, and your ability to work co-operatively with your peers.
- Develop your ability to undertake rigorous, independent research.

## Programme learning outcomes

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### Knowledge and understanding

Having successfully completed this programme you will be able to demonstrate knowledge and understanding of:

- A1. The variety and complexity of accounting and management contexts;
- A2. The most widely used techniques and approaches of accounting and management to deal with situations of varying complexity;
- A3. The associated advanced conceptual developments that inform the practice of accounting and management;
- A4. The area of accounting and/or management, and apply this by undertaking an original research project.

### Teaching and learning methods

You will gain an understanding of theoretical ideas and technical methods through a combination of lectures, discussion classes and seminars, individual and group practical exercises, case studies and directed reading. Course content is kept up to date as members of teaching staff maintain a range of links with practice, external organisations and academia, and the programme content is regularly reviewed and updated. If you successfully complete the taught part of the programme, you are required for the award of the Master's degree to undertake an individual research project in accounting, management or any combination thereof, under the supervision of an appropriate member of academic staff. As part of the research project, you will write a dissertation of about 15,000 words putting your research into the context of the existing literature in the area of your project and setting out the results of your research.

### Assessment methods

A range of formative and summative assessment exercises are designed to enable you to demonstrate and apply your knowledge and understanding. This includes formal written examinations, class tests, seminar contributions (some of these being peer reviewed), essays and computer-based work, and individual and group project work. In addition, the dissertation involves creativity, information acquisition, assessment skills and significant report writing skills.

## B. Subject specific intellectual and research skills

Having successfully completed this programme you will be able to:

- B1. prepare, analyse and evaluate company accounts and the uses to which these are put;
- B2. critically assess business and management problems;
- B3. select and apply core management or accounting tools and techniques from key disciplines for approaching a particular problem, and then reflect upon the selected approach;
- B4. think analytically, reflectively, creatively and logically, drawing on useful approaches developed in a range of cognate disciplines, including financial and management accounting, corporate governance, corporate social accountability, performance management, organisational behaviour, decision analysis, operations, marketing and strategy.

### Teaching and learning methods

Accounting and management is delivered through a mixture of lectures, discussion, individual and group practical exercises, case studies, seminars, reading, and assessed coursework. Research skills relevant to the research project are developed on the MANG6322 module "Foundations of Research in Accounting & Finance" or on the MANG6129 module "Qualitative and Quantitative Research", and also through the process of supervision as you undertake your research project.

### Assessment methods

A range of formative and summative assessment exercises are designed to enable you to demonstrate and apply your knowledge and understanding. This includes formal written examinations, class tests, seminar contributions (some of these being peer reviewed), essays and computer-based work, and individual and group project work. In addition, the dissertation involves creativity, information acquisition, assessment skills and significant report writing skills.

### **C. Transferable and generic skills**

Having successfully completed this programme you will be able to:

- C1.** collect and critically evaluate qualitative and quantitative information;
- C2.** communicate ideas and arguments fluently and effectively in a variety of written formats;
- C3.** communicate ideas and arguments orally and through formal presentations;
- C4.** work effectively in groups and teams and recognise problems associated with team-working;
- C5.** manage your time and resources effectively;
- C6.** use library and other resources, including the application of bibliographical skills.

### **Teaching and learning methods**

Accounting and management is delivered through a mixture of lectures, discussion, individual and group practical exercises, case studies, seminars, reading, and assessed coursework.

### **Assessment methods**

A range of formative and summative assessment exercises are designed to enable you to demonstrate and apply your knowledge and understanding. This includes formal written examinations, class tests, seminar contributions (some of these being peer reviewed), essays and computer-based work, and individual and group project work. In addition, the dissertation involves creativity, information acquisition, assessment skills and significant report writing skills.

### **D. Subject specific practical skills**

Having successfully completed this programme you will be able to:

- D1.** select and apply appropriate techniques to solve practical problems in organisations;
- D2.** pursue an independent and original line of enquiry in researching your selected dissertation topic.

### **Teaching and learning methods**

Accounting and management through a mixture of lectures, discussion, individual and group practical exercises, case studies, seminars, reading, and assessed coursework. Research skills relevant to the research project are developed on the MANG6322 module "Foundations of Research in Accounting & Finance" or on the MANG6129 module "Qualitative and Quantitative Research", and also through the process of supervision as you undertake your research project.

### **Assessment methods**

A range of formative and summative assessment exercises are designed to enable you to demonstrate and apply your knowledge and understanding. This includes formal written examinations, class tests, seminar contributions (some of these being peer reviewed), essays and computer-based work, and individual and group project work. In addition, the dissertation involves creativity, information acquisition, assessment skills and significant report writing skills.

## **Programme structure**

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### **Typical course content**

The programme content is covered in full or half modules, worth respectively 7.5 ECTS (15 CATS) or 3.75 ECTS (7.5 CATS), spread over two semesters and individually assessed in January and May. In the first semester, you have to attempt 3 full modules and 2 half-modules. In the second semester, you have to attempt 2 full modules and a combination of full/half modules equivalent to 15 ECTS (30 CATS). Depending upon your choice of dissertation topic, you can choose which research methods module you will enrol to prepare for the dissertation in the summer period.

Where optional modules have been specified, the following is an indicative list of available optional modules, which are subject to change each academic year. Please note in some instances modules have limited spaces available.

### **Programme details**

The programme is taught on a full-time (12 months) basis. The first 9 months of the programme involves taught study, divided into two 15 week semesters, each followed by examinations. In the following description, the term

“module” is taken to mean a discrete component of the programme with its own learning outcomes and assessment requirements. All modules are at Masters level.

The taught component of the programme consists of modules worth 60 ECTS (120 CATS) in total which comprise a mix of core, compulsory and option modules plus a Dissertation 30 ECTS (60 CATS). You are required to take all compulsory/core modules. In addition you will select 7.5 ECTS (15 CATS) Optional Core modules and 7.5 ECTS (15 CATS) option modules. Information about pre and co-requisites is included in individual module profiles.

## Summary structure of the programme

See Appendix 3

## Assessment mapping

See Appendix 2

## Additional costs

Students are responsible for meeting the cost of essential textbooks, and of producing such essays, assignments, laboratory reports and dissertations as are required to fulfil the academic requirements for each programme of study. Costs that students registered for this programme typically also have to pay for are included in Appendix 4:

## Progression requirements

The programme follows the University’s regulations for [Progression, Determination and Classification of Results: Standalone Masters programmes](#) as set out in the University Calendar.

## Intermediate exit points

You will be eligible for an interim exit award if you complete part of the programme but not all of it, as follows:

Qualification	Minimum overall credit in ECTS /CATS	Minimum ECTS/CATS required at level of award
Postgraduate Diploma	at least 60/120	45/90
Postgraduate Certificate	at least 30/60	20/40

## Support for student learning

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There are facilities and services to support your learning some of which are accessible to students across the University and some of which will be geared more particularly to students in your particular Faculty or discipline area.

The University provides:

- library resources, including e-books, on-line journals and databases, which are comprehensive and up-to-date; together with assistance from Library staff to enable you to make the best use of these resources
- high speed access to online electronic learning resources on the Internet from dedicated PC Workstations onsite and from your own devices; laptops, smartphones and tablet PCs via the Eduroam wireless network. There is a wide range of application software available from the Student Public Workstations.
- computer accounts which will connect you to a number of learning technologies for example, the Blackboard virtual learning environment (which facilitates online learning and access to specific learning resources)
- standard ICT tools such as Email, secure filestore and calendars.
- access to key information through the MySouthampton Student Mobile Portal which delivers timetables, Module information, Locations, Tutor details, Library account, bus timetables etc. while you are on the move.
- IT support through a comprehensive website, telephone and online ticketed support and a dedicated helpdesk in the Hartley Library.
- Enabling Services offering support services and resources via a triage model to access crisis management, mental health support and counselling.
- assessment and support (including specialist IT support) facilities if you have a disability, long term health problem or Specific Learning Difficulty (e.g. dyslexia)
- the Student Services Centre (SSC) to assist you with a range of general enquiries including financial matters, accommodation, exams, graduation, student visas, ID cards

- Career Destinations, advising on job search, applications, interviews, paid work, volunteering and internship opportunities and getting the most out of your extra-curricular activities alongside your degree programme when writing your CV
- Other support that includes health services (GPs), chaplaincy (for all faiths) and 'out of hours' support for students in Halls (18.00-08.00)
- A Centre for Language Study, providing assistance in the development of English language and study skills for non-native speakers.

The Union Southampton provides

- an academic student representation system, consisting of Course Representatives, Academic Presidents, Faculty Officers and the Vice-President Education; Union Southampton provides training and support for all these representatives, whose role is to represent students' views to the University.
- opportunities for extracurricular activities and volunteering
- an Advice Centre offering free and confidential advice including support if you need to make an academic appeal
- Support for student peer-to-peer groups, such as Nightline.

Associated with your programme you will be able to access:

- A dedicated study skills development induction programme for new entrants in their first week, including a library tour.
- A personal tutor
- Programme handbooks
- Module support material (increasingly in electronic form).

## Methods for evaluating the quality of teaching and learning

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You will have the opportunity to have your say on the quality of the programme in the following ways:

- Completing student evaluation surveys for each module of the programme
- Acting as a student representative on various committees, e.g. Staff: Student Liaison Committees, Faculty Programmes Committee OR providing comments to your student representative to feedback on your behalf.
- Serving as a student representative on Faculty Scrutiny Groups for programme validation
- Taking part in programme validation meetings by joining a panel of students to meet with the Faculty Scrutiny Group

The ways in which the quality of your programme is checked, both inside and outside the University, are:

- Regular module and programme reports which are monitored by the Faculty
- Programme validation, normally every five years.
- External examiners, who produce an annual report
- A national Research Assessment Exercise (our research activity contributes directly to the quality of your learning experience)
- Higher Education Review by the Quality Assurance Agency for Higher Education
- Southampton Business School has a Learning and Teaching Coordinator who is responsible for developing staff teaching skills. All teaching staff are observed annually by a colleague, to provide constructive feedback and share good practice.

## Career opportunities

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The typical career destination for holders of the MSc Accounting and Management will be in private sector including financial institutions, private or public companies and accounting/consulting firms, or public sector including government agencies and state entities.

## External Examiner(s) for the programme

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**Name:** Prof Tamer Elshandidy **Institution:** University of Bradford

Students must not contact External Examiner(s) directly, and external examiners have been advised to refer any such communications back to the University. Students should raise any general queries about the assessment and examination process for the programme with their Course Representative, for consideration through Staff: Student Liaison Committee in the first instance, and Student representatives on Staff: Student Liaison Committees will have the opportunity to consider external examiners' reports as part of the University's quality assurance process.

External examiners do not have a direct role in determining results for individual students, and students wishing to discuss their own performance in assessment should contact their personal tutor in the first instance.

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**Please note:** This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided. More detailed information can be found in the programme handbook (or other appropriate guide) or online at <https://www.sbs.ac.uk/>

**Please note:** As a research-led University, we undertake a continuous review of our programmes to ensure quality enhancement and to manage our resources. As a result, this programme may be revised during a student's period of registration; however, any revision will be balanced against the requirement that the student should receive the educational service expected. Please read our [Disclaimer](#) to see why, when and how changes may be made to a student's programme.

Programmes and major changes to programmes are approved through the University's programme [validation process](#) which is described in the University's Quality handbook.

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<b>Revision History</b>
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| <ol style="list-style-type: none"><li>1. Validation Approved by Faculty Programme Board on 17 September 2014.</li><li>2. Transferred to new template 28/08/15</li><li>3. Transferred to new template 27/02/17</li><li>4. Removed Admissions information 27/4/2018</li><li>5. Learning Outcomes Grammar reviewed in relation to University template 27/4/2018</li></ol> |
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## Appendix 1:

### 3657 MSc Accounting Management learning outcomes mapping document

Core = (Cr), Optional Core = (OCr), Compulsory = (Cm)

Module Code	Module Title	Knowledge and Understanding				Subject Specific Intellectual & Research Skills				Transferable & Generic Skills						Subject Specific Practical skills	
		A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	C5	C6	D1	D2
MANG6270	Fundamentals of Management Accounting (Cm)	X	X				X								X	X	
MANG6269	Fundamentals of Financial Accounting (Cr)	X	X			X					X						
MANG6130	Strategic Management (Cm)	X	X				X	X		X	X	X	X	X	X		
MANG6273	Managing within a Global Context (Cr)	X	X				X	X	X	X	X		X	X	X	X	
MANG6185	Marketing in the Digital Age (Cm)	X	X					X			X						
MANG6320	Accounting for Corporate Performance (Cm)	X	X	X			X	X	X	X	X		X	X	X	X	
MANG6292	Operations Management	X	X				X	X	X	X	X					X	
MANG6322	Foundations of Research in Accounting and Finance (OCr)			X	X				X		X		X	X	X		X
MANG6394	Qualitative and Quantitative Research (Accounting) (OCr)			X	X				X		X			X	X		X
MANG6134	Risk Taking and Decision Making	X	X				X	X	X	X	X					X	
MANG6293	Project Management	X	X				X	X	X	X	X	X	X	X	X	X	
MANG6131	Strategic Marketing Decisions	X	X				X	X					X			X	X
MANG6028	Corporate Finance	X	X	X				X					X		X	X	
MANG6095	Dissertation (Cr)				X			X	X	X	X			X	X	X	X

## Appendix 2

### 3657 MSc Accounting Management assessment mapping document

Module Code	Module Title	Assignment 1	Assignment 2	Assignment 3
MANG6270	Fundamentals of Management Accounting (Cm)	Multiple Choice Test (MCT) 30%	Exam (2 hours) 70%	
MANG6269	Fundamentals of Financial Accounting (Cr)	Multiple Choice Test 30%	Exam (2 hours) 70%	
MANG6130	Strategic Management (Cm)	Group Assignment (3,000 words) 30%	Exam (2 hours) 70%	
MANG6273	Managing within a Global Context (Cr)	Essay (2,500 words) 50%	Exam (closed book, 2 hours) 50%	
MANG6185	Marketing in the Digital Age (Cm)	Essay (3,000 words) 100%		
MANG6320	Accounting for Corporate Performance (Cm)	Group Project (3,000 words) 30%	Exam (2 hours) 70%	
MANG6292	Operations Management	Exam (closed book, 2 hours) 100%		
MANG6322	Foundations of Research in Accounting & Finance (OCr)	Group Presentation of One Academic Research Paper (15-20 minutes) 25%	Essay (1,000-1,200 words) 25%	Research Proposal (2,000-2,500 words) 50%
MANG6394	Qualitative & Quantitative Research (Accounting) (OCr)	Individual Assignment (3,000 word) 100%		
MANG6134	Risk Taking & Decision Making	Exam (2¼ hours) 100%		
MANG6293	Project Management	Essay (2,000 words) 100%		
MANG6131	Strategic Marketing Decisions	Group Project Report (2,000 words) 30%	Exam (2 hours) 70%	
MANG6028	Corporate Finance	Group Assignment (3,000 words) 30%	Exam (2 hours) 70%	
MANG6095	Dissertation (Cr)	Individual Assignment (15,000 words) 100%		



## Appendix 3

### 3657 MSc Accounting Management programme structure

All Core and Compulsory modules must be taken.

Within your Option module selection you must choose either MANG6322 Foundations of Research in Accounting and Finance or MANG6129 Qualitative & Quantitative Research (Optional Core modules) totalling 7.5 ECTS/15 CATS, and Option modules totalling 15 ECTS /30 CATS.

All Option modules are offered subject to availability and timetabling constraints.

MANG6095 Dissertation supervision starts in Semester 2 and should be submitted in September 2019.

Semester 1				Semester 2			
Modules	ECTS	CATS	Core, Compulsory or Option	Modules	ECTS	CATS	Core, Compulsory or Option
MANG6273 Managing within a Global Context	7.5	15	Core	MANG6095 Dissertation	30	60	Core
MANG6270 Fundamentals of Management Accounting	7.5	15	Comp	MANG6320 Accounting for Corporate Performance	7.5	15	Comp
MANG6269 Fundamentals of Financial Accounting	7.5	15	Core	MANG6322 Foundations of Research in Accounting and Finance	7.5	15	Optional Core
MANG6130 Strategic Management	3.75	7.5	Comp	MANG6394 Qualitative & Quantitative Research (Accounting)	7.5	15	Optional Core
MANG6185 Marketing in the Digital Age	3.75	7.5	Comp	MANG6028 Corporate Finance	7.5	15	Option
				MANG6131 Strategic Marketing Decisions (limited availability)	7.5	15	Option
				MANG6134 Risk Taking and Decision Making	7.5	15	Option
				MANG6292 Operations Management	3.75	7.5	Option
				MANG6293 Project Management	3.75	7.5	Option

## Appendix 4

### 3657 MSc Accounting Management additional costs

Students are responsible for meeting the cost of essential textbooks, and of producing such essays, assignments, laboratory reports and dissertations as are required to fulfil the academic requirements for each programme of study. In addition to this, students registered for this programme typically also have to pay for the items listed in the table below.

In some cases you'll be able to choose modules (which may have different costs associated with that module) which will change the overall cost of a programme to you. Details of such costs will be listed in the Module Profile. Please also ensure you read the section on additional costs in the University's Fees, Charges and Expenses Regulations in the University Calendar available at.

Main Item	Sub-section	PROGRAMME SPECIFIC COSTS
<b>Approved Calculators</b>		Candidates may use calculators in the examination room only as specified by the University and as permitted by the rubric of individual examination papers. The University approved models are Casio FX-570 and Casio FX-85GT Plus. These may be purchased from any source and no longer need to carry the University logo.
<b>Stationery</b>		You will be expected to provide your own day-to-day stationary items, e.g. pens, pencils, notebooks, etc). Any specialist stationery items will be specified under the Additional Costs tab of the relevant module profile.
<b>Textbooks</b>		Where a module specifies core texts these should generally be available on the reserve list in the library. However due to demand, students may prefer to buy their own copies. These can be purchased from any source.  Some modules suggest reading texts as <b>optional</b> background reading. The library may hold copies of such texts, or alternatively you may wish to purchase your own copies. Although not essential reading, you may benefit from the additional reading materials for the module.
<b>Printing and Photocopying Costs</b>		In most cases, written coursework such as essays; projects; dissertations are submitted online and by hard copy. The costs of printing a hard copy for submission of such coursework will be the responsibility of the student.  The cost of photocopying will also be the responsibility of the student.  <a href="https://www.southampton.ac.uk/isolutions/students/printing">https://www.southampton.ac.uk/isolutions/students/printing</a>
<b>Optional Visits</b>		Some modules may include optional visits. You will normally be expected to cover the cost of travel and admission, unless otherwise specified in the module profile.

## Appendix 5

### 3657 MSc Accounting and Management accreditation details

<b>Start Date</b>	<b>End Date</b>	<b>Type of PSRB</b>	<b>BODY</b>	<b>PROF PAPER</b>	<b>AWARDED ON</b>	<b>Minimum mark required</b>
Jan-17	Dec-19	Accountancy	AIA	Module A, Paper 1 Financial Accounting 1	Passing course - all core/compulsory modules plus optional modules up to 90ECTS/180CATS	50%
Jan-17	Dec-19	Accountancy	AIA	Module A, Paper 2 Business Economics	Passing course - all core/compulsory modules plus optional modules up to 90ECTS/180CATS	50%
Jan-17	Dec-19	Accountancy	AIA	Module A, Paper 3 Management Accounting 1	Passing course - all core/compulsory modules plus optional modules up to 90ECTS/180CATS	50%
Jan-17	Dec-19	Accountancy	AIA	Module B, Paper 4 Law	Passing course - all core/compulsory modules plus optional modules up to 90ECTS/180CATS	50%
Jan-17	Dec-19	Accountancy	AIA	Module B, Paper 5 Auditing and Taxation	Passing course - all core/compulsory modules plus optional modules up to 90ECTS/180CATS	50%
Jan-17	Dec-19	Accountancy	AIA	Module B, Paper 6 Information Processing	Passing course all core/compulsory modules plus optional modules up to 90ECTS/180CATS	50%