Programme Specification

Accounting and Management (2020-21)

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
Accreditation details: Association of International Accountants (AIA), Association to Advance Collegiate Schools of Business (AACSB)

Final award: Master of Science (MSc)
Name of Award: Accounting and Management
Interim Exit awards: Postgraduate Certificate, Postgraduate Diploma

FHEQ level of final award: Level 7
UCAS code: 3657
QAA Subject Benchmark or other external reference: Master’s Degrees In Business And Management 2007
Programme Lead: Pingli Li
Pathway Lead: 

Programme Overview

Brief outline of the programme

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.

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.

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

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.

Special Features of the programme
N/A

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.

Educational Aims of the Programme

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

Knowledge and Understanding

On successful completion of this programme you will have knowledge and understanding of:

A1. demonstrate a depth of knowledge and understanding of the variety of accounting and management contexts;
A2. demonstrate a comprehensive understanding of the most widely used techniques and approaches of accounting and management;
A3. demonstrate an appreciation and understanding, at an advanced level, of the associated conceptual developments that inform the practice of accounting and management;
A4. apply knowledge and critical understanding by undertaking an original research project in the area of accounting and/or management.
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.

Subject Specific Intellectual and Research Skills

On successful completion of 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.
Transferable and Generic Skills

On successful completion of 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.

Subject Specific Practical Skills

On successful completion of 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

The programme structure table is below:

Information about pre and co-requisites is included in individual module profiles.

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.

Pathway

Part I

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.

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.

Part I Compulsory (must take) Semester 1

<table>
<thead>
<tr>
<th>Code</th>
<th>Module Title</th>
<th>ECTS</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>MANG6270</td>
<td>Fundamentals of Management Accounting</td>
<td>7.5</td>
<td>Compulsory</td>
</tr>
<tr>
<td>MANG6185</td>
<td>Marketing in the Digital Age</td>
<td>3.75</td>
<td>Compulsory</td>
</tr>
<tr>
<td>MANG6130</td>
<td>Strategic Management</td>
<td>3.75</td>
<td>Compulsory</td>
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</table>

Part I Compulsory (must take) Semester 2

<table>
<thead>
<tr>
<th>Code</th>
<th>Module Title</th>
<th>ECTS</th>
<th>Type</th>
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</thead>
<tbody>
<tr>
<td>MANG6320</td>
<td>Accounting for Corporate Performance</td>
<td>7.5</td>
<td>Compulsory</td>
</tr>
</tbody>
</table>

Part I Core (must take and pass) Semester 1

<table>
<thead>
<tr>
<th>Code</th>
<th>Module Title</th>
<th>ECTS</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>MANG6269</td>
<td>Fundamentals of Financial Accounting</td>
<td>7.5</td>
<td>Core</td>
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</table>
MANG6273 Managing within a Global Context 7.5 Core

Part I Core (must take and pass) Semester 2

<table>
<thead>
<tr>
<th>Code</th>
<th>Module Title</th>
<th>ECTS</th>
<th>Type</th>
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</thead>
<tbody>
<tr>
<td>MANG6095</td>
<td>Dissertation</td>
<td>30</td>
<td>Core</td>
</tr>
<tr>
<td>MANG6322</td>
<td>Foundations of Research in Accounting and Finance</td>
<td>7.5</td>
<td>Core</td>
</tr>
</tbody>
</table>

Part I Optional

Part I Optional Rule 1 Semester 2

Select 15 ECTS (30 CATS) from the following modules

<table>
<thead>
<tr>
<th>Code</th>
<th>Module Title</th>
<th>ECTS</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>MANG6028</td>
<td>Corporate Finance</td>
<td>7.5</td>
<td>Optional</td>
</tr>
<tr>
<td>MANG6292</td>
<td>Operations Management</td>
<td>3.75</td>
<td>Optional</td>
</tr>
<tr>
<td>MANG6293</td>
<td>Project Management</td>
<td>3.75</td>
<td>Optional</td>
</tr>
<tr>
<td>MANG6134</td>
<td>Risk Taking and Decision Making</td>
<td>7.5</td>
<td>Optional</td>
</tr>
<tr>
<td>MANG6131</td>
<td>Strategic Marketing Decisions</td>
<td>7.5</td>
<td>Optional</td>
</tr>
</tbody>
</table>

Progression Requirements

The programme follows the University’s regulations for Progression, Determination and Classification of Results : Undergraduate and Integrated Masters Programmes or Progression, Determination and Classification of Results: Postgraduate Master’s Programmes. Any exemptions or variations to the University regulations, approved by AQSC are located in section VI of the University Calendar.

Support for student learning

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. Support includes daily Drop In at Highfield campus at 13.00 – 15.00 (Monday, Wednesday and Friday out of term-time) or via on-line chat on weekdays from 14.00 – 16.00. Arrangements can also be made for meetings via Skype.
- 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 and Employability services, 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 and in the local community (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 Students' Union provides

- an academic student representation system, consisting of Course Representatives, Academic Presidents, Faculty Officers and the Vice-President Education; SUSU 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.

**Methods for evaluating the quality of teaching and learning**

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

- Completing student evaluation questionnaires for each module of the programme.
- Acting as a student representative on various committees, e.g. Staff/Student Liaison Committees, School 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.

Further details on the University's quality assurance processes are given in the *Quality handbook*.

**Career Opportunities**

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**

Name: Tamer Elshandidy - 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 Academic Tutor in the first instance.

**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 they take full advantage of the learning opportunities that are provided. More detailed information can be found in the programme handbook.
Appendix 1:

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 also have to pay for:

## Additional Costs

<table>
<thead>
<tr>
<th>Type</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Approved Calculators</td>
<td>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.</td>
</tr>
<tr>
<td>Optional Visits (e.g. museums, galleries)</td>
<td>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.</td>
</tr>
<tr>
<td>Printing and Photocopying Costs</td>
<td>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></td>
</tr>
<tr>
<td>Stationery</td>
<td>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.</td>
</tr>
<tr>
<td>Textbooks</td>
<td>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 optional 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.</td>
</tr>
</tbody>
</table>

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 [www.calendar.soton.ac.uk](http://www.calendar.soton.ac.uk).