



Programme Specification

Accounting and Finance [BIBM]

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Section 1: Key Programme Details

Part A: Programme Information

Programme title: Accounting and Finance [BIBM]

Highest award: MSc Accounting and Finance

Interim award: PGCert Accounting and Finance

Interim award: PGDip Accounting and Finance

Awarding institution: UWE Bristol

Affiliated institutions: Bristol Institute of Business Management

Teaching institutions: Bristol Institute of Business Management

Study abroad: No

Year abroad: No

Sandwich year: No

Credit recognition: No

School responsible for the programme: CBL Bristol Business School, College of Business and Law

Professional, statutory or regulatory bodies:

Association of Chartered Certified Accountants (ACCA)

Chartered Institute of Management Accountants (CIMA)

Modes of delivery: Full-time

Entry requirements: For the current entry requirements see the UWE public website.

For implementation from: 01 September 2024

Programme code: N34G12

Section 2: Programme Overview, Aims and Learning Outcomes

Part A: Programme Overview, Aims and Learning Outcomes

Overview: The award aims to provide an opportunity for graduates, and experienced practitioners in the field of accounting and finance to deepen and broaden their knowledge and skills. Depth should be achieved by detailed exploration of aspects of financial strategy and accounting, especially by the specialist knowledge that will be gained in the area of the dissertation. Breadth should be achieved by viewing accounting and financial management within its historical, social and organisational contexts and by encouraging the adoption of a critical, questioning approach to conventional 'first degree' protocols.

Features of the programme: The programme is accredited by the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA). On successful completion of the programme, UK graduates are eligible for exemption from a range of ACCA and CIMA professional examination papers. Partner institution eligibility is subject to negotiation with the PSBRs.

The MSc programme is distinguished from professional training programmes by the additional material and by the broader and deeper underlying ethos. By reference to historical background it will critically examine the assumptions which attempt to explain the dominant theories of current AF practice, and it will encourage speculation about potential future developments. The programme will critically review alternative theories of AF, and will assess current practice and consider the needs of the users of financial information against an ever changing political, commercial, and financial background. It will therefore go beyond the constraints of professional practice.

At an early stage in the programme, students will be encouraged to identify research projects which interest them, are possibly of relevance to their past or intended work situation, and which could be appropriate for their dissertation. This process will be initiated in the Research Methods in Accounting and Finance module. Once they

have identified the broad area of their proposed dissertation they will be allocated an appropriate supervisor.

Educational Aims: Accounting and Finance (AF) is both a vocational discipline and a subject of academic study. The programme seeks to reflect this by:

Providing an intensive, academically demanding and applied programme that both critically evaluates and synthesises current academic concepts, theories and research to address key issues in AF.

Engendering in students an objective appreciation of current practice in the field of AF, and equipping them with specialist analytical skills and knowledge to take advantage of opportunities and minimise threats within the complex real world environment.

Enabling students to develop purposefully and refine their own comprehensive 'toolbox' of AF techniques and encouraging them to practice the application of such tools.

Facilitating students in the development of the deeper subject specific knowledge and skills in applied settings.

Developing students' problem-solving and decision-making skills and judgement in the field of AF.

Setting in place an approach to life-long learning and the acquisition of skills which will enable them to apply a structured and reflective approach to both their personal development and their contribution to society.

Programme Learning Outcomes:

On successful completion of this programme graduates will achieve the following learning outcomes.

Programme Learning Outcomes

- PO1. Apply critical knowledge and understanding of advanced concepts in Accounting and Finance.
- PO2. Apply critical evaluation and analysis to resolve complex problems in challenging contexts.
- PO3. Conduct critical research into Accounting and Finance issues to generate effective conclusions and recommendations.
- PO4. Effectively communicate complex ideas and solutions using a variety of media and in a manner appropriate to the needs of diverse audiences.
- PO5. Demonstrate effective collaboration and teamwork skills.
- PO6. Demonstrate a critical understanding of the attributes and skills necessary for the financial & accounting profession and be equipped to plan and pursue personal professional goals.
- PO7. Apply professional standards in ethics, recognising their own role in socially responsible business and global citizenship.

Assessment strategy: The programme seeks to support and test the achievement of learning outcomes by aligning the learning outcomes with teaching and learning methods and with appropriate forms of assessment. Accordingly, a variety of forms of assessment are practiced. While many learning outcomes are developed by more than one module, each contributing to the assessment of that outcome, the principal de facto 'managed units' are the individual modules. The emphasis is therefore on linking assessment methods to individual module's learning outcomes as shown in the module descriptions and reflected in the programme's learning outcome matrix.

Student support:**Part B: Programme Structure****Year 1**

The student must take 180 credits from the modules in Year 1.

Year 1 Compulsory Modules

The student must take 165 credits from the modules in Compulsory Modules.

Module Code	Module Title	Credit
UMACTT-15-M	Advanced Corporate Reporting 2024-25	15
UMACTF-15-M	Corporate Financial Strategy 2024-25	15
UMACTW-15-M	Corporate Governance and Strategy 2024-25	15
UMACLK-15-M	Financial Statement Analysis 2024-25	15
UMADNJ-30-M	Fundamentals of Accounting and Finance 2024-25	30
UMADXB-60-M	Project and Research Methods - Accounting and Finance 2024-25	60
UMACRQ-15-M	Strategic Management Accounting 2024-25	15

Year 1 Optional Modules

The student must take 15 credits from the modules in Optional Modules.

Module Code	Module Title	Credit
UMADNW-15-M	Consultancy Project in Accounting and Finance 2024-25	15
UMACTU-15-M	Contemporary Issues in Accounting and Finance 2024-25	15
UMADEQ-15-M	Financial Investments in Practice 2024-25	15
UMADNV-15-M	Forensic Accounting 2024-25	15

Part C: Higher Education Achievement Record (HEAR) Synopsis

The programme aims to prepare financial managers for the changing demands of the financial world and the increasing complexity of contemporary financial reporting

and decision making. Aligning with the UWE Strategy, the programme aims to integrate theory and practice, developing students both academically and professionally. Students will be able to integrate new knowledge with their experience and apply it to new financial contexts and challenges. They will be able to engage in theory and practice based learning and develop a range of transferable skills.

Part D: External Reference Points and Benchmarks

The programme design reflects:

QAA subject benchmarks for Accounting (February 2016) , and Draft Finance Subject Benchmarks (Jan 2015); these benchmarks refer to honours level but provide guidance concerning the generally understood scope of accounting and specialist first degree 'platform' levels.

Descriptor for a qualification at Masters (M) level: Masters degree – extracted from the Framework for Higher Education Qualifications in England, Wales and Northern Ireland, October 2014.

ABS/QAA, Draft Benchmark for Master's awards in business and management (2007).

The University's 2020 Strategy.

University teaching and learning policies: Faculty of Business and Law Teaching, Learning and Assessment Strategy.

The SEEC Credit Level Descriptors 2016.

Ongoing formal and informal feedback from current and completed students.

Developments (where appropriate) in syllabuses adopted by professional accounting institutes and related taught masters programmes at other UK universities.

Part E: Regulations

Approved to University Regulations and Procedures.