

## A. Programme Specification

### MSc Accountancy (Advanced Standing), In Service Training Trust, Zambia

<b>Awarding Institution:</b>	University of Bolton		
<b>Teaching Institution:</b>	University of Bolton and the In Service Training Trust		
<b>Division and/or Faculty/Institute:</b>	Off Campus – International		
<b>Professional accreditation</b>	Professional body	Professional body URL	Status of graduates
<b>Final award(s):</b>	MSc Accountancy		
<b>Interim award(s)</b>	-		
<b>Exit or Fallback award(s)</b>	-		
<b>Programme title(s)</b>	MSc Accountancy		
<b>UCAS Code</b>	-		
<b>JACS Code</b>	N400 Accountancy		
<b>University Course Code(s)</b>	-		
<b>QAA Benchmark Statement(s)</b>	<p>QAA Subject benchmark statement: Master's degrees in business and management  <a href="http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/BusinessManagementMasters.pdf">http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/BusinessManagementMasters.pdf</a></p> <p>QAA Master's degree characteristics  <a href="http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/MastersDegreeCharacteristics.pdf">http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/MastersDegreeCharacteristics.pdf</a></p>		
<b>Other internal and external reference points</b>	<p>QAA Academic Infrastructure, including the Framework for Higher Education Qualifications and the Code of Practice</p> <p>UK Quality Code for Higher Education</p> <p>University of Bolton awards framework</p>		
<b>Language of study</b>	English		
<b>Mode of study and normal period of study</b>	Part Time - 12 months		
<b>Admissions criteria</b>	<ul style="list-style-type: none"> <li>• Relevant Professional qualification</li> <li>• One of the following: <ul style="list-style-type: none"> <li>○ Bachelors Degree with English as medium of instruction</li> </ul> </li> </ul>		

- GCSE or equivalent English Language grade C+
- TOEFL Computer Based Test Score 237 (or Paper Based Test 580)
- IELTS Score 6.5

#### **Additional admissions matters**

All applicants are interviewed to establish that they have the:

1. Motivation, maturity, willingness to assume responsibility, and personal capacity for hard work.
2. Commitment and capability of cooperating and communicating regularly in the study groups.
3. Capability to understand, read and write in English (at least IELTS 6.5).

#### **Fitness to practise declaration**

Not applicable

#### **Aims of the programme**

The MSc Accounting programme provides a flexible approach to programme delivery which reflects the needs and expectations of our current undergraduate business and accountancy students. The MSc Accounting Programme will:

1. Provide students with a systematic understanding of the tools and techniques of accounting and financial analysis.
2. Enable students to gain a critical understanding of the principal research traditions and research methods used in accountancy and financial strategy.
3. Develop a critical awareness of the principles and techniques needed for effective financial decision making.
4. Develop student's ability to apply knowledge and a critical understanding by undertaking a research project in an area of accounting or financial strategy in the global business context
5. Develop a comprehensive understanding of research techniques applicable to accounting and financial strategy which will enable students to continue on to doctoral work should they so choose.
6. Develop an in depth knowledge of contiguous disciplines such as accounting, business ethics, social responsibility, information systems and information technology.
7. Develop knowledge and skills in the application of concepts, techniques, methods and approaches in accounting and financial strategy, within organisational and managerial contexts.
8. Development of the ability to apply knowledge and understanding of accountancy and strategy to complex issues, both systematically and creatively, to improve business performance.
9. Enhancement of lifelong learning and transferable skills and personal development so as to be able to work with self-direction and originality and to contribute to business, the professions and society at large.
10. Special Features
11. An examination of the global competitive environment including e-businesses, social responsibility and strategic alliances.

#### **Distinctive features of the programme**

All modules are delivered in 'Block Mode' and follow the successful partnership model already adopted with ISTT:

- 50% of lectures/workshops are delivered as a block of two days by a UoB Tutor
- 50% are delivered by Local Tutors
- Additional remote support is provided by Bolton staff through the Moodle virtual learning environment (VLE) which is used extensively in course delivery.

#### **Programme learning outcomes**

<p>On completion of the Programme you will be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate knowledge of current and emergent developments in the field of accountancy and financial strategy</li> <li>2. Make an effective contribution to the operation and management of accountancy in industry and professional practice</li> <li>3. Analyse and evaluate company accounts, making a contribution to overall strategic management of the enterprise, and the uses to which these are put</li> <li>4. Evaluate the use of accounting information for making business decisions and for planning and control purposes</li> <li>5. Demonstrate an ability to use accounting and financial databases, finance specific software and bibliographic resources related specifically to accounting and financial strategy</li> <li>6. A critical awareness of current debates in chosen applied areas of study in the accounting and strategy field</li> <li>7. Understand ethics and value management; recognising ethical situations, applying ethical and organizational values to situations and choices.</li> </ol>
<p><b>K. Knowledge and understanding</b>  On completion of the programme successful students will be able to demonstrate systematic knowledge and understanding of:</p>
<ol style="list-style-type: none"> <li>1. Current and emergent developments in the field of accountancy and financial strategy</li> </ol>
<ol style="list-style-type: none"> <li>2. The operation and management of accountancy in industry and professional practice</li> </ol>
<ol style="list-style-type: none"> <li>3. Company accounts, making a contribution to overall strategic management of the enterprise, and the uses to which these are put</li> </ol>
<ol style="list-style-type: none"> <li>4. Accounting information for making business decisions and for planning and control purposes</li> </ol>
<ol style="list-style-type: none"> <li>5. Accounting and financial databases, finance specific software and bibliographic resources related specifically to accounting and financial strategy</li> </ol>
<ol style="list-style-type: none"> <li>6. A critical awareness of current debates in chosen applied areas of study in the accounting and strategy field</li> </ol>
<ol style="list-style-type: none"> <li>7. Ethics and value management; recognising ethical situations, applying ethical and organizational values to situations and choices</li> </ol>
<p><b>C. Cognitive, intellectual or thinking skills</b>  On completion of the programme successful students will be able to demonstrate the ability to:</p>
<ol style="list-style-type: none"> <li>1. Evaluate existing empirical research, appraising critically the assumptions underlying accountancy theories, concepts and models, developing an understanding of how to test such assumptions empirically. (This will help to contribute to new knowledge in the area of accounting and financial strategy)</li> </ol>
<ol style="list-style-type: none"> <li>2. Evaluate and apply theoretical concepts</li> </ol>
<ol style="list-style-type: none"> <li>3. Demonstrate knowledge, use and application of relevant research methodologies in accounting and financial strategy which can be adapted to solve further problems arising either in practice or new research</li> </ol>
<ol style="list-style-type: none"> <li>4. Apply problem-solving techniques</li> </ol>
<ol style="list-style-type: none"> <li>5. Ability to deal with complex academic arguments both systematically and creatively</li> </ol>
<ol style="list-style-type: none"> <li>6. Demonstrate self-direction and some originality in approaching and solving problems</li> </ol>
<ol style="list-style-type: none"> <li>7. Critical thinking and creativity; managing creative processes in self and others; organising thoughts, analysis, synthesis, critical appraisal. This 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</li> </ol>
<p><b>P. Practical, professional or subject-specific skills</b>  On completion of the programme successful students will be able to demonstrate the ability to:</p>
<ol style="list-style-type: none"> <li>1. Communicate effectively with a variety of audiences (peers/colleagues in industry or the accountancy profession)</li> </ol>
<ol style="list-style-type: none"> <li>2. Identify and evaluate accountancy and financial strategic developments and issues drawing on primary and secondary data sources</li> </ol>

3. Collect and critically evaluate qualitative and quantitative information
4. Demonstrate an ability to use accounting and strategic theories and concepts in practical scenarios

**T. Transferable, key or personal skills**

On completion of the programme successful students will be able to demonstrate the ability to:

1. Independently plan, conduct and report a programme of research that contributes to the development of new knowledge
2. Communicate effectively in formal and informal scenarios using a variety of means
3. Use computing and IT resources effectively
4. Communicate ideas and arguments in academic prose, and through formal presentations
5. An ability to analyse critically problems arising in both academic and practical contexts

**Programme structure**

Taught Modules = 20 credits per module

Dissertation = 40 credits

Core Modules (compulsory)

- Research and Study Skills for Accounting and Finance
- Research Methods

Dissertation (compulsory)

Module Code	Module title	Core/ Option/ Elective (C/O/E)	Credits	Length (1, 2 or 3 periods)
ACC4000	Research Methods and Study Skills for Accounting and Finance	C	20	1
ACC4006	Research Methods	C	20	1
ACC5000	Dissertation	C	40	3

**Learning and teaching strategies**

A variety of Learning and Teaching methods are used, including formal lectures, seminars, tutorials, case study analysis and supported self-study.

Formal learning time will be directed by Module and Local Tutors. Learners will be advised to undertake directed reading and additional study time. The module will endeavour to use a range of technology enhanced learning applications, for example Moodle, forum, blogs, wikis and web-based learning and communication resources. Materials will be available online and students will be encouraged to maintain an online personal learning area.

**Learning activities (KIS entry)**

Part Time

	Year
	1
<b>Scheduled learning and teaching</b>	15%

**activities**

**Guided independent study** 85%

**Assessment strategy**

There is a mixture of assessment methods. Continuous assessment is used on the programme. Assignments include seminar presentations, essays and personal development planning.

20 credit module: 4000 – 4500 words or equivalent

Dissertation (40 credits): 12,000 – 15,000 words or equivalent including the research proposal.

Assessment Classification System:

Pass mark for assessments – 40%. Students must obtain a pass mark in all assessments.

Percentage marks will be awarded as well as a grade.

70% plus – distinction/excellent

60-69% - very good pass

50-59% - good pass

40-49% - satisfactory/borderline pass

30-39% - Fail

**Assessment methods**Part Time

	<b>Year</b>
	1
<b>Written exams</b>	0%
<b>Coursework</b>	45%
<b>Presentation</b>	17%
<b>Dissertation</b>	38%

**Assessment regulations**

The programme adheres to the Assessment Regulations for Postgraduate Modular Programmes  
[http://www.bolton.ac.uk/Quality/QAECContents/APPR/Documents/pdf/AssesRegs-PGMProg-main2009\(ExExam\).pdf](http://www.bolton.ac.uk/Quality/QAECContents/APPR/Documents/pdf/AssesRegs-PGMProg-main2009(ExExam).pdf)

**Grade bands and classifications****Grade Description**

Work of exceptional quality	High	80+
	Middle	75-79
	Low	70-74
Work of very good quality	High	67-69
	Middle	64-66
	Low	60-63

Work of good quality	High	57-59
	Middle	54-56
	Low	50-53
Work of satisfactory quality	High	47-49
	Middle	44-46
	Low	40-43
Borderline fail		35-39
Fail		Below 35
<p>A student shall be recommended for the award of Masters Degree with Distinction if (a) their overall average mark for the taught modules and dissertation/project contributing to the required 180 credits is at least 70% and (b) the dissertation/project mark is at least 70%.</p>		
<p><b>Role of external examiners</b></p> <p>External examiners are appointed for all programmes of study. They oversee the assessment process and their duties include: approving assessment tasks, reviewing assessment marks, attending assessment boards and reporting to the University on the assessment process.</p>		
<p><b>Support for student learning</b></p> <ul style="list-style-type: none"> <li>• The programme is managed by a Link Tutor with support from a Programme Leader</li> <li>• An induction programme introduces student to the University, the programme and the delivery method (including the Virtual Learning Environment, moodle)</li> <li>• The Link Tutor is responsible for student support and guidance</li> <li>• Personal Development Planning (PDP) is integrated into the programme</li> <li>• Students are provided with feedback on formative and summative assessments from the University of Bolton Module Tutor or the Local Tutor</li> <li>• Students have access to online support services offered by the University in addition to support services provided by ISTT</li> <li>• Access to online Library and IT services (and physical library if on campus)</li> <li>• Access to the Students' Union advice services</li> <li>• Students are provided with Programme Handbooks which provide information about the programme and University regulations</li> </ul>		
<p><b>Methods for evaluating and enhancing the quality of learning opportunities</b></p> <ul style="list-style-type: none"> <li>• Programme committees with student representation</li> <li>• Module evaluations by students</li> <li>• Students surveys, e.g. Postgraduate Taught Experience Survey (PTES)</li> <li>• Annual quality monitoring and action planning through Programme Quality Enhancement Plans (PQEPs), Data Analysis Report (DARs) Subject Annual Self Evaluation Report (SASERs), Faculty Quality Enhancement Plans (FQEPs), University Quality Enhancement Plan (UQEP)</li> <li>• Peer review/observation of teaching</li> <li>• Professional development programme for staff</li> <li>• External examiner reports</li> </ul>		
<p><b>Other sources of information</b></p>		

Student portal (<http://bolton.ac.uk/Students/Home.aspx>)  
 Students Union (<http://www.ubsu.org.uk>)  
 Programme Handbook (<http://elearning.bolton.ac.uk/course/view.php?id=7048>)  
 Module database (add link)  
 Moodle (<http://elearning.bolton.ac.uk/course/view.php?id=7048>)  
 External examiners reports  
<http://www.bolton.ac.uk/Quality/QAECContents/ExternalExaminersReports/Home.aspx>  
 In Service Training Trust, Zambia  
<http://istt.ac.zm/>

**Document control**

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Learning outcomes map

Module title	Mod Code	Status C/O/E	K1	K2	K3	K4	K5	K6	K7	C1	C2	C3	C4	C5	C6	C7	P1	P2	P3	P4	T1	T2	T3	T4	T5	
Level HE 7																										
Research Methods and Study Skills for Accounting and Finance	ACC4000	C	X	X			X	X	X	X				X	X	X	X					X	X	X	X	X
Research Methods	ACC4006	C	X	X		X	X	X	X	X	X			X	X	X	X	X				X	X	X	X	X
Dissertation	ACC5000	C	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X

**K. Knowledge and understanding P. Practical, professional and subject specific skills C. Cognitive, Intellectual and thinking skills T. Transferable, key or personal skills**

**Module listing MSc Accountancy (Advanced Standing), In Service Training Trust, Zambia**

Module title	Mod Code	New ? ✓	Level	Credits	Type	Core/Option /Elective C/O/E	Pre-requisite module	Assessment 1			Assessment 2			Assessment 3		
								Assessment type	Assessment %	Add Y if final item	Assessment type	Assessment %	Add Y if final item	Assessment type	Assessment %	Add Y if final item
Research Methods and Study Skills for Accounting and Finance	ACC4000		7	20	STAN	C	-	CW	50		CW	50	Y			
Research Methods	ACC4006		7	20	STAN	C	-	PRE	20		CW	20		CW	60	Y
Dissertation	ACC5000		7	40	DISS	C	ACC4006	IS	75		PRE	25	Y			

**Bolton Key Core Curriculum requirements**

Module Title	Module Code	C/O/E	Employability											Bolton Values		
			PDP	Communication	Team work	Organisation & Planning	Numeracy	Problem solving	Flexibility & adaptability	Action planning	Self awareness	Initiative	Personal impact & confidence	Inter-nationalisation	Environmental sustainability	Social, public and ethical responsibility
Research Methods and Study Skills for Accounting and Finance	ACC4000	C		A	D	D	A	D	D	D	D	D	D	D		T
Research Methods	ACC4006	C		A	D	A	A	D	D	D	D	D	D	D		T
Dissertation	ACC5000	C		A		A	A	D	D	D	D	D	D	D		T

**Complete the grid using the following (Developed = D, Taught = T, Assessed = A)**