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| Programme Regulations 2022-2023 Accounting and Financial Management (MSc) |
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# 1 Structure of the programmes

Appendix B gives the syllabuses and course outlines.

- 1 October, you will take your first assessment(s) in December of the same year
- 1 April, you will take your first assessment(s) in June of the same year

### Study sessions

#### 2.3

The programme has two registration points in the year. There are four study sessions in a year, each lasting 10 weeks. Sessions begin in October, January, April and July. Each session is followed by an assessment submission point.

Further information about ratification of grades can be found in <u>Section 6: Progression within the programme</u>

#### 2.4

The 15 credit modules will be taught over one 10-week session.

#### 2.5

The Capstone Project is 30 credits and will be taught over two 10-week sessions, beginning in April and October only.

### Module availability

#### 2.6

Where the learning experience may be compromised due to low student registrations, we may consider deferring the module to a later session.

Not all modules will run in every study session.

We will inform you of any such changes as early as possible and provide you with reasonable alternative arrangements.

### Period of registration

See the <u>Programme Specification</u> for the minimum and maximum periods of registration applicable to this programme.

#### 2.7

The minimum and maximum periods of registration to complete the programme are counted from your effective date of registration.

See Section 6: Progression within the programme for information on Maximum and minimum

# 4 Assessment for the programme

## **Summary table of assessment**

4.1

Financial Accounting Frameworks (FAE) [AFM010] Management Accounting Frameworks (MAF) [AFM020]

Module



## Mark scheme

### 7.2

The following mark scheme is used for the MSc:

| Mark range   | Outcome     |
|--------------|-------------|
| 70% and over | Distinction |
| 60% 69%      | Merit       |
| 50% 59%      | Pass        |
| 0% 49%       | Fail        |

# **Appendix A** Structure of the programmes

A detailed outline of the module syllabus is provided on the Programme page, under structure

## **MSc in Accounting and Finance Management**

For the qualification of MSc Accounting and Financial Management you must pass

The following modules (each worth 15 credits):

- Financial Accounting Frameworks (FAF) [AFM010]
- Management Accounting Frameworks (MAF) [AFM020]
- Financial Management Essentials (FME) [AFM030]
- Advanced Financial Analysis (AFA) [AFM040]
- Advanced Management Accounting (AMA) [AFM050]
- Corporate Governance, Audit and Assurance (CGAA) [AFM060]
- o Global Issues in Finance and Accounting (GIFA) [AFM070]
- Analysing Risk for Decision Making (ARDM) [AFM080]
- Issues in Investment Management (IIM) [AFM090]
- Capital Markets and Global Perspectives (CMGP) [AFM100]

One compulsory Capstone Project [AFM500] (30 credits)

### **Topics covered:**

First ideas about Management Accounting, inclu

Full costing of products, services and activities through conventional overhead costing

Full costing of products, services and activities through activity-based costing

Contribution and CVP analysis

Relevant costs in decision making

Making capital investment decisions: an introduction to CAPEX

Budgeting and financial planning

Budgetary control through variance analysis

### Financial Management Essentials (FME) [AFM030]

This module aims to provide students with a sound u

Strengths, weakness and limitations of external financial reporting statements

Discretion in applying financial standards and accounting principles

Creative accounting

Instances of fraud

Horizontal and vertical, and other appropriate/relevant analyses

Using ratios to predict survivals, prosperity, and failure

### Advanced Management Accounting (AMA) [AFM050]

This module aims to provide students with a sound understanding of key issues and applied methodologies concerning advanced management accounting-related decisions and their implementation and consequences and outcomes. As such it seeks to engender in students as

In that context it provides the knowledge and skills to ensure the design of a sound corporate governance system and the supporting audit and assurance process to mitiga

risk assessment

trade-offs

By the end the module abilities will have been developed to identify and select appropriate types of analyses to improve decision making under uncertainty and add value.

### **Topics covered:**

Characteristics of robust decisions

Structuring managerial decision problems

The role of intuition and analysis in decision making

Attitudes to and perceptions of risk

Information overload and the extraction of relevant data and information

Deciding between opportunities with differing risk profiles

Flexibility and optionality in decision making

Additionally, it seeks to illustrate how the 2008 financial crash has left an evolving regulatory legacy and evolving attitudes to risk-return trade-offs.

### **Topics covered:**

Purpose(s) and nature(s) of global capital markets

Purpose(s) and nature(s) of financial actors

Nature and application of economic theory: rationality and profit maximization; information asymmetry; moral hazard; adverse selection

Global perspectives on the risk- return trade-off

Financial instruments stocks, bonds, and derivatives

Interaction dynamics between financial actors

Regulation and compliance

**IPOs** 

### **Capstone Project [AFM500]**

The module aims to provide an opportunity to demonstrate independent academic research skills and apply them in real world and simulated professional contexts, which will include the requirement to present an analysis of and potential solutions and recommendations to an accounting/finance/strategic management related organisational issue in a format suitable for a finance professional.

### **Topics covered:**

Purpose(s) and nature(s) of research and research philosophy

# **Programme Regulations**

**Programme Regulations 2022-2023 Accounting and**