

Course Handbook
MSc Accounting (ACCA)
2019-20
Course Leader – Steve Singleton

Lancashire School of Business and Enterprise



Please read this Handbook in conjunction with the University's Student Handbook.

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1. Welcome to the course

Dear Student

This is your guide to the MSc programme in Accounting (ACCA) run by the Lancashire School of Business and Enterprise at the University of Central Lancashire.

We recognise that deciding to spend a period of your life investing in your personal and professional development by embarking on a Masters programme is an important commitment on your part. This guide has been designed to help you get the most from this investment. It aims to give you information on the aims and objectives of the MSc Accounting (ACCA), the learning outcomes you will achieve, what you will be studying, how you will be assessed and more general information on how the MSc is managed and what we expect of you as members of the MSc, and what you can expect of us as the team of staff responsible for the MSc.

We are committed to do everything we can to make your MSc studies and the University of Central Lancashire an enjoyable and worthwhile experience.

We offer you our best wishes for the coming months.

Steve Singleton

Course Leader
MSc Accounting (ACCA)

1.1 Rationale, aims and learning outcomes of the course



The Lancashire School of Business and Enterprise is a major international centre for postgraduate financial and management education and development in the United Kingdom with a comprehensive range of programmes in the Accounting, Business and Financial Management subject areas.

Our mission is to ensure that through the consistent provision of high quality programmes and services we enhance competence and contribute to the achievement of excellence.

The MSc Accounting (ACCA) programme offers you the opportunity to gain the essential knowledge and skills in the area of Accounting and Finance through a structured and focused programme of academic studies.

The MSc Accounting (ACCA) is linked to and approved by the Association of Chartered Certified Accountants (ACCA), but successful completion of the programme does not guarantee Chartered Accountant status. Successful completion of the MSc programme, alongside the External ACCA Professional Level examinations, will mean you will be ACCA 'examination complete', but still requiring three years of practical work experience. To be eligible to sit the ACCA Professional Level examinations you must already hold ACCA papers F1 to F9.

We seek to enable our graduates to gain a competitive edge in pursuing managerial, management consultancy and professional careers in accounting and finance and to make an outstanding contribution to the performance of their employing organisations.

The Programme builds on our reputation for providing employer-relevant postgraduate education in business, management and finance and addresses the development of those key skills that are sought by employers throughout the world.

The programme will deliver the ACCA professional level syllabus and includes tuition for the current 4 Professional level ACCA examination papers and the Ethics module, alongside the Research Methods module and the Post Graduate Dissertation. This will enable you to become ACCA 'exam complete' along-side gaining a Masters qualification.

However, you will then need to complete 3 years of practical work experience before being eligible for full ACCA Chartered Accountant membership.

The Programme is designed to offer you the opportunity to study for the ACCA Professional Level exam papers, which you will sit externally with ACCA, while also completing a PostGraduate Dissertation.

It will involve you in a great deal of hard work! It will also challenge you. Some of these challenges will be very much along the lines that you might expect of a postgraduate programme. Some may be more of a surprise!

We would offer you the following as examples of the challenges you will face:

- to confront your own personal strengths and weaknesses
- to be prepared to share these insights with others in order for all of you to learn
- to reflect on your experience in order to develop an enhanced understanding of the principles of effective implementation of Accounting & Finance in wide range of situations and organisations
- to master increasingly sophisticated and complex techniques and skills in order to address Accounting & Finance problems in your chosen area of specialisation
- to work collaboratively with others in the learning process
- to make mistakes and to learn from such mistakes

Accounting & Finance is often regarded as 'real serious stuff'. We believe that effective development of financial knowledge and skills comes primarily from groups of individuals joining together with the common need and thirst to learn and to develop themselves.

The Programme offers you the opportunity to work in groups that are small enough to develop a supportive team culture but big enough to provide the necessary diversity of experience and expertise.

Working with others towards common goals will almost certainly be frustrating, annoying and, at times, painful. However, it will also be exhilarating, energising and satisfying.

The aims and structure of the programme

(1) The individual modules have their own aims and objectives. Collectively they provide the overall aims and objectives of the programme, which are:

- To provide students with a high quality postgraduate in the area of Accounting and Finance to enable them to achieve learning outcomes at a level appropriate for the award of Masters' degree of the university.
- To provide students with the opportunity to develop a critical understanding of the issues and problems in the area of Accounting and Finance and its underlying processes from both a theoretical and practical perspective.
- To provide students with a learning experience which will enable them to enhance their career potential, personal and professional effectiveness and performance in the field of Accounting and Finance in a wide range of organisations.
- The MSc also aims to enable students to graduate being ACCA 'exam complete' alongside their Post Graduate qualification.

(2) To be eligible to sit the ACCA Professional Level examinations you must already hold ACCA papers F1 to F9.

(3) The MSc programme is a non-standard course and is not delivered following the standard Uclan Academic Calendar. Because of the order in which the modules are delivered, students can only join the MSc programme in August of each year. The Programme will be delivered in the following pattern:

Start - August 2019

Semester 1 - Week 3, August 2019 to Week 2, December 2019

Module delivered:

AC4614 Strategic Business Leader

Uclan exam week – Week 4, November 2019

ACCA exam week – Week 1, December 2019

Semester 2 - Week 2, Week 2 January 2020 to Week 2, June 2020

Modules delivered:

AC4615 Strategic Business Reporting

AC4607 Advanced Audit & Assurance

AC4993 Postgraduate Research Methods

Uclan exam week – Week 4, May 2020

ACCA exam week – Week 1, June 2020

Semester 3 - Week 1, July 2020 to Week 4, August 2020

Module delivered

AC4994 Postgraduate Dissertation

Semester 4 - Week 1, September 2020 to Week 2, December 2020

Modules delivered:

AC4606 Advanced Taxation

AC4994 Postgraduate Dissertation

Uclan exam week – Week 4, November 2020

ACCA exam week – Week 1, December 2020

Finish – December 2020

Programme Boards – January 2021

Dates for re-assessments:

Uclan exams – August Central Exam Reassessment Week 2020 (Year 2)
January Central Exam Week 2021 (Year 3)

ACCA exams – Week 1, September 2020 (Year 2)
Week 1, March 2021 (Year 3)

(4) Weekly timetabled classes –

The MSc Accounting (ACCA) is a full-time course and students are expected to attend all timetabled classes on Campus.

Classes will be timetabled as follows –

Semester 1 09.00 – 16.00 for 3.5 days per week (6 hours per day)
Semester 2 09.00 – 16.00 for 4 days per week (6 hours per day)
Semester 3 Individual supervisor appointments
Semester 4 09.00 – 16.00 for 2 days per week (6 hours per day)

(5) Residential Course (4 days, 3 nights) –

The residential course is a compulsory part of the MSc programme and will provide support workshops and guidance on Professional Ethics, your Practical Experience Record, and on developing your 'soft-skills'. These vital 'soft-skills' can be summarized as team-working, leadership, time-management, presentation skills, and business awareness.

(6) Tuition fees and costs (correct as at 25/5/2018) –

| | |
|------------------------------|---|
| (a) Tuition Fees | please see Student's Contracts Page |
| (b) Residential Fees | £650 |
| (c) ACCA Examination Fees | £132 per paper for SBR, P6, P7. £190 for SBL. (paid directly to ACCA by student) |
| (d) ACCA membership | £79 (paid directly to ACCA by student) |
| (e) ACCA annual subscription | £97 (paid directly to ACCA by student) |
| (f) ACCA Exam Exemption Fees | |
| i. F1, F2, F3 | £74 each (paid directly to ACCA by student) |
| ii. F4 to F9 | £100 each (paid directly to ACCA by student) |

(7) Entry requirements –

- i. UK honours degree or its international equivalent (at least Lower Second Class) or professional qualification deemed to be honours degree **(2/2)** equivalent.
- ii. Applicants will generally be required to have completed an honours degree in accounting. The course will be focussed on high level accounting concepts and concerns and so applicants will need to have a proven background in these concepts.
- iii. For students where English is not their first language or where their degree has not been studied in the English language, a score of at least **6.5 on IELTS** (or equivalent) is required.
- iv. In order to be eligible to sit the ACCA Professional Papers, UK / EU & International Students must hold ACCA papers **F1 to F9**.

Learning outcomes, teaching, learning and assessment methods

At the end of the programme students should have achieved the following learning outcomes and have the ability to do the following -

Knowledge and Understanding

- A1: to communicate a knowledge, understanding and critical evaluation of the body of knowledge and research relating to Accounting, including strategic financial management, financial risk and control, corporate financial reporting and enterprise management;
- A2: to communicate knowledge, understanding and critical evaluation of business, management and accounting research methodologies and methods set within the context of Accounting and Finance;
- A3: to equip students with a critical and analytical understanding of the role, skills and function of Accounting.

Subject-specific skills

- B1: to prepare and interpret financial statements
- B2: to collate and critically analyse information in order to synthesise it into a form that enables complex management and accounting and financial situations to be evaluated and addressed.
- B3: to evaluate and be able to apply appropriate techniques and skills to allow detailed investigation into relevant management and accounting and finance issues.
- B4: to apply appropriate information technology in a management and accounting and finance context.
- B5: to differentiate, apply, and critically evaluate conceptual frameworks and current thinking in relation to accounting.

B6: to examine, evaluate and apply concepts, theories and framework to the organisational context.

Thinking Skills

C1: to engage in postgraduate level academic study and learning within the field of Accounting;

C2: to plan, implement and report on an extended programme of individual research into a contemporary accounting issue or field of study;

C3: to interpret and critically review theoretical concepts and relate theory to practice.

Other skills relevant to employability and personal development

D1: to apply key personal, social, technical and other transferable skills relevant to employment within an Accounting context, including communication, team-working, SAP and critical and creative thinking;

D2: to be able to manage learning through reflection experiences in order to facilitate personal and professional development.

1.2 Course Team

The MSc Financial Management degree course is located in the School of Business, within the Division of Accounting & Finance.

| Head of Division | Room | Ext. | E-Mail |
|------------------|-------|------|----------------------|
| Wayne Hawkins | GR045 | 4720 | whawkins@uclan.ac.uk |

| Course Leader | Room | Ext. | E-Mail |
|-----------------|-------|------|-------------------------|
| Steve Singleton | GR033 | 4608 | ssingleton2@uclan.ac.uk |

Course Team

| Name | Room | Ext. | E-Mail |
|--------------|-------|------|---------------------|
| Susan Lewis | GR034 | 4663 | slewis9@uclan.ac.uk |
| Tracey Scott | GR034 | 4665 | tscott6@uclan.ac.uk |
| Kelly Shaw | GR034 | | kshaw11@uclan.ac.uk |

Course Research Supervision Team

| Name | Room | Ext. | E-Mail |
|-------------------|-------|------|------------------------|
| Zakaria Ali-aribi | GR032 | 4541 | ZAli-aribi@uclan.ac.uk |
| Bethan Atkinson | GR032 | 4678 | Blatkinson@uclan.ac.uk |
| Chris Kelsall | GR037 | 4548 | CAKelsall@uclan.ac.uk |

1.3 Expertise of staff

The Course Team is well developed in terms of teaching and learning practice established over many years and builds upon the previous professional, business and industry experience of individuals, whilst maintaining good links with commerce and the professional bodies. A number of staff are active in research.

1.4 Academic Advisor

You will be assigned an Academic Advisor who will provide additional academic support during the year. They will be the first point of call for many of the questions that you might have during the year. Your Academic Advisor will be able to help you with personal development, including developing skills in self-awareness, reflection and action planning.

You will be allocated a personal dissertation supervisor towards the end of the second semester.



1.5 Administration details

Campus Admin Services provides academic administration support for students and staff and are located in the following hubs which open from 8.45am until 5.15pm Monday to Thursday and until 4.00pm on Fridays. The hub can provide general assistance and advice regarding specific processes such as extenuating circumstances, extensions and appeals.

Greenbank Building GR006

Telephone: 01772 89 1998 or 1999 email: GreenbankHub@uclan.ac.uk.



1.6 Communication

The University expects you to use your UCLan email address and check regularly for messages from staff. If you send us email messages from other addresses they risk being filtered out as potential spam and discarded unread.

E-mail is the accepted means of communication with you the student generally about your course and for matters relating to you individually. This is to your UCLan e-mail address. Staff will make every effort to reply promptly, even if it is just to explain that we are unable to respond in full at this point but will do so as soon as we are able. Individual members of staff will provide office hours to identify when students will normally be able to contact staff and how appointments can be made.

In some circumstances telephone will be used: you should ensure that you update your mobile phone number. In some circumstances a letter will be used; this will be sent to your home address, unless you notify the Greenbank Hub.

1.7 External Examiner

The University has appointed an External Examiner to your course who helps to ensure that the standards of your course are comparable to those provided at other higher education institutions in the UK. The External Examiner for the MSc Accounting (ACCA) is Paul Booth-Burke, Visiting Lecturer, University of Liverpool.

Copies of the External Examiner Reports can be accessed electronically-please ask the Course Leader for details.



2. Structure of the course

2.1 Overall structure

The structure of the MSc Accounting (ACCA) programme reflects the aims, objectives and learning outcomes. The MSc is divided into a taught programme of modules taken during Semesters 1 and 2, 3 and 4, with a research dissertation taken during Semesters 3 and 4.

Within the Programme, taught modules are valued at 20 or 40 credits with the dissertation at 60 credits. Modules are also Level-rated to reflect their academic standing. Postgraduate programmes such as this MSc are made up of Level 7 modules.

To gain the MSc you will have to successfully complete a total of 180 credits at Level 7.

2.2 Modules available

Each module is a self-contained block of learning with defined aims, learning outcomes and assessment. Every course within the University has a Programme Specification Matrix which provides a concise outline of all the key aspects of the course. We have included the matrix for the MSc Accounting (ACCA) in this Handbook for your reference which will provide you with a clear picture of what we believe our MSc graduates should know and be able to do on completion of the programme and how, in general terms, these outcomes are assessed.

2.3 Study Time

2.3.1 Weekly timetable

A timetable will be available once you have enrolled on the programme, through the student portal.

2.3.2 Expected hours of study

The normal amount of work involved in achieving a successful outcome to your studies is to study for 20 hours per each credit you need to achieve – this includes attendance at UCLan and time spent in private study. It is expected that for each hour in class you will complete 2 hours of independent study every week.



2.3.3 Attendance Requirements

You are required to attend all timetabled learning activities for each module. Notification of illness or exceptional requests for leave of absence must be made to: greenbankhubattendance@uclan.ac.uk. This is reviewed by the Course Leader and relevant Module Leaders.

If you are an international student from outside the EU and governed by Visas and Immigration (UKVI) Points Based System (PBS) - you **MUST** attend your course of study regularly; under PBS, UCLan is obliged to tell UKVI if you withdraw from a course, defer or suspend your studies, or if you fail to attend the course regularly.

If you have not gained the required authorisation for leave of absence, do not respond to communications from the University and if you are absent for four weeks or more, you may be deemed to have withdrawn from the course. If this is the case, then the date of withdrawal will be recorded as the last day of attendance.

You can monitor your attendance record on the SAM system at UCLan.

Each time you are asked to enter your details on SAM for a lecture or seminar you must remember that the University has a responsibility to keep information up to date and that **you must only enter your own details on the system**. To enter any other names would

result in inaccurate records and be dishonest. Any student who is found to make false entries can be disciplined under the student guide to regulations.

3. Approaches to teaching and learning

3.1 Learning and teaching methods

Students are supported by the electronic Blackboard system where materials are made available to them by module to support their learning. They are expected to complete guided self-study for each module in parallel to the taught inputs and other tutor-led work.

It is expected that students will enhanced their cognition of their subjects over the duration of the course and both acquire and enhance their skills.

The main teaching methods used will include lectures, plenary and small group discussions, group presentations and investigative tasks; software-based exercises; dissertation.

3.2 Study skills

It is expected that students will over the duration of the course both acquire new skills and enhance their existing skills.

In particular students are recommended to take advantage of the UCLan support services such as WISER and M and M (student mentoring). International students have access to a dedicated School of Business support service for support with learning and study skills.

Website – the “I”

The electronic version of the “I” is the Student Lobby and a very useful site to direct you to sources of help and to aid your studies. Often you can find the answer here as a useful point to go to and which will direct you to important information. If you don’t know something then it is probably here.

Go to: https://portal.uclan.ac.uk/webapps/portal/frameset.jsp?tab_tab_group_id= 33 1

Wiser

Wiser offers specialist advice and guidance to ALL students at the University, no matter what area of study, undergraduate or postgraduate; and for students of all levels of ability.

Learn how to study more effectively, write better and get the marks you deserve, so even the confident able student can use the services to gain those extra marks.

WISER tutorials offer:

- 1-to-1 help;
- Feedback on your writing (either personally face to face or on-line);
- Advice on your specific study problems.

WISER can help you generally in your study and specifically to develop the communication skills that can contribute to your PDP portfolio and will be invaluable in future employment.

Go to: www.uclan.ac.uk/wiser

Peer mentoring

UCLan is the **UK's only University** to be awarded with APS 'Multi Site Mentoring Accreditation Status'

The Peer Mentoring Service is UCLan's centralised mentoring service responsible for coordinating a variety of fantastic independent peer support, advice and guidance to all year groups!

Peer Mentoring is centered on matching trained Peer Mentors to students who need someone to talk to about personal issues and general academic queries – the student requiring support is known as a mentee.

Go to: <https://www.uclan.ac.uk/students/support/careers/mentoring-by-students.php>

International student support, Lancashire School of Business & Enterprise

If you are a student from overseas then there is a dedicated support service for you to help you with studying modules and the assessments. The point of contact is:

| | |
|---------------|---|
| Lynne Gornall | GR261 Ext 4615 lgornall@uclan.ac.uk |
|---------------|---|



3.3 Learning resources

3.3.1 Learning Information Services (LIS)

Extensive [Resources](#) are available to support your studies provided by LIS – library and IT staff. Take advantage of the free training sessions designed to enable you to gain all the skills you need for your research and study. During term times the library is open 24/7. Resources for Accounting is available at:

<https://portal.uclan.ac.uk/webapps/portal/frameset.jsp>

Here there are an increasing number of textbooks available electronically as well as the physical collection in the library itself. There are a number of databases with specialist publications for the business and marketing sector and academic sources including academic articles from academic journals

3.3.2 Electronic Resources

LIS provide access to a huge range of electronic resources – e-journals and databases, e-books, images and texts. Course and Module information are available on Blackboard.

3.4 Personal development planning

A supported PDP process commences with a briefing during the MSc induction programme.

Students are expected to utilise 'Skills 4 Study website'; discussions with their personal tutor; draw on modules in terms of curriculum, teaching/learning/ assessment strategies; the dissertation process; University careers advice service website; extra-curricular experiences and to maintain a PDP file.

3.5 Skills Development

It is important that students develop not only their academic skills, but their 'softer' skills because prospective employers put a great deal of emphasis on skills such as confidence, communication and inter-personal skills. Although such skills are developed within the formal, structured teaching on the course.



3.6 Preparing for your career

Achieving success in your chosen degree will be of great importance in your future career. Your future is important to us, so to make sure that you achieve your full potential whilst at university and beyond, your course has been designed with employability learning integrated into it at every level.

Indeed, so important is it to us to develop your employability that, the following key employability skills have been embedded within each of the modules you will study so as to ensure each one will be fully covered over the course of your studies.

1. Written, oral and media communication skills
2. Leadership, team working and networking skills
3. Creative & critical thinking
4. Information technology skills and digital literacy
5. Problem solving and decision making skills
6. Research skills
7. Intercultural and sustainability skills
8. Career management / professional skills
9. Learning to learn (managing personal and professional development, self- management/reflection)
10. Numeracy

These "Employability Essentials" take you on a journey of development that will help you to write your own personal story of your time at university:

- To begin with, you will explore your identity, your likes and dislikes, the things that are important to you and what you want to get out of life.
- Later, you will investigate a range of options including jobs and work experience, postgraduate study and self- employment.

You will then be ready to learn how to successfully tackle the recruitment process

It's your future: take charge of it!

[Careers](#) offers a range of support for you including:-

- career and employability advice and guidance appointments
- support to find work placements, internships, voluntary opportunities, parttime employment and live projects
- workshops, seminars, modules, certificates and events to develop your skills

Daily drop in service available from 09:00-17:00 for CV checks and initial careers information. For more information come along and visit the team (in Foster building near the main entrance) or access our careers and employability resources via the Student Portal.

4. Student Support

Students are directly supported by the Course Leader. In the Lancashire School of Business and Enterprise there is an appointed Student Liaison Office whom they are encouraged to seek advice and support from.

If you are a student whose first language is not English then there is additional support available for you to help you with studying modules and assessments. You can contact your Academic Adviser or administrative hub for further details.



4.1 Academic Advisors

The Course Leader and Academic Advisor are available to give guidance or advice to students about both the academic part of their course and in counselling for more personal matters. Please make sure that if you have any issues, either academic or personal that you **do** approach your course leader- they are there to help and if they cannot help they will be able to point you in the direction of someone who can

4.2 Students with disabilities

If you have a disability that may affect your studies, please either contact the Disability Advisory Service – disability@uclan.ac.uk - or let one of the course team know as soon as possible. With your agreement information will be passed on to the Disability Advisory Service. The University will make reasonable adjustments to accommodate your needs and to provide appropriate support for you to complete your study successfully. Where necessary, you will be asked for evidence to help identify appropriate adjustments.

Assessment arrangements for students with a disability

Arrangements are made for students who have a disability/learning difficulty for which valid supporting evidence can be made available. Contact the Disability Adviser for advice and information, disability@uclan.ac.uk.

The Lead for disability in the Lancashire School of Business and Enterprise is Penelope Marshall-Kalina pmmarshall-kalina@uclan.ac.uk

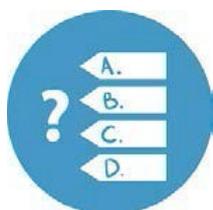
4.3 Students' Union

The Students' Union offers thousands of volunteering opportunities ranging from representative to other leadership roles. We also advertise paid work and employ student staff on a variety of roles. You can find out more information on our website:

<http://www.uclansu.co.uk/>.

5. Assessment

Please note that all modules will be assessed. You are expected to attempt all required assessments for each module for which you are registered, and to do so at the times scheduled unless authorised extensions, special arrangements for disability, or extenuating circumstances allow you to defer your assessment.



5.1 Assessment Strategy

The MSc contains modules which use examinations and individual coursework assessments. (refer to Assessment Section in the PG Student Guide), to assist you in reviewing the mix of assessment types and their relative weighting within each module. More information is provided in the individual module information packs.

To assist you in managing your assessed work, you will be provided with a programme assessment timetable at the commencement of Semester 1 which will give you details of the submission dates for all of the assignments for all of the modules. You are strongly advised to use this to plan your private study throughout the programme.

(a) Formative Assessments methods –

Essays, reports, individual/group assessments, presentations, in-class tests, mock examinations

(b) Summative Assessment methods –

| | |
|--|--|
| Taught Accounting modules – written examination | 3 hour, 3 hour 15 mins or 4 hour unseen |
| Research methods module – | 4,000 word dissertation proposal |
| Dissertation module – | 12,000 – 15,000 word research project / dissertation |

5.2 Notification of assignments and examination arrangements

Students will be notified of the requirements for individual assessments and their respective deadlines for submission / examination arrangements within the individual module information packs which will also be posted on Blackboard.

Students should submit their assignments via 'Turn-it-in'.

5.3 Referencing

It is important when writing in assessed work that you adopt the correct academic style used at the University. This may be very different from what you are used to from pre-degree study and especially if you are an international student. The following is given as a brief review of this important area. The most important point to remember is that you are expected to write in your own words, yet give reference to your source as you write within the text of your report. It is a common misunderstanding that it is all right to use your sources words so long as you give the source – no it isn't acceptable. Generally you should not use the words of your source at all and if you do you must identify this as such by putting the words exactly as originally written and within quotation marks. These should be short and form a very minor part of the overall work that you present. You are expected to build arguments not from your opinion but from your sources, using these as evidence to build up your points and citing their work i.e. giving references to them as the original source, but using your own words.

You are required to use the Harvard system of referencing when you write. You cite the short reference within your text of author, date and page and given the full reference in a listing at the end of your work. See the School of Business Referencing Guide at:

<https://v3.pebblepad.co.uk/v3portfolio/uclan/Asset/View/Gm3mmGk6sM3RgHZnjGfh7mm6pM>

Writing in the correct style is very important and not doing so is often the cause of plagiarism which is considered to be against the university regulations and carries severe penalties.

5.4 Confidential material

Students do not generally have to use confidential material but there are some situations in which they need to be cognisant of the legal and ethical requirements of protecting confidentiality e.g. when conducting research with respondents.

5.5 Cheating, plagiarism, collusion or re-presentation

You are required to sign a declaration indicating that individual work submitted for an assessment is your own.

If you attempt to influence the standard of the award you obtain through cheating, plagiarism or collusion, it will be considered as a serious academic and disciplinary offence as described within the [Academic Regulations](#):

- Cheating is any deliberate attempt to deceive and covers a range of offences described in the Assessment Handbook.
- Plagiarism describes copying from the works of another person without suitably attributing the published or unpublished works of others. This means that all quotes, ideas, opinions, music and images should be acknowledged and referenced within your assignments.
- Collusion is an attempt to deceive the examiners by disguising the true authorship of an assignment by copying, or imitating in close detail another student's work - this includes with the other student's consent and also when 2 or more students divide the elements of an assignment amongst themselves and copy one another's answers. It does not include the normal situation in which you learn from your peers

and share ideas, as this generates the knowledge and understanding necessary for each individual to independently undertake an assignment; nor should it be confused with group work on an assignment which is specifically authorised in the assignment brief. • Re-presentation is an attempt to gain credit twice for the same piece of work.

There are some specific resources available at UCLan which are designed to help students to understand the meaning of plagiarism and how to avoid it e.g. a podcast in English and Chinese available on-line via the 'i' website.

In the case of a single offence of cheating, plagiarism, collusion or re-presentation:

- the penalty will be 0% for the element of assessment, and an overall fail for the module.
- the plagiarised element of assessment must be resubmitted to the required standard and the mark for the module following resubmission will be restricted to the minimum pass mark.
- when it is detected for the first time on a resubmission for an already failed module, no further resubmission for the module will be permitted, and the appropriate fail grade will be awarded.

In the event of a repeat offence of cheating, plagiarism, collusion or re-presentation (irrespective of whether the repeat offence involves the same form of unfair means) on the same or any other module within the course:

- the appropriate penalty will be 0% for the module with no opportunity for re-assessment. This penalty does not preclude you being able to retake the module in a subsequent year.

The penalties will apply if you transfer from one UCLan course to another during your period of study and module credits gained on the former course are transferred to the current course.

Contact the [Students' Union Advice and Representation Centre](#) by emailing: suadvice@uclan.ac.uk for support and guidance

Turnitin

Turnitin's originality reporting is text-matching software that checks written work submitted by students against web pages, academic and commercial journals and publications, and previously submitted student work from all institutions subscribing to Turnitin. The originality report does not necessarily detect plagiarism or collusion, but often work that has been partly created through plagiarism or collusion will show up as having a high percentage of matching content.

You will be required to submit your assignments through Turnitin. A draft submission point will be created to allow you to check your submission before you submit the final version

through Turnitin. The electronic copy may be used for marking- arrangements for marking will be communicated to you via the module leader.

6. Classification of Awards

The University publishes the principles underpinning the way in which awards and results are decided in [Academic Regulation](#). Decisions about the overall classification of awards are made by Assessment Boards through the application of the academic and relevant course regulations.



7. Student Feedback

You can play an important part in the process of improving the quality of this course through the feedback you give. In addition to the on-going discussion with the course team throughout the year, there are a range of mechanisms for you to feedback about your experience of teaching and learning. We aim to respond to your feedback and let you know of our plans for improvement.

As a student your feedback is essential to inform the Course Team of your views about modules, the course as a whole and the University facilities. There are opportunities to do so personally in dialogue with the module tutors and the course leader through the year and more formally through the Student Liaison Officer and Student Representatives who represent all the students at the Staff Student Liaison meetings (see Section 7.1 below) once a semester.

The SLO and the Students Union can support you in voicing your opinion, provide on-going advice and support, and encourage your involvement in all feedback opportunities. They will be requesting that you complete the National Student Survey (during semester 2 for students in their final year of study) or the UCLan Student Survey (all other students).

Course Representatives and School Presidents

A course representative is a student who represents their fellow students' views and opinions to the course team, school, university and students' union. Course representatives work proactively and diplomatically to improve the academic and non-academic experiences of students.

The role of a course representative is extremely beneficial to both students on your course and the university. It enables students to have ownership of their student experience and voice their opinions and share positive practice with the course team, primarily the Student Staff Liaison Committee Meetings (see below).

Course representatives will be elected every year either in April or September. Alongside receiving recognition, support and respect being a course representative is a great opportunity to enhance your employability skills. If you are interested in becoming a course representative and wish to find out more about the role visit the [Students' Union](#) website or by emailing: coursereps@uclan.ac.uk.

School Presidents meanwhile are annually elected representatives who voice the opinions of students within each school. They communicate and engage with students in their school to gain feedback and work in partnership with senior management to create positive change. They are also trained to support and signpost course representatives where needed. If you wish to find out who is your School President or more about the role visit the [Students' Union website](#) or email: coursereps@uclan.ac.uk

7.1 Student Staff Liaison Committee meetings (SSLCs)

Details of the Protocol for the operation of SSLCs is included in section 8.2 of the University Student Handbook.

The purpose of a SSLM meeting is to provide the opportunity for course representatives to feedback to staff about the course, the overall student experience and to inform developments which will improve future courses. These meetings are normally scheduled once per semester.

Meetings will be facilitated using guidelines and a record of the meeting will be provided with any decisions and / or responses made and / or actions taken as a result of the discussions held. The meetings include discussion of items forwarded by course representatives, normally related to the following agenda items (dependent on time of year).

The course team encourage student feedback in all areas and recognise that additional items for discussion may also be raised at the meeting

- Update on actions completed since the last meeting
- Feedback about the previous year – discussion of external examiner's report; outcomes of National /UCLan student surveys.
- Review of enrolment / induction experience;
- Course organisation and management (from each individual year group, and the course overall);
- Experience of modules - teaching, assessment, feedback;
- Experience of academic support which may include e.g. Personal Development Planning, academic advisor arrangements;
- Other aspects of University life relevant to student experience e.g. learning resources, IT, library;
- Any other issues raised by students or staff.

7.3 Complaints

The University recognises that there may be occasions when you have cause for complaint about the service you have received, when this happens, the complaints procedure is intended to provide an accessible, fair and straightforward system which ensures as effective, prompt and appropriate response. Click on this link for more information [Complaints Procedure](#).

Appendices

8.1 Programme Specification(s)

UNIVERSITY OF CENTRAL LANCASHIRE

Programme Specification

This Programme 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 he/she takes full advantage of the learning opportunities that are provided.

Sources of information on the programme can be found in Section 17

| | |
|--|---|
| 1. Awarding Institution / Body | University of Central Lancashire |
| 2. Teaching Institution and Location of Delivery | University of Central Lancashire |
| 3. University School/Centre | Lancashire School of Business and Enterprise |
| 4. External Accreditation | Association of Chartered Certified Accountants (ACCA) |
| 5. Title of Final Award | MSc Accounting (ACCA) |
| 6. Modes of Attendance offered | Full-time |
| 7a) UCAS Code | N/A |
| 7b) JACS Code | N400 |
| 8. Relevant Subject Benchmarking Group(s) | Business and Management (General) |
| 9. Other external influences | Refer to 4 above |
| 10. Date of production/revision of this form | April 2017 (updated December 2018) |
| 11. Aims of the Programme | |
| <ul style="list-style-type: none"> To provide students with a high quality postgraduate education in the area of Accounting to enable them to achieve learning outcomes at a level appropriate for the award of Masters' degree of the university. To provide students with the opportunity to develop a critical understanding of the issues and problems in the area of Accounting and its underlying processes from both a theoretical and practical perspective. | |

- | |
|---|
| <ul style="list-style-type: none">• To provide students with a learning experience which will enable them to enhance their career potential, personal and professional effectiveness and performance in the field of Accounting in a wide range of organisations. |
| <ul style="list-style-type: none">• To enable students to become ACCA 'examination complete' alongside gaining a quality Post Graduate qualification |

| |
|---|
| 12. Learning Outcomes, Teaching, Learning and Assessment Methods |
| A. Knowledge and Understanding |
| <p>A1: to communicate a knowledge, understanding and critical evaluation of the body of knowledge and research relating to Accounting, including strategic financial management, financial risk and control, corporate financial reporting and enterprise management;</p> <p>A2: to communicate knowledge, understanding and critical evaluation of business, management and accounting research methodologies and methods set within the context of Accounting and Finance;</p> <p>A3: to equip students with a critical and analytical understanding of the role, skills and function of Accounting.</p> |
| Teaching and Learning Methods |
| Lectures, Seminars and Workshops, plenary and small group discussion; case study analysis; background reading and research; group research tasks; dissertation. |
| Assessment methods |
| <p>(1) Formative Assessments methods –</p> <p>Essays, reports, individual/group assessments, presentations, in-class tests, mock examinations</p> <p>(2) Summative Assessment methods –</p> <p>Taught Accounting modules – 3 hour or 3 hour 15 mins or 4 hour unseen written examination Research methods module – 4,000 word dissertation proposal Dissertation module – 12,000 – 15,000 word research project / dissertation</p> |
| B. Subject-specific skills |
| <p>B1: to prepare and interpret financial statements</p> <p>B2: to collate and critically analyse information in order to synthesise it into a form that enables complex management and accounting and financial situations to be evaluated and addressed.</p> <p>B3: to evaluate and be able to apply appropriate techniques and skills to allow detailed investigation into relevant management and accounting and finance issues.</p> <p>B4: to apply appropriate information technology in a management and accounting and finance context.</p> <p>B5: to differentiate, apply, and critically evaluate conceptual frameworks and current thinking in relation to accounting.</p> <p>B6: to examine, evaluate and apply concepts, theories and framework to the organisational context.</p> |
| Teaching and Learning Methods |
| Lectures, Seminars and Workshops, plenary and small group discussion; case study analysis; background reading and research; group research tasks; dissertation. |
| Assessment methods |
| <p>(1) Formative Assessments methods –</p> <p>Essays, reports, individual/group assessments, presentations, in-class tests, mock examinations</p> <p>(2) Summative Assessment methods –</p> <p>Taught Accounting modules – 3 hour or 3 hour 15 mins or 4 hour unseen written examination Research methods module – 4,000 word dissertation proposal Dissertation module – 12,000 – 15,000 word research project / dissertation</p> |
| C. Thinking Skills |
| <p>An ability to:</p> <p>C1: to engage in postgraduate level academic study and learning within the field of Accounting</p> |

C2: to plan, implement and report on an extended programme of individual research into a contemporary accounting issue or field of study.

C3: to interpret and critically review theoretical concepts and relate theory to practice.

Teaching and Learning Methods

Lectures, Seminars and Workshops, plenary and small group discussion; case study analysis; background reading and research; group research tasks; dissertation.

Assessment methods

(1) Formative Assessments methods –

Essays, reports, individual/group assessments, presentations, in-class tests, mock examinations

(2) Summative Assessment methods –

Taught Accounting modules – 3 hour or 3 hour 15 mins or 4 hour unseen written examination

Research methods module – 4,000 word dissertation proposal

Dissertation module – 12,000 – 15,000 word research project / dissertation

D. Other skills relevant to employability and personal development

D1: to apply key personal, social, technical and other transferable skills relevant to employment within an Accounting context, including communication, team-working, SAP and critical and creative thinking.

D2: to be able to manage learning through reflection experiences in order to facilitate personal and professional development

Teaching and Learning Methods

Lectures, Seminars and Workshops, plenary and small group discussion; case study analysis; background reading and research; group research tasks; dissertation.

Assessment methods

(1) Formative Assessments methods –

Essays, reports, individual/group assessments, presentations, in-class tests, mock examinations

(2) Summative Assessment methods –

Taught Accounting modules – 3 hour or 3 hour 15 mins or 4 hour unseen written examination

Research methods module – 4,000 word dissertation proposal

Dissertation module – 12,000 – 15,000 word research project / dissertation

13. Programme Structures*

14. Awards and Credits*

| Level | Module Code | Module Title | Credit rating | |
|---------|-------------|-------------------------------|---------------|--|
| Level 7 | | Compulsory modules – | | MSc Accounting (ACCA) Requires 180 credits at Level 7 (including dissertation) |
| | AC4614 | Strategic Business Leader | 40 | |
| | AC4615 | Strategic Business Reporting | 20 | Exit Awards:- |
| | AC4606 | Advanced Taxation | 20 | Postgraduate Diploma Accounting Requires 120 credits at Level 7. |
| | AC4607 | Advanced Audit & Assurance | 20 | |
| | AC4993 | Postgraduate Research Methods | 20 | Postgraduate Certificate Accounting Requires 60 credits at Level 7. (Only from taught modules) |
| | AC4994 | Postgraduate Dissertation | 60 | |

| | | | | |
|--|--|--|--|--|
| | | | | |
| 15. Personal Development Planning | | | | |
| <p>A supported PDP process commences with a briefing during the MSc induction programme. Students are expected to utilise the University Skills 4 Study website: http://www.palgrave.com/skills4study/index.asp ; discussions with their personal tutor; draw on modules in terms of curriculum, teaching/learning/assessment strategies; the dissertation process.</p> <p>The residential weekend course will concentrate on developing students awareness of Professional Ethics, guidance on maintaining their Practical Experience Record, and on developing essential 'soft-skills'. The key 'soft-skills' to be identified and developed on the Residential Course are team-working, leadership, time-management, presentation skills, and business awareness.</p> <p>Professional Ethics, and the development of the essential 'soft-skills' will be embedded into the MSc Programme and students will continue to practice and develop these skills as the programme progresses.</p> <p>The Programme will support students in developing those skills, values, ethics, attitudes and behaviours identified by the accounting profession as vital to being a good accountant. The Programme aims to develop student's abilities "to undertake further training, develop existing skills and acquire new competences that will enable them to assume significant responsibility within organisations".</p> | | | | |
| 16. Admissions criteria | | | | |
| <p>UK honours degree or its international equivalent (at least Lower Second Class) or professional qualification deemed to be honours degree (2/2) equivalent.</p> <p>In order to be eligible to sit the external ACCA Professional Level Examinations, students must already hold ACCA papers F1 to F9.</p> <p>For students where English is not their first language or where their degree has not been studied in the English language, a score of at least 6.5 on IELTS (or equivalent) is required.</p> <p>Accreditation of Prior Learning –</p> <p>Applicants who are qualified Chartered accountants may be eligible to apply for Accreditation of Prior Learning for up 100 credits of taught modules towards the MSc programme.</p> | | | | |
| 17. Key sources of information about the programme | | | | |
| <p>LBS Full-time Postgraduate Brochure and website:</p> <ul style="list-style-type: none"> • http://www.uclan.ac.uk/study_here/postgraduate_study.php | | | | |

18. Curriculum Skills Map

Please tick in the relevant boxes where individual Programme Learning Outcomes are being assessed

| Level | Module Code | Module Title | Core (C), Compulsory (COMP) or Option (O) | Programme Learning Outcomes | | | | | | | | | | | | | |
|---------|-------------|-------------------------------|---|-----------------------------|----|----|-------------------------|----|----|----|----|----|-----------------|----|----|---|----|
| | | | | Knowledge and Understanding | | | Subject-specific Skills | | | | | | Thinking Skills | | | Other skills relevant to employability and personal development | |
| | | | | A1 | A2 | A3 | B1 | B2 | B3 | B4 | B5 | B6 | C1 | C2 | C3 | D1 | D2 |
| Level 7 | AC4614 (L7) | Strategic Business Leader | Comp | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | | √ | √ | √ |
| | AC4615 (L7) | Strategic Business Reporting | Comp | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| | AC4606 (L7) | Advanced Taxation | Comp | √ | √ | √ | √ | √ | √ | | √ | √ | √ | | √ | √ | √ |
| | AC4607 (L7) | Advanced Audit & Assurance | Comp | √ | √ | √ | √ | √ | √ | | √ | √ | √ | | √ | √ | √ |
| | AC4993 (L7) | Postgraduate Research Methods | Comp | √ | √ | √ | | √ | √ | | √ | √ | √ | √ | √ | √ | √ |
| | AC4994 (L7) | Postgraduate Dissertation | Comp | √ | √ | √ | | √ | √ | | √ | √ | √ | √ | √ | √ | √ |
| | | | | | | | | | | | | | | | | | |

Note: Mapping to other external frameworks, e.g. professional/statutory bodies, will be included within Student Course Handbooks

19. LEARNING OUTCOMES FOR EXIT AWARDS:

For **each exit award available**, list learning outcomes relating to the knowledge and understanding, subject specific skills, thinking, other skills relevant to employability and personal development that a typical student might be expected to gain as a result of successfully completing each level of a course of study.

Learning outcomes for the award of: Post Graduate Certificate Accounting

A1: to communicate an understanding and critical evaluation of the body of knowledge and research relating to accounting

B2: to collate and analyse information in order to synthesise it into a form that enables complex accounting and business situations to be evaluated and addressed

B3: to evaluate and apply appropriate techniques and skills to allow detailed investigation into relevant accounting and financial management issues

C1: to be able to engage in postgraduate level academic and applied investigations within the field of accounting

C3: to critically review work experience to date

Learning outcomes for the award of: Post Graduate Diploma Accounting

A1: to communicate an understanding and critical evaluation of the body of knowledge and research relating to accounting

A2: to communicate a knowledge, understanding and critical evaluation of financial management research methodologies and methods

B2: to collate and analyse information in order to synthesise it into a form that enables complex accounting and business situations to be evaluated and addressed

B3: to evaluate and apply appropriate techniques and skills to allow detailed investigation into relevant accounting and financial management issues

C1: to be able to engage in postgraduate level academic and applied investigations within the field of accounting

C2: to plan an extended programme of individual research into a contemporary accounting issue, problem or field of study

C2: to engage in research project work at a professional level integrating prior experience and contemporary knowledge

C3: to critically review work experience to date

D1: to generate, evaluate and implement creative solutions in an accounting context