MSc in Accounting and Finance

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Learn more about the programme

Programme overview

Welcome to Manchester Metropolitan University’s Master’s degree in Accounting and Finance. This Master’s degree programme offers eligible ACCA, ICAEW and CIPFA (CCAB) members an exciting opportunity to gain an academic qualification from a leading UK business school.

The programme has been specifically designed to allow you to explore an area of business interest and to develop your commercial insight to become a successful finance and business professional.

There are two units of learning:
- Academic & Professional Development
- Dissertation

Delivered entirely online, this programme gives you the flexibility to study for a well respected academic qualification.

It is anticipated that most students will complete the course in one year. However, there are no set lecture times and you are able to work through the units at your own pace. This does not mean that you are ‘on their own’. Instead there is a rich and rewarding learning experience with tailored interactive learning materials, regular support from specialist academic supervisors and the ability to interact with fellow students.

Access to university facilities

As an Accounting and Finance student you will have access to the following materials and support:
- Sophisticated online learning materials for your course
- Dedicated one-to-one academic supervisor support
- Manchester Metropolitan University’s extensive online business library

Academic tutor support

A specialist academic supervisor will support you as you progress through the learning units in the programme. Your supervisor will be a specialist in their area with academic and commercial experience to help you gain the most from the programme and achieve your full potential.

To help you progress through your learning units you will have eight scheduled one-to-one contact hours with your supervisor. In addition to this, you will have direct access to your supervisor to discuss aspects of the learning unit or assessment.

For more details on the support you can expect from your supervisor, please see Programme format on page 5.

Programme contacts

If you are interested in further information about this programme or making an application then please refer to details at www.mmu.ac.uk/12262
Am I eligible?

Prerequisites
You must be a registered member of an accountancy body recognised by the Consultative Committee of Accountancy Bodies (CCAB), such as ACCA, AIA, ICAEW, CIPFA, CAI or ICAS.

Programme overview

The Master’s degree in Accounting and Finance is designed to equip you with the skills and knowledge to become an effective finance and business professional. The programme covers two units: Academic & Professional Development and Dissertation.

Academic & Professional Development Unit
This unit equips you with the knowledge and skills to identify and investigate accounting issues and practices that will stimulate and support improvements to the accounting and finance strategies and practices of organisations.

You will have the opportunity in this unit, and later through the dissertation, to research a live accounting issue; for example it could be an assessment of the impact of financial reporting standards; an investigation of the effect of the economic climate on management control practices; or an evaluation of sustainability reporting practices in a business sector. The choice of topic will be yours, and you will have the opportunity to follow your interest and develop a real area of expertise.

Dissertation
The dissertation is your opportunity to undertake a significant applied research project into a particular accounting issue of your interest. Building on the work you undertake in the Academic & Professional Development Unit, you will conduct original research, usually in an organisational setting, with a view to making practical recommendations for organisational practice and deepening the understanding of the issue amongst accounting professionals and commentators.
Course format and duration

The Master’s degree in Accounting and Finance programme consists of two units, Academic & Professional Development and the Dissertation. In order to complete the programme, both units must be studied and their assignments passed.

The programme is designed to last for one year, with Academic & Professional Development studied over a 3 month period and the Dissertation over 9 months. The units are studied one after another. Once you have submitted assignments for the first unit of study and the assignment submission period has closed, the second unit of study is then opened.

Each unit comprises of 10 sessions of online learning. The online learning portal is designed to provide you with an interactive and rich learning experience and provides you with the framework and support to direct your research activities. As well as the online learning portal, you are supported throughout the programme by your dedicated academic supervisor. The one-to-one relationship between student and supervisor helps to maximise your potential and enables you to progress toward the submission of the assignments.

For more information on the assignments for each unit, please see Assessment on pages 8 – 9.

Academic support on the programme

As a student on the Accounting and Finance programme you will be allocated a specialist academic supervisor. You will have direct access to your supervisor throughout the programme via e-mail together with scheduled sessions to guide you toward the production of the unit assignments.

Specific support for each unit from your supervisor is provided via Skype video link. During these sessions your supervisor will provide formative feedback on your draft work.

Academic & Professional Development Unit

There are two supervisor sessions:

Session 1: introduction to your supervisor
Session 2: discuss the business research report assignment

Dissertation

The supervisor feedback and guidance sessions follow the milestones to the production of the Dissertation:

Session 1: Feedback on your draft proposal
Session 2: Feedback on your literature review
Session 3: Feedback on your methodology chapter
Session 4: Data collection
Session 5: Analysis and interpretation of findings
Session 6: Conclusions and ‘finishing off’
Academic & Professional Development Unit

Introduction

The self-development of new skills within your professional career and the consequent increase in professional capabilities is itself considered a key competency in today’s commercial and business environment. Many parallel routes can be followed to achieve this self-development goal, some more effective than others, with a successful outcome not always guaranteed. You may often have little prior knowledge of a new area or skill and will be faced with a steep and off-putting learning curve. Often in your professional development you will be expected to achieve certain objectives with little or no knowledge of how to go about it. This unit opens up one such route to professional self-development namely the academic or research oriented approach.

Previous educational and professional training has been directed at ensuring that you accumulated a body of professional knowledge and learned how to apply it. Future professional development will be mainly self-directed and you will be expected to define the development requirement, research the optimum approach and apply the learning. This unit is aimed at imparting some of the key ideas and skills used by academics to develop new knowledge.

With the research skills that you develop in this unit, you will be able to identify the relevant requirements and approach needed, apply the skills and knowledge, and confidently plan your achievement of your professional goals.

Aims

The primary aim of this unit is to develop your research skills to help attain professional objectives and to prepare for a successful dissertation at Master’s level. The key research skills developed are those of critical reading, reflective writing and accurate referencing.

However, the unit will touch on and raise awareness of a broader range of topics that are important to your knowledge of research practices, ranging from what makes good research, to the nature and philosophy of “knowing” and to the collection and analysis of evidence.

Learning Outcomes

On successful completion of this unit, you will be able to:

1. Reflect and evaluate on diverse behavioural, ethical and sustainability issues associated with organisational control and performance.

2. Reflect on how professional development can help improve the individual’s contribution to an organisation and its business performance.

3. Apply a systematic academic approach to identifying and commenting on an organisational or business issue.

4. Critically read and synthesise relevant literature in a subject area, identifying relevant data sources to support the critique.

5. Develop an appropriate methodology or research approach from a range of qualitative and quantitative methods.

6. Integrate, interpret and present evidence clearly, and critically discuss the findings.

Reading list

The recommended text for this unit is:


- Wilson, J. 2014, Essentials of business research: a guide to doing your research project, Second edn, SAGE, Los Angeles

This text, along with all other additional reading referenced throughout the learning unit, is available via the Manchester Metropolitan University digital library. When you have enrolled on the programme, you will have access to this digital library and as such, do not need to purchase any text books.
Introduction

This Dissertation unit follows on naturally from the previous Academic & Professional Development (APD) unit. The rationale for learning how to academically research an unfamiliar topic is the same. By learning and applying academic research skills in your organisation, you should be able to more effectively and efficiently further your own professional learning and enhance your career progression.

The APD unit gave you an appreciation of academic research and now it is time to apply and further develop the acquired skills in earnest by producing a substantial piece of independent research. This is essentially an independent effort where you decide the topic objectives and approach. This is very similar to many opportunities or situations that arise within companies where senior professionals are (suddenly) expected to set and determine how important organisational or business objectives are met.

An integral part of this unit is the support and guidance you receive from your supervisor. They will share their expertise to help you with your research and will provide practical advice about how to write up this substantial piece of work. It is therefore essential to achieving a successful outcome that you develop a good working relationship with your supervisor whose main concern is to help you develop independent research skills. Your supervisor will invariably have followed a similar path and will be aware of many of the topic issues and limitations in your research methodology. You therefore profit from your supervisor’s experience, knowledge and training discussing (and hopefully others as well) by critically reflecting on and discussing the dissertation throughout the entire period.

Aims

The primary aim of this unit is to help you develop your academic research skills, which can be applied within your professional environment, by testing your ability to produce a substantial, original and independent piece of scholarly work.

The direction and approach will be determined solely by you and you will be encouraged, guided and, where necessary, assisted by your dissertation supervisor over the entire period of the process.

Learning Outcomes

On successful completion of this unit, you will be able to:

1. Identify the micro and macro organisational context for the dissertation and the objectives of your research.
2. Critically review and synthesize the relevant literature on the subject area in order to construct a conceptual framework to underpin the research.
3. Identify the nature of relevant evidence and associated data sources to support your research objectives.
4. Critically discuss and apply an appropriate methodology for collecting and for analysing primary or secondary data with due regard to ethical considerations.
5. Interpret and present data clearly, integrating data from different sources where applicable and critically discussing the findings.
6. Appraise the implications of their research outcomes to managerial professional practice in response to strategic or relevant issues.

Reading list

The recommended text for this unit is:

- Wilson, J. 2014, Essentials of business research: a guide to doing your research project, Second edn, SAGE, Los Angeles

This text, along with all other additional reading referenced throughout the learning unit, is available via the Manchester Metropolitan University digital library. When you have enrolled on the programme, you will have access to this digital library and as such, do not need to purchase any text books.
Assessment

Assessment methods

You will be formally assessed in both the Academic & Professional Development and Dissertation units of the Master’s degree in Accounting and Finance. The marks attained in the formal assessments of both of these units will determine the classification of degree awarded. The assessment criteria information below provides further details.

For the Academic & Professional Development unit you are required to produce and submit:

• Assignment 1: 1,500 word individual reflective piece of work
• Assignment 2: 3,500 word individual business research report

For the Dissertation unit you are required to produce and submit:

• An individual research proposal
• 15,000 word dissertation

Resubmission rules

If you fail the Academic & Professional Development unit, you have two opportunities to redeem the initial unit failure. Second re-assessment opportunities shall, however, be conditional upon you engaging fully with the first re-assessment opportunity and/or securing approval for non-engagement from the relevant Faculty Exceptional Factors Panel.

The fee to re-submit assignments is £50.
If you are eligible for an extension, a writing up fee will apply when submitted in the next academic period. The writing up fee is £180*

*subject to annual increments.

The mark for any unit in which you are re-assessed is capped at 50% (unless exceptional factors have been claimed and approved).

No re-assessment shall be permitted to enable you to improve upon a unit mark above the pass level, except where you have been permitted under regulations to be re-assessed as if for the first time.

Assessment criteria

The units within the programme are assessed as follows:

The Accounting & Professional Development unit assesses the following requirements:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Weighting</th>
<th>Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignment 1</td>
<td>30% weighting</td>
<td>Assessed against learning outcomes 1 and 2</td>
</tr>
<tr>
<td>Assignment 2</td>
<td>70% weighting</td>
<td>Assessed against learning outcomes 3, 4, 5, 6 and 7</td>
</tr>
</tbody>
</table>

The Dissertation unit assesses the following requirements:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Weighting</th>
<th>Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research proposal</td>
<td>15% weighting</td>
<td>Assessed against learning outcomes 1 to 3</td>
</tr>
<tr>
<td>Dissertation</td>
<td>85% weighting</td>
<td>Assessed against learning outcome 1 to 6</td>
</tr>
</tbody>
</table>

Learning outcomes for the above units are detailed in the Academic & Professional Development unit and Dissertation unit sections.
Degree award and classification

The final mark for the Master’s degree in Accounting and Finance will be calculated as follows:

The average of:
- the weighted mark from the Academic & Professional Development unit – one third weighting
- the weighted mark from Dissertation unit – two thirds weighting

Marks from each of the two units in the programme will be given in whole numbers. These marks will be used in the calculation of the overall mark for the Master’s degree programme, that will be rounded to the nearest whole number.

Master’s Degrees may be awarded at pass level, with Merit, or with Distinction.

For an award to be made at pass level, you must pass both of the units on the programme.

For a Master’s Degree to be awarded with Merit, you must gain an overall average of 60% with at least 60% in the dissertation unit of the programme.

For a Master’s Degree to be awarded with Distinction, you must gain an overall average of 70% with at least 70% in the dissertation unit of the programme.

The Master’s degree will be awarded in accordance with the following assessment criteria:

<table>
<thead>
<tr>
<th>Mark</th>
<th>Outcome</th>
<th>Descriptor</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;45</td>
<td>Fail</td>
<td>Unit learning outcomes not achieved</td>
</tr>
<tr>
<td>45 to 49</td>
<td>Marginal fail</td>
<td>Most unit learning outcomes achieved at a threshold level</td>
</tr>
<tr>
<td>50 to 59</td>
<td>Pass</td>
<td>All unit learning outcomes achieved at a threshold level</td>
</tr>
<tr>
<td>60 to 69</td>
<td>Pass</td>
<td>All unit learning outcomes achieved at a good level</td>
</tr>
<tr>
<td>&gt;70</td>
<td>Pass</td>
<td>All unit learning outcomes achieved at an excellent/outstanding level</td>
</tr>
</tbody>
</table>
Technical requirements

System requirements

Before running a course, please ensure your PC meets the minimum pre-requisites.

<table>
<thead>
<tr>
<th>Item</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer</td>
<td>1Ghz Intel or AMD PC or equivalent</td>
</tr>
<tr>
<td>Operating System</td>
<td>Windows XP or Vista</td>
</tr>
<tr>
<td>Internet Browser</td>
<td>FireFox 1.5+, MS Internet Explorer 6.0 +</td>
</tr>
<tr>
<td>Monitor</td>
<td>1024 x 768 resolution</td>
</tr>
<tr>
<td>Colours</td>
<td>16-bit (65536) colours</td>
</tr>
<tr>
<td>RAM</td>
<td>256MB (512MB recommended)</td>
</tr>
<tr>
<td>Soundcard</td>
<td>Optional</td>
</tr>
<tr>
<td>Connection Speed</td>
<td>512Mb/s or greater</td>
</tr>
</tbody>
</table>

University rules and regulations

As a student on the Accounting and Finance programme, you will be a student at Manchester Metropolitan University and as such be subject to the rules and regulations of the university. Manchester Metropolitan University’s rules and regulations for postgraduate students.