

## Appendix 1: Programme Specification Pro-forma (PSP)

<b>1. GENERAL INFORMATION</b>	
<b>1. Programme Title:</b>	Master of Science Professional Accountancy (ACCA Route)
<b>2. Final Award:</b>	Master of Science Professional Accountancy (ACCA Route)
<b>3. Exit Awards:</b>	Postgraduate Certificate Professional Accountancy (ACCA Route) Postgraduate Diploma Professional Accountancy (ACCA Route) Master of Science in Professional Accountancy (ACCA Route)
<b>4. Awarding Body:</b>	Glasgow Caledonian University
<b>5. Approval Date:</b>	November 2020
<b>6. School:</b>	Glasgow School <i>for</i> Business and Society
<b>7. Host Department:</b>	Finance, Accounting and Risk
<b>8. UCAS Code:</b>	N/A
<b>9. PSB Involvement:</b>	
<b>10. Place of Delivery:</b>	Any GCU Campus, Online Distance Learning
<b>11. Subject Benchmark Statement:</b>	QAA Benchmarks for Business and Management
<b>12. Dates of PSP Preparation/Revision:</b>	October 2020

### 2. EDUCATIONAL AIMS OF THE PROGRAMME

*An introduction should be included here which describes the overall aim of the programme together with the educational aims of the programme at the exit points*

The overall aim of the programme is to combine advanced academic study with a professional accountancy qualification. The degree aims to equip students with the skills and knowledge required to work as professional accounts in a global market place, whilst building on their academic skills. The degree will provide students with a critical awareness of issues involved in leading and managing the financial aspects of organisations. By doing so, the Programme will respond to the demands placed upon the manager within the contemporary business environment. Increasingly, managers are expected to demonstrate a more innovative approach to processes of financial management, demonstrate that services are being provided in a cost effective and efficient manner, and contribute to the overall development of their organisation to a much greater and more robustly accountable extent. The Programme will offer a curriculum that enables students to engage critically, professionally and appropriately with these important contemporary issues. On completion of their degree, students will be equipped with a set of skills employers demand by producing competent and confident professional accountants who are ready to work and make a real impact across a range of geographical settings, in a business environment that is becoming increasingly global, volatile, complex and uncertain. The Programme will also provide a good foundation for those students wishing to further their academic studies leading to PhD level.

The overall aim of the programme is to combine advanced academic study with a professional accountancy qualification. Specifically, the educational aims are stated as follows:

- To develop the ability to engage critically with the contemporary theoretical underpinnings of accounting as a subject of academic inquiry;

- To develop skills to apply to a range of accounting concepts to unstructured problems;
- To develop a theoretical and a practical understanding of real world issues, identifying responsible decision making and ethically driven behaviours from the perspective of different cultures;
- To develop a critical understanding of relevant research and problem solving techniques and methodologies, and apply these to an independent research project relating to an appropriate topic;
- To develop personal and transferable skills related to independent research, competently communicating alternative approaches; critical thinking, group working, information communication technology (ICT) and continually learning from the experience.

### **3. INTENDED LEARNING OUTCOMES**

*The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills, qualities and other attributes in the following areas:*

#### **3A Knowledge and Understanding:**

- A1 Explain current developments, topical issues, techniques and concepts in the practice of accounting for a wide range organisations;
- A2 Appraise the theoretical and conceptual grounding of accounting and its impact on organisations and society in an international context;
- A3 Demonstrate knowledge and understanding of a range of research methods available to researchers in the field of accountancy;
- A4 Solve complex problems and make, implement and review decisions using appropriate decision making techniques relating to accounting;
- A5 Acquire transferrable cognitive skills in relation to the analysis, synthesis and evaluation of the knowledge of accounting;
- A6 Critically appraise complex areas of knowledge in accounting.

#### **3B Practice: Applied Knowledge, Skills and Understanding:**

- B1 Critically analyse, evaluate and synthesise qualitative and quantitative information in relation to accountancy from a range of different sources.
- B2 Critically analyse current thinking, research and business practice in accountancy.;
- B3 Utilise relevant information sources in an appropriate manner to generate alternative decisions and formulate creative, innovative and responsible decisions.
- B4 Demonstrate originality, insight and innovation in tackling and solving problems.
- B5 Critically review, synthesise and develop knowledge relevant accountancy in an international context
- B6 Reflect on personal learning and development

#### **3C Generic Cognitive Skills:**

- C1 Effective use of communication and information technologies to present ideas, analyse problems and develop clear and concise conclusions and recommendations.
- C2 Critically analyse and interpret financial and non-financial information;
- C3 Cognitive and intellectual skills including critical thinking, self-reflection, creativity and ethical problem-solving.
- C4 Research skills: information retrieval and collection; data analysis and synthesis
- C5 Demonstrate the ability to identify the strengths and weaknesses of accounting systems and develop creative responses to them;
- C6 Critically review and consolidate knowledge within accounting and recognise the trend towards globalisation in business.

### **3D Communication, Numeracy and ICT skills:**

- D1 Numeracy skills, including the ability to manipulate financial and other technical numerical data to solve problems;
- D2 Communication skills (oral and written and through digital media), and reporting to specific stakeholders, and being aware of these stakeholders' diverse needs;
- D3 Effectively communicate ideas and information in compliance with the profession's regulations and policies;
- D4 Locating, extracting, analysing, and presenting quantitative and qualitative information, together with analysis and commentary;
- D5 Awareness of strengths and weaknesses;
- D6 Critical thinking and problem solving.

### **3E Autonomy, Accountability and Working with Others:**

- E1 Take responsibility for own work, behave ethically with a strong sense of social responsibility;
- E2 Self-appraise: evaluate and critically reflect on own work;
- E3 Demonstrate initiative and work independently in a wide range of situations;
- E4 Plan and organise activities, collecting and organising information;
- E5 Work creatively with others and in teams and take leadership roles where appropriate;
- E6 Enhance their career prospects by appreciating the complexity and similarity of the way accounting is implemented in different parts of the world.

The Common Good Curriculum aims to ensure that all GCU students have the opportunity to develop the attributes needed to make a positive difference in the communities they serve alongside the specialist knowledge and skills in international operations and supply chain management. These attributes are underpinned by GCU's core values of Integrity, Creativity, Responsibility and Confidence. The attributes are:

- Active and Global Citizenship – e.g. recognising and actively seeking to address global social challenges; participating in the community at a local, national or global level.
- Entrepreneurial mind-set – e.g. identifying opportunities for change; creating solutions, and putting these into practice in response to identified real world problems.
- Responsible Leadership – e.g. developing solutions that are ethical, visionary, realistic and sustainable; exercising empathy, resilience and professionalism.
- Confidence – e.g. challenging yourself and continually learning from experience; believing you can make a positive difference by what you do.

Whilst these attributes are embedded throughout the programme and all the modules, examples of

where and how they are developed are shown in the Common Good Mapping Tool (Appendix 5).

The dedicated Strategy for Learning for the programme is designed specifically to meet the overall educational aims of the programme as well as the specific learning outcomes expected of students.

The teaching/learning approaches will be student-centred, practical, participative, and relevant to the needs of the student, taking into account the availability of resources and effective use of the time available. This implies a move away from the traditional teacher centred learning in which the student's role was often passive, merely receiving information provided by the lecturer, towards a more networked and adaptive learning approach. This 'shift' is a deliberate strategic aim of the programme.

A blended approach is adopted for learning and teaching with the use of face-to-face contact in the form of lectures, seminars and workshops as well as directed and independent (including web-based) study. The nature of the classroom setting is a balance between knowledge transfer, interactivity and group activities; with students expected to contribute to the learning environment. A carefully managed learning environment will facilitate shared knowledge and understanding across a cohort of diverse international students to enhance the student learning experience.

The range of modules from theoretical to practical and business-orientated is designed to generate the wide array of knowledge and skills necessary for graduates entering a broad range of accountancy related positions across a variety of sectors. Guest industry speakers will be utilised to contextualise theories and challenges discussed in class and, case study challenges will be set for student assessments.

The teaching/learning strategy incorporates the use of computer-based applications and resources and, specifically, VLEs such as GCULearn. Across the programme a range of assessment methods are deployed which are designed to enable students to demonstrate their knowledge and understanding required of the aims of the programme as well as the array of intellectual, professional and transferable skills demanded by employers. As such, a balance of coursework assessments has been created to ensure academic rigour in relation to knowledge and intellectual ability as well as the development of professional and transferrable skills. The nature of assessment is specific and relevant to the module content and therefore includes an amalgamation of investigative research, critical analysis, methodological approach, problem-solving and critical self-reflection. The use of projects, reports, and various forms of examination and self-reflection are designed to meet all learning outcomes as depicted in the Curriculum Map (pg 45)

#### 4. PROGRAMME STRUCTURES AND REQUIREMENTS, LEVELS, MODULES, CREDITS AND AWARDS

##### SCQF Level 11

Module Code	Module Title	Credit
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##### *Core Modules*

MMN426601	Strategic Business Leader	30
MMN426602	Strategic Business Reporting	30
MMN426603	Theoretical Aspects of Ethics and Professionalism	15
MMN426599	Business Research Project	45

##### *Elective modules*

MMN426596	Advanced Financial Management	30
MMN426597	Advanced Performance Management	30
MMN426598	Advanced Taxation	30
MMN426595	Advanced Audit and Assurance	30

**Exit Award – Postgraduate Certificate in Professional Accountancy (ACCA Route) 60**

Any of the above modules

**Exit Awards – Postgraduate Diploma in Professional Accountancy (ACCA Route) 120**

Any of the above modules

**Exit Award – Master of Science in Professional Accountancy (ACCA Route) 180**

All core modules and two elective modules

#### 8. ASSESSMENT REGULATIONS

*Students should expect to complete their programme of study under the Regulations that were in place at the commencement of their studies on that programme, unless proposed changes to University Regulations are advantageous to students.*

The Glasgow Caledonian University Assessment Regulations which apply to this programme, dependent on year of entry can be found at: [GCU Assessment Regulations](#)

