Programme Specification
Postgraduate

Applicable to postgraduate programmes

Please click here for guidance on completing this specification template.

Part A: Programme Summary Information

1. Title of programme: MSc Accounting

2. Programme Code: BLAC

3. Entry Award(s):
   - ☒ MA
   - ☒ MSc 180 Level 7
   - ☒ PGDip 120 Level 7
   - ☒ PGCert 60 Level 7
   - ☐ PG Award
   - ☐ DPS
   - ☐ CPS
   - ☐ Other (please specify below): 

   Exit awards will automatically bear the name of the entry award. If an exit award is to be unnamed (i.e. it will show only the qualification achieved) or if it is to have a different name from the entry qualification you must indicate this below:

   PG Award: Unnamed
5. **Date of first intake:** September 2013

6. **Frequency of intake:** Annual

7. **Duration and mode of study:**
   - 12 Months Full Time
   - 24 Months Part Time

8. **Applicable framework:**
   - University Framework for Postgraduate Modular Provision

**Framework exemption required:**
- X No (please go to section 9)
- ☐ Yes (please provide a brief summary below)

9. **Applicable Ordinance:**
   - Ordinance 52A General Ordinance for Modular Master’s Degrees, Postgraduate Diplomas, Postgraduate Certificates and Postgraduate Awards

**New/revised Ordinance required:**
- X No (please go to section 10)
- ☐ Yes (please provide a brief summary below)

10. **Faculty:** Humanities and Social Science

11. **Level 2 School/Institute:** Management School

12. **Level 1 unit:** Economics, Finance and Accounting

13. **Campus:** London

14. **Other contributors from UoL:** N/A

15. **Teaching other than at UoL:** N/A

16. **Director of Studies:** Prof. Phillip Ormrod

17. **Board of Studies:** Management School Board of Postgraduate Studies

18. **Board of Examiners:** Management School Board of Postgraduate Examiners
| 19. **External Examiner(s):** | Prof. Peter Moizer  
Name  
Institution  
Position  
University of Leeds  
Dean of Business School, Professor of Accounting |
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>20. <strong>Professional, Statutory or Regulatory body:</strong></td>
<td>ICAEW (Institute of Chartered Accountants in England and Wales)</td>
</tr>
</tbody>
</table>
| 21. **QAA Subject benchmark Statements(s):** | Master’s Degrees in Business and Management  
| 22. **Other reference points:** | AACSB  
EQUIS  
EQUAL |
| 23. **Fees:** | HEU £12,400, OSI £18,550 |
| 24. **Additional costs to the student:** | Printing: £31.36  
University Approved Calculator: £12 (approx.) |
| 25. **AQSC approval:** | 26th April 2013 |

### Part B: Programme Aims & Objectives

#### 26. **Aims of the Programme**

The aim of the programme is to provide postgraduate-level education in core areas of accounting and finance including corporate reporting, assurance, business strategy, management, finance, taxation, marketing, corporate governance and ethics.

It develops quantitative and qualitative skills to enable students to make realistic business recommendations and solve problems in complex scenarios. Business awareness will need to be demonstrated at strategic, operating and transactional levels, including issues of sustainability.

The use of technical knowledge and professional judgement will be required to analyse data from multiple sources in order to evaluate alternatives and determine appropriate solutions.

The programme will be informed by the current research literature which will set the context within which professional regulations are applied. Relevant research setting out a theoretical framework and justification for accounting and auditing practice and empirical literature investigating the application and consequences of accounting policy selection will be covered in the programme.

The modules become increasingly integrative over the period of the programme. Semester 1 modules are single topic technical disciplines.
Aim:

1. To provide a rigorous and stimulating postgraduate degree programme which combines the study of Accounting and Finance including corporate reporting, assurance, business strategy, management, finance, taxation, marketing, corporate governance and ethics.

2. To enable students to apply technical knowledge and understanding to advice on compliance issues and regulation.

3. To apply analytical techniques and professional skills to evaluate the internal and external environment and resolve complex business problems, giving due consideration to the needs of clients and other stakeholders.

4. To recognise and explain ethical issues, and where ethical dilemmas arise, recommend and justify appropriate actions, including ethical safeguards.

5. To recognise issues of corporate responsibility and sustainability including making recommendations.

27. Learning Outcomes

No. Learning outcomes – Master’s degree

1. Apply technical knowledge and professional skills to identify and resolve tax issues that arise in the context of preparing tax computations and to advise on tax-efficient strategies for businesses and individuals.

2. Apply technical knowledge to prepare single entity and consolidated financial statements and apply analytical techniques and professional skills to resolve compliance and business issues that arise in the context of the preparation and evaluation of corporate reports.

3. Explain the processes involved in planning an audit, evaluating internal controls, appraising risk, gathering evidence and drawing conclusions in accordance with the terms of the engagement.

4. Understand how businesses analyse their internal resources and external environment and how entities make strategic choices, then implement and monitor their strategy.

5. Evaluate the relevant choices for financing a business, and the methods by which financial risks can be identified and managed including the methods of making appropriate investment decisions.

6. Use quantitative and qualitative skills to make realistic business recommendations in complex scenarios, demonstrating business awareness at strategic, operating and transactional levels.

7. Understand complex business issues and analyse financial and non-financial data, exercise professional judgement, developing conclusions and recommendations.

8. Explain ethical issues, solve ethical dilemmas, recommending appropriate actions, including ethical safeguards. To recognise issues of corporate responsibility and sustainability including making recommendations.
<table>
<thead>
<tr>
<th>No.</th>
<th>Learning outcomes – Postgraduate Diploma</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.</td>
<td>Use technical knowledge and professional skills to identify and resolve tax issues that arise in the context of preparing tax computations and explain tax-efficient strategies for businesses and individuals.</td>
</tr>
<tr>
<td>10.</td>
<td>Use technical knowledge to prepare single entity and consolidated financial statements and use analytical techniques and professional skills to identify compliance and business issues that arise in the context of the preparation and evaluation of corporate reports.</td>
</tr>
<tr>
<td>11.</td>
<td>Explain the processes involved in planning an audit, explaining internal controls, identifying risks, gathering evidence and drawing conclusions in accordance with the terms of the engagement.</td>
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<tr>
<td>12.</td>
<td>Understand how businesses analyse their internal resources and external environment and how entities make strategic choices, then implement and monitor their strategy.</td>
</tr>
<tr>
<td>13.</td>
<td>Explain the relevant choices for financing a business, and the methods by which financial risks can be identified and managed including the methods of making appropriate investment decisions.</td>
</tr>
<tr>
<td>14.</td>
<td>Use quantitative and qualitative skills to make recommendations in business scenarios, demonstrating business awareness at strategic, operating and transactional levels.</td>
</tr>
<tr>
<td>15.</td>
<td>Understand business issues and analyse financial and non-financial data, exercise judgement, stating conclusions.</td>
</tr>
<tr>
<td>16.</td>
<td>Explain ethical issues, solve ethical dilemmas, recommending appropriate actions, including ethical safeguards. To recognise issues of corporate responsibility and sustainability.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Learning outcomes – Postgraduate Certificate</th>
</tr>
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<tbody>
<tr>
<td>17.</td>
<td>Use technical knowledge to identify tax issues that arise in the context of preparing tax computations and explain tax-efficient strategies for businesses and individuals.</td>
</tr>
<tr>
<td>18.</td>
<td>Use technical knowledge to prepare single entity and consolidated financial statements and use analytical techniques to identify compliance and business issues that arise in the context of the preparation and evaluation of corporate reports.</td>
</tr>
<tr>
<td>19.</td>
<td>Explain the processes involved in planning an audit, explaining internal controls, identifying risks, gathering evidence in accordance with the terms of the engagement.</td>
</tr>
<tr>
<td>20.</td>
<td>Understand how businesses analyse their internal resources and external environment and how entities make strategic choices, then implement and monitor their strategy.</td>
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<tr>
<td>21.</td>
<td>Explain the relevant choices for financing a business, and the methods by which financial risks can be identified including the methods of making appropriate investment decisions.</td>
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<tr>
<td>22.</td>
<td>Use quantitative and qualitative skills to explain business scenarios, demonstrating business awareness at strategic, operating and transactional levels.</td>
</tr>
<tr>
<td>23.</td>
<td>Understand business issues and analyse financial and non-financial data, stating conclusions.</td>
</tr>
<tr>
<td>24.</td>
<td>Explain ethical issues, recommending appropriate actions, including ethical safeguards. To recognise issues of corporate responsibility and sustainability.</td>
</tr>
</tbody>
</table>
### Learning Outcomes

**No.**

Learning outcomes – Postgraduate Award

This programme does not have a Postgraduate Award entry award. The Postgraduate Award is an exit award only.

25. Demonstrate a general understanding of key issues in accounting, finance, business, taxation and auditing and apply basic techniques in these subject areas. Demonstrate an awareness of ethical issues in accounting, finance and business.

#### 27a. Mapping of subject-based learning outcomes:

<table>
<thead>
<tr>
<th>Learning outcome No.</th>
<th>Module(s) in which this will be delivered</th>
<th>Mode of assessing achievement of learning outcome</th>
<th>PSRB/Subject benchmark statement (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>ACUL700 ACUL703</td>
<td>Examination Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>2.</td>
<td>ACUL701 ACUL706</td>
<td>Examination Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>3.</td>
<td>ACUL702 ACUL706</td>
<td>Examination Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>4.</td>
<td>ACUL704</td>
<td>Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>5.</td>
<td>ACUL705</td>
<td>Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>6.</td>
<td>ACUL708</td>
<td>Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>7.</td>
<td>ACUL709 ACUL708</td>
<td>Coursework Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>8.</td>
<td>All modules</td>
<td>Coursework (formative and summative) and examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>9.</td>
<td>ACUL700 ACUL703</td>
<td>Examination Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>10.</td>
<td>ACUL701 ACUL706</td>
<td>Examination Examination</td>
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<tr>
<td>11.</td>
<td>ACUL702 ACUL706</td>
<td>Examination Examination</td>
<td>5.1 Benchmark statement</td>
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<tr>
<td>12.</td>
<td>ACUL704</td>
<td>Examination</td>
<td>5.1 Benchmark statement</td>
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<tr>
<td>13.</td>
<td>ACUL705</td>
<td>Examination</td>
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<tr>
<td>14.</td>
<td>ACUL708</td>
<td>Examination</td>
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<tr>
<td>15.</td>
<td>ACUL709 ACUL708</td>
<td>Coursework Examination</td>
<td>5.1 Benchmark statement</td>
</tr>
<tr>
<td>16</td>
<td>All modules</td>
<td>Coursework (formative and summative) and examination</td>
<td>5.1 Benchmark statement</td>
</tr>
</tbody>
</table>
28. Skills and Other Attributes

No. | Skills and attributes:
--- | ---
1. | Communication Skills: Students will have opportunities to develop written communication skills through group discussions and coursework. This will be assessed by written assignments, individual work and the case study independent learning element.
2. | Problem Solving and Decision Making: Students will be challenged to think critically about organisational issues and dilemmas. They will do this by gathering and synthesising information, analysing alternative perspectives and options and presenting a considered opinion or course of action in their programme assessment.
3. | Numeracy Skills: Students will learn financial and statistical techniques. These are developed as part of the modules covering finance and research methods. Students will have the opportunity to analyse and use financial and statistical data to support business decisions through their coursework.
4. | Information and Communication Technology Skills: Students will have opportunities to improve their ICT skills. Students will demonstrate skills in the use of software applications including word processing, data bases, spreadsheets and using the internet for information searches in the course of researching and presenting coursework.
5. | Group Working Skills: Students will be provided with the opportunity to work in groups and manage the interaction and relationships with other group members. In doing so, they will gain experience in negotiation, persuasion, influencing and managing conflict.
6. | Personal Effectiveness: This applies to all modules where students will be encouraged to think critically about theory and practice and to challenge and critique assumptions about the management of people and organisations. In doing so they will be able to recognise and consider issues such as ethical dilemmas, corporate social responsibility, organisational values, leadership approaches and styles. This will be assessed through attaining the appropriate
level of critical engagement with theory and practice in programme assignments.

7. Time management. This applies to all modules of the programme and is relevant for planning scheduled work and meeting assessment deadlines. This will be evident in the students’ independent management of their assignments and coursework and by meeting coursework deadlines.

<table>
<thead>
<tr>
<th>28a. Mapping of skills and other attributes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skills and other attributes No.</td>
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<tr>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>1. ACUL709</td>
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<td>2. ACUL708</td>
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<td>3. ACUL705</td>
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<td>ACUL708</td>
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<td>5. ACUL709</td>
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<td>6. ACUL709</td>
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<tr>
<td>ACUL704</td>
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<tr>
<td>7. All modules</td>
</tr>
</tbody>
</table>

Assessment of Learning Goals Process

In line with AACSB’s Assurance of Learning Standards ULMS has developed and is currently implementing an Assessment of Learning Goals (AoLG) process. The AoLG process supports existing quality assurance and enhancement mechanisms. The AoLG
builds upon the information set out within the QAA Subject Benchmark Statements and seeks to provide assurance of the achievement of learning outcomes and key skills for each of our degree programmes.

The specific aims of the assessment of learning process will be as follows:

- To gather, analyse and disseminate data for the purpose of improving student learning and programme delivery
- To assess programmes not individual faculty members’ performance
- To assess student performance and outputs
- To consider an appropriate and representative sample of at least 20% or greater to be sufficient in determining the level of student performance on given tasks
- To integrate the assessment of learning goals process into existing assessment mechanisms such as Annual Programme Monitoring and Evaluation
- To implement a cycle of assessment to ensure that all goals, objectives and traits are assessed within a specified period of time

ULMS has developed learning goals related to subject specific knowledge, understanding and skills development. There are nine learning goals – three learning goals are subject specific and six learning goals are generic for all degree programmes. ULMS learning goals have been developed alongside national QAA Subject Benchmark Statements. Traits have been identified for each of the specified learning goals and specific examples of evidence have been mapped to individual modules.

Learning goals will be assessed at regular intervals and findings will be reported through existing quality assurance mechanisms such as Annual Programme Monitoring and Programme Evaluation.

### 29. Career opportunities:

We envisage students from this programme predominantly entering the accounting profession, however completion of this degree should make the students highly marketable in a range of careers in the finance sector internationally.

The School works closely with the University’s Careers and Employability Service (www.liv.ac.uk/careers) which provides students with opportunities to undertake training to enhance their employability skills and which can support students seeking to find either work placements during the vacations or full-time work after graduation.

The School will also work closely with professional accounting bodies and accounting firms.

### Part C: Entrance Requirements

#### 30. Academic Requirements:

The equivalent of an upper second class UK honours degree in Accounting, or:

The equivalent of an upper second class UK honours degree in any subject and exemption from, or credit for, the majority of ICAEW Certificate Level papers or ACCA Fundamental Level papers.
Alternative qualifications and all non-UK qualifications, which are considered equivalent to a UK honours degree, would be subject to approval by the Director of Studies in consultation with the appropriate Admissions Officer and following guidelines provided by Marketing & Communications.

Applications from students with a professional background rather than an undergraduate degree will be assessed in accordance with the principles of the University’s RPL policy, and the practice and precedents of the Faculty of Humanities and Social Sciences.

31. Work experience:

None required

32. Other requirements:

Applicants are required to provide:

- A complete Application Form giving basic personal data and educational background.
- Photocopies of academic qualifications and other supporting documents
- Applicants graduating in the current academic year will be accepted subject to obtaining the required academic standards.
- The names of two academic or employer referees.

Applicants whose first language is not English must provide evidence of their competence in the language (e.g. IELTS or TOEFL examinations: minimum 6.5 IELTS (with minimum of 6.0 in all components) or 580 TOEFL, 237-250 computer based TOEFL respectively).

Part D: Programme Structure

33. Programme Structure:

All modules are required.

**Master’s Full-Time**

**Semester One (55 credits)**
- ACUL700 Tax compliance (15 credits)
- ACUL701 Financial Accounting & Reporting (15 credits)
- ACUL702 Audit & Assurance (15 credits)
- ACUL705 Financial Strategy (10 credits)

**Semester Two (65 credits)**
- ACUL703 Business Planning – Taxation (15 credits)
- ACUL704 Business Strategy and Management (10 credits)
- ACUL706 Corporate Reporting and Auditing (20 credits)
- ACUL708 Strategic Business Management (20 credits)

**Summer**
- ACUL709 Dissertation (60 credits)
**Master’s Part-Time**

**Year 1**
- ACUL700 Tax compliance (15 credits)
- ACUL701 Financial Accounting & Reporting (15 credits)
- ACUL703 Business Planning – Taxation (15 credits)
- ACUL704 Business Strategy and Management (10 credits)

**Year 2**
- ACUL702 Audit & Assurance (15 credits)
- ACUL705 Financial Strategy (10 credits)
- ACUL706 Corporate Reporting and Auditing (20 credits)
- ACUL708 Strategic Business Management (20 credits)

**Over both years**
- ACUL709 Dissertation (60 credits)

**PG Diploma Full-Time**

**Semester One (55 credits)**
- ACUL700 Tax compliance (15 credits)
- ACUL701 Financial Accounting & Reporting (15 credits)
- ACUL702 Audit & Assurance (15 credits)
- ACUL705 Financial Strategy (10 credits)

**Semester Two (65 credits)**
- ACUL703 Business Planning – Taxation (15 credits)
- ACUL704 Business Strategy and Management (10 credits)
- ACUL706 Corporate Reporting and Auditing (20 credits)
- ACUL708 Strategic Business Management (20 credits)

**PG Diploma Part-Time**

**Year 1**
- ACUL700 Tax compliance (15 credits)
- ACUL701 Financial Accounting & Reporting (15 credits)
- ACUL703 Business Planning – Taxation (15 credits)
- ACUL704 Business Strategy and Management (10 credits)

**Year 2**
- ACUL702 Audit & Assurance (15 credits)
- ACUL705 Financial Strategy (10 credits)
- ACUL706 Corporate Reporting and Auditing (20 credits)
- ACUL708 Strategic Business Management (20 credits)

**PG Certificate Full-Time**

- ACUL701 Financial Accounting & Reporting (15 credits)
- ACUL702 Audit & Assurance (15 credits)
- ACUL704 Business Strategy and Management (10 credits)
- ACUL706 Corporate Reporting and Auditing (20 credits)
**Programme Specification PG**

**PG Certificate Part-Time**

**Year 1**
ACUL701 Financial Accounting & Reporting (15 credits)
ACUL704 Business Strategy and Management (10 credits)

**Year 2**
ACUL702 Audit & Assurance (15 credits)
ACUL706 Corporate Reporting and Auditing (20 credits)

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34. **Industrial placement/work placement/year abroad:**

   N/A

35. **Liaison between the Level 2 Schools/Institutes involved:**

   N/A

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**Part E: Learning, Teaching and Assessment Strategies**

36. **Learning, Teaching and Assessment Strategies:**

The Learning, Teaching and Assessment strategy for the programme ensures that the subject-based learning outcomes (section 27, above) are delivered and that students have the opportunity to develop the key skills (section 28, above) during their study.

The strategy draws upon the requirements and recommendations of professional accrediting bodies such as AACSB (The Association to Advance Collegiate Schools of Business). A number of learning goals have been defined for AACSB accreditation purposes and modules are reviewed annually to ensure that there is evidence of learning in relation to each of these goals. The AACSB goals are embedded in the outcomes and skills sections, above. The AACSB requirement that all learning goals must be assessed is now a formal part of School strategy and any proposed changes to the assessment methods used on a module are scrutinised by the Board of Studies in relation to both the programme’s requirements and the AACSB requirements.

The strategy draws upon the requirements and recommendations of professional accrediting bodies, in particular the Institute of Chartered Accountants in England and Wales.

The overall strategy is based on the interaction of a number of interacting pedagogies which enable technical understanding to be developed alongside professional skills with appropriate and regular practice and feedback.

36a. **Learning, Teaching and Assessment methods:**

The full-time MSc programme is delivered over a 12 month period. The part-time MSc programme is delivered over 24 months.

Delivery of the programme syllabus provides intensive contact with
students using face to face delivery via lectures. This is supported by provision of questions, problems and cases for students to attempt with solutions provided. Formative feedback will also be provided on a regular basis. The School recognises the importance of e-Learning to the curriculum and integrates this into learning and teaching strategies.

Modules have been timetabled in such a manner as to provide intensive periods of teaching alternated with periods for self-study and reflection.

Examinations will vary in duration according to the number of credits available.

The emphasis in both delivery and assessment is, necessarily at this level, on the demonstration of competence and application rather than appreciation and knowledge.

Module and programme feedback is gained through the regular use of feedback questionnaires, via the Staff-Student Liaison Committee and through an annual external examiner’s report. The Director of Studies is responsible for acting on the feedback and recommendations received.

37. **Assessment information for students:**

**Code of Practice on Assessment**

The University has a Code of Practice on Assessment which brings together the main institutional policies and rules on assessment. The Code is an authoritative statement of the philosophy and principles underlying all assessment activities and of the University’s expectations in relation to how academic subjects design, implement and review assessment strategies for all taught programmes of study.

The Code of Practice includes a number of Appendices which provide more detail on the regulations and rules that govern assessment activity; these include:

- The University marks scale, marking descriptors and qualification descriptors;
- The framework for modular, postgraduate programmes;
- Information about students’ progress, including guidance for students;
- The procedure for assessment appeals;
- Regulations for the conduct of exams;
- The University’s policy on making adjustments to exam arrangements for disabled students.
- The code of practice relating to external examining (see also below)
- The Academic Integrity Policy, which covers matters such as plagiarism and collusion and includes guidance for students;
- The policy relating to mitigating circumstances which explains what you should do if you have mitigating circumstances that have affected assessment; and
- The policy on providing students with feedback on assessment.

Please click [here](#) to access the Code of Practice on Assessment and its appendices; this link will also give you access to assessment information that is specific to your cohort:

A summary of key assessment information is also available in the ‘Your University’ handbook.
**Marking Criteria:**

The marking descriptors for the Management School will be used in marking all work on this programme. These are:

**Postgraduate Assignments: Criteria for Assessment**

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>90%-100%</td>
<td>Extremely thorough and authoritative execution of the brief. Containing evidence of significant independent research, reflective, perceptive, well-structured showing significant originality in ideas or argument, aptly focused and very well written, few areas for improvement. Potentially worthy of publication.</td>
</tr>
<tr>
<td>80-89%</td>
<td>Thorough execution of the brief, well structured, clearly argued, signs of originality and/or independent critical analytical ability. Supported by independent research, materials well utilised; well-focused and well written, displays mastery of the subject matter.</td>
</tr>
<tr>
<td>70-79%</td>
<td>Good execution of the brief; well-focused, knowledgeable, strong evidence of reading beyond the basic texts and displays a very good knowledge of the subject matter.</td>
</tr>
<tr>
<td>60%-69%</td>
<td>Well-structured and well-focused answer with strong evidence of reading beyond the basic texts. Thorough and comprehensive in approach displays a good knowledge of the subject matter and where appropriate displays sound grasp of relevant theories and concepts. Approach generally analytical.</td>
</tr>
<tr>
<td>50-59%</td>
<td>Competently structured answer, reasonably well focused and comprehensive but tending to be descriptive in approach. Limited evidence of reading beyond the basic texts.</td>
</tr>
<tr>
<td>40%-49%</td>
<td>Tending to rely entirely on lecture materials. Almost entirely descriptive in approach, limited knowledge and understanding of the subject matter displayed; partial and/or containing significant errors and/or irrelevancies, poorly structured.</td>
</tr>
<tr>
<td>30%-39%</td>
<td>Inadequate execution of the brief. Highly partial and or containing serious errors; contents partly or substantially irrelevant, poorly structured, displays little knowledge of the subject matter.</td>
</tr>
<tr>
<td>0% - 29%</td>
<td>Seriously inadequate execution of the brief. Failure to focus upon the question, seriously short or even devoid of theoretical under-pinning, large sections irrelevant.</td>
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**Postgraduate Examinations: Criteria for Assessment**

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<thead>
<tr>
<th>Percentage</th>
<th>Description</th>
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<tbody>
<tr>
<td>90%-100%</td>
<td>Comprehensive and authoritative answer. Containing evidence of significant independent research, reflective, perceptive, well-structured showing significant originality in ideas or argument, aptly focused and well written, few</td>
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</tbody>
</table>
### Postgraduate Projects: Criteria for Assessment

<table>
<thead>
<tr>
<th>Percentage Range</th>
<th>Description</th>
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<tbody>
<tr>
<td><strong>90%-100%</strong></td>
<td>Theoretically or practically significant topic; clearly defined research question, meticulous literature review, careful execution of research design, high quality analysis, discussion and conclusions. Signs of originality in selection of question and/or approach to research. Presentation excellent. Makes a significant contribution to knowledge. Potentially publishable.</td>
</tr>
<tr>
<td><strong>80%-89%</strong></td>
<td>Very carefully designed and executed study. Sound theoretical framework based upon good literature review and carefully formulated approach. Clearly articulated research question, use of appropriate methodology, reflective and thorough discussion, defensible conclusions. Presentation excellent. Useful contribution to knowledge. Potentially publishable with some refocusing.</td>
</tr>
<tr>
<td><strong>70%-79%</strong></td>
<td>Very carefully designed and executed study. Sound theoretical framework based upon good literature review. Carefully formulated approach and evidence of independent critical ability. Clear conclusions, detailed recommendations for practice. Presentation excellent.</td>
</tr>
</tbody>
</table>
| **60%-69%**      | Adequately designed and executed study. Adequate
<table>
<thead>
<tr>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>50%-59%</td>
<td>Generally adequate design and execution. Generally adequate literature review and framing of study and attempt to collect data but may contain weaknesses in approach, for example, poor alignment of research question and methodology; failure to obtain all of the requisite data, conclusions lame, recommendations for practice weak or omitted. Presentation satisfactory.</td>
</tr>
<tr>
<td>40%-49%</td>
<td>Inadequate evidence of independent research. E.g. inadequate design and execution. Literature review partial, framing of study imprecise; data collection partial, poor alignment of research question and methodology; conclusions lame, recommendations for practice weak or omitted. Presentation barely satisfactory.</td>
</tr>
<tr>
<td>30%-39%</td>
<td>Makes some attempt to conduct independent research but unsatisfactory on one or more of the following counts; adequacy of literature review; design and methodology; data collection, analysis, discussion and conclusions and general standard of presentation.</td>
</tr>
<tr>
<td>0%-29%</td>
<td>Submission contains serious weaknesses on one or more of the following counts; adequacy of literature review; design and methodology; data collection, analysis, discussion and conclusions and general standard of presentation.</td>
</tr>
</tbody>
</table>

### 38. Student representation and feedback:

A Staff-Student Consultation Committee will be established in accordance with the University Code of Practice on Student Representation.

The Staff-Student Committee will normally meet once per semester. The membership of the Staff-Student Committee, its terms of reference, and the manner in which it conducts its business will conform to the requirements of the Annex to the Code of Practice on Student Representation. Elections to the Staff-Student Committee will be carried out within the structure determined by the University Student Representation Steering Group, and Programme Representatives will be encouraged to attend the training provided for them through the Liverpool University Student Training Initiative.

The Director of Studies will forward the student views and feedback to the Board of Studies and if appropriate to the module coordinator concerned. Actions and recommendations for actions by the board of studies resulting from the student feedback will be communicated back to the students through the Staff-Student Committee and informal channels (email, notice board etc.).

One student will be elected by his/her fellow students on the course to act as the spokesperson to liaise with the Director of Studies on any general course issues which may arise during the course. In addition, this student will be co-opted onto the Staff-Student Committee and will liaise back to the student cohort.
At the completion of the programme each student is requested to fill in an evaluation form covering the overall structure, delivery and perceived benefit to the student. Results of the evaluation are fed back to the programme team and the Board of Studies.

**Part F: Status of Professional, Statutory or Regulatory Body Accreditation**

39. **Status of Professional, Statutory or Regulatory Body Accreditation:**

- CPL granted from the ICAEW for professional level examinations.
- Application in progress for CPL from the ICAEW for certificate level examinations.
- Application in progress for CPL from the ACCA for the fundamental level examinations.

**Part G: Diversity & Equality of Opportunity and Widening Participation**

40. **Diversity & Equality of Opportunity and Widening Participation:**

The programme design, structure and content are consistent and compliant with the University’s Diversity and Equality of Opportunity Policy.

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**ANNEX 1**

**Annex Of Modifications Made To The Programme**

Please complete the table below to record modifications made to the programme.

<table>
<thead>
<tr>
<th>Description of modification (please include details of any student consultation undertaken or confirm that students’ consent was obtained where this was required)</th>
<th>Minor or major modifications</th>
<th>Date approved by FAQSC</th>
<th>Date approved by AQSC (if applicable)</th>
<th>Cohort affected</th>
</tr>
</thead>
<tbody>
<tr>
<td>To move ACUL703 to Semester 2 and ACUL705 to Semester 1.</td>
<td>Minor</td>
<td>June 2014</td>
<td>July 2014 (FAQSC)</td>
<td></td>
</tr>
<tr>
<td>To reduce the MSc Accounting programme from 15 months to 12 months and to reduce the credits from 240 to 180.</td>
<td>Major</td>
<td>December 2014</td>
<td>April 2015</td>
<td></td>
</tr>
<tr>
<td>Modifications to allow application for credit for prior learning for the ICAEW Certificate Level and ACCA</td>
<td>Major</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundamentals Level examinations.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>