C357-SIM Master of Science in Strategy and International Management Accounting

PROGRAMME DETAILS
Programme Code: C357-SIM
Department: Accountancy & Finance
Main Award: MSC - Master of Science
Full Award Title: Master of Science in Strategy and International Management Accounting
Level: Postgraduate Taught

LOCATION OF STUDY
| Location          | Edinburgh | Y | Scottish Borders | N | Orkney | N | Dubai | N | Malaysia | N | Approved Learning Partner | N | Independent Distance Learners | N | Collaborative Learning Partner | N | Other | N |

ASSOCIATED AWARDS
<table>
<thead>
<tr>
<th>Programme Code</th>
<th>Award</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>C31C-ZZZ</td>
<td>PGCERT</td>
<td>Postgraduate Certificate in Accounting, Economics and Finance</td>
</tr>
<tr>
<td>C357-SIM</td>
<td>MSC</td>
<td>Master of Science in Strategy and International Management Accounting</td>
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<tr>
<td>C358-SIM</td>
<td>PGDIP</td>
<td>Postgraduate Diploma in Strategy and International Management Accounting</td>
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</table>

ACCREDITATION
N/A

LEARNING OUTCOMES – SUBJECT MASTERY
Understanding, Knowledge and Cognitive Skills
Understanding is developed through engagement with topics at theoretical and practical levels, with specialist subject knowledge pursued within each course and through the dissertation. The relevant skills include the following:

- Core theories and concepts in international accounting and strategic management.
- Problems of formulating international accounting and managerial theories for general application.
- The way the international environment causes differences in the practice of accounting and strategic management.
- The way financial decisions or questions are analysed or modelled in theory and in practice.
- Different approaches adopted in theory formulation.
- Comparative and contemporary issues in international accounting and strategic management.
- How to follow complex lines of reasoning, expressed verbally and algebraically.
- How to assess empirical and qualitative evidence.
- How to assess alternative theories or explanations or points of view regarding a given question.

Scholarship, Enquiry and Research (Research Informed Learning)
Students will:

- Demonstrate an awareness of and interest in current developments in international accounting and management.
- Plan and execute the preparation and writing of a dissertation.
- Prepare and construct essays, reports and other outputs of personal research, which demonstrate originality and creativity in the application of knowledge to professional practice in international accounting and management.
- Use a wide range of standard techniques and some specialist quantitative and/or qualitative research.
instruments in pursuing research led enquiry; e.g. in the preparation of programme work for the Research Methods course, and in the programme of the dissertation project.

• Explore critical research relating to current international issues within the accounting profession and within management.
• Prepare a CARF Report, analysing international variations in accounting practice.
• Empirical research in accounting and strategic management: some of the methods used to test models and hypotheses, and some of the findings.

LEARNING OUTCOMES – PERSONAL ABILITIES

Industrial, Commercial and Professional Practice

• Employ a range of the most important skills, professional practices and/or materials associated with the study of International Accounting and Strategic Management
• Use a wide range of practices, skills and materials that are specialised, or advanced, and which are emerging from current research
• Integrate knowledge and understanding to allow practice at professional levels in dynamic international business environments.
• Work to regular deadlines
• Develop critical awareness of ethical and professional issues relevant to the world of work

Autonomy, Accountability and Working With Others

Students will be required to work to strict deadlines, both independently and in self-managed groups. The dissertation requires the development of research skills and the rigorous application of the rules of the research process.

Communication, Numeracy & Information and Communications Technology

Students will develop the skills required to enter careers which require the ability to undertake financial analysis, especially as related to decision making and issues of corporate accountability. Within the taught component of the course, this will include development of techniques of financial analysis, practice in extracting data from primary sources, and the use of standard statistical packages, run on PCs.

Within the research component, they will complete original work, which will further develop their understanding of accounting and strategic management, as applied in the field of accounting, communicating their findings in writing and orally; they will make formal presentations; and they will learn to use a range of databases.

APPROACHES TO TEACHING AND LEARNING

The School is committed to enhancing the student learning experience through its approach to teaching and learning, which is derived from the University's own Learning and Teaching Strategy.

In the first weeks of study, considerable emphasis is given to assisting students in the return to Higher Education through induction events. These introduce students to the different teaching methods that they will encounter: such as lectures, tutorials and workshops – as well as familiarising students with support services such as the library, computing services and the virtual learning environment. In this programme, considerable emphasis is placed upon ensuring that this support meets the needs of international students, who are least likely to be familiar with the expectations of a British institution. In addition, the School is committed to providing a thorough grounding in scholarship skills at an appropriate level covering matters such as critical approaches to secondary texts and data, academic writing techniques, and reflective learning.
Throughout the degree, teaching emphasises the value of research-led thinking. Building on students' existing study skills, the programme is designed to develop students' professional expertise through individual and/or group-based work and projects, culminating naturally in the completion of a dissertation. Professional development planning also forms an integral part of the programme of studies, so that students graduate with considerably enhanced skills suitable for senior, specialist professional level or managerial employment in careers in business and public service in international contexts. These policies ensure that graduates have high levels of employability and professional career readiness.

Approaches to teaching and learning are examined yearly through course and programme review. These processes are informed by various forms of feedback of which the most important are student feedback, external examiner reports, and evidence of the achievement of learning outcomes from formative and summative assessment.

EDUCATIONAL AIMS OF THE PROGRAMME

The International Accounting and Strategic Management degree has been designed to offer students a coherent programme of study in the discipline, providing sufficient coverage of its discipline to enable graduates to proceed to professional accounting or managerial careers, both in business and in the public sector, for which the skills acquired through postgraduate study, are valuable. The programme has sufficient rigour that graduates will be able to progress to research training in cognate disciplines in any British university. There is also sufficient flexibility in provision for students to develop areas of interest to them, especially in the dissertation required for completion of the Master of Science degree. The programme meets the criteria of the Scottish Credit and Qualifications Framework for progression, and intermediate and final awards. It also draws on the Quality Assurance Agency benchmarking statement to ensure that content and learning outcomes are broadly comparable with that of programmes offered in similar institutions.

The programme specifically aims to enable students to:

- acquire and develop a systematic understanding of knowledge in the areas of international Accounting and Strategic Management
- acquire a critical awareness of current issues in both the academic disciplines and in professional practice.
- understand and evaluate a comprehensive range of research techniques used in the areas of international accounting and strategic management.
- understand how research techniques are put into practice in order to create and interpret knowledge.
- evaluate critically academic research, professional research and pronouncements and financial media articles on the international accounting and managerial environment.

The programme further aims to:
• Encourage the development of subject interests by enabling MSc students to carry out original research at the forefront of knowledge on a relevant topic through a dissertation.
• Assist the development of transferable skills (particularly teamwork, communication and presentation) for employment particularly in the accountancy and managerial sectors or in academic research and in preparation for lifelong learning and personal development.

The programme is designed to facilitate the return to university study, is informed by recent developments in research, encourages the development of professional transferable skills, and supports the transition into employment upon graduation. Specifically, the core of each programme is designed to ensure that students develop the key skills and knowledge appropriate to this level of study, and while the range of options, including the dissertation, provides flexibility for students, allowing them to pursue particular interests. The programme also has a strong international flavour, resulting from international recruitment and the research practice of staff teaching on the degree. Students entering the programme have opportunities to develop scholarship skills, undertake professional and employability development, and engage in the practice of reflective learning.

ASSESSMENT POLICIES

A range of assessment types are employed in the programme. Formative assessment is used in many courses to provide students and staff with feedback on performance and the achievement of learning outcomes. This feedback is used both to inform course and programme development and to enable the adaptation of learning opportunities to meet the needs of individual students and the cohort of learners. Summative assessment for most courses will involve a combination of coursework and examinations. The format of all assessment is determined by its appropriateness for measuring the learning outcomes of courses and is guided by the School’s ‘Learning and Teaching Strategy’.

Among the forms of assessment used in the programme are essays; written examinations; group and/or individual projects and the dissertation.

PROGRAMME STRUCTURE

<table>
<thead>
<tr>
<th>Mandatory Courses</th>
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<tbody>
<tr>
<td>Edinburgh</td>
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<tr>
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<tr>
<td>X</td>
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<td>X</td>
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</table>
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### Optional Courses

<table>
<thead>
<tr>
<th>Edinburgh</th>
<th>SBC</th>
<th>Orkney</th>
<th>Dubai</th>
<th>HVACM</th>
<th>IDL</th>
<th>Coll. Partner</th>
<th>Stage</th>
<th>Semester</th>
<th>Phase</th>
<th>Course Code</th>
<th>Course Title</th>
<th>SCQF Cr</th>
<th>SCQF Lvl</th>
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<td></td>
<td>C11LS</td>
<td>Strategies for Managing Supply Chains</td>
<td>15</td>
<td>11</td>
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<tr>
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<td>C31FN</td>
<td>Financial Analysis</td>
<td>15</td>
<td>11</td>
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<td>2</td>
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<td>C11DB</td>
<td>Managing Diversity in Business</td>
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<td>11</td>
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<tr>
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<td></td>
<td>C31CR</td>
<td>Comparative Financial Reporting</td>
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<tr>
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<td>C31IT</td>
<td>International Accounting Theory</td>
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### COMPOSITION NOTES(PG)

8 taught courses (5 mandatory, 3 optional) plus a dissertation

- Mandatory Credits 75
- Optional Credits 45
- Elective Credits 0
- Dissertation Credits 60
- Total 180

### AWARDS, CREDITS AND CRITERIA(PG)

<table>
<thead>
<tr>
<th>Awards, Credits and Levels</th>
<th>Overall Credits</th>
<th>Specific Requirements</th>
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</thead>
<tbody>
<tr>
<td>Masters Degree</td>
<td>180</td>
<td>180 SCQF credits including a minimum of 150 credit at Level 11</td>
</tr>
<tr>
<td>Postgraduate Diploma</td>
<td>120</td>
<td>120 SCQF credits including a minimum of 90 credit at Level 11</td>
</tr>
<tr>
<td>Postgraduate Certificate</td>
<td>60</td>
<td>60 SCQF credits including a minimum of 40 credit at Level 11</td>
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</table>

### Award Requirements

<table>
<thead>
<tr>
<th>Award Requirements</th>
<th>Total Course Passes</th>
<th>Overall Mark</th>
<th>Overall Grade</th>
<th>Basis of Overall Mark/Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Master (Distinction)</td>
<td>8+Dissertation</td>
<td>70</td>
<td>A</td>
<td>Credit Weighted Average &gt;=70% over 8 courses at grades A-C plus a Dissertation at grade A. At least 6 courses at &gt;=60%, (Grade B). No course with grade D, E or F (at any assessment opportunity).</td>
</tr>
<tr>
<td>Master</td>
<td>8+Dissertation</td>
<td>50</td>
<td>C</td>
<td>Credit Weighted Average &gt;=50% over 8 courses at grades A-D and a Dissertation at minimum grade C. At least 6 courses at &gt;=50%, (Grade C). No course with grade E or F.</td>
</tr>
<tr>
<td>Diploma (Distinction)</td>
<td>8</td>
<td>70</td>
<td>A</td>
<td>Credit Weighted Average greater than or equal 70% over 8 courses at grades A-C. At least 6 courses at &gt;=60%, (Grade B). No course with grade D, E or F (at any assessment opportunity).</td>
</tr>
<tr>
<td>Diploma</td>
<td>8</td>
<td>40</td>
<td>D</td>
<td>Credit Weighted Average greater than or equal 40% over 8 courses at grades A-E. At least 6 courses at &gt;=40%, (Grade D). No course with grade F.</td>
</tr>
<tr>
<td>Certificate</td>
<td>4</td>
<td>40</td>
<td>D</td>
<td>Credit Weighted Average greater than or equal 40% over 4 courses at grades A-E. At least 4 courses, degree subject-specific at &gt;=40%, (Grade D).</td>
</tr>
</tbody>
</table>

### DURATION OF STUDY
### RE-ASSESSMENT (PG)

1. A student who has been awarded a Grade E or F in a course may be re-assessed in that course. A student who has been awarded a Grade D in a course may be re-assessed in that course in order to proceed to or be eligible to receive the award of Masters.

2. A student shall be permitted only one re-assessment opportunity in a maximum of three taught courses. The opportunity for re-assessment in four or more taught courses shall be at the discretion of the Progression Board.

3. Any further re-assessment opportunities in a course will require the approval of the Postgraduate Studies Committee.

4. A student may be permitted, at the discretion of the Progression Board, to be re-assessed in the dissertation, project or other supervised research component of the course of study.

### PROGRESSION TO DISSERTATION/PROJECT

In accordance with University Regulations, to progress to Masters level a minimum of Grade C is required.