

## PROGRAMME SPECIFICATION

### KEY FACTS

Programme name	Charity Accounting and Financial Management (Conversion)
Award	MSc
School	Cass Business School
Department or equivalent	MSc Programme (Cass Business School)
Programme code	PSCHFM
Type of study	Part Time
Total UK credits	180
Total ECTS	90

### PROGRAMME SUMMARY

This award is intended for those working in a charity's Finance department or as financial advisors to voluntary organisations.

Students on all MSc Charities Programme courses follow a common core for the Postgraduate Diploma including: Learning and Understanding the Voluntary Sector, Resource Management, Marketing and Fundraising, and Strategy, Diversity and Governance as well as the Shadowing/Fieldwork exercise appropriate to this course.

These core modules provide you with the essential underpinning of management skills and understanding of the voluntary sector for all managers. Through Management exercises and role-plays, the importance of interdisciplinary work and team building is developed.

The specialist modules for this course are:

Adv. Charity Accounting, Audit and Taxation and Accounting module which provides an advanced understanding of the unique tax privileges accorded to the sector and also explores in detail the distinctive financial accounting practice in the Charity Statement of Recommended Practice (SORP). Voluntary Sector Financial Management which includes understanding fund management and the specialist issues of finance applicable to charities. Following this pathway, you will be exempted from the Institute of Chartered Accountants of England and Wales post-qualifying award (DChA).

#### Aims

The Programme aims to provide you with:

- A broad knowledge and understanding of not-for-profit organisations, the external context within which they operate, and how they should be led and managed (integrating the different disciplines in an holistic way)
- Deep knowledge and understanding of the specialist subject areas chosen for further investigation in the specialist pathway element of the Programme
- Developing and challenging your understanding and appreciation of the

conceptual foundation of these fields, and of their relevance in an applied setting.

- A range of cognitive, intellectual and personal/interpersonal skills and techniques to apply directly to day to day work
- The opportunity to develop deep and relevant insights into charity management from peers from different but related backgrounds (through networking, study and sharing of ideas)
- The ability to deliver direct benefits back to your organisation in the form of recommendations for improved effectiveness across all the subject areas covered

The values that underpin the Programme are reflected throughout the Programme and Module specifications, in both the Learning Outcomes and the Learning and Teaching Strategies.

Whilst these Values are intrinsic and thus do not get special mention in the Value section of the specifications, it is important to note their impact; we expect you to:

- Be reflective and critically self-aware in your learning
- Be an independent and self-evaluating learner
- Facilitate the learning of others
- Consider the practical implications of all you learn, to enable improved individual and organisational effectiveness
- Contribute to learning within the Voluntary and Community Sector as a whole
- Identify and exemplify the Values of your own organisation (employer), developing a clear and congruent stance on ethical issues facing the organisation and the sector

## **WHAT WILL I BE EXPECTED TO ACHIEVE?**

**On successful completion of this programme, you will be expected to be able to:**

### Knowledge and understanding:

- Acquire a rigorous understanding of the theories underlying current thinking in this specialist charity area.
- Develop a sound understanding of the impact of government policies on the activities of the voluntary sector.
- Critique the developing and competing models of state/voluntary sector relations.

### Skills:

- Select and apply relevant analytical frameworks and models, appropriate to your organisation and situation
- Acquire the designated quantitative and qualitative analytical skills to deepen your understanding of how resource and strategic decision-making takes place.
- Enhance your interpersonal, group working and leadership skills.
- Recommend alternative approaches to improve organisational effectiveness,

considering practical implications

- Communicate effectively when working in a group (clarify task, make appropriate use of the capacities of different members, negotiate, handle conflict).
- Demonstrate self-direction and originality in problem solving and decision making, and in the predictive application of theory, putting together a convincing argument with effective use of evidence
- Work independently to produce assignments within agreed guidelines
- Be an independent and self-evaluating learner plus the ability to facilitate the learning of others (listening, contributing, supporting and enabling, challenging)
- If applicable to chosen Masters option: work independently to produce a lucid and well argued academic research dissertation within agreed guidelines, taking responsibility for professional practice and exercising initiative, ensuring practical application

Values and attitudes:

- Reflect on the ways in which voluntary organisations' own policy agendas do or do not coincide with governmental policy and direction.
- Develop confidence in variously challenging, contributing to or implement policy within a variety of roles within the voluntary sector.
- Develop a perspective on the 'push-pull' demands within the voluntary sector and its constituent parts.
- Embrace ethical issues facing the organisation and the sector
- Proactively manage the diversity issues and challenges in Civil Society.

This programme has been developed in accordance with the QAA Subject Benchmark for Business and Management.

**HOW WILL I LEARN?**

In line with the School's learning and teaching strategy, the programme team promotes learning and teaching characterised by a diversity of resources, and teaching styles and techniques which recognises that the School operate in an ever-changing environment.

The following teaching and learning strategies will be employed to ensure achievement of the course objectives:

- Interactive lectures to provide an understanding of key principles and of relevant theory and research
- Use of expert practitioners and policy makers to provide input on specialised topics and current debates which will strengthen the links of the courses to practice issues and challenges.
- Use of "real life" case studies to enhance the application of theory to practice and to complex situations
- Use of small groups for problem based debate, presentations and problem solving exercises

- Formal presentations, leading to strategy recommendations.
- Role plays to facilitate communication, negotiation and decision-making skills
- Development of research skills at an individual level, for example through work-based assignments
- The learning set is a student-centred opportunity for each participant to set learning goals, receive feedback on progress, test out new ideas and opportunities for work-based learning.
- The Shadowing/Fieldwork Exercise enables the application of theory and class work exercises into a practical/real-work exercise.
- Explore ethical dilemmas as they emerge in lectures and Action Learning Sets.

Overall teaching and learning hours: approx 1200 hours for the PgDip or overall 1800 hours for the Masters

Contact hours: approx 240 hours for the PgDip and 280 - 340 hours (depending on the Masters option chosen)

## **WHAT TYPES OF ASSESSMENT AND FEEDBACK CAN I EXPECT?**

### Assessment and Assessment Criteria

Learning in the core modules is assessed at regular intervals in the form of coursework assignments, a reflective report following the Shadowing/Fieldwork exercise, and a Resource Management Exam. In the specialist pathway modules, learning is assessed by a coursework and an exam.

On the MSc conversion, the Research Methods for Managers Module is assessed by coursework, and either a 15,000 word dissertation or by the assessments relevant to the Taught Masters option. For this another specialist pathway from within the Charities Programme is taken which either consists of only coursework or two coursework and an exam depending on the particular one chosen.

Assessment Criteria are descriptions, based on the intended learning outcomes, of the skills, knowledge or attitudes that you need to demonstrate in order to complete an assessment successfully, providing a mechanism by which the quality of an assessment can be measured. Grade-Related Criteria are descriptions of the level of skills, knowledge or attributes that you need to demonstrate in order to achieve a certain grade or mark in an assessment, providing a mechanism by which the quality of an assessment can be measured and placed within the overall set of marks. Assessment Criteria and Grade-Related Criteria will be made available to you to support you in completing assessments. These may be provided in programme handbooks, module specifications, on the virtual learning environment or attached to a specific assessment task.

### Feedback on assessment

*You will be provided with individual feedback for coursework assessments, and cohort-relevant feedback for exams. The coursework feedback will consider the different elements of the marking scheme which you are given as part of the assignment outline.*

Feedback will be provided in line with our Assessment and Feedback Policy. In particular, you will normally be provided with feedback within three weeks of the submission deadline or assessment date. This would normally include a provisional grade or mark. For end of module examinations or an equivalent significant task (e.g. an end of module project), feedback will normally be provided within four weeks. The timescale for feedback on final year projects or dissertations may be longer. The full policy can be found at:

[https://www.city.ac.uk/\\_data/assets/pdf\\_file/0008/68921/assessment\\_and\\_feedback\\_policy.pdf](https://www.city.ac.uk/_data/assets/pdf_file/0008/68921/assessment_and_feedback_policy.pdf)

### Assessment Regulations

In order to pass your Programme, you should complete successfully or be exempted from the relevant modules and assessments and will therefore acquire the required number of credits. You also need to pass each Part of your Programme in order to progress to the following Part.

*The Charities Programme courses contain 120 credits for the Postgraduate Diploma and an additional 60 credits to complete the Masters.*

*Candidates who choose not to convert to the Masters degree will be awarded the postgraduate diploma provided they have acquired 120 credits by passing all required core and specialist pathway modules.*

The rules governing calculation of module and overall degree marks are as follows;

- All modules must be passed individually with at least the minimum pass mark of 50%.
- There is a minimum mark requirement of 40% for separate assessment components.
- A module mark is calculated by aggregating marks for all assessment components.
- Where modules are assessed by both exam and coursework, these are weighted 50:50 to calculate the module mark.

To calculate the overall degree mark, module marks are combined using weightings in line with the relative credit values of modules.

Programme level grade related / assessment criteria:

- For a pass-level grade (50-64%), you are expected to demonstrate adequate knowledge of important elements, but your work may not include all important elements or may not be fully accurate. Your development of ideas may be limited, but you will have made an attempt to analyse materials critically.
- For a merit-level grade (65-69%), you will need to demonstrate sound knowledge of a broad range of issues or detailed knowledge of a smaller number of issues, and make a good attempt to address the learning outcomes/assessment criteria. Where relevant, you are also expected to show evidence of wide and comprehensive reading and critical ability.
- For a distinction-level grade (70% and above), your work is expected to be

sophisticated or strong, showing knowledge of complex issues, or a broad range of issues, and addressing the learning outcomes/assessment criteria well. Where relevant, you should also show evidence of wide and comprehensive reading and critical ability.

If you fail an assessment component or a module, the following will apply:

Resit: you will normally be offered one resit attempt. However, if you did not participate in the first assessment and have no extenuating circumstances, you may not be offered a resit.

If you are successful in the resit, you shall be awarded the credit for that module. The mark used for the purpose of calculation towards your Award shall be calculated from the original marks for the component(s) that you passed at first attempt and the minimum pass mark for the component(s) for which you took a resit.

If you do not satisfy your resit by the date specified you will not progress and the Assessment Board shall require that you withdraw from the Programme.

If you fail to meet the requirements for the Programme, but satisfy the requirements for an Exit Award, then a lower qualification may be awarded as per the table below. If you fail to meet the requirements for the Programme and are not eligible for an Exit Award, the Assessment Board shall require that you withdraw from the Programme.

If you would like to know more about the way in which assessment works at City, please see the full version of the Assessment Regulations at:

[http://www.city.ac.uk/\\_data/assets/word\\_doc/0003/69249/s19.doc](http://www.city.ac.uk/_data/assets/word_doc/0003/69249/s19.doc)

### WHAT AWARD CAN I GET?

#### Postgraduate Diploma:

	<b>HE Level</b>	<b>Credits</b>	<b>Weighting (%)</b>	<b>Class</b>	<b>% required</b>
Degree	7	120	100	With Distinction	70
				With Merit	65
				Without classification	50

#### Master's Degree:

	<b>HE Level</b>	<b>Credits</b>	<b>Weighting (%)</b>	<b>Class</b>	<b>% required</b>
Degree	7	180	100	With Distinction	70
				With Merit	65
				Without classification	50

**WHAT WILL I STUDY?**Part 1**PgDip Core Modules**

<b>Module Title</b>	<b>SITS Code</b>	<b>Module Credits</b>	<b>Core/ Elective</b>	<b>Can be Compensated?</b>	<b>Level</b>
Learning and Understanding the Voluntary Sector	SMM757	10	C	N	7
Shadowing/ Fieldwork Exercise	SMM760	20	C	N	7
Strategy, Diversity and Governance	SMM761	20	C	N	7
Marketing and Fundraising	SMM801	10	C	N	7
Resource Management in the Voluntary Sector	SMM802	30	C	N	7

**PgDip Specialist Modules**

<b>Module Title</b>	<b>SITS Code</b>	<b>Module Credits</b>	<b>Core/ Elective</b>	<b>Can be Compensated?</b>	<b>Level</b>
Voluntary Sector Financial Management	SMM812	15	C	N	7
Advanced Charity Accounting, Audit and Taxation	SMM813	15	C	N	7

Part 2**MSc conversion Core Module**

<b>Module Title</b>	<b>SITS Code</b>	<b>Module Credits</b>	<b>Core/ Elective</b>	<b>Can be Compensated?</b>	<b>Level</b>
Research Methods for Managers	SMM819	10	C	N	7

**MSc conversion elective Modules**

<b>Module Title</b>	<b>SITS Code</b>	<b>Module Credits</b>	<b>Core/ Elective</b>	<b>Can be Compensated?</b>	<b>Level</b>
Dissertation	SMM811	50	E	N	7
<b>or Taught Masters Option 1</b>					
Fundraising	SMM816	15	E	N	7
Strategic Charity Marketing	SMM817	15	E	N	7
Shadowing/Fieldwork Exercise for taught masters	SMM818	20	E	N	7
<b>or</b>					
Social Enterprise	SMM821	20	E	N	7

<b>or Taught Masters Option 2</b>					
Principles and Practices of Grantmaking, Philanthropy and Social Investment	SMM814	15	E	N	7
Management of Grantmaking, Philanthropy and Social Investment	SMM815	15	E	N	7
Shadowing/Fieldwork Exercise for taught masters	SMM818	20	E	N	7
<b>or</b>					
Social Enterprise	SMM821	20	E	N	7
<b>or Taught Masters Option 3</b>					
NGO Management: The Strategic Issues	SMM840	15	E	N	7
Managing NGOs: People and Practices	SMM850	15	E	N	7
Shadowing/Fieldwork Exercise for taught masters	SMM818	20	E	N	7
<b>or</b>					
Social Enterprise	SMM821	20	E	N	7
<b>or Taught Masters Option 4</b>					
Managing People and Quality	SMM752	15	E	N	7
Organisations, Leadership and Change	SMM753	15	E	N	7
Shadowing/Fieldwork Exercise for taught masters	SMM818	20	E	N	7
<b>or</b>					
Social Enterprise	SMM821	20	E	N	7
<b>or Taught Masters Option 5 (hospice –specific)</b>					
Hospice Leadership and Management	SMM763	30	E	N	7
<b>and</b>					
Social Enterprise	SMM821	20	E	N	7

*All Postgraduate Diploma courses in the Charities Programme follow a common core. Students also take a number of specialist modules depending on their chosen course. On successful completion of the Post-graduate Diploma, students will have acquired knowledge, skills and an understanding of their particular subject area within the voluntary sector and will be eligible to convert to the MSc.*

*On successful completion of the MSc, students will have built on the knowledge and understanding acquired in the Postgraduate Diploma course and will have specialised in their field of study through the completion of a dissertation and/or a second set of specialist elective modules.*

*Elective Modules for the MSc conversion (year 2) will be offered and will run, as*



*they are core specialist modules for year 1 students on the PgDip courses in the programme.*

#### **TO WHAT KIND OF CAREER MIGHT I GO ON?**

For information on the Careers support available at Cass, please go to: Cass Careers Online [www.cass.city.ac.uk/careersonline](http://www.cass.city.ac.uk/careersonline)

#### **WILL I GET ANY PROFESSIONAL RECOGNITION?**

**Accrediting Body:** ICAEW (Institute of Chartered Accountants of England and Wales)

**Nature of Accreditation** On successful completion of the Postgraduate Diploma students will be awarded the Diploma in Charity Accounting (DChA) by the ICAEW

#### **HOW DO I ENTER THE PROGRAMME?**

*The Programme is designed for staff within voluntary organisations. Applications will be considered from candidates with:*

- 1. A good first or upper second degree or equivalent (e.g. ACCA)*
- 2. A minimum of 3 years experience in a management role and should be supported in their application by their organisation in the provision of a Coach*
- 3. Ability to cope with the academic rigour of a postgraduate level programme and the demands of written assignments and the research project, and must be computer literate (word and data)*
- 4. A current position (paid or as a volunteer) in a charity or other non-profit organisation, and able to use this organisation as the basis of analysis and application of learning for the coursework and project*

*In the case of a candidate who has significant management experience in a charity (at least 5 years) but who does not meet all the admission requirements outlined above, the Programme Director may, at their discretion, admit the applicant to the Programme if they feel the candidate has demonstrated ability to study at postgraduate level through other qualifications and/or professional achievement.*

*Students are initially registered on the PgDip and can move to the MSc once the lower level qualification has been successfully completed.*

#### **RPL Requirements**

**Prior certificated learning**

*Chartered Accountants (CAs) who completed their qualification with one of the five CCABs (ICAEW, Scottish Chartered Accountants, Irish Chartered Accountants, ACCA, CIPFA) in the last five years, or can demonstrate relevant CPD will be eligible for exemption from the Resource Management module (SMM802). This will only apply to CAs qualified through CIMA prior to 2015.*

**Recognition of prior experiential learning**

*Eligibility for the exemption from the Shadowing/Fieldwork exercise module (SMM760) is initially considered on the basis of their application, and requires the completion of an assessed workbook at the appropriate stage of the course. This will only apply to CAs qualified through CIMA prior to 2015.*

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