

## Programme Specification

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### MBA Specialisation Management Accounting (CIMA accelerated programme)

This specification provides a concise summary of the main elements of the programme and the learning outcomes that a learner might be expected to accomplish and demonstrate at the completion of the study.

#### Programme Overview

##### 1. Brief outline of the programme

This programme is a CIMA accelerated MBA programme which provides the ideal curriculum combination of modules by allowing students to complete an MBA and at the same time be CIMA qualified. It offers students a degree in MBA and a professional qualification in CIMA upon completion of 2 compulsory case study exams namely the management Level exams (after completion of year 1 exams) and the strategic level exams (after completion of year 2 exams). Any additional fees regarding CIMA qualification will have to be borne by the learner

This master's degree comprises of modules that make use of several accounting techniques which aim to provide future managers with the relevant information to assess the internal business environment as well as to deal with uncertainties and to evaluate alternative decisions and monitor the efficient application of selected strategies.

##### 2. Learning and Teaching

The modules will be taught in distance learning mode with the support of face-to-face classes, hands-on sessions as well as online materials. Learning and teaching methods are explained in the following sections covering the programme learning outcomes.

##### 3. Assessment

Assessment will vary according to the modules (refer to assessment mapping table). The assessment methods will include individual assignment, individual presentation, group assignment, group presentations, and examinations. It will assess your understanding of different issues, and your ability to locate and present information in a report.

## **Aims of the Programme**

On successful completion of the programme, learners should be able to:

- Enhance your skills for stakeholder management such as presenting an idea and influencing decisions to achieve short term business success;
- Use appropriate techniques and tools in the management of different projects;
- Apply concepts and best practices in the Accounting/Finance industry;
- Develop independent learning skills as required for continued professional development;
- Disseminate the findings and conclusions of a research clearly and unambiguously to specialist and non-specialist audiences.

## **A. Knowledge and understanding**

Having successfully completed this programme you will be able to demonstrate knowledge and understanding of:

- A1.** How the finance function is organised
- A2.** What the finance function does and its implications
- A3.** Making medium term decisions and managing costs and performance
- A4.** Mechanisms to implement decisions and manage people performance
- A5.** Analysing and communicating insights about the performance of the organisation
- A6.** Monitor implementation of decisions
- A7.** Formulate strategy and create conditions for successful implementation
- A8.** Analyse, evaluate and manage strategic, operational and cyber risks

## **Teaching and Learning Methods**

You will have a variety of opportunities to achieve these learning outcomes. Most modules consist of a combination of lectures, directed reading, presentations, coursework assignments and written examinations. At the end of the taught part of the course you will have undertaken an individual project.

## **Assessment Methods**

Your achievement is assessed as follows. In the case of staff-led lectures, your knowledge and understanding (outcomes A-C) is assessed through written examinations and assessed coursework in the form of problem solving exercises. Your understanding of research issues, and your ability to locate and present technical information (outcome C) is assessed through your final year project and the CIMA strategic and management- level exams. The research project (outcome C) is assessed through the Research Methods module and the applied project, which must include a significant literature survey to set the context for your work, implementation of the project, and a critical evaluation and reflection.

## **B. Subject specific intellectual and research skills**

Having successfully completed this programme you will be able to:

- B1.** Prepare and interpret financial statements to show the performance, position and prospects of their organisations;
- B2.** Translate medium term decisions into short term actionable plans
- B3.** Analyse new situations that arise in the short term to support decisions that create further value for the organisation;
- B4.** Evaluate and manage risks associated with the short term; and report on the performance, position and prospects of organisations
- B5.** Manage organisational and individual performance;
- B6.** Translate long term decisions into medium term plans;
- B7.** Allocate resources to implement decisions and monitor and report the implementation of decisions;
- B8.** Support organisational leaders to craft strategy;
- B9.** Evaluate and manage risks that might prevent organisations from successfully implementing strategy; and source financial resources required to implement of strategy.

### **Teaching and Learning Methods**

Most modules consist of a combination of lectures, directed reading and coursework assignments. The applied project can accommodate different learning styles.

### **Assessment Methods**

Your achievement is assessed as follows. Testing of the subject specific intellectual and research skills is through a combination of written examinations and assessed coursework in the form of problem solving exercises, presentations and individual project. The Research Methods module and the applied project include a significant literature survey and peer review, and have assessment criteria related specifically to these skills. The applied project is centrally focused on the management and accounting research and development skills.

## **C. Transferable and generic skills**

Having successfully completed this programme you will be able to:

- C1.** Communicate ideas and arguments fluently and effectively in a variety of written formats;
- C2.** Use library and other resources, including the application of bibliographical skills.
- C3.** Write effectively for business purposes.

- C4.** Think critically and argue effectively.
- C5.** Interpret and analyse quantitative data related to business issues, using appropriate financial and/or statistical skills and models to solve problems.
- C6.** Demonstrate consultative management skills with client organisations.
- C7.** Work independently on a business research project.
- C8.** Work effectively as part of a task-orientated and diverse group.

### Teaching and Learning Methods

A coursework can vary from design work to essays and presentations resulting from directed reading and coursework assignments with a literature review component. Most modules involve the use of the following methods: directed reading and coursework assignments. The applied project includes project management and the delivery of the project implementation via a written report.

## Programme Structure

### Programme Requirements

A Bachelor's degree in any field (preferably in accounting and finance) with at least second class from a recognised university or alternative qualifications, including professional qualifications, acceptable to the Open University of Mauritius. Candidates must have a good mastery of English Language.

### Programme Duration

	<b>Minimum</b>	<b>Maximum</b>
Master's degree	2 years	4 years

### Minimum credits required for the awards

Master's degree	42	Credits
Postgraduate diploma	36	Credits (without dissertation)
Postgraduate certificate	18	Credits (without dissertation)

Each credit in the university's system is equivalent to a minimum of 20 hours of study including all learning activities (i.e. reading and comprehending the print material, listening to audio, watching video, attending tutorials/counselling sessions, writing assignment responses and preparation for the examinations). Thus, a 3 credit course involves a **minimum** of 60 hours of study which include directed reading and self-learning. The Postgraduate

diploma and Postgraduate certificate are exit points which may avail of upon application by the learner.

### Grading

Marks (x) %	Description	Grade	Grade Point
$x \geq 70$	Excellent	A	5
$60 \leq x < 70$	Very Good	B	4
$50 \leq x < 60$	Good	C	3
$45 \leq x < 50$	Satisfactory	D	2
$40 \leq x < 45$	Pass	E	1
$x < 40$	ungraded	U	0

### Award

#### MBA Specialisation in Management Accounting

**Distinction** : CPA  $\geq 70$

**Merit** :  $60 \leq \text{CPA} < 70$

**Pass** :  $40 \leq \text{CPA} < 60$

If CPA < 40, the learner will have to repeat the entire academic year, and retake the modules as and when offered. However, s/he will not be required, if s/he wishes, to retake module(s) for which Grade C or above has been obtained. Learners are allowed to repeat twice once over the entire duration of the Programme of Studies. No award is made if CPA < 40. A learner who fails a Masters project / Dissertation and subsequently passes it will only be eligible for the award of a Master Degree at a pass level.

## Programme Plan

### YEAR 1 (TOTAL CREDITS IN YEAR 1 = 21)

MODULE CODE	MODULE	Semester1	Semester 2	F2F Sessions	Number of Credits
OUpm020111	Corporate Finance	✓		10hrs	2
OUpm020112	Financial Reporting and Analysis	✓		10hrs	3
OUpm020113	Managing Human Resources	✓		10hrs	3
OUpm020114	Management Accounting	✓		10hrs	3
OUpm020121	Managing Finance in a Digital world		✓	10hrs	3
OUpm020122	Principles of Taxation		✓	10hrs	2
OUpm020123	Quality Management		✓	10hrs	2
OUpm020124	Advanced Management Accounting		✓	10hrs	3

### YEAR 2 (TOTAL CREDITS IN YEAR 2 = 21)

MODULE CODE	MODULE	Semester1	Semester 2	F2F Sessions	Number of Credits
OUpm020211	Managing Performance	✓		10hrs	3
OUpm020212	Advanced Financial Reporting	✓		10hrs	3
OUpm020213	Research Methods	✓		10hrs	3
OUpm020214	Financial Risk Management	✓		10hrs	3
OUpm020221	Financial Strategy		✓	10hrs	3
OUpm020222	Strategic Management		✓	10hrs	3
OUpm020223	Mini Project		✓	10hrs	3

**Total No. of credits = 42**

## MODULES SPECIFICATIONS

### Corporate Finance [OUpm020111]

#### ***Aim***

The main objective of the course is to provide the conceptual background for corporate financial analysis from the point of corporate value creation. It aims to provide students with an understanding of, and ability to apply the tools and methodologies of contemporary finance theory.

#### ***Key Elements***

- The Financial System and the economy;
- Financial Modelling;
- Leasing, Derivatives and Hybrids
- Mergers and Acquisitions;
- International Managerial Finance;
- Business valuation.

#### ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Explain the role of the organisation's financial managers in realising strategic objectives;
- Understand how risk and the cost of capital impact on investment appraisal, and explain how such factors affect the value of a capital project;
- Approximate the organisation's cost of capital, and understand how this cost is impacted by taxation, "leverage" and other factors;
- Assess the external and internal influences on a corporation's capital structure, payout policy and policy in respect of risk management (via insurance, derivatives, and other instruments);
- Discuss the context of valuation;
- Evaluate the various valuation methods;
- Analyse pricing and bid issues;
- Discuss post transaction issues.

### Financial Reporting and Analysis [OUpm020112]

#### ***Aim***

The aim of this module is to provide learners with a strong foundation for preparing and interpreting financial statements. Learners will learn how to prepare basic financial statements using financial reporting standards. The module also equips learners with the tools to ensure that the organisation has enough cash to ensure its continuing operations.

### ***Key Elements***

- Regulatory environment of financial reporting
- Financial statements
- Managing cash and working capital

### ***Learning Outcomes***

- Identify regulators and describe their role;
- Apply corporate governance principles to financial reporting;
- Identify the main elements of financial statements;
- Explain specific financial reporting standards;
- Apply financial reporting standards to prepare basic financial statements;
- Distinguish between the types and sources of short term finance;
- Explain and calculate operating and cash cycles;
- Apply different techniques used to manage working capital.

## **Managing Human Resources [OUpm020113]**

### ***Aim***

This module aims to provide a comprehensive overview of the different components in Human Resource Management. This module will allow learners to acquire knowledge on the key HRM concepts and will also provide them with an understanding of the theories and practical considerations of HRM in today's era.

### ***Key Elements***

- Introduction to Human Resource Management;
- A Brief History of HRM and Its Origins;
- Strategic HRM;
- Human Resources Planning;
- Job Analysis and Job Design;
- Acquiring Human Resources: Recruitment, Selection and Orientation;
- Developing the Human Resource: Learning & Development, Training and Management Development;
- Rewarding Employees: Performance Appraisal, Compensation Including Job;
- Evaluation;
- Grievances & Discipline;
- Employee Safety, Health and Welfare;
- Industrial and Labour Relations;
- International Human Resources Management (IHRM);
- Other Emerging Issues.



## ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Explain the role and significance of human resources;
- Identify required skills in recruitment, selection, training and development of human Resource;
- Compare group dynamics and inter-group processes in different work environments.
- Categorise the inputs and processes for compensation planning;
- Distinguish key issues regarding union-management relationships, collective bargaining and industrial relations.

## **Management Accounting [OUpm020114]**

### ***Aim***

The aim of this module is to introduce learners to the basic building blocks of costing and how to apply them in the costing methods and techniques used by organisations. The various reasons organisations prepare and use budgets, how the budgets are prepared, the types and sources of data, the technologies used to improve the quality of budgets, how budgets are implemented and the impact on the people who work with the organisation also form part of this module. Additionally, learners are taught about how to identify and take advantage of the opportunities which are available to organisations and the techniques to support short term decision making. The module also helps learners to identify, assess and manage the risks and uncertainties associated with the short term.

### ***Key Elements***

- Cost accounting for decision and control;
- Budgeting and budgetary control;
- Short-term commercial decision making;
- Risk and uncertainty in the short-term.

## ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Distinguish between the different rationales for costing;
- Apply the main costing concepts to organisations and cost objects;
- Apply costing methods to determine the costs for different purposes;
- Distinguish between the different rationales for budgeting;
- Prepare budgets;
- Discuss Budgetary control;
- Describe the main types of short term decisions made by organisations;

- Explain the underlying concepts used for short term decision making;
- Apply appropriate techniques to support short term decision;
- Apply basic risk management tools in the short term.

## **Managing Finance in a Digital World [OUpm020121]**

### ***Aim***

The aim of this module is to link finance to the digital world and consists of different sections. The module examines the roles that finance plays in organisations and why and focuses on the technologies that define and drive the digital world in which finance operates. It also draws out one of the major implications of using technology in organisations and the finance function – namely the collection and processing of information can be done more effectively by machines rather than by people. Furthermore, the module explains how the finance function is structured and shaped and also how finance can work collaboratively in a connected (and joined-up) organisation and not in isolation.

### ***Key Elements***

- Role of the finance function;
- Technology in a digital world;
- Data and information in a digital world;
- Shape and structure of the finance function;
- Finance interacting with the organisation;

### ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Explain the roles of the finance function in organisations;
- Describe the activities that finance professionals perform to fulfil the roles;
- Outline and explain the technologies that affect business and finance;
- Examine how the finance function uses digital technologies to fulfil its roles;
- Describe the ways in which data is used by the finance function;
- Explain the competencies required to use data to create and preserve value for organisations;
- Describe the structure and shape of the finance function;
- Explain what each level of the finance function does;
- Describe how the finance function interacts with operations;
- Describe how the finance function interacts with sales & marketing;
- Describe how the finance function interacts with human resources;
- Describe how the finance function interacts with IT.

## **Principles of Taxation [OUpm020122]**

### ***Aim***

One of the implications of value creation is how that value is distributed to different stakeholders. Taxation is part of this distribution. This module will provide students an understanding of the nature of taxation. In a digital world where revenue is earned through online trading that spans national boundaries, students are introduced to the issues relating to taxation across international borders and the ethics of taxation.

### ***Key Elements***

- International Aspects of tax;
- Tax evasion and avoidance;
- Comparative taxation systems;
- Calculate tax for corporates;
- Explain relevant issues that affect taxation.

### ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Distinguish between (i) Direct versus indirect ; (ii) Corporate versus personal;
- Explain the basis of taxation;
- Explain the difference between accounting profit and taxable profit;
- Calculate corporate tax;
- Explain taxation across international borders;
- Explain the ethics of taxation;
- Understand the issues relating to the harmonisation of taxation systems;
- Understand the implications for tax evasion and avoidance in different countries.

## **Quality Management [OUpm020123]**

### ***Aim***

The aim of this module is to introduce learners to the philosophy and principles of Quality Management. Learners will be able to develop in-depth knowledge on various tools and techniques of quality management. They will also be able to develop analytical skills for investigating and analyzing quality management issues.

### ***Key elements***

- Introduction to Quality Management;

- Leadership and Strategic Planning;
- Customer and Market Focus;
- Quality in Human Resources;
- Tools and Techniques for Quality Management;
- The ISO 9000 Family of Standards;
- Change Management in the Context of Quality.

### ***Learning outcomes***

After successful completion of this course, learners will be able to:

- Analyse key definitions of quality, focusing on a customer-centric approach;
- Examine the Baldrige Award system and its focus on Total Quality Management (TQM);
- Identify key characteristics for management's role and responsibility for TQM in organizations and functional areas;
- Analyse the relationship between leadership and management in the context of TQM;
- Compare and contrast quality assessment and interpretation measures for organizations;
- Explain the ISO family of quality standards and its role as a systematic international framework for managing quality.

### **Advanced Management Accounting [OUpm020124]**

#### ***Aim***

The aim of this module is to use cost management, quality and process management, and value management to transform the cost structures and drivers to provide organisations with cost advantage. It covers the criteria, process and techniques that are used to decide which projects to undertake. Of particular interest is the financial appraisal of digital transformation projects. The module shows how to manage the performance of these organisational units to ensure that they achieve the strategic and other organisational objectives.

#### ***Key Elements***

- Managing the costs of creating value;
- Capital investment decision making;
- Managing and controlling the performance of organisational units;
- Risk and control.

## ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Apply cost management and cost transformation methodology to manage costs and improve profitability;
- Compare and contrast different quality management methodologies;
- Apply value management techniques to manage costs and improve value creation
- Apply the data required for decision making;
- Explain the steps and pertinent issues in the decision making process;
- Apply investment appraisal techniques to evaluate different projects;
- Discuss pricing strategies;
- Analyse the performance of responsibility centres and prepare reports ;
- Discuss various approaches to the performance and control of organisations;
- Explain the behavioural and transfer pricing issues related to the management of responsibility centres;
- Analyse risk and uncertainty associated with medium term decision making;
- Analyse types of risk in the medium term.

## **Managing Performance [OUpm020211]**

### ***Aim***

The aim of this module is to understand the fundamentals of business models and how new business and operating models can be developed to improve the performance of organisations. The module also examines how different styles of leadership can be used to improve the performance of individuals so they can achieve organisational goals. Learners will also be taught how to use project management concepts and techniques to implement strategies effectively and efficiently.

### ***Key Elements***

- Business models and value creation;
- Managing people performance;
- Managing projects.

## ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Explain the ecosystems of organisations;
- Explain the elements of business models;
- Analyse new business models in digital ecosystems;
- Compare and contrast different types of leadership and management styles;
- Analyse individual and team performance;

- Explain how to manage relationships;
- Describe the concepts and phases of projects;
- Apply tools and techniques to manage projects;
- Explain the concepts of project leadership.

## **Advanced Financial Reporting [OUpm020212]**

### ***Aim***

The aim of this module is to enable learners examine the sources and types of funds and how much they cost. Learners will be able to examine the building blocks for constructing the narratives in the financial statements. It covers the key financial reporting standards on which the financial statements will be based. The module covers the application of the relevant financial reporting standards to prepare group accounts. The topics covered are those that are essential to conducting conversations with different parts of the business about the performance of the group and its component parts.

### ***Key elements***

- Financing capital projects;
- Financial reporting standards;
- Group accounts;
- Integrated reporting;
- Analysing financial statements.

### ***Learning outcomes***

After successful completion of this course, learners will be able to:

- Compare and contrast types and sources of long term funds;
- Calculate cost of long term funds;
- Explain relevant financial reporting standards for revenue, leases, financial instruments, intangible assets and provisions;
- Explain relevant financial reporting standards for group accounts;
- Prepare group accounts based on IFRS;
- Discuss additional disclosure issues related to the group accounts;
- Discuss the integrated reporting framework work;
- Explain the Six Capitals of Integrated reporting;
- Analyse financial statements of organisations;
- Recommend actions based on insights from the interpretation of financial statements;
- Discuss the limitations of the tools used for interpreting financial statements.

## **Research Methods [OUpm020213]**

### ***Aim***

The aim of the module is to introduce learners to the principles of good research practice. Learners will be able to develop a thorough understanding of the principles, theory and application of research and data analysis methods. It will also introduce students to demonstrate critical awareness of methods, study designs in qualitative and quantitative research, data analysis and ethical considerations in research.

### ***Key Elements***

- Introduction to Research Methodology;
- Data Collection and Measurement;
- Data Presentation and Analysis;
- Report Writing and Presentation.

### ***Learning Outcomes***

After successful completion of this course, learners will be able to:

- Explain frequently-used research methods in business or public administration studies;
- Discuss various sampling, measurement and analysis issues associated with different forms of research strategy;
- Explain the limitations associated with each kind of research method, and read and evaluate research reports critically ;
- Identify a research problem that warrants further investigation as either a thesis topic or major paper topic.

## **Financial Risk Management [OUpm020214]**

### ***Aim***

The aim of this module is to identify, evaluate and manage organization's risks. It will help learners understand where these risks emanate from and explains how oversight of such risks is critical to the governance of the organisation. Learners will be able to understand how internal control systems can be used effectively in the risk management process. In a digital world one of the major threats is cyber risk. The module aims to cover how data and operating systems are protected from unauthorized access and manipulation and how breaches are identified, analysed, remedied and reported.

### ***Key Elements***

- Enterprise risk;
- Strategic risk;
- Internal controls;
- Cyber risks.

### ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Analyse sources and types of risk;
- Evaluate risk;
- Discuss ways of managing risks;
- Analyse risks associated with formulating strategy;
- Evaluate the sources and impact of reputational risks;
- Explain governance risks;
- Analyse internal control systems;
- Recommend internal controls for risk management;
- Discuss various issues relating to internal audit in organisations;
- Analyse cyber threats;
- Review cyber security processes;
- Discuss cyber security tools and techniques;
- Evaluate cyber risk reporting.

## **Financial Strategy [OUpm020221]**

### ***Aim***

The overall strategy of the organisation must be supported by how its finances are organised. This module enables the student to understand the different strategic financial objectives and policy options that are open to organisations. The choice of these objectives and policy options will be heavily influenced by the financial market requirements and the regulatory environment in which the organisation operates. The student will identify the sources of risks of failures and how to evaluate and manage such financial risks appropriately.

### ***Key Elements***

- Financial policy decisions;
- Sources of long term funds;
- Financial risks.



## ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Advise on strategic financial objectives;
- Analyse strategic financial policy decisions;
- Discuss the external influences on financial strategic decisions;
- Evaluate the capital structure of a firm;
- Analyse long term debt finance;
- Evaluate equity finance;
- Evaluate dividend policy;
- Discuss the sources and types of financial risks;
- Evaluate of financial risks;
- Recommend ways of managing financial risks.

## **Strategic Management [OUpm020222]**

### ***Aim***

The aim of the module is to provide the foundation of the strategic management. Learners will also understand the dynamics of the ecosystem (both the wider and the smaller more deliberate ones formed by organisations) and how it affects the strategy of the organisation. The module also explains to learners about strategy being choice of options and how they are generated, linked to the organisation and how they are evaluated, chosen and integrated coherently to form the strategy of the organisation. Digital transformation is also mentioned in this module.

### ***Key Elements***

- The strategy process;
- Analysing the organisational ecosystem;
- Generating strategic options;
- Making strategic choices;
- Strategic control;
- Digital strategy.

## ***Learning Outcomes***

After successful completion of this module, learners should be able to:

- Explain the purpose of strategy;
- Discuss the types and levels strategy;
- Outline the strategy process;
- Analyse the elements of the ecosystem;
- Discuss drivers of change in the ecosystem;

- Discuss the impact of the ecosystem on organisational strategy;
- Discuss the context of generating options;
- Discuss how to generate and develop options;
- Evaluate options;
- Produce strategy by the Integration of choices into coherent strategy;
- Develop strategic performance management system;
- Advise on resource allocation to support strategy implementation;
- Recommend change management techniques and methodologies;
- Describe the governance of digital transformation;
- Analyse digital transformation;
- Discuss the various elements of digital strategies.

### **Mini Project [OUpm020223]**

The mini project will draw upon significant concepts and techniques introduced during the taught part of the course and will have to merge the theoretical background and practical skills through the achievement of a considerable and related in-depth piece of work. The review of the final year project will be based on the compliance of a report which should be in the range of 6000 to 8000 words and the implementation of the project. An oral presentation (viva voce) for the demonstration of the project will be conducted after the submission of the project.



Module Code	Module Title	Knowledge and understanding								Subject Specific Intellectual and Research Skills									Transferable and generic skills							
		A1	A2	A3	A4	A5	A6	A7	A8	B1	B2	B3	B4	B5	B6	B7	B8	B9	C1	C2	C3	C4	C5	C6	C7	C8
	Financial Risk Management						√	√	√								√	√	√	√					√	√
	Financial Strategy	√	√				√	√	√			√					√	√	√	√	√		√	√	√	
	Strategic Management							√	√								√	√	√	√			√	√	√	
	Mini Project					√		√		√		√	√				√	√	√	√		√			√	

## Assessment mapping document

Module Code	Module Title	Semester	Assessment 1	Assessment 2	Assessment 3
	Corporate Finance	1	Individual Assignment - 30%	Exam 3 hours - 70%	
	Financial Reporting and Analysis	1	Individual Assignment - 15%	Group Assignment- 15%	Exam 3 hours - 70%
	Managing Human Resources	1	Individual Assignment - 15%	Group Assignment- 15%	Exam 3 hours - 70%
	Management Accounting	1	Individual Assignment - 15%	Group Assignment- 15%	Exam 3 hours - 70%
	Managing Finance in a Digital world	2	Group Assignment- 25%	Group Presentation - 25%	Exam 3 hours - 50%
	Principles of Taxation	2	Individual Assignment- 25%	Individual Presentation- 25%	Exam 3 hours - 50%
	Quality Management	2	Individual Assignment- 15%	Individual Presentation- 15%	Exam 3 hours - 70%
	Advanced Management Accounting	2	Group Assignment- 20%	Group Presentation - 10%	Exam 3 hours - 70%
	Case Study -CIMA (Management Level)	End of year 1	Case Study- Exams- 100%		
	Managing Performance	1	Individual Assignment - 20%	Group Assignment- 30%	Exam 3 hours - 50%
	Advanced Financial Reporting	1	Individual Assignment - 20%	Individual Presentation - 10%	Exam 3 hours - 70%
	Research Methods	1	Individual Assignment - 60%	Individual Presentation - 40%	

Module Code	Module Title	Semester	Assessment 1	Assessment 2	Assessment 3
	Financial Risk Management	1	Group Assignment- 20%	Group Presentation - 10%	Exam 3 hours - 70%
	Financial Strategy	2	Group Assignment- 20%	Group Presentation - 10%	Exam 3 hours - 70%
	Strategic Management	2	Group Assignment- 20%	Group Presentation - 10%	Exam 3 hours - 70%
	Dissertation	2	Dissertation (6,000 to 8,000 words)- 100%		
	Case Study -CIMA (Strategic level)	End of Year 2	Case Study- Exams- 100%		

## Graduate Attributes

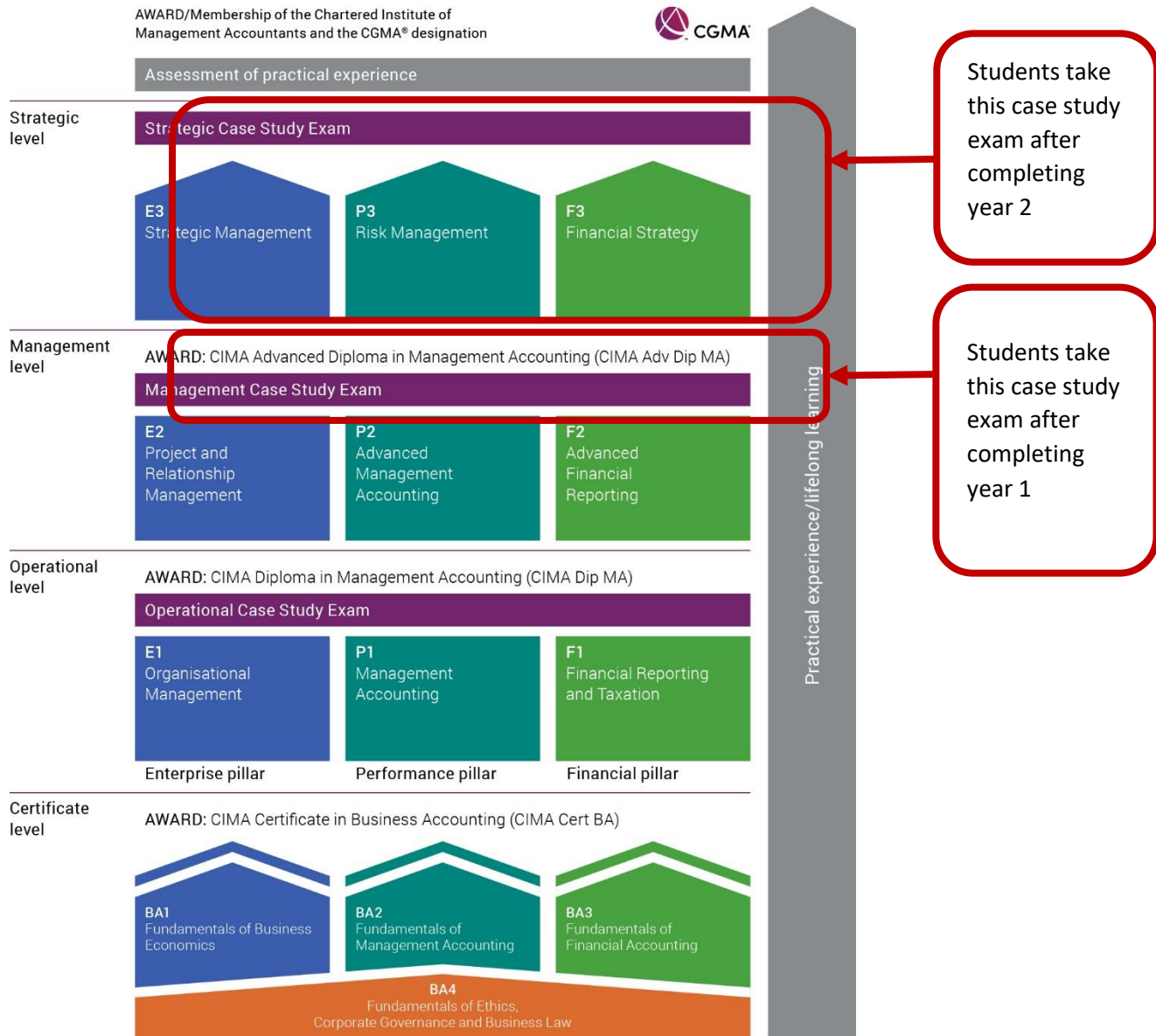
The Open University Graduate Attributes are a set of core competencies to which we aspire in all our degree programmes.

This programme will enable to the learners to sit for the CIMA Exams at management and strategic level after completion of the year 1 & 2 exams respectively (see figure 1 below).

### Our aim for our graduates is that they will:

- Enhance your skills for stakeholder management such as presenting an idea and influencing decisions to achieve short term business success;
- Develop skills to be a holistic finance business partner;
- Approach challenges with critical thinking and innovation;

- Develop into independent learners with high self-efficacy;
- Display a strong sense of personal and professional identity;
- Demonstrates a sense of values and ethics personally and professionally.



**figure 1**

### Career Opportunities

This innovative program allows graduates to immerse themselves in industries like public accounting, financial services, real estate, or consulting and develop the professional skills necessary for success.