Programme Regulations
2023–2024

Accounting and Financial Management
MSc

Computer Science
MSc/PGDip/PGCert

Important document – please read
This document contains important information that governs your registration, assessment and programme of study
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Important information regarding the Programme Regulations

Last revised 31 May 2023

As a student registered with the University of London you are governed by the current General Regulations and Programme Regulations associated with your programme of study.

These Programme Regulations are designed and developed by the University of London which is responsible for the academic direction of the programme. The Programme Regulations will provide the detailed rules and guidance for your programme of study.

In addition to Programme Regulations you will have to abide by the General Regulations. These regulations apply to all students registered for a programme of study with the University of London and provide the rules governing registration and assessment on all programmes; they also indicate what you may expect on completion of your programme of study and how you may pursue a complaint, should that be necessary. Programme Regulations should be read in conjunction with the General Regulations.

The relevant General Regulations and the Programme Regulations relating to your registration with us are for the current year and not the year in which you initially registered.

On all matters where the regulations are to be interpreted, or are silent, our decision will be final.

Further information about your programme of study is outlined in the Programme Specification which is available on the relevant Courses page of the website. The Programme Specification gives a broad overview of the structure and content of the programme as well as the learning outcomes students will achieve as they progress.

Terminology

The following language is specific to the MSc Programmes in these regulations:

**Module**: Individual units of the programme are called module. Each module is a self-contained, formally structured learning experience with a coherent and explicit set of learning outcomes and assessment criteria.

**Compulsory module**: A 15-credit module that must be taken.

**Core module**: A compulsory 15-credit module that must be registered for first.

**Optional module**: A 15-credit module that is chosen from a number of options. This applies solely to students registered on certain programmes.

**Study session**: There are four study sessions in a year, each lasting 10 weeks. Sessions begin in October, January, April and July. Each session is following by an assessment submission point.

**Resitting the assessment of a failed module**: When you resit a failed module you will not be allocated a tutor group but you will have access to the learning materials on the VLE and you will be required to resubmit your summative assessment.

**Repeating a failed module**: When you repeat a failed module you will be allocated a tutor group, you will have access to the learning materials on the VLE and you will be required to resubmit your summative assessment.

Throughout the Regulations, ‘we’ ‘us’ and ‘our’ mean the University of London; ‘you’ and ‘your’ mean the student, or where applicable, all students.

If you have a query about any of the programme information provided please contact us. You should use the ask a question button in the student portal.

University of London
Programme Regulations 2023–2024 PG Delivery model Programmes MSc Accounting and Financial Management, MSc Computer Science (MSc/PGDip/PGCert/ Individual modules)

Postgraduate Delivery Model Programmes

The following Postgraduate programmes are awarded under these regulations

Programme pages can be accessed directly through these links:

- Accounting and Financial Management
- Computer Science

Changes to these MSc Regulations 2023–2024

- RPL is now limited to 60 credits for MSc and PGDip programmes. No RPL will be considered for PGCert programmes. Existing students who already have a greater amount of credit already approved as RPL will continue to have this credited.

- Each programme has a core module that must be registered for first.

- As we are now holding four boards of examiner meetings each year students will receive ratified results following each session. Previously regulations made note of provisional results.

- Added a note to confirm that where a student repeats a module they must check if the assessment brief has changed. Students are required to respond to the brief for the session they are registered.

- Clarification at 2.5 that the Project is taught over two consecutive 10 week sessions.

Notice is given for the following changes coming into effect in 2024-25:

- From 2024-25 all students must complete the assessment when you register for a module. If you do not submit your assessment this will be considered a fail and an attempt.

- From 2024-25 students must register on at least 30 credits per academic year. Students wishing to receive the Masters should note that they may need to study both the Project module and one further module to complete in the maximum registration period.
1 Structure of the programmes

Appendix B gives the syllabuses and module outlines.

Qualifications

1.1 The following named qualifications are awarded under these regulations:

- Accounting and Financial Management
  - Master of Science (MSc) in Accounting and Financial Management
- Computer Science
  - Master of Science (MSc) in Computer Science
  - Postgraduate Diploma in Computer Science (PGDip)
  - Postgraduate Certificate in Computer Science (PGCert)

Qualification structure

1.2 Each MSc programme consists of

- ten compulsory modules, including one core module that must be registered for first, (15 credits each)
- one Project module (30 credits)

1.3 The PGDip consists of:

- eight modules, including one core module that must be registered for first, (15 credits each)

1.4 The PGCert consists of:

- four modules, including one core module that must be registered for first, (15 credits each)

Individual modules

1.5 Select modules from these programmes are available to study on a stand-alone basis, subject to module availability.

See the Programme page for information about the modules available for study on a stand-alone basis and when they run.

Exit qualifications

1.6 The Postgraduate Diploma (PGDip) is an exit qualification that requires the passing of at least eight modules to the value of 120 credits, including a core module if specified in the programme structure.
1.7
The Postgraduate Certificate PGCert) is an exit qualification that requires the passing of at least four modules to the value of 60 credits, including a core module if specified in the programme structure.

2 Registration

Effective date of registration

2.1
Your effective date of registration will be either:

- 1 October, if you first register before the September registration deadline.
- 1 April, if you first register before the March registration deadline;

Date of first assessments

2.2
If your effective date of registration is:

- 1 October, you will take your first end-of-module assessment(s) in December of the same year
- 1 April, you will take your first end-of-module assessment(s) in June of the same year

Study sessions

2.3
The programme has two registration points in the year. There are four study sessions in a year, each lasting 10 weeks. Sessions begin in October, January, April and July. Each session is followed by an assessment submission point.

2.4
Each 15-credit module will be taught over one 10-week session.

2.5
The Project is 30 credits and will be taught over two consecutive 10-week sessions. The project will only start in specific sessions. Refer to the module release schedule.

Period of registration

See the Programme Specification for the minimum periods of registration applicable to these qualifications. See the General Regulations for the maximum periods of registration applicable to these qualifications.

2.7
The minimum and maximum periods of registration to complete the programme are counted from your effective date of registration.

If the maximum registration period for your qualification changes during your studies, you will retain the period of registration initially given to you on registration. Your period of registration may still change if you change qualification as set out in Programme Regulations.
2.8
If you start by taking individual modules and then register for the PGCert/PGDip/MSc we will give you a new maximum period of registration for the PGCert/PGDip/MSc.

2.9
Where applicable, if you progress from a PGCert or PGDip, to the PGDip or MSc respectively, your maximum period of registration will continue to be counted from your effective date of registration for the PGCert or PGDip.

See Section 4: Module selection for information on the maximum and minimum number of modules you can register for in a study session.

3  Recognition of prior learning and credit transfer

To be read in conjunction with the General Regulations, Section 3.

Recognition of prior learning

3.1
We consider applications for recognition of prior learning (RPL) on the basis of studies successfully completed at an appropriate level.

You may apply for recognition of prior learning for up to the maximum specified credits when registering for the programme.

<table>
<thead>
<tr>
<th>Programme</th>
<th>Maximum credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MSc Computer Science</td>
<td>60 credits</td>
</tr>
<tr>
<td>PGDip Computer Science</td>
<td></td>
</tr>
<tr>
<td>MSc Accounting and Financial Management</td>
<td>Not considered</td>
</tr>
<tr>
<td>PGCert Computer Science</td>
<td></td>
</tr>
</tbody>
</table>

3.2
Applications for recognition of prior learning for the Project will not be accepted.

4  Module selection

4.1
You may register for a minimum of 15 new credits per session. In any one session, you may register for a maximum of 45 credits in a combination of new, failed and resumed modules, of which a maximum of 30 credits may be made up of new modules per session.

A new module is a module you have not registered for previously or for which a previous attempt was invalid.

In a session where you are registered for the Project, this will count as 15 credits per session.

4.2
From the next academic year, 2024-25, you must register on at least 30 credits per academic year.
Students wishing to receive the Masters should note that they may need to study both the Project module and one further module to complete in the maximum registration period.

If students would like to pause or interrupt their study they will be required to submit a formal request in accordance with our policy.

4.3
You must register for the core module in your first study session.

Module availability

4.4
Where the learning experience may be compromised due to low student registrations, we may consider deferring the module to a later session.

4.5
The core module will run in each October and April study session.

4.6
All other modules will ordinarily run only once a year, subject to a schedule.

Not all modules will run in every study session.
We will inform you of any such changes as early as possible and provide you with reasonable alternative arrangements.

5 Assessment for the programme

Summary of assessment

See Appendix B for the specific assessment for each module.

5.1
All modules are assessed by either one or two elements of assessment.

5.2
15 credit module with two elements of assessment are assessed by one online test (multiple choice question tests MCQs or auto-graded problem-solving task) weighted at 25% and one unseen written end of term coursework or online assessment weighted at 75%.

5.3
15 credit module with one element of assessment is assessed by one unseen written end of term coursework or online assessment.

5.4
30 credit Project modules with two elements of assessment are assessed by a research proposal weighted at 30% and the final project weighted at 70%.

Details about assessment methods for each module is available in the programme structures in Appendix A and in the Programme Specifications

Passing assessments

Notice of new regulations being introduced from the 2024-25 academic year:
You must complete the assessment for a module when you register for the module.

The pass mark for each module is 50%. Where there is more than one element of assessment for a module, you do not need to pass each element of assessment, although you do need to obtain an overall weighted mark of 50% in each module. Unsubmitted elements of assessment will receive a mark of 0.

If you have not achieved a weighted pass for the module then you must enter for a resit (retake where applicable).

For a module with two elements of assessment, if you do not submit the first element of assessment, but do submit the second element of assessment, you will receive a mark of zero for the first element and this will count as an attempt. Your module mark will still be based on the overall weighted mark.

Invalid attempts

5.5
For a module with two elements of assessment, if you submit the first assessment but do not submit the second assessment, this will not count as an attempt at the module and there will be no academic penalty.

5.6
For a module with two elements of assessment, if you submit neither element of assessment, this will not count as an attempt at the module and there will be no academic penalty.

5.7
For a module with one element of assessment, if you do not submit the final assessment, this will not count as an attempt at the module and there will be no academic penalty.

5.8
For the Project, if you do not submit the Research Proposal your attempt at the module will not be valid and you will not be permitted to submit the final assessment. This will not count as an attempt at the module and there will be no academic penalty. If you do not submit the Final Project but have submitted the Research Proposal your attempt is valid.

5.9
If you have not made a valid attempt at the module (see regulations 5.5 to 5.8), you will need to re-register and make a new attempt at the module. You will be required to pay the full module fee. If there are two elements of assessment, all assessment elements will need to be attempted.

See General Regulations for Rules for taking written assessments

See the website for information on the submission of mitigating circumstances.

Mitigating circumstances

5.10
For 15 credit modules where there is more than one element of assessment, mitigating circumstances will only be accepted for the second, higher weighted element of assessment.

5.11
For the Project, mitigating circumstances will be accepted for either element of assessment.
Penalty for exceeding the word count

5.12
For coursework elements and online examinations with a given word limit, you should not exceed the word limit by more than 10%. If the word count is between 10% to 20% above the word limit, the assessment will receive a five mark penalty. If the word count exceeds the word limit by more than 20% you will receive a mark of zero for your work.

Late submission of coursework elements

5.13
You must keep to the deadlines given on the VLE. Coursework elements that are submitted after the deadline will not be marked and the attempt will be considered invalid.

See regulations 5.5 – 5.9 for information on invalid attempts.

6 Number of attempts permitted at an assessment element

6.1
The maximum number of attempts permitted for any element of assessment is two.

6.2
You will fail the assessment if your overall weighted mark for the module is below 50%.

6.3
You must make a second attempt at the assessment for a module you have failed, provided that you have not exceeded the maximum number of attempts at the assessment/s. If there are two elements of assessment for the module, all assessment elements will need to be attempted.

6.4
If you pass the module overall with a mark of 50% or above, you will not be permitted to make a second attempt at any assessment element.

Resitting the assessment of a failed module

If you resit the assessment for a module, you will have to pay a fee when you re-register for the module to resit the assessment. The fee payable is outlined in the fee schedule.

You will not be allocated a tutor group but will have access to the learning materials on the VLE and will be required to resubmit your summative assessment.

Check the Programme Structure in Appendix A for whether a module offers a resit opportunity.

6.5
If you fail the assessment for a module held in the October session or the January session, your resit opportunity will be the July session of the same academic year.

6.6
If you fail the assessment for a module held in the April session or the July session, your resit opportunity will be in January of the following academic year.

6.7
If you do not make a second attempt at a failed module at the first opportunity, you will be required to repeat the module in full. **You will be required to pay the full module fee.**

### Repeating a failed module

If you repeat a module, you will have to pay the full module fee when you re-register for the module. When you repeat a failed module you will be allocated a tutor group, you will have access to the learning materials on the VLE and you will be required to resubmit your summative assessment.

Please note that the assessment brief may change each session and you are required to respond to the brief for the session you are registered for.

6.8

You may choose when you repeat a failed module. You do not have to take the assessment at the next available study session.

### 7 Progression within the programme

See Section 4: Assessment for the programme for method of assessment.

7.1

You must have passed 60 credits before you register for the Project.

### Individual modules

See Section 1: Structure of the programmes for information about stand-alone individual module availability.

7.2

You may take three modules (45 credits total) on a stand-alone basis without being registered for the PGCert, PGDip or MSc. If you apply to progress to the PGCert, PGDip or MSc and this is approved, you may be credited with any individual modules successfully completed.

7.3

If you subsequently join the programme and have not passed the core module you must register on this module in your first session.

### Progression between qualifications within the programme

7.4

If you are registered on either the PGCert or PGDip and want to transfer your registration to a higher qualification, you should notify us before you enter for your final assessments.

Where applicable, as the entrance requirements for the PGCert, PGDip and MSc are the same, you do not need to successfully complete the lower award to transfer to the higher award. However, transfer of registration cannot take place whilst a study session is live and before results for this session are ratified by the exam board.
Transfer from individual modules

7.5
A mark awarded for completion of an individual module may not be used to replace any mark for a degree, diploma or certificate already awarded.

7.6
If you are registered on standalone individual modules and you wish to transfer your registration to the PGCert, PGDip or MSc, you must meet the entrance requirements for Direct Entry or for Performance Based Admission (PBA).

7.7
If you only meet the entrance requirements for Performance Based Admission (PBA) but have already successfully completed two individual modules on a standalone basis (30 credits total), you will be permitted to transfer your registration directly onto the MSc, PGDip or PGCert via the Direct Entry route.

7.8
Only three modules (a maximum of 45 credits) may be counted as credit towards the MSc, PGDip or PGCert.

If you request to transfer from standalone individual modules to the MSc, PGDip or PGCert and are currently undertaking the study for these modules, transfer of registration cannot take place whilst a study session is live and before results for this session are ratified by the exam board.

8 Schemes of award

Marking criteria

See Appendix C for the Assessment Criteria.

8.1
All assessments will be marked according to the published Assessment Criteria.

Mark scheme

8.2
The following mark scheme is used for the MSc, PGDip and PGCert:

<table>
<thead>
<tr>
<th>Mark range</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>70% and over</td>
<td>Distinction</td>
</tr>
<tr>
<td>60% – 69%</td>
<td>Merit</td>
</tr>
<tr>
<td>50% – 59%</td>
<td>Pass</td>
</tr>
<tr>
<td>0% – 49%</td>
<td>Fail</td>
</tr>
</tbody>
</table>

8.3
To calculate the final grade for the qualification, the marks for modules are weighted equally, with the exception of the Project which is double weighted.
To be granted the qualification with Merit, your mean average mark for the 15 credit modules must be between 60% and 69%; your mark for the Project (if applicable) must be 60% or above.

To be granted the qualification with Distinction, your mean average mark for the 15 credit modules must be 70% or above; your mark for the Project (if applicable) must be 70% or above.

**Date of award**

The date of award will correspond to the year that the requirements for the award were satisfied.

**Exit qualifications**

If you have exhausted your permitted number of attempts at module(s) and are unable to complete the MSc or PGDip, you may be considered for an exit qualification of PGDip or PGCert (respectively). In such circumstances, you will need to have achieved the credits required for a PGDip (120 credits) or PGCert (60 credits) and have successfully completed the required modules for the qualification concerned.

If you have not completed the required modules, but you have completed the required number of credits for a PGDip (120 credits) or PGCert (60 credits), the Board of Examiners may, at its discretion, consider you for an exit qualification.

The exit qualification of PGDip or PGCert will be with effect from the year in which you satisfied the requirements for that award. Your registration will cease once the exit qualification has been granted.
Appendix A – Structure of the programmes

A detailed outline of the module syllabus is provided on the Programme page, under structure.

MSc in Accounting and Finance Management

For the qualification of MSc Accounting and Financial Management you must pass

- The core module (worth 15 credits):
  - AFM010 Financial Accounting Frameworks (FAF) **

- Plus the following compulsory modules (each worth 15 credits):
  - AFM020 Management Accounting Frameworks (MAF) **
  - AFM030 Financial Management Essentials (FME) **
  - AFM040 Advanced Financial Analysis (AFA) **
  - AFM050 Advanced Management Accounting (AMA) **
  - AFM060 Corporate Governance, Audit and Assurance (CGAA) *
  - AFM070 Global Issues in Finance and Accounting (GIFA) *
  - AFM080 Analysing Risk for Decision Making (ARDM) *
  - AFM090 Issues in Investment Management (IIM) *
  - AFM100 Capital Markets and Global Perspectives (CMGP) *

- One compulsory Project module AFM500 (worth 30 credits)

* One element of assessment
** Two elements of assessment

MSc Computer Science

It is strongly recommended that you attempt the assessment of the Principles of Programming module before commencing study of the following modules:

Object-Oriented Programming;
Software Design and Programming;
Applied Machine Learning;
Data Management.

It is strongly recommended that you attempt the assessment of the Object-Oriented Programming module before commencing study of the Software Design and Programming module.

For the qualification of MSc Computer Science you must pass

- The core module (worth 15 credits):
  - CSM090 Principles of Programming **

- Plus the following compulsory modules (each worth 15 credits)
Programme Regulations 2023–2024 PG Delivery model Programmes MSc Accounting and Financial Management, MSc Computer Science (MSc/PGDip/PGCert/ Individual modules)

- CSM010 Applied Machine Learning **
- CSM020 Cloud Computing **
- CSM030 Computer Systems *
- CSM040 Data Management *
- CSM050 Fundamentals of Computing *
- CSM060 Information Security *
- CSM070 Information Systems *
- CSM080 Object-Oriented Programming **
- CSM100 Software Design and Programming **

- One compulsory Project module CSM500 (worth 30 credits) **

* One element of assessment
** Two elements of assessment

Modules on this programme have an available resit opportunity.

PGDip Computer Science

It is strongly recommended that you attempt the assessment of the Principles of Programming module before commencing study of the following modules:

- Object-Oriented Programming;
- Software Design and Programming;
- Applied Machine Learning;
- Data Management.

It is strongly recommended that you attempt the assessment of the Object-Oriented Programming module before commencing study of the Software Design and Programming module.

For the qualification of PGDip Computer Science, you must pass

- Any eight modules (each worth 15 credits) chosen from:
  - CSM010 Applied Machine Learning **
  - CSM020 Cloud Computing **
  - CSM030 Computer Systems *
  - CSM040 Data Management *
  - CSM050 Fundamentals of Computing *
  - CSM060 Information Security *
  - CSM070 Information Systems *
  - CSM080 Object-Oriented Programming **
  - CSM090 Principles of Programming **
Programme Regulations 2023–2024 PG Delivery model Programmes MSc Accounting and Financial Management, MSc Computer Science (MSc/PGDip/PGCert/ Individual modules)

- CSM100 Software Design and Programming **

* One element of assessment

** Two elements of assessment

Modules on this programme have an available resit opportunity.

PGCert Computer Science

It is strongly recommended that you attempt the assessment of the Principles of Programming module before commencing study of the following modules:

- Object-Oriented Programming;
- Software Design and Programming;
- Applied Machine Learning;
- Data Management.

It is strongly recommended that you attempt the assessment of the Object-Oriented Programming module before commencing study of the Software Design and Programming module.

For the qualification of PGCert Computer Science, you must pass

- Any four modules (each worth 15 credits) chosen from:
  - CSM010 Applied Machine Learning **
  - CSM020 Cloud Computing **
  - CSM030 Computer Systems *
  - CSM040 Data Management *
  - CSM050 Fundamentals of Computing *
  - CSM060 Information Security *
  - CSM070 Information Systems *
  - CSM080 Object-Oriented Programming **
  - CSM090 Principles of Programming **
  - CSM100 Software Design and Programming **

* One element of assessment

** Two elements of assessment

Modules on this programme have an available resit opportunity.
### Appendix C – Assessment criteria

This is an indicative description of expectations at each grade level. Overall grades will comprise qualitative and quantitative elements. The setting of questions, tasks and requirements and the accompanying marking scheme should take account of the criteria below.

<table>
<thead>
<tr>
<th>% range</th>
<th>Grade Descriptor</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>85 +</td>
<td>Outstanding Distinction</td>
<td>Work of outstanding quality, showing mastery of the subject matter with a highly developed and mature ability to analyse, synthesise and apply knowledge and theory. All objectives of the task are covered and work is free of errors. There is evidence of critical reflection and the work demonstrates originality of thought. Ideas are expressed with fluency and elegance. This work meets and exceeds the standard for distinction, as described in the 70-84 band, across all sub-categories of criteria: knowledge and understanding of subject; intellectual skills; capacity to solve more unusual or demanding scenarios involving application of deep understanding of the subject and its methods/techniques; research skills; use of research-informed literature and other scholarly practices.</td>
</tr>
<tr>
<td>70-84</td>
<td>Distinction</td>
<td>Produces work of exceptional standard, reflecting excellent understanding. Displays mastery of the subject matter, with notable critical awareness of current problems and/or new insights at forefront of the field. Shows excellent ability to select and apply appropriate and relevant methodologies/techniques/theories as well as the ability to evaluate methodologies critically. Deals with complex issues systematically and creatively, making excellent judgements. Conducts research highly effectively, using technical and/or professional skills as appropriate. Shows originality in application of knowledge and the ability to communicate at a very high level arguments, evidence and conclusions to diverse audiences.</td>
</tr>
<tr>
<td>60-69</td>
<td>Merit</td>
<td>Clear understanding of the subject area producing work with a well-defined focus. Shows some originality of ideas; appropriate use of analytical techniques; appreciation of methodology; critical analysis of data; evidence of independent reading; adequate referencing and professional bibliography; adequate structure and style; reasonably professional standard of presentation with some errors of spelling, punctuation or grammar. Shows understanding and critical awareness of current problems and/or new insights, much of which is at, or informed by, the forefront of the academic discipline, field of study or area of professional practice. Able to communicate very effectively arguments, evidence and conclusions to specialist and non-specialist audiences.</td>
</tr>
<tr>
<td>50-59</td>
<td>Pass</td>
<td>Demonstrates a sound general knowledge and understanding of material and subject area; Shows limited originality of ideas; straightforward application of analytical techniques; limited commentary on methodology; limited critical analysis of data; limited evidence of independent reading; adequate referencing and adequate bibliography; adequate structure and style; moderately professional standard of presentation with errors of spelling, punctuation or grammar. Able to communicate effectively with a given audience. Work shows a grasp of relevant concepts and material, but with some errors, gaps or areas of confusion. Only the basic requirements of the work are covered. There is a heavy reliance on course materials and little evidence of additional reading.</td>
</tr>
<tr>
<td>% range</td>
<td>Grade Descriptor</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>-----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>40-49</td>
<td>Fail</td>
<td>Demonstrates limited understanding and lacks the core knowledge of the subject area; lacking originality of ideas; limited application of analytical techniques; lacking commentary on methodology; limited critical analysis of data, little evidence of independent reading; adequate referencing and adequate bibliography; adequate structure and style; poor to moderate standard of presentation with errors of spelling, punctuation or grammar. Offers some appropriate analysis, but with some significant inconsistencies which affect the soundness of argument and/or conclusions. Demonstrates very limited critical ability producing work that is too descriptive.</td>
</tr>
<tr>
<td>0-39</td>
<td>Fail</td>
<td>Demonstrates significant weakness in the knowledge base and understanding of the subject area; simply reproducing knowledge without evidence of understanding. Shows few original ideas; limited application of analytical techniques; limited understanding of methodology; lacks commentary on methodology; no critical analysis of data; poor, inconsistent analysis; very little or no evidence of independent reading; very poor referencing and poor bibliography; poor structure and style; poor standard of presentation with significant errors of spelling, punctuation or grammar.</td>
</tr>
</tbody>
</table>