# MSc Accounting and International Management (full-time) For students entering in 2017/8

Awarding Institution: Teaching Institution: Relevant QAA subject Benchmarking group(s): Faculty: Programme length: Date of specification: Programme Director: Programme Advisor: Board of Studies: Accreditation: University of Reading University of Reading

Henley Business School at Univ of Reading 12 months 11/Dec/2017

HBS Pre Exp BOS

The programme has accreditation of the Chartered Institute of Management Accounting (CIMA) which provides for exemptions from four professional exams BA1- BA4.

# Summary of programme aims

The programme aims to provide a thorough postgraduate education in the field of international management, with a specific focus on accounting and its international aspects. The programme is distinctive in its international flavour, with strong emphasis on international business themes relevant for analysing the dynamic global business challenges of the 21st century. The compulsory modules provide a critical understanding of current management theories and accounting practices. Students will develop a practical understanding of the application of theoretical concepts and they will learn to evaluate alternative theories and practices, and to make judgements on their applicability to complex and changing business situations.

# **Transferable skills**

The programme requires a substantial amount of independent reading, research and study, and students are expected to take personal responsibility and show initiative in developing their knowledge and understanding of the field of study. In following this programme students will also have the opportunity to enhance and develop their skills relating to communication (oral and written), presentations, information handling, problem solving, team-working, and the use of information technology. Students will learn to work independently, under time pressures, and will learn to set priorities and manage their time in order to meet strict deadlines. Career planning, via choice of modules taken, will be an integral part of the programme.

## **Programme content**

Code	Title	Credits	Level
MMM001	International Strategic Management	20	7
MMM048	Managing People and Organisations	20	7
MMM062	International Financial Reporting 1	20	7
MMM063	International Financial Reporting 2	20	7
MMM043	Principles of Marketing	20	7
MMM070	Study and Research Skills (non-credit bearing)		7
ACM001	EITHER Corrects Covernance and Ethics	20	7
ACM001	Corporate Governance and Ethics OR	20	1
MMM066	Ethics in International Management EITHER	20	7
MMM049	Accounting & Finance Project OR	20	7
MMM090	Dissertation	40	7

Plus:

Students choosing the dissertation must choose **ONE** optional module from the list available. Students choosing Accounting & Finance project must choose **TWO** optional modules.

## Part-time or modular arrangements

N/A

## **Progression requirements**

Assessment of taught modules in April/May; re-sit failed modules in August; submit project in August, or by a month thereafter if there are assessments in August.

Students wishing to proceed to a higher degree by research should normally have obtained an average of at least 60%, and at least 60% in the project or dissertation.

# Summary of Teaching and Assessment

Teaching is organised in modules. The delivery of material varies among the modules, especially in the proportion of time allocated to lectures, classes and seminars. All modules involve coursework, which takes a variety of forms reflecting the aims of the module. Final assessment of the modules normally includes an examination (normally weighted at 70%) and coursework (normally weighted at 30%). However, there are exceptions, with some modules based only on coursework. A project supervisor is appointed for each student.

Mark Interpretation

70 - 100% Distinction

60 - 69% Merit

50 - 59% Good standard (Pass)

Failing categories

:

40 - 49% Work below threshold standard

0 - 39% Unsatisfactory Work

Further information on the classification conventions, including borderline criteria, are available at

http://www.reading.ac.uk/web/FILES/exams/PGclassification-post-2008.pdf

For Masters Degree

To qualify for Distinction, students must gain an overall average of 70 or more over 180 credits and a mark of 60 or more for the dissertation, and must not have any mark below 40. Alternatively, the borderline mark criteria apply.

To qualify for Merit, students must gain an overall average of 60 or more over 180 credits and a mark of 50 or more for the dissertation, and must not have any mark below 40. Alternatively, the borderline mark criteria apply.

To qualify for Passed, students must gain an overall average of 50 or more over 180 credits and a mark of 50 or more for the dissertation. In addition, the total credit value of all modules marked below 40 must not exceed 30 credits and of all modules marked below 50 must not exceed 55 credits. Alternatively, the borderline mark criteria apply.

In addition, for all classifications for the award of Masters Degree, MMM049 Accounting and Finance Project is a module of special significance. Therefore, no mark below 40 is permitted for this module.

### For PG Diploma

To qualify for Distinction, students must gain an overall average of 70 or more over 120 credits and must not have any mark below 40.

To qualify for Merit, students must gain an overall average of 60 or more over 120 credits and must not have any mark below 40.

To qualify for Passed, students must gain an overall average of 50 or more over 120 credits. In addition, the total credit value of all modules marked below 40 must not exceed 30 credits and of all modules marked below 50 must not exceed 55 credits.

### For PG Certificate

To qualify for a Postgraduate Certificate, students must gain an overall average of 50 or more over 60 credits. In addition, the total credit value of all modules marked below 40 must not exceed 10 credits.

#### **Admission requirements**

Entrants to this programme are normally required to have obtained a first degree or the equivalent of a British upper second class honours degree.

International students whose native language is not English should either have a university degree taken in English, an IELTS score of 7.00 or an equivalent qualification.

References are also taken into account. Acceptance is at the discretion of the Programme Director.

Admissions Tutor: The Programme Director is responsible for admissions.

#### Support for students and their learning

University support for students and their learning falls into two categories. Learning support is provided by a wide array of services across the University, including: the University Library, In-sessional English Support Programme, the Study Advice and Mathematics Support teams and IT Services. There are language laboratory facilities both for those students studying on a language degree and for those taking modules offered by the Institution-wide Language Programme. Student guidance and welfare support is provided by Personal Tutors, School Senior Tutors, the Students' Union, the Medical Practice and the Support Centres. If a student has a general enquiry and is unsure where to seek help, they should visit their Support Centre. There are five Support Centres across the University, including one based at the London Road Campus. The Support Centre will be able to advise on matters such as extenuating circumstances, module selection, suspensions, withdrawals, timetable queries and transferring programme. The Support Centre will also be able to signpost students to Carrington building where other University services related to disability, financial support, counselling and wellbeing, accommodation and careers can be found. More information on what student services are available can be found here: http://student.reading.ac.uk/essentials.

#### **Career prospects**

Graduates from this programme will enhance their employability in a range of careers related to their firstdegree discipline or in a general business management role. Graduates will also be equipped to move into the more specialised accounting or finance function of a business or into an accounting and finance institution. As the programme offers an international perspective, career prospects are likely to be international. The programme would also serve as a basis for further academic study in the discipline.

# **Opportunities for study abroad or for placements** None

## **Programme Outcomes**

# **Knowledge and Understanding**

# A. Knowledge and understanding of:

1. Alternative models of management and international business

2. Most recent developments in relevant empirical work, business and management practices, and the international business environment 3. The international and cultural environments, and regulatory and ethical framework affecting international business and management. 4. The structure and practices of selected international business enterprises. Management within these enterprises 5. An understanding of the importance of international business in driving change in management practices and business cultures throughout the world. 6. Causes and nature of international differences in financial reporting. 7. Interpretation of financial statements in an international context.

## **Teaching/learning methods and strategies**

Formal lectures, guest lectures from industry, discussions, individual and group presentation, group exercises, case studies, guided readings and guidance on key sources of reference material. Feed back and guidance are important elements complementing an emphasis on self -study

#### Assessment

Unseen examinations and coursework comprising of long essays. Seminar presentations are also used as a means of assessment in some modules.

# Skills and other attributes

# B. Intellectual skills - able to:

 Structure, analyse, and evaluate theoretical issues, and practical business dynamics and challenges.
Think logically and analytically and to understand the difference between positive and normative statements.

3. Identify key business and management relationships and evaluate them with reference to practice

4. Comprehend the rapidly evolving state of management and international business knowledge and factors influencing both the change and the pace of change

## C. Practical skills - able to:

1. Evaluate current theoretical and empirical research in the field of study.

2. Evaluate alternative business strategies.

3. Evaluate the behaviour, culture and strategy of firms.

4. Effectively apply key professional skills learnt in classes to the business world.

5. Draw on knowledge to present arguments in the areas of financial markets,

governance and reporting.

6. Evaluate alternative policies.

## Teaching/learning methods and strategies

Students are frequently challenged in all teaching situations to complete logical arguments, analyse problems and alternative strategies, and justify statements. Long essays, debate, group work, and presentations provide the principal vehicle for developing intellectual skills

#### Assessment

Unseen examinations and coursework, case study analysis, dissertation.

# Teaching/learning methods and strategies

Students are required to undertake and understand a wide range of reading, both of specific references and through researching their own sources of information. Discussion in lectures and seminars emphasises the use of statistical and empirical evidence and the strengths and weaknesses in alternative theories, methodologies, and international business practices. Skills are achieved through lectures, seminars, presentations, case studies, and group exercises 7. Interpret financial statements.

8. Perform calculations in certain areas.

## **D. Transferable skills** - *able to:*

1. Communicate ideas effectively and appropriately to different intended audiences.

2. Apply statistical and numerical skills to data.

3. Apply problem-solving skills to a variety of scenarios

4.Use IT, including word processing and Website searches.

5.Use library and Web based resources.

6.Work in teams.

7.Independently manage a variety of pieces of work. 8.Manage time, manage change, and prioritise work to achieve goals.

9.Take responsibility for personal and professional learning and development.

Assessment Long essays, presentations, and unseen examinations.

# Teaching/learning methods and strategies

The communication of information is embedded throughout the programme in workshops, seminars and case sessions and in assessment. The vehicle for communication may be oral or written and may include the use of computer software. It may also be achieved independently or as part of a team. The presentation of well researched written work is a fundamental element of the programme and requires the application of all of the skills listed This is reinforced by the breadth and depth of the syllabuses for each module and the highly structured system of deadlines for assessed work, and examinations which develop the students' skills of time management. Oral skills are developed through lecture and seminar discussions.

#### Assessment

Unseen examination, case studies, coursework and project.

Please note - This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the learning outcomes, content and teaching, learning and assessment methods of each module can be found in the module description and in the programme handbook. The University reserves the right to modify this specification in unforeseen circumstances, or where the process of academic development and feedback from students, quality assurance process or external sources, such as professional bodies, requires a change to be made. In such circumstances, a revised specification will be issued.