

Programme Specification

MSc International Accounting and Finance (full-time)

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For students entering in 2024/25

This document sets out key information about your Programme and forms part of your Terms and Conditions with the University of Reading.

Awarding Institution	University of Reading
Teaching Institution	University of Reading
Length of Programme	MSc International Accounting and Finance (full-time) - 12 months
Accreditation	Association of Chartered Certified Accountants (ACCA) Chartered Institute of Management Accountants (CIMA) Association to Advance Collegiate Schools of Business (AACSB) Association of MBAs (AMBA) European Foundation for Management Development (EQUIS)
Programme Start Dates	September
QAA Subject Benchmarking Group	Accounting and Finance

Programme information and content

This programme is designed for students with an intermediate background in accounting. The programme is suitable for applicants interested in careers in financial markets, consulting and finance or in advisory/financial services, or as a preparation for an academic career in accounting or finance. The programme's curriculum provides a blend of theoretical, research and practice-led content to enable students to develop deeper conceptual and practically informed perspectives on international accounting and finance practices within complex socio-economic environments.

Programme Learning Outcomes

-MSc International Accounting and Finance (full-time)

During the course of the Programme, you will have the opportunity to develop a range of skills, knowledge and attributes (known as learning outcomes) For this programme, these are:

Learning outcomes	
1	Synthesise knowledge and understanding of key technical and conceptual principles in financial and non-financial reporting and apply them to a variety of global contexts.

2	Take an analytical, critical and reflective approach to assessing and effectively solving issues in accounting and finance, drawing on best practices and contemporary knowledge.
3	Communicate complex information effectively in both oral and written format for a variety of purposes and audiences and where appropriate, with reference to International Financial Reporting Standards.
4	Critically compare and contrast the nature and function of the global financial markets and institutions and their relevance to accounting and finance professionals, with reference to regulatory and legal constraints.
5	Take personal responsibility for self-directed learning, and demonstrate flexibility and readiness to change within the international business environment through self-reflection and identification of personal learning and development needs.
6	Take a risk-based approach to solving contemporary problems in the Accounting and Finance sector in a sustainable, professional and ethical manner.
7	Take a critically evaluative and analytical approach to planning and undertaking academic research in accounting and finance, showcasing original thought and ability to synthesise and analyse complex information from which recommendations are made.

You will be expected to engage in learning activities to achieve these Programme learning outcomes. Assessment of your modules will reflect these learning outcomes and test how far you have met the requirements for your degree.

To pass the Programme, you will be required to meet the progression or accreditation and award criteria set out below.

Module information

The programme comprises 180 credits, allocated across a range of compulsory and optional modules as shown below. Compulsory modules are listed.

Compulsory modules

Module	Name	Credits	Level
ACM003	Management Accounting: Theory and Practice	20	M
ACM006	International Financial Reporting and Regulation	20	M
ACM008	Accounting for Sustainability	20	M
ACM016	Financial Management: Cases and Applications	20	M
ICM401	Investments	20	M
ICM402	Financial Securities and Markets	20	M

Of the remaining 60 credits, 40 credits will be made up of optional modules available within Henley Business School and ICMA.

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In addition to the compulsory modules above, students must one of the following modules: Dissertation, Project, or Corporate Governance and Ethics.

Part-time or flexible modular arrangements

None

Placement opportunities

The programme offers two optional work placement and project modules during the summer semester. Students are expected to find and arrange their own placements, but the Henley Business School careers team will provide the necessary support to students taken on either of the modules.

Study abroad opportunities

None

Optional modules

The optional modules available can vary from year to year. An indicative list of the range of optional modules for your programme can be found online in the Course Catalogue. Details of optional modules for each part, including any additional costs associated with the optional modules, will be made available to you prior to the beginning of the Part in which they are to be taken and you will be given an opportunity to express interest in the optional modules that you would like to take. Entry to optional modules will be at the discretion of the University and subject to availability and may be subject to pre-requisites, such as completion of another module. Although the University tries to ensure you are able to take the optional modules in which you have expressed interest this cannot be guaranteed.

Teaching and learning delivery

You will be taught primarily through a mixture of lectures, tutorials and seminars, depending on the modules you choose. Some modules may include group work.

Elements of your programme will be delivered via digital technology.

The scheduled teaching and learning activity hours and amount of technology enhanced learning activity for your programme will depend upon your module combination. In addition, you will undertake some self-scheduled teaching and learning activities, designed by and/or involving staff, which give some flexibility for you to choose when to complete them. You will also be expected to undertake guided independent study. Information about module study hours including contact hours and the amount of independent study which a student is normally expected to undertake for a module is indicated in the relevant module description.

Accreditation details

The programme is accredited by the following accreditation bodies.

Association of Chartered Certified Accountants (ACCA)

Chartered Institute of Management Accountants (CIMA)

Association to Advance Collegiate Schools of Business (AACSB)

Association of MBAs (AMBA)

European Foundation for Management Development (EQUIS)

For ACCA accreditation, students will be granted the following exemptions after the successful completion of the programme:

- Business and Technology
- Management Accounting
- Financial Accounting
- And Corporate and Business Law

For CIMA, students who successfully complete the programme will be able to join CIMA through an accelerated route that allows you to get up to 11 exemptions towards CIMA's certificate, operational and management levels.

Assessment

The programme will be assessed through a combination of written examinations, coursework (including class tests) and oral examinations. Further information is contained in the individual module descriptions.

Progression

N/A

Classification

The University's taught postgraduate marks classification is as follows:

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

For Masters Degree

The following conditions must be satisfied for the award of a Master's degree:

Award of a Master's degree

- (i) an overall weighted average of 50% or more over 180 credits
- (ii) a mark of 50% or more in at least 120 credits
- (iii) not more than 20 credits with a mark below 40%
- (iv) a mark of 50% or more for the Dissertation

In addition to the threshold conditions for the award of a Master's degree, the following **further** conditions must be satisfied for a classification of Distinction or Merit:

Distinction

An overall weighted average of 70% or more over 180 credits

OR

an overall weighted average of 68% or more over 180 credits and marks of 70% in at least 90 credits

AND

A mark of at least 60% in the dissertation

AND

No marks below 40%.

Merit

An overall weighted average of 60% or more over 180 credits

OR

an overall average of 58% or more over 180 credits and marks of 60% in at least 90 credits

AND

No marks below 40.

For Postgraduate Diploma

The following conditions must be satisfied for the award of a Postgraduate Diploma:

Award of a Postgraduate Diploma

- (i) an overall weighted average of 50% or more over 120 credits
- (ii) a mark of 50% or more in at least 80 credits
- (iii) not more than 20 credits with a mark below 40%

In addition to the threshold conditions for the award of a Postgraduate Diploma, the following further conditions must be satisfied for a classification of Distinction or Merit:

Distinction

An overall weighted average of 70% or more over 120 credits

OR

an overall weighted average of 68% or more over 120 credits and marks of 70% in at least 60 credits

AND

No marks below 40.

Merit

An overall weighted average of 60% or more over 120 credits

OR

an overall average of 58% or more over 120 credits and marks of 60% in at least 60 credits

AND

No marks below 40.

For Postgraduate Certificate

The following conditions must be satisfied for the award of a Postgraduate Certificate:

Award of a Postgraduate Certificate

(i) an overall weighted average of 50% or more over 60 credits

Additional costs of the programme

Additional costs mainly relate to the costs of textbooks and similar learning resources, for which we recommend you budget approximately £300. Some books may be available second-hand, which will reduce costs. A range of resources to support your curriculum, including textbooks and electronic resources, are available through the Central Library and the Business School Academic Resource Centre. Reading lists and module-specific costs are typically listed on the individual module descriptions.

Subject to your module selection, you may be required to purchase sundry materials (i.e., printing). Essential for printing and photocopying will be low as most coursework is submitted electronically.

Many students find it advantageous to have their own personal computing facilities, but there are central facilities available.

Costs are indicative and may vary according to optional modules chosen and are subject to inflation and other price fluctuations. The estimates were calculated in 2023.

For further information about your Programme please refer to the Programme Handbook and the relevant module descriptions, which are available at <http://www.reading.ac.uk/module/>. The Programme Handbook and the relevant module descriptions do not form part of your Terms and Conditions with the University of Reading.

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14 July 2023

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