MSc International Accounting & Consulting
For students entering in 2006

Awarding Institution: The University of Reading
Teaching Institution: The University of Reading
Faculty of Economic & Social Sciences:
Programme length: 12 months
Date of specification: March 2006
Programme Director: Dr Donglin Pei
Board of Studies: Management MScs
Accreditation: None

Summary of programme aims

1. To provide knowledge of the causes, nature and effects of international differences in financial reporting.
2. To enable students to interpret the financial statements of large companies from a number of major countries.
3. To give students a thorough understanding of core tools and techniques used in business consultancy.
4. To give students an understanding of how consultancy businesses operate and are managed.

Transferable skills

The programme requires students to take personal responsibility and show initiative in developing their knowledge and understanding of the field of study. The ability to carry out independent reading and research is highly valued and is expected of students on this programme. Students will learn to set priorities and manage their time in order to meet strict deadlines. Students will also have opportunities to develop and to practice skills in communication, information handling, information technology and problem solving. All students will experience and learn more about the skills of team-working on group projects. There is the opportunity to develop career planning and management skills.

Programme content

	Compulsory Modules	**Credits**	**Level**
MMM021	International Accounting	20	M
MMM022	Anglo-American Accounting	20	M
MMM025	Multinational Financial Reporting & Analysis	20	M
MMM016	Consulting Practice	20	M
MMM037	International Consulting and Business Practice	20	M
MMM023	Dissertation	40	M
MMM026	Study Skills (incorporated in 40 credits for MMM023)	-	M
	Optional Modules (2 of the following modules)		
MMM001	International Strategic Management*	20	M
MMM029	Evolution of the Multinational Enterprise*	20	M
MMM034	Corporate Social Responsibility	20	M
MMM027	Designing Organisations	20	M
MMM033	Business Management and European Integration	20	M
MMM018	Leadership and Advanced Business Policy	20	M

* Students may NOT take BOTH these modules

Progression requirements
Assessment of taught modules by May/June; re-sit failed modules in September; submit dissertation or internship report by Friday of the second week of September, or by a month thereafter if there are re-sits.

Part-time/modular arrangements
This programme is available on a part-time basis.

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 involves a 2-hour examination (weight 70%) and coursework (weight 30%). A dissertation supervisor is appointed for each student.
The University's taught postgraduate marks' classification is as follows:

70 - 100% Distinction
60 - 69% Merit
50 - 59% Good standard (Pass)
Failing categories
40 - 49% Work below threshold standard
0 - 39% Unsatisfactory work

To pass, an MSc student must gain an average mark of 50 or more overall. In addition, the total credit value of all modules marked at 40 - 49% must not exceed 40 credits and no module mark must fall below 40. It is also necessary to achieve 50% or more in the dissertation.

Students who gain an average mark of 70% or above, including a mark of 60% or more in the dissertation (if applicable) and no mark below 50% will be eligible for a Distinction. Those gaining a mark of 60%, including a mark of 50% or more in the dissertation (if applicable) will be eligible for a Merit pass.

A Postgraduate Diploma can be awarded to students who pass at least 120 credits of M level modules, of which at least 60 credits must be passed in compulsory modules.

Admission requirements
Entrants to this programme are normally required to have obtained a first degree equivalent to a British upper second class honours degree, which includes at least two modules in accounting. Applicants whose degree results are below the required level, or whose degree is from a university where the standard is not well known, will require GMAT 600. References are also taken into account. Acceptance is at the discretion of the Director of Studies.

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 includes IT Services, which has several hundred computers and the University Library, which across its three sites holds over a million volumes, subscribes to around 4,000 current periodicals, has a range of electronic sources of information and houses the Student Access to Independent Learning (S@IL) computer-based teaching and learning facilities. 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 Programme Directors, the Careers Advisory Service, the University's Special Needs Advisor, Study Advisors, Hall Wardens and the Students' Union.

Career prospects
Students who have followed this programme are working in a wide range of industries and management functions. These include consultancy, finance and manufacturing. Graduates have found employment in firms ranging from multinationals to small and medium enterprises.

Opportunities for study abroad or for placements
There is a possibility of students doing an internship in place of the dissertation, but this is dependant on the permission of Programme Director.

Educational aims of the programme
The programme aims to provide students with an understanding of the international differences in financial reporting and of core tools and techniques used in business consultancy, as well as how consultancy businesses operate and are managed. There is an emphasis on the application and practice of accounting consultancy.

Programme Outcomes

Knowledge and Understanding

A. Knowledge and understanding of:	**Teaching/learning methods and strategies**
1. Causes and nature of international differences in financial reporting. 2. Interpretation of financial statements in an international context. 3. Models of management and business consultancies. 4. Recent developments in relevant empirical research, business consultancy practices and processes, in a variety of business environments 5. Regulatory and ethical issues affecting the consultancy business. 6. The structure and management of key business consultancies. 7. An understanding of the importance of accounting ideas and practices in consultancy.	1-5 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 long essays and case studies. Seminar presentations

Skills and other attributes

B. Intellectual skills – able to: 1.Structure, analyse, and evaluate theoretical issues, and practical business dynamics and challenges. 2.Think logically and analytically and to understand the difference between positive and normative statements. 3.Identify key consultancy and business relationships and evaluate them against practice 4.Comprehend the evolving state and practice of business consultancy and factors influencing both the change and the pace of change	**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
C. Practical skills – able to: 1.Evaluate current theoretical and empirical research in the field of study. 2. Evaluate alternative strategies for consultancies. 3. Evaluate the behaviour and culture of firms in the sector. 4. Effectively apply key professional skills learnt in optional classes to the business practice.	**Teaching/learning methods and strategies** Students are required to understand a wide amount of reading, both of specific references and through researching their own sources of information. Discussion in lectures and seminars emphasises formal reasoning, the use of statistical and empirical evidence and the strengths and weaknesses in alternative theories and methodologies. 1-4 Practical projects; placements; seminars; lectures; problem-based scenarios. 2 Lectures and workshops 3-4 Case studies, placements, practical projects. **Assessment** Long essays, presentations, and unseen examinations.

D. Transferable skills – able to:

a Communicate effectively with a wide range of individuals using a variety of means.
b Evaluate his/her own academic professional performance.
c Utilise problem-solving skills in a variety of theoretical and practical situations.
d Manage change effectively and respond to changing demands.
e Take responsibility for personal and professional learning and development (personal Development Planning).
f Manage time, prioritise workloads and manage personal emotions and stress.
g Understand career opportunities and begin to plan a career path.
h. Information management skills. e.g. IT skills.

Teaching/learning methods and strategies

The presentation of well researched written work is a fundamental element of the programme and requires the application of all the skills listed in 1-5. 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 and individual and group presentations.

Assessment
Under examination and coursework

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 processes or external sources, such as professional bodies, requires a change to be made. In such circumstances, a revised specification will be issued.