**Programme Specification**

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| **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 passes the programme.More detailed information on the learning outcomes, content and teaching, learning and assessment methods of each module can be found in the programme handbook. The accuracy of the information contained in this specification is reviewed by the University and may be checked by the Quality Assurance Agency for Higher Education. |

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| **MSc International Accounting and Finance** |

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| 1. **Awarding Institution/Body**
 | University of Kent |
| 1. **Teaching Institution**
 | University of Kent  |
| 1. **School responsible for management of the programme**
 | Kent Business School |
| 1. **Teaching Site**
 | Canterbury  |
| 1. **Mode of Delivery**
 | Full-time |
| 1. **Programme accredited by**
 | None |
| 1. **Final Award**
 | MScFallbacks: PG Diploma, PG Certificate |
| 1. **Programme**
 | International Accounting and Finance |
| 1. **UCAS Code (or other code)**
 | N/A |
| 1. **Credits/ECTS value**
 | 180 credits (90 ECTs) |
| 1. **Study Level**
 | Post-graduate |
| 1. **Relevant QAA subject benchmarking group(s)**
 | Master’s Degrees in Business and Management (2015) |
| 1. **Date of creation/revision**
 | Dec 2009/April 2011/Sept 2011/March 2012/Oct12/Oct13/Oct15 |
| 1. **Intended Start Date of Delivery of this Programme**
 | September 2016 |

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| 1. **Educational Aims of the Programme**

The programme aims to: |
| 1. Provide students with an advanced conceptual understanding of the key issues in International Accounting and Finance
2. Provide awareness of up-to-date practices in International and domestic accounting
3. Provide students with knowledge of research methodologies adopted in empirical research and the ability to critically evaluate concepts and theories
4. Provide students with the skills to test and evaluate theoretical models
5. Provide preparation for and/or development of a career in Accounting and Finance by developing skills at a professional or equivalent level, or as preparation for research or further study in the area
6. Develop an appropriate range of cognitive, critical and intellectual skills, research skills and relevant personal and interpersonal skills.
7. Provide teaching and learning opportunities that are informed by high quality research and scholarships, from within the Kent Business School and elsewhere.
8. Foster the enhancement of lifelong learning skills and personal development so as to be able to work with self-direction and originality and to contribute to business and society generally.
9. Develop students ability to develop independent self-directed research.
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| **16 Programme Outcomes**The programme provides opportunities for students to develop and demonstrate knowledge and understanding, qualities, skills and other attributes in the following areas. The programme outcomes have references to the subject benchmarking statement for Master’s degrees in Business and Management (2007).  |

**A. Knowledge and Understanding of:**

1. Complex issues in International accounting and finance (SB3.7)

2. International aspects of accounting and finance and their role within organisations (SB3.7)

3. Principles and techniques applied in international accounting and finance (SB3.7)

4. Preparation of financial reports and the evaluation of financial information (SB3.7)

5. Preparation, analysis and evaluation of financial statements (SB3.7)

6. The various approaches to research in accounting and finance (SB3.7)

7. The application of different models and methods applied to solve problems in accounting and finance (SB3.7

8. Interpretation of financial statements and international differences in financial reporting (SB3.7)

9. Quantitative methods and their application to analysing financial data (SB3.7, SB3.10)

**Teaching/learning and assessment methods and strategies used to enable outcomes to be achieved and demonstrated**

**Teaching/Learning**

Lead lectures; tutor-led seminars; self-directed learning facilitated by study guides and web based material, problem based learning scenarios; role play exercises; debates; student-centred mentoring; individual and group research and projects.

**Assessment**

Written examination papers (time-constrained); coursework essays, reports and computational questions, seminar contribution, presentations, business report

**Skills and Other Attributes**

**B. Intellectual Skills:**

1. Critical thinking and creativity. Including the capability to identify assumptions, evaluate statements, and generalise appropriately (SB3.10)

2. Ability to solve complex problems and make decisions (SB3.10)

3. Ability to select, organise, develop and synthesise complex material (SB3.10)

4. Analytical skills necessary for the critical analysis of problems and the identification of appropriate solutions (SB3.10)

5. Ability to plan work and study independently and use relevant resources in a way which reflects best current practice and anticipated future practice.(SB3.10)

6. Plan, structure, and produce a business report (SB3.10)

**Teaching/learning and assessment methods and strategies used to enable outcomes to be achieved and demonstrated**

**Teaching/Learning**

Lead lectures; tutor-led seminars; self-directed learning facilitated by study guides and web based material, problem based learning scenarios; role play exercises; debates; student-centred mentoring; individual and group research and projects.

**Assessment**

Written examination papers (time-constrained); coursework essays, reports and computational questions, seminar contribution, presentations, business report

**C. Subject-specific Skills:**

1. Ability to interpret financial statements (SB3.7)

2. Problem solving and decision making; establishing criteria and applying appropriate decision techniques including identifying, formulating and solving problems (SB3.7, SB3.10)

3. Numeracy and quantitative skills (SB3.10)

4. Ability to undertake research in International accounting and finance issues (SB3.7)

5. Ability to critically analyse important issues relevant for companies financial decisions (SB3.7, SB3.9)

**Teaching/learning and assessment methods and strategies used to enable outcomes to be achieved and demonstrated**

**Teaching/Learning**

Lead lectures; tutor-led seminars; self-directed learning facilitated by study guides and web based material, problem based learning scenarios; role play exercises; debates; student-centred mentoring; individual and group research and projects.

**Assessment**

Written examination papers (time-constrained); coursework essays, reports and computational questions, seminar contribution, presentations, business report

**D. Transferable Skills:**

1. Development of numeracy and quantitative skills (SB 3.10)

2. Communication skills; listening, oral, and written communication using a range of media (SB 3.10)

3. Effective use of communication and Information technology (SB 3.10)

4. Ability to undertake independent and self-managed learning (SB 3.10)

5. Capacity for self-development and continuous learning. (SB 3.10)

**Teaching/learning and assessment methods and strategies used to enable outcomes to be achieved and demonstrated**

**Teaching/Learning**

Lead lectures; tutor-led seminars; self-directed learning facilitated by study guides and web based material, problem based learning scenarios; role play exercises; debates; student-centred mentoring; individual and group research and projects.

**Assessment**

Written examination papers (time-constrained); coursework essays, reports and computational questions, seminar contribution, presentations, business report

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| For information on which modules provide which skills, see the module mapping |

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| **17 Programme Structures and Requirements, Levels, Modules, Credits and Awards**This programme is studied over one year full-time. The programme is divided into two stages. Stage 1 comprises modules to a total of 135 credits and Stage 2 comprises a 45 credit business report module. Students must successfully complete each module in order to be awarded the specified number of credits for that module. The programme comprises 8 compulsory modules and 1 optional module from the selection available at Stage 1. Students must successfully complete Stage 1 before progressing to Stage 2.One credit corresponds to approximately ten hours of 'learning time' (including all classes and all private study and research). Thus obtaining 180 credits in an academic year requires 1,800 hours of overall learning time. For further information on modules and credits refer to the Credit Framework at [http://www.kent.ac.uk/teaching/qa/credit-framework/creditinfo.html](http://www.kent.ac.uk/teaching/qa/codes/taught/annexe.html) Each module is designed to be at a specific level. For the descriptors of each of these levels, refer to Annex 2 of the Credit Framework at [http://www.kent.ac.uk/teaching/qa/credit-framework/creditinfoannex2.html](http://www.kent.ac.uk/cewl/index.html). To be eligible for the award of a Master’s degree students must obtain 180 credits, at least 150 of which must be Level 7. Students who obtain a minimum of 120 credits, but excluding the business report, will be eligible for the award of diploma.Compulsory modules are core to the programme and must be taken by all students studying the programme. Optional modules provide a choice of subject areas, from which students will select a stated number of modules. Where a student fails a module(s) due to illness or other mitigating circumstances, such failure may be condoned, subject to the requirements of the Credit Framework and provided that the student has achieved the **programme** learning outcomes. For further information refer to the Credit Framework at [http://www.kent.ac.uk/teaching/qa/credit-framework/creditinfo.html](http://www.qaa.ac.uk/InstitutionReports/types-of-review/higher-education-review/Pages/default.aspx). Where a student fails a module(s), but has marks for such modules within 10 percentage points of the pass mark, the Board of Examiners may nevertheless award the credits for the module(s), subject to the requirements of the Credit Framework and provided that the student has achieved the **programme** learning outcomes. For further information refer to the Credit Framework.Students successfully completing Stage 1 of the programme who do not complete, or who fail to achieve a pass in the Business Report, will be eligible for a Postgraduate Diploma, provided they obtain 120 credits in the taught elements of the course. A Postgraduate Certificate may be awarded on achievement of 60 credits  |

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| **Code** | **Title** | **Level** | **Credits** | **Term(s)** |
| **Stage 1** |
| **Compulsory Modules** |
| CB8017 | International Financial Reporting | 7 | 15 | 1 |
| CB9059 | Ethics of International Business | 7 | 15 | 1 |
| CB8013 | Financial Systems and Institutions | 7 | 15 | 1 |
| CB8021 | Foundations of Finance | 7 | 15 | 1 |
| CB9077 | Research methods and skills (Accounting) | 7 | 15 | 2 |
| CB8018 | Advanced Management Accounting | 7 | 15 | 2 |
| CB9069 | Advanced Financial Accounting | 7 | 15 | 2 |
| CB8020 | Corporate Finance | 7 | 15 | 2 |
| **Optional Modules** Students must select 1 module from the following: |
| CB8004 | Auditing | 7 | 15 | 2 |
| CB8006 | Financial Statement Analysis | 7 | 15 | 2 |
| CB8015 | Financial Regulation and Financial Crises | 7 | 15 | 2 |
| CB8019 | International Money and Finance | 7 | 15 | 2 |
| **Stage 2** |
| **Compulsory Modules** |
| CB9080 | Business Report in Accounting  | 7 | 45 | 3 |

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| **18 Work-Based Learning**Disability Statement: Where disabled students are due to undertake a work placement as part of this programme of study, a representative of the University will meet with the work placement provider in advance to ensure the provision of anticipatory and reasonable adjustments in line with legal requirements.  |
| Where relevant to the programme of study, provide details of any work-based learning element, inclusive of employer details, delivery, assessment and support for students. |
| There is no work-based learning element which constitutes a formal part of this programme |

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| **19 Support for Students and their Learning** |
| * School and University induction programme
* Programme/module handbooks
* Student Support [http://www.kent.ac.uk/studentsupport/](http://www.kent.ac.uk/ces/)
* Student wellbeing [www.kent.ac.uk/studentwellbeing/](http://www.kent.ac.uk/international/)
* Student Learning Advisory Service [http://www.kent.ac.uk/uelt/about/slas.html](http://www.kent.ac.uk/teaching/qa/credit-framework/creditinfo.html)
* Counselling Service [www.kent.ac.uk/counselling/](http://www.kent.ac.uk/teaching/qa/credit-framework/creditinfoannex2.html)
* Kent Union [www.kentunion.co.uk/](http://www.kent.ac.uk/teaching/qa/codes/index.html)
* Graduate Student Association (GSA) [www.kent.ac.uk/graduateschool/community/woolf.html](http://www.kent.ac.uk/teaching/qa/codes/taught/annexf.html)
* Graduate School (Provision of (i) skills training (workshops and online courses) (ii) institutional level induction and (iii) student-led initiatives such as social events, conferences and workshops) [www.kent.ac.uk/graduateschool/index.html](http://www.kent.ac.uk/studentwellbeing/)
* Information Services (computing and library services) [www.kent.ac.uk/is/](http://www.kent.ac.uk/uelt/about/slas.html)
* Postgraduate student representation at School, Faculty and Institutional levels
* Centre for English and World Languages [www.kent.ac.uk/cewl/index.html](http://www.kent.ac.uk/teaching/qa/credit-framework/creditinfo.html)
* Careers and Employability Services [www.kent.ac.uk/ces/](http://www.kent.ac.uk/graduateschool/community/woolf.html)
* International Office [www.kent.ac.uk/international/](http://www.kent.ac.uk/teaching/qa/codes/taught/annexk.html)
* Medical Centre [www.kent.ac.uk/counselling/menu/Medical-Centre.html](http://www.kent.ac.uk/counselling/menu/Medical-Centre.html)
* Library services, see [http://www.kent.ac.uk/library/](http://www.kent.ac.uk/counselling/)
* PASS system, see [https://www.kent.ac.uk/uelt/quality/code2001/annexg.html](http://www.kentunion.co.uk/)
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| **20 Entry Profile**The minimum age to study a degree programme at the university is normally at least 17 years old by 20 September in the year the programme begins. There is no upper age limit. |
| 20.1 **Entry Route**For fuller information, please refer to the University prospectus |
| **Minimum requirements**Students who wish to apply for a higher degree should have a good honours degree from the UK (minimum 2:2) or equivalent internationally recognised qualifications. Applicants without an honours degree may also be considered on the basis of work experience, professional qualifications and the relevance of the programme to their current professional role.**International applicants**In order to enter the programme you also need to demonstrate your proficiency in English and we ask for one of the following:* IELTS 6.5, with not less than 6.0 in each section.
* Applicants who do not meet the required IELTS score can apply to undertake a pre-sessional programme (19, 12 or 6 week) in order to reach the required 6.5 IELTS score or equivalent.
* Cambridge English: Advanced & Proficiency 176 (with a minimum of 169 in each component)
* Pearson Academic 62 (including 60 in each subset)
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| 20.2 **What does this programme have to offer?** |
| * Allow students to develop their studies in the field of international accounting and finance by providing an excellent education in the core principles and practices within accounting and finance
* The development of a broad range of skills that are sought after by employers
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| 20.3 **Personal Profile** |
| * Good English communication skills
* A commitment to independent and supported learning
* Suitable levels of numeracy. The Director of Studies will discuss and advise with the applicant.
* A willingness to develop knowledge and understanding across all aspects of international accounting and finance
* A commitment to develop knowledge skills in order to analyse issues in the field of accounting and finance
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| 21 **Methods for Evaluating and Enhancing the Quality and Standards of Teaching and Learning** |
| 21.1 **Mechanisms for review and evaluation of teaching, learning, assessment, the curriculum and outcome standards** |
| * Quality Assurance Framework [http://www.kent.ac.uk/teaching/qa/codes/index.html](http://www.kent.ac.uk/studentsupport/)
* Periodic Programme Review [http://www.kent.ac.uk/teaching/qa/codes/taught/annexf.html](http://www.kent.ac.uk/graduateschool/index.html)
* External Examiners system [http://www.kent.ac.uk/teaching/qa/codes/taught/annexk.html](http://www.kent.ac.uk/is/)
* Annual programme and module monitoring reports [http://www.kent.ac.uk/teaching/qa/codes/taught/annexe.html](http://www.kent.ac.uk/library/)
* QAA Higher Education Review, see [http://www.qaa.ac.uk/InstitutionReports/types-of-review/higher-education-review/Pages/default.aspx](https://www.kent.ac.uk/uelt/quality/code2001/annexg.html)
* Student module evaluations
* Annual staff appraisal
* Peer observation
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| 21.2 **Committees with responsibility for monitoring and evaluating quality and standards** |
| * Board of Examiners
* School Graduate Studies Committee
* Faculty Graduate Studies Committee
* Faculty Board
* Graduate School Board
* Staff/Student Consultative Committee
 |
| 21.3 **Mechanisms for gaining student feedback on the quality of teaching and their learning experience** |
| * Staff-Student Consultative Committee
* Postgraduate Taught Experience Survey (PTES)
* Student module evaluations
* Postgraduate Student Representation System (School, Faculty and Institutional level)
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| 21.4 **Staff Development priorities include:** |
| * Annual Appraisals
* Institutional Level Staff Development Programme
* Study Leave
* Academic Practice Provision (PGCHE, ATAP and other development opportunities)
* PGCHE requirements
* Professional body membership and requirements
* Programme team meetings
* Research seminars
* Conferences
* HEA (associate) fellowship membership
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| 22 **Indicators of Quality and Standards** |
| * Annual External Examiner reports
* Results of periodic programme review *(*last review April 2011)
* Annual programme and module monitoring reports
* Graduate Destinations Survey
* Postgraduate Taught Experience Survey (PTES) results
* Higher Education Review 2015
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| 22.1 The following reference points were used in creating these specifications: |
| * QAA UK Quality Code for Higher Education
* QAA Benchmarking statement/s for Master’s degrees in Business and Management 2015
* School and Faculty plan
* University Plan/Learning and Teaching Strategy
* Staff research activities
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Last updated October 2015

**Module Mapping**

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| **PLO** | **CB8013** | **CB8017** | **CB8018** | **CB8020** | **CB8021** | **CB9059** | **CB9069** | **CB9077** | **CB9080** |
| *A1* | **x** | **x** | **x** |  |  | **x** | **x** |  |  |
| *A2* | **x** | **x** | **x** |  |  | **x** | **x** | **x** | **x** |
| *A3* | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** | **x** |
| *A4* | **x** | **x** | **x** |  |  |  |  | **x** | **x** |
| *A5* |  | **x** | **x** |  |  |  |  | **x** | **x** |
| *A6* |  |  |  |  | **x** |  | **x** | **x** | **x** |
| *A7* | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** |
| *A8* | **x** | **x** | **x** |  |  | **x** | **x** | **x** | **x** |
| *A9* | **x** |  |  | **x** | **x** | **x** | **x** | **x** | **x** |
|  |  |  |  |  |  |  |  |  |  |
| *B1* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *B2* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *B3* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *B4* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *B5* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *B6* |  |  |  | **x** | **x** |  |  | **x** | **x** |
|  |  |  |  |  |  |  |  |  |  |
| *C1* |  | **x** | **x** |  |  | **x** |  | **x** | **x** |
| *C2* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *C3* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *C4* | **x** | **x** | **x** |  |  | **x** | **x** | **x** | **x** |
| *C5* | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** |
|  |  |  |  |  |  |  |  |  |  |
| *D1* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *D2* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *D3* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *D4* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *D5* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |