

KEY PROGRAMME INFORMATION

| | |
|---|---|
| Originating institution(s) Bournemouth University | Faculty responsible for the programme Faculty of Management |
| Final award(s), title(s) and credits MSc International Accounting and Finance – 180 credits (90 ECTS) | |
| Intermediate award(s), title(s) and credits PG Certificate International Accounting and Finance – 60 credits (30 ECTS) PG Diploma International Accounting and Finance – 120 credits (60 ECTS) | |
| UCAS Programme Code(s) (where applicable and if known) N/A | HECoS (Higher Education Classification of Subjects) Code and balanced or major/minor load. 101040 (50%), 100449 (50%) |
| External reference points <ul style="list-style-type: none"> • QAA Chapter A1: The National Level (incorporating the Framework for Higher Education Qualifications (FHEQ)) • QAA Chapter A2: The Subject & Qualification Level: Masters Level • QAA subject benchmarks - Finance 2007 | |
| Professional, Statutory and Regulatory Body (PSRB) links None | |
| Places of delivery Bournemouth University | |
| Mode(s) of delivery Full-time; Full-time sandwich | Language of delivery English |
| Typical duration 12-16 months full-time 20-24 months full-time sandwich | |
| Date of first intake September 2019 | Expected start dates September, January. |
| Maximum student numbers N/A | Placements <i>Optional Placement (30 week minimum) on fulltime sandwich programme. Students required to secure own placement between stages 2 and 3 of programme.</i> |
| Partner(s) Not applicable | Partnership model Not applicable |
| Date of this Programme Specification November 2019 | |
| Version number 1.1-0921 | |
| Approval, review or modification reference numbers E20181922 FM1920 01, approval 20/11/2019, previously v1.0 | |
| Author Dr. Dermot McCarthy | |

Programme Specification - Section 2

PROGRAMME STRUCTURE

| Programme Award and Title: MSc International Accounting and Finance | | | | | | | | | |
|---|-----------------|------------------|----------------------------------|---------------|----------|--|------------------------|--|-----|
| Level 7 | | | | | | | | | |
| Students are required to complete 4 core units and choose 2 optional units | | | | | | | | | |
| Unit Name | Core/ Option | No of credits | Assessment Element Weightings | | | Expected contact hours per unit | Unit version no. | HECoS Code (plus balanced or major/minor load) | |
| | | | Exam 1 | Cwk 1 | Cwk 2 | | | | |
| Financial Reporting and Analysis | Core | 20 | | 20 | 80 | 40 | 1.1 | 100449 | 100 |
| International Corporate Finance | Core | 20 | 60 | 40 | | 40 | 1.0 | 101040 | 100 |
| Business and Finance Analytics | Core | 20 | | 50 | 50 | 40 | 1.0 | 101030 | 100 |
| Corporate Governance and Ethics | Core | 20 | | 70 | 30 | 40 | 1.0 | 100088 | 100 |
| International Investment Management | Option | 20 | | 40 | 60 | 40 | 1.0 | 100827 | 100 |
| Corporate Social Responsibility and Environmental Accounting | Option | 20 | 60 | 40 | | 40 | 1.0 | 100449 | 100 |
| Portfolio Construction and Theory | Option | 20 | 100 | | | 40 | 1.0 | 100828 | 100 |
| International Taxation | Option | 20 | | 75 | 25 | 40 | 1.0 | 100831 | 100 |
| <p>Progression requirements: A minimum of 80 credits is necessary to progress to the Research Project. Students will normally have completed 120 credits before proceeding to the placement but this requirement may be relaxed in the case of a student who needs to resit an assessment. In such cases, decisions will be made on an individual basis and in the best interests of the student. Passing the (optional) Placement is not necessary in order for students to progress to the Research Project.</p> <p>Exit qualification: PGCert International Accounting and Finance requires 60 Credits (30 ECTS) PGDip International Accounting and Finance requires 120 Credits (60 ECTS)</p> | | | | | | | | | |
| <p>Placement The 30 week placement is optional for students. The placement starts after they have completed all taught units. The placement is not credit-bearing and is assessed on a pass/fail basis (ie satisfactory completion of 30 weeks). The placement will appear on a student's degree transcript. Students are required to find their own placements. Students must comply with any visa requirements.</p> | | | | | | | | | |
| Placement | Option | 0 | | Pass/ Fail | | 5 | 1.0 | | |
| Research Project | Core | 60 | | 100 | | 20 | 1.0 | 101040 | 100 |
| <p>Exit qualification: MSc International Accounting and Finance requires 180 Credits (90 ECTS)</p> | | | | | | | | | |

AIMS OF THE DOCUMENT

The aims of this document are to:

- define the structure of the programme;
- specify the programme award titles;
- identify programme and level learning outcomes;
- articulate the regulations governing the awards defined within the document.

AIMS OF THE PROGRAMME

This programme aims to develop critically informed, agile and resourceful graduates, who:

- have the versatility and professional qualities necessary to work in global accounting and finance context;
- are critically aware of the wider impact of accounts and financial decisions on organisational stakeholders and the wider economy;
- have highly-developed interpersonal and analytical skills;
- are able to manage their own personal development and lifelong learning.

ALIGNMENT WITH THE UNIVERSITY'S STRATEGIC PLAN

The proposed framework will create a stimulating, challenging and rewarding university experience through a clear focus on Bournemouth University's strategic plan (BU2025) and the university's unique fusion of excellent research, education and professional practice. This approach will inform our teaching practices, which will focus on professional and research informed content. The business school is dedicated to being an internationally recognised thought-leader and has a team of talented staff with excellent reputations in terms of outstanding or emerging research and professional practice. Moreover, our staff will utilise their talents to create an exceptional student learning experience through the use of inspirational and technology enhanced teaching methods. Students will be provided with an opportunity to learn from this integration of professional practice and cutting-edge research through the use of work-related learning materials and real-world and problem solving assessment.

LEARNING HOURS AND ASSESSMENT

Bournemouth University taught programmes are composed of units of study, which are assigned a credit value indicating the amount of learning undertaken. The minimum credit value of a unit is normally 20 credits, above which credit values normally increase at 20-point intervals. 20 credits is the equivalent of 200 study hours required of the student, including lectures, seminars, assessment and independent study. 20 University credits are equivalent to 10 European Credit Transfer System (ECTS) credits.

The assessment workload for a unit should consider the total time devoted to study, including the assessment workload (i.e. formative and summative assessment) and the taught elements and independent study workload (i.e. lectures, seminars, preparatory work, practical activities, reading, critical reflection).

Assessment per 20 credit unit should normally consist of 3,000 words or equivalent. Dissertations and Level 6 and 7 Final Projects are distinct from other assessment types. The word count for these assignments is 5,000 words per 20 credits, recognising that undertaking an in-depth piece of original research as the capstone to a degree is pedagogically sound.

Programme Specification - Section 2

STAFF DELIVERING THE PROGRAMME

Students will usually be taught by a combination of senior academic staff with others who have relevant expertise including – where appropriate according to the content of the unit – academic staff, qualified professional practitioners, demonstrators/technicians and research students.

INTENDED LEARNING OUTCOMES – AND HOW THE PROGRAMME ENABLES STUDENTS TO ACHIEVE AND DEMONSTRATE THE INTENDED LEARNING OUTCOMES

PROGRAMME AND LEVEL 7 INTENDED PROGRAMME OUTCOMES

| | |
|--|---|
| <p>A: Subject knowledge and understanding</p> <p>This programme provides opportunities for students to develop and demonstrate knowledge and understanding of:</p> | <p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme learning outcomes:</p> |
| <p>A1 organisations, the financial environments in which they operate and how financial decisions are made;</p> <p>A2 accounting and financial functions and processes;</p> <p>A3 the limitations of current accounting and financial knowledge and practices;</p> <p>A4 pervasive, contemporary and emerging issues in accounting and finance;</p> <p>A5 sustainable and ethical business decision making.</p> | <p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (A1 – A5); • seminars (A1 – A5); • directed reading (A1 – A5); • use of the VLE (A1 – A5); • independent research (for dissertation) (A3, A4). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • examinations (A1, A2, A5); • coursework essays (A1-A5); • dissertation (A3, A4). |
| <p>B: Intellectual skills</p> <p>This programme provides opportunities for students to:</p> | <p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme outcomes:</p> |
| <p>B1 critically evaluate theory and practice;</p> <p>B2 analyse and synthesise information, identifying implicit values, detecting false logic or reasoning and ensuring that conclusions are supported by evidence;</p> <p>B3 integrate and synthesise evidence from a range of sources to support findings, proposed solutions and hypotheses;</p> | <p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (B1 – B5); • seminars (B1 – B5); • directed reading (B1 – B5); |

Programme Specification - Section 2

| | |
|--|--|
| <p>B4 manage complexity, uncertainty and ambiguity;</p> <p>B5 Use specialised technical/academic skills across the area of study to evaluate financial data.</p> | <ul style="list-style-type: none"> • use of the VLE (B1 – B5); • independent research (for dissertation) (B1 - B5). <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • examinations (B1, B4, B5); • coursework essays (B1 - B5); • dissertation (B1 - B5). |
| <p>C: Practical skills</p> <p>This programme provides opportunities for students to:</p> | <p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme learning outcomes:</p> |
| <p>C1 demonstrate confidence and competence in the use of information technologies, including working effectively in an online environment;</p> <p>C2 conduct research into financial issues, either individually or as part of a team;</p> <p>C3 use appropriate skills to communicate effectively in business situations;</p> <p>C4 prepare and present research findings in a range of effective and appropriate formats;</p> <p>C5 demonstrate an understanding of the range of techniques and software packages relevant to the programme;</p> | <p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (C1 – C5); • coursework essays (C1 - C5); • independent research for empirical dissertation (C1 – C5); <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • coursework essays (C1 – C5) • dissertation (C2, C4, C5). |
| <p>D: Transferable skills</p> <p>This programme provides opportunities for students to:</p> | <p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme learning outcomes:</p> |
| <p>D1 perform effectively when working in collaboration with others;</p> <p>D2 deploy a range of interpersonal skills including effective listening, negotiating, persuasion and presentation;</p> <p>D3 demonstrate openness and sensitivity to diversity in terms of other people, cultures and business and management issues;</p> <p>D4 manage their own motivation, tasks and behaviour in enterprising, innovative and professionally appropriate ways;</p> | <p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • lectures (D1 – D6); • seminars (D1- D6); <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> • coursework essays (D1 – D6); |

Programme Specification - Section 2

| | |
|---|--|
| <p>D5 communicate effectively by oral, written and visual means information, ideas and concepts.</p> <p>D6 Use IT effectively, including the Web, spreadsheets, statistical software and word-processing.</p> | <ul style="list-style-type: none">• dissertation (D5, D6). |
|---|--|

ADMISSION REGULATIONS

The regulations for this programme are the University Standard Admissions Regulations for taught postgraduate programmes with the addition that:

Applicants from Bournemouth University International College programmes which have approved articulation routes must meet the minimum entry requirements in terms of course average and English requirements as stipulated by the Business School at Bournemouth University.

Applicants who have successfully completed the INTO Graduate Diploma in Business Administration must have achieved a course average of 50% or above and a minimum English requirement of 60% with a minimum of 55% in each component.

Applicants who have successfully achieved 4 out of 5 GPA from Bachelor degree studies in Financial University Russia (or equivalent) and who are enrolled on one of the BU approved Financial University feeder Masters programmes are eligible to apply for all courses. Applicants must also meet BU's standard admission regulations with regards English qualifications.

For applicants to MSc/PGDip International Accounting and Finance with CCAB (Consultative Committee of Accounting Bodies) member qualification or equivalent will be granted 40 M level credits, normally to exempt the applicant from the following units: Financial Reporting and Analysis and International Corporate Finance. This block credit applies only when the qualification was obtained within 10 years prior to the start of the programme.

The University's Standard Admission Regulations: Taught Postgraduate Programmes are available on the Staff Intranet at the following link:

<https://intranetsp.bournemouth.ac.uk/pandptest/3a-postgraduate-admissions-regulations-2014.doc>

PROGRESSION ROUTES

Recognition arrangements provide formally approved entry or progression routes through which students are eligible to apply for a place on a programme leading to a BU award. Recognition does not guarantee entry onto the BU receiving programme only eligibility to apply. In some cases, additional entry criteria such as a Merit classification from the feeder programme may also apply. Please see the Recognition Register (https://intranetsp.bournemouth.ac.uk/pandptest/7J_Recognition_Register_Public.xlsx) for a full list of approved Recognition arrangements and agreed entry criteria.

ASSESSMENT REGULATIONS

The regulations for this programme are the University's Standard Postgraduate Assessment Regulations. The University's Standard Assessment Regulations are available using the following link:

<https://intranetsp.bournemouth.ac.uk/pandptest/6a-standard-assessment-regulations-postgraduate.pdf>

PLACEMENT ELEMENT

Those students who undertake the programme on a fulltime (sandwich) and successfully complete a minimum 30 week placement will be eligible for the award of full-time sandwich degree. The placement takes the form of a non-credit bearing unit that runs between stages 2 and 3 of the programme.

Programme Specification - Section 2

Programme Skills Matrix

| Units | | Programme Intended Learning Outcomes | | | | | | | | | | | | | | | | | | | | |
|--|--|--------------------------------------|-----|-----|-----|-----|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | A 1 | A 2 | A 3 | A 4 | A 5 | B 1 | B 2 | B 3 | B 4 | B 5 | C 1 | C 2 | C 3 | C 4 | C 5 | D 1 | D 2 | D 3 | D 4 | D 5 | D 6 |
| L E V E L 7 | Financial Reporting and Analysis | | x | x | | x | x | x | | x | x | | x | | | | x | x | x | x | x | x |
| | International Corporate Finance | x | x | | x | | x | x | | x | x | x | | x | | x | x | x | x | x | x | x |
| | Business and Finance Analytics | x | | | | | x | x | x | x | x | x | x | | x | x | x | x | x | x | x | x |
| | Corporate Governance and Ethics | x | | | x | x | | x | | x | | x | x | x | | | | x | x | x | x | x |
| | Research Project | | | x | x | x | x | x | x | x | x | x | x | | x | x | | x | x | x | x | x |
| | International Investment Management | x | x | | x | x | x | x | | x | x | x | | x | x | | x | x | x | x | x | x |
| | Corporate Social Responsibility and Environmental Accounting | | x | x | x | x | x | x | | | x | x | | x | | | | x | x | x | x | x |
| | Portfolio Construction and Theory | x | x | | x | x | x | x | x | | x | x | | x | | | | | x | x | x | x |
| International Taxation | | x | x | x | | x | x | x | x | | x | x | x | x | x | | x | x | x | x | x | x |
| <p>A – Subject Knowledge and Understanding This programme provides opportunities for students to develop and demonstrate knowledge and understanding of:</p> <ol style="list-style-type: none"> 1. organisations, the financial environments in which they operate and how financial decisions are made; 2. accounting and financial functions and processes; 3. the limitations of current accounting and financial knowledge and practices; 4. pervasive, contemporary and emerging issues in accounting and finance; 5. sustainable and ethical business decision making. | | | | | | | <p>C: Practical skills This programme provides opportunities for students to:</p> <ol style="list-style-type: none"> 1. demonstrate confidence and competence in the use of information technologies, including working effectively in an online environment; 2. conduct research into financial issues, either individually or as part of a team; 3. use appropriate skills to communicate effectively in business situations; 4. prepare and present research findings in a range of effective and appropriate formats; 5. demonstrate an understanding of the range of techniques and software packages relevant to the programme; | | | | | | | | | | | | | | | |
| <p>B – Intellectual Skills This programme provides opportunities for students to:</p> <ol style="list-style-type: none"> 1. critically evaluate theory and practice; 2. analyse and synthesise information, identifying implicit values, detecting false logic or reasoning and ensuring that conclusions are supported by evidence; 3. integrate and synthesise evidence from a range of sources to support findings, proposed solutions and hypotheses; 4. manage complexity, uncertainty and ambiguity; 5. Use specialised technical/academic skills across the area of study to evaluate financial data. | | | | | | | <p>D – Transferable Skills This programme provides opportunities for students to:</p> <ol style="list-style-type: none"> 1. perform effectively when working in collaboration with others; 2. deploy a range of interpersonal skills including effective listening, negotiating, persuasion and presentation; 3. demonstrate openness and sensitivity to diversity in terms of other people, cultures and business and management issues; 4. manage their own motivation, tasks and behaviour in enterprising, innovative and professionally appropriate ways; 5. communicate effectively by oral, written and visual means information, ideas and concepts. | | | | | | | | | | | | | | | |

Programme Specification - Section 2

| | |
|--|---|
| | 6. Use IT effectively, including the Web, spreadsheets, statistical software and word-processing. |
|--|---|

