

PROGRAMME SPECIFICATION

This document describes the **Masters Degree programme, Postgraduate Diploma and Certificate in International Accounting**. This specification is valid for new entrants from **September 2014**

The aims of this Masters programme are:

- the development of specialist knowledge and interpretative skills relating to international accounting in the context of society and organizations; and
- the enhancement of graduates' employability and the production of research expertise

The programme is delivered in a single stage, equating to one year of full-time study (52 weeks). All students will take two compulsory courses in accounting: the core courses in International Financial Accounting and International Management Accounting (each worth 30 credits) in the autumn and the dissertation and Dissertation Preparation (together worth 60 credits). In addition, each student will take three options in the spring term (each worth 20 credits).

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This document provides a summary of the main features of the programme(s), and of the outcomes which a student might reasonably be expected to achieve if full advantage is taken of the learning opportunities provided. Further information is contained in the College prospectus, the College Regulations and in various handbooks issued to students upon arrival. Whilst Royal Holloway keeps all its information for prospective applicants and students under review, programmes and the availability of individual courses are necessarily subject to change at any time, and prospective applicants are therefore advised to seek confirmation of any factors which might affect their decision to follow a specific programme. In turn, Royal Holloway will inform applicants and students as soon as is practicable of any substantial changes which might affect their studies.

Learning outcomes

Teaching and learning in the programme are closely informed by the active research of staff. In general terms, the programme provides opportunities for students to develop and demonstrate the following learning outcomes:

Knowledge and understanding

- a distinctive awareness of international accounting in its broader social, political, economic, natural and cultural environments;
- a thorough grounding in advanced international financial accounting and accounting-related corporate governance;
- a thorough grounding in advanced international management accounting and accounting-related management control;
- a profound grasp of important matters in sustainability and accounting and in corporate social responsibility (for those who choose this option);

- an advanced appreciation of rapidly developing issues of communication and impression management in accounting (for those who choose this option);
- advanced knowledge and understanding of major current issues in contemporary accounting research (for those who choose this option);
- advanced understanding of management research methods, including underlying assumptions, ethical considerations and practical factors in their application.

Skills and other attributes

- an ability to place accounting in its broader context;*
- the facility to evaluate and employ a variety of accounting-based techniques;*
- an ability to assess the implications of accounting policies and frameworks in the context of sustainability and social responsibility (for those who take the Sustainability and Accounting option);*
- an aptitude for decoding the broader messages in financial reporting documents (for those who take the Creative Accounting and Impression Management option);*
- an awareness of comparative issues in international accounting across countries (for who take the Comparative International Accounting option);
- a capacity to distinguish between a range of theoretical frameworks in contemporary accounting research (for those who take the Contemporary Accounting Research option);*
- an ability to evaluate critically the relevant academic literature;*
- a capacity to employ different research methodologies, and to undertake research into international accounting in society and organizations;*
- a range of skills in writing, numerical work, presentations, group work and IT.*

* transferable skills

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Teaching, learning and assessment

Teaching will be through a combination of traditional lectures, and seminar groups. The seminars will take a variety of forms, such as student presentations and group discussions of pre-distributed material.

Assessment is by means of three-hour examinations for the taught courses, worth 60% of the final mark for each course. Course assignments (ranging from essays, reports, case studies and assessed presentations, depending on the course) produce 40% of the final mark. The dissertation will be 12-15,000 words. Full details of the assessments for individual courses can be obtained from the [Department](#).

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Details of the programme structure(s)

The duration of the programme is approximately 52 weeks, beginning in September, and teaching is spread over the Autumn and Spring Terms. Examinations are held in the Spring and Summer Term, after which students complete a Dissertation.

The first week of the course is dedicated to postgraduate student induction, including registration and an introduction to College and School of Management facilities. During this week MN5555 *Foundations of Modern Management* is offered as an integral, though non-assessed, part of the programme for Master's students at the School of Management.

The brief outline of the programme is shown below; however students can obtain further details from the Handbook. Where weightings are indicated in brackets, these refer to weightings within the MSc PG Dip and PGCert classification grade. The programme structure for the PgDip is as below, with the exception that students will not undertake the dissertation, while for the Postgraduate Certificate, students are required to pass courses worth only 60 credits..

The programme includes two core courses, which are delivered during the Autumn term. In the Spring term, students must choose two courses from a range of elective courses. Students will also study a core course on research methods to support the writing of a dissertation over the summer.

Optional Induction week course

MN5555 *Foundations of Modern Management*

Core courses

MN5901 International Financial Accounting (30 Credits)

MN5902 International Management Accounting (30 Credits)

MN5415 Dissertation Preparation and Research Methods (20 Credits)

MN5906 Dissertation in an accounting-related area (40 Credits)

Elective courses (students must choose three from the following, subject to availability):

MN5903 Sustainability and Accounting (20 Credits)

MN5904 Creative Accounting and Impression Management (20 Credits)

MN5905 Contemporary Accounting Research (20 credits)

MN5907 Comparative International Accounting (20 Credits)

Please note that not all courses run each year. A full list of courses including optional courses for the current academic year can be obtained from the [Department](#).

Examination details and dates

Examinations will be held in the summer term (normally May).

The Dissertation is submitted at the end of the academic year (the beginning of September).

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Progression and award requirements

All students on the MSc programme will be eligible to submit a dissertation. Students who have failed a number of taught courses are to be counselled by the Programme Director whether progressing to the dissertation stage is likely to be in their best interest.

Please note that if you hold a Tier 4 (General Student) Visa and you choose to leave or are required to leave (because of non-progression) or complete early (before the end date stated on your CAS), then this will be reported to UKVI.

Requirements for the award of Master of Science, Postgraduate Diploma and Certificate and Graduate Diploma

To pass the **MSc** a student must achieve an overall weighted average of at least 50.00%, with no mark in any course which counts towards the final assessment falling below 50%. Failure marks between 40-49% can be condoned in courses which constitute up to a maximum of 40 credits, provided that the overall weighted average is at least 50.00%, but a failure mark (i.e. below 50%) in the dissertation cannot be condoned.

The Masters degree with Merit may be awarded if a student achieves an overall weighted average of 60.00% or above, with no mark in any element which counts towards the final assessment falling below 50%.

The Masters degree with Distinction may be awarded if a student achieves an overall weighted average of 70.00% or above, with no mark in any course which counts towards the final assessment falling below 50%. A Distinction will not normally be awarded if a student re-sits or re-takes any element of the programme. In exceptional circumstances a viva may be held for a student at the request of the Examiners.

The **Postgraduate Diploma** may be awarded if a student achieves an overall weighted average of at least 50.00%, with no mark in any taught element which counts towards the final assessment falling below 50% when the student is either ineligible or has chosen not to proceed to the dissertation, or has failed the dissertation on either the first or second attempt. Failure marks in the region 40-49% are not usually condoned for the award of a Postgraduate Diploma, but if they are, such condoned fails would be in courses which do not constitute more than 40 credits.

The Postgraduate Diploma with Merit may be awarded if a student achieves an overall weighted average of 60.00% or above, with no mark in any course which counts towards the final assessment falling below 50%.

The Postgraduate Diploma with Distinction may be awarded if a student achieves an overall weighted average of 70.00% or above, with no mark in any course which counts towards the final assessment falling below 50%. A Distinction will not normally be awarded if a student re-sits or re-takes any element of the programme. In exceptional circumstances a viva may be held for a student at the request of the Examiners.

The **Postgraduate Certificate** may be awarded if a student achieves an overall weighted average of at least 50.00%, with no mark in any taught course which counts towards the final assessment falling below 50%. Failure marks in the region 40-49% are not usually condoned for the award of a Postgraduate Certificate.

The Postgraduate Certificate with Merit may be awarded if a student achieves an overall weighted average of 60.00% or above, with no mark in any course which counts towards the final assessment falling below 50%.

The Postgraduate Certificate with Distinction may be awarded if a student achieves an overall weighted average of **70.00% or above**, with no mark in any course which counts towards the final assessment falling below 50%. A Distinction will not normally be awarded if a student re-sits or re-takes any element of the programme. In exceptional circumstances a viva may be held for a student at the request of the Examiners.

Students achieving marks of between 40%-49% in all the taught courses may be given the choice of either accepting the award of a **Graduate Diploma** or they may re-sit the failed courses in the summer (in courses where summer resits have been approved by the College) or in the following year, to attempt to achieve the 50% level required to continue on the Master's programme. A student who does not achieve at least 50% in each of the taught courses at the second attempt, but does achieve marks of between 40-49% for all the taught courses, will be awarded a Graduate Diploma. This is at Undergraduate level and is an Exit Award only.

One resubmission of failed assignments may be allowed at the discretion of the Sub-Board of Examiners. In exceptional circumstances a viva may be held for a student at the request of the Board of Examiners.

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Student support and guidance

- Dissertation Supervisors. All students are allocated a Supervisor who is available by appointment. The Supervisor's role is to advise on the Dissertation.
- Programme Director.
- Staff will be available via their e-mail addresses, which are published on the web.
- Detailed student handbook and course resources will be available both in the Management Office and on the dedicated website.
- Extensive supporting materials and learning resources are available in College libraries and via Moodle.
- The College Careers Service and School Careers Service Liaison Officer can offer individual careers advice and support.

- Students have access to all College and University support services, including Student Counselling Service, the Centre for the Development of Academic Studies (CeDAS), Health Centre and Disability and Dyslexia Services for students with additional needs.
- The Postgraduate Staff-student committee meets three times per year with elected representatives from all Management postgraduate courses. Minutes of these meetings are posted in the School and communicated by e-mail.

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Admission requirements

Students should have at least a second-class honours degree (preferably an upper second) in any discipline from a UK university or its equivalent. Students whose first language is not English may also be asked for a qualification in English Language at an appropriate level. For further details please refer to the [Prospective Students](#) web page. It may also be helpful to contact the [Admissions Office](#) for specific guidance on the entrance requirements for particular programmes.

Candidates with management or working experience will be considered favourably. We will also consider applicants not possessing the standard qualifications, who could benefit from participation in the programme.

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Further learning and career opportunities

The programme will offer an internationally focused and theoretical grounding in various aspects of accounting which would benefit students intending to work in accounting, business and management, in the for-profit, not-for-profit and public sectors. Areas of subsequent employment might, for example, include private companies, charities or arts administration. A PhD in Accounting would be a natural progression for those interested in pursuing further research, for which good supervision is available within the School. The Management School at Royal Holloway has a strong research culture and a growing number of M Phil and PhD students. For more details on further learning and career opportunities please refer to the [Careers Service](#).

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Indicators of quality and standards

Royal Holloway's position as one of the UK's leading research-intensive institutions was confirmed by the results of the most recent Research Assessment Exercise (RAE 2008) conducted by the Higher Education Funding Council (HEFCE). The new scoring system for the RAE 2008 measures research quality in four categories, with the top score of 4* indicating quality that is world-leading and of the highest standards in terms of originality, significance and rigour. 60% of the College's research profile is rated as world-leading or internationally excellent outperforming the national average of 50%. The College is ranked 16th in the UK for research of 4* standard and 18th for 3* and 4* research. The Royal Holloway School of Management is in the top 20 for UK Business Schools, ranked 5th in London, and for regional universities we are second after Oxford University for University Business and Management departments in the South East of England. 55% of the School of Management's research profile is of 3* and 4* standard (world ranking and internationally excellent). In addition, the School of Management has connections with business, including many well-known multinationals, and executives and managers frequently contribute to the development and teaching of programmes.

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List of programmes with details of awards, teaching arrangements and accreditation

The programme is taught entirely by staff at Royal Holloway, University of London, and the Masters leads to an award of the University of London. The Postgraduate Diploma, Postgraduate Certificate and

Graduate Diploma lead to an award of Royal Holloway and Bedford New College. The Banner programme codes are given in parentheses.

Masters Degree programme in International Accounting

MSc International Accounting (2129)

Postgraduate Diploma in International Accounting

PgDip International Accounting (2231)

Postgraduate Certificate in International Accounting

PgCert International Accounting (2884)

Graduate Diploma in International Accounting (exit award only)

Grad Dip International Accounting

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