Programme Specification

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<tr>
<th>Programme award and title:</th>
<th>MSc/PG Diploma/PG Certificate in International Accounting and Finance</th>
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<tr>
<td>SCQF Level:</td>
<td>11</td>
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<tr>
<td>SCQF Credit Value:</td>
<td>180 (120 Diploma; 60 Certificate)</td>
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**Educational aims of the programme:**
Concise (e.g. a few sentences), general statement of aims and broad purposes of the programme

- The programme aims to cover much of the syllabus of the elements of professional education in accounting and finance; and in particular lay a sound foundation in international accounting (including International Financial Reporting Standards) and finance. It will also equip students with the skills necessary to pursue further academic research-based study.

**Intended programme learning outcomes:**
Outline (e.g. one or two paragraphs) of what the student will know, understand and be able to do as a result of their learning, expressed in the categories below. Please consider the contribution made to the student's personal development planning (PDP) and future employability.

Knowledge and understanding
A systematic understanding and knowledge, and a critical awareness of current problems and/or new insights, much of which is at, or informed by, the forefront of academic study in the fields of accounting and finance. An understanding of techniques applicable to scholarship and research.

Subject-specific skills and other attributes
Originality in the application of knowledge, together with a practical understanding of how established techniques of enquiry and research are used to create and interpret knowledge in the interpretation of financial statements of international enterprises and in the evaluation of securities and other investments. Conceptual understanding that enables the student to evaluate critically current research and advanced scholarship in finance and accounting, and to evaluate methodologies and develop critiques of them (and in the dissertation, where appropriate, propose and test new hypotheses).

Generic skills (e.g. information skills, communication skills, critical, analytical and problem solving abilities) and other attributes
The exercise of initiative and personal responsibility; decision-making in complex and unpredictable situations; independent learning as part of continuing professional/academic development; critical and analytical thinking; present arguments clearly and concisely both in writing and orally.

**Learning, teaching and assessment strategies:**
Outline (e.g. one or two paragraphs) on overall approach taken to develop and assess learning outcomes, including any distinctive features.

Lectures aim primarily to impart knowledge and stimulate further study. Seminars aim to provide an opportunity for interaction with staff and other students and development of communication skills; to allow discussion of key issues and problems arising from the lectures and reading; to provide learning support related to the lectures; and to provide feedback on written work. In some modules, students play a more formal role by making presentations and acting as discussants. In addition to the time-tabled teaching, students are encouraged to make contact with staff for individual help.

Students are encouraged throughout to undertake independent study both to supplement and consolidate what is taught and to broaden their knowledge and understanding of the subject. In some modules, lectures cover all the major topics in depth and references are mainly to one textbook. In other modules, there is greater emphasis on independent study and students are expected to read more widely, from journals as well as standard texts. (Reading increasingly includes making use of web-based material). The culmination of the process of developing independent study and the analytical skills for
students proceeding to the MSc is the dissertation written in the summer. This is an opportunity to plan and produce a piece of independent research. Staff offer advice on the choice of topic and reading and provide feedback on drafts but essentially this is an opportunity to work independently and use the skills developed over the whole programme.

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<th>Professional/statutory body accreditation or recognition:</th>
<th>ACCA - exemption from up to six ACCA papers.</th>
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Further details:

Entry requirements: [http://www.external.stir.ac.uk/postgrad/index.php](http://www.external.stir.ac.uk/postgrad/index.php)

Programme structure: [http://www.calendar.stir.ac.uk/](http://www.calendar.stir.ac.uk/)

Relevant Subject Benchmark statement (if applicable): [http://www.qaa.ac.uk/academicinfrastructure/benchmark/default.asp](http://www.qaa.ac.uk/academicinfrastructure/benchmark/default.asp)


Introduction/revision date: October 2011