

Master of Science in International Accounting & Finance

Level 9, 90 ECTS

(with an embedded exit award of Postgraduate Diploma in Accounting and Finance, Level 9, 60 ECTS

Programme Handbook



Foreword

Welcome to DBS where we will help you realise your ambition. We have an international reputation for delivering a high-quality student experience and our intention is to do everything we can do to support you during your time with us.

Dublin Business School (DBS) is Ireland's largest independently owned, third level institution. Our campus is in Dublin's city centre and comprises four buildings where nationalities from over 95 countries participate in a bustling and thriving student life.

We offer programmes across a range of disciplines from business to data science, cybersecurity to artificial intelligence, marketing to psychology, accounting and finance through law, film and creative media. We are committed to enabling strong academic outcomes through employer-led programmes and continuing to deliver an out-standing student experience.

This year coming contains many significant challenges for higher education providers due to the COVID-19 pandemic. At DBS we will meet this challenge head-on and draw on our experience of delivering high-quality teaching and learning through hybrid and multi-modal learning. Our utmost priority is the protection of your health and safety and DBS actively commits to government guidelines and protocols in order to ensure this. We will also do everything we can to maximise the opportunities for you to be on campus as much as possible and this will mean that some of your learning will be on campus and some will be online. You will find the specific details in your online timetable as well as in your Module and Assessment Guides.

The information contained in this handbook is crucial to your learning. It provides important information on your programme, your assessments and the key individuals you will meet. For these reasons we want you to constantly read and refer to this handbook and use it as a key information source during your time with us.

We are dedicated to ensuring that you have a rewarding and fulfilling experience while studying at DBS and intend that, through your programme of study, you begin to realise your ambitions and your career goals.

Good luck on your journey!

Kerry

Dr Kerry McCall Magan
Head of Academic Programmes



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Section 1 Programme Information

Welcome Message from Course Director

Welcome Hello and a very warm welcome to Dublin Business School. My name is Richard O'Callaghan, and I am the Course Director for your finance programme.

You have made the right choice on deciding to study at Dublin Business School. We are Ireland's largest independent third-level intuition, offering a range of undergraduate, postgraduate, and professional programmes in Business, Arts and Law. Your choice to study international accounting and finance will enhance your personal, academic, and professional development.

DBS has built on a reputation of "Excellence through Learning" and we pride ourselves on our ability to design and deliver programmes which are academically rigorous and innovative whilst ensuring they meet the demands of an ever-changing global business community. All faculty members are experienced tutors who are specialists in their chosen field. As well as being highly qualified academically, they also bring a wealth of industry experience to the classroom. Our tutors are actively engaged in consultancy and research and this feeds directly into your learning experience.

I look after the undergraduate programmes which include the BA (Hons) in Accounting and Finance, and the postgraduate programmes, the MSc in Financial Analytics and the MSc in Financial Technology. I work closely with your Programme Coordinator Aditya Shankar and your lecturers. Some examples of areas that I can assist with include:

- Academic planning and choices
- Assignments and Examinations
- Decisions around stream choices.

Your student portal is also a one stop shop for accessing your email, timetables and more. I would like to note the DBS email assigned to you. It is important that you correspond with DBS staff using this email only. We will send a number of important communications to this email during your studies. This information and more, is available in your Student Handbook, which can be accessed via students.dbs.ie/academic operations

It is appreciated that new students each have particular needs. This handbook is designed to provide you with much of the information you will require in the first few weeks of your programme of study. It will aid your study immensely if you familiarise yourself with the contents of this handbook and keep it somewhere safe. It is to be used in conjunction with the Module and Assessment Guides that you will also receive via Moodle. We hope you enjoy your time with us here in DBS and look forward to helping you during your learning journey. I am here to help you with the academic side of your programme from now until you graduate, and beyond.

Please do not hesitate to contact me on richard.ocallaghan@dbs.ie if you have any questions. Best wishes to you all for a great year!

Richard

Acting Course Director for Accounting and Finance



1.1 Programme Administration

If you have any questions or concerns about any aspect of your course, or a problem relating to any aspect of your time here at DBS you should contact your Course Director or Programme Coordinator. If they cannot tackle the question or problem themselves, they can help you identify the person who can and they will refer you on to them. Below is short description of the people you will meet on your programme:

Course Director

The Course Director has responsibility for ensuring academic quality and standards for learners (particularly in the areas of teaching, learning and assessment). They are the academic lead in the discipline area and are a key contact point for programme team liaison and co-operation. They work to ensure programmes contain high quality teaching and learning and are committed to enabling strong employer-aligned, academic outcomes.

Programme Coordinators

Programme Coordinators provide administrative support on programmes and ensure all learners are provided with full details of their programme of study. They are the first point of contact for learners on a range of issues such as programme queries, deferrals, personal mitigating circumstances (PMCs) that may affect their learning.

Module Leader

The Module Leader is the Lecturer responsible for the module. Their primary function is to lecture and assess learners on subjects or modules according to the programme document. Their duties and responsibilities relate to teaching, assessment and completion of the module. Module leaders work hard to ensure a high quality teaching and learning experience for all students.

1.2 Main Points of Contact for the programme

	Name	E-mail
Programme	Aditya Shankar	aditya.shankar@dbs.ie
Coordinator		
Course Director	Richard O'Callaghan	richard.ocallaghan@dbs.ie



1.3 Programme Team

In DBS, email addresses for lecturing staff are as follows: firstname.lastname@dbs.ie

This is an indicative list and is subject to change.

Module Title	Module Leader
Principles of Financial Markets	Enda Murphy
Quantitative Financial Modelling	Lynn Monaghan
International Financial Reporting	James Browne
Ethics & Corporate Governance	James Browne
Advanced Financial Management	Andrew Quinn
Treasury & Risk Management	Philip Hickey
Advanced International Financial Reporting	James Browne
Strategic Performance Management	Richard O'Callaghan
Research Methods	David Mothersill
Dissertation/Applied Research Project	To be appointed

There are also other valuable points of contact and support in DBS such as <u>Student Services</u>, the Student Engagement and Success Unit, <u>Student Welfare and Support</u>, <u>IT Helpdesk</u> and the award winning <u>DBS Library</u>. Your DBS Handbook and the <u>DBS website</u> will contain more information on these and other great DBS services and supports.

This year coming contains many significant challenges for higher education providers due to the COVID pandemic. At DBS we will meet this challenge head-on and draw on our experience of delivering high-quality teaching and learning through hybrid and multi-modal learning. Our utmost priority is the protection of your health and safety and DBS actively commits to government guidelines and protocols in order to ensure this. We will also do everything we can to maximise the opportunities for you to be on campus as much as possible and this will mean that some of your learning will be on campus and some will be online. You will find the specific details in your online timetable as well as in your Module and Assessment Guides.



Section 2 Programme Details

2.1 Aims of the Programme

The MSc in International Accounting and Finance is a one year full-time or two years part-time programme. This broad programme with an integrated delivery from end-to-end covering a range of skills applicable to a wide range of accounting and finance functions. The programme aims to develop learners' knowledge of the theory and practice necessary for them to secure employment and perform in a variety of areas in a broad range of companies.

The programme focuses on practical skills in core areas such as the role of capital markets, quantitative financial modelling, treasury risk management, international financial reporting, and advanced financial management. Its aim is to create a critical understanding of core accounting, financial, and quantitative principles whilst also enhancing the practical technical skills of the learners.

The programme incorporates personal and professional development within modules to enhance learners' employability, which will enable them to integrate seamlessly into an organisation by addressing skills such as leadership, self-management and teamwork that are essential in the financial services sector. Research Methods focuses on a literature review, research techniques, and their application to financial services and how applied research and innovation are linked. These modules will inform the learner's Dissertation/Applied Research Project, which requires the production of a traditional written thesis or an artefact.

Guest lectures from industry and the financial services sector will be invited to participate in each module. Approx. 2–3 hours will be devoted to domain experts in each module. Where appropriate, industry visits will be organised. Additionally, students will be invited to "Breakfast Briefings" and various other industry meet-ups and events hosted in DBS.

The programme provides a wide range of transversal or core soft skills as well as vocational skills or practical skills are continuously developed and challenged and ensures the learner leads and initiates activity, individual and group, leading to organisational success and solidarity with others in a corporate and societal context in an innovative, sustainable and ethical way.

The specific programme aims and objectives are as follows:

- **1.** Enable learners to develop in-depth knowledge and analytical skills in current and evolving disciplines of international finance and accounting.
- **2.** Provide learners with a systematic knowledge of the organisational and regulatory context of international accounting and finance.
- **3.** Facilitate the learners' development and application of skills and attributes that are complementary and relevant to the contemporary workplace.
- **4.** Identify and develop autonomous learning skills for the learner.



- **5.** Develop in the learner a contextual understanding of evolving financial and economic trends and technologies.
- **6.** Enable the learner to identify, develop and apply detailed analytical, creative, problem solving and research skills.
- **7.** Provide the learner with a comprehensive platform for career development, innovation and further study.

Overall, the programme aims to create in learners a critical understanding of international accountancy and finance issues, developing learners' understanding of the demands of the changing environment through up-to-date and in-depth knowledge of the core and subfields of international accountancy and finance whilst also providing valuable and necessary practical skills in this field.

2.2 Programme Learning Outcomes

Upon successful completion of the programme, learners will be able to:

- Critically appraise the operations of financial markets, banking institutions and financial service providers in the context of the practical application of the core (risk-reward) fundamentals of finance.
- 2. Demonstrate a proficiency in the use and application of a range of quantitative tools and techniques in solving complex problems utilising large data sets in the context of investment decision making and risk management.
- **3.** Critically evaluate the appropriate regulatory frameworks governing the operation of financial markets and the distribution of financial services in the context of increasing data governance and cyber-security challenges.
- **4.** Demonstrate a systematic understanding and specialised knowledge of international accounting and finance principles, procedures, operations and governance in compliance with ethical best practice and professional standards.
- **5.** Critically appraise the contemporary issues pertinent to accounting and finance professions, and the broader commercial/economic environment, incorporating an awareness of the importance of ethical behaviour and social responsibility.
- **6.** Demonstrate a proficiency in financial statement analysis, investment appraisal, valuation techniques, financing, and the utilisation of derivatives in managing systematic risk factors.



- 7. Interpret the impact of innovation upon the specific sectors of the international financial services industry and formulate value enhancing strategies utilising new and evolving technologies.
- **8.** Display a range of personal and interpersonal skills, including the capacity for continuous learning, initiative taking, performing to deadlines, working in a team, communicating effectively and utilising these skills to enter a professional career or undertake further study.
- **9.** Synthesise research philosophies, research design and data collection techniques to assemble qualitative and quantitative data for applied research.
- **10.** Utilise research techniques to ideate, design, construct and present a viable applied research project in the context of contemporary issues within the international accounting and finance industry.

2.3 Programme structure

Technological innovation applied to has created a wave of disruptive activity that will change the shape of the global economic and financial system over the next decade.

Digitisation and ever-increasing volumes of data has created demand for graduates (employees) from programmes specifically tailored to the skills required for a changing and increasingly competitive business landscape.

This is an interdisciplinary programme that focuses on accounting, quantification of data, treasury functions and corporate finance. It is designed to appeal to graduates seeking to gain exposure to data driven financial decision-making roles.

It is a 1 year full-time, 2 year part-time programme with taught modules and an applied project which combined lead to a Postgraduate Diploma in International Accountancy and Finance.

Full-Time Programme Structure

Semester One: Total 30 ECTS

- Four mandatory modules:
 - Principles of Financial Markets (10 ECTS)
 - Quantitative Financial Modelling (10 ECTS)
 - o International Financial Reporting (5 ECTS)
 - Corporate Governance and Ethics (5 ECTS)

Semester Two: Total 30 ECTS

- Four mandatory modules:
 - Advanced Financial Management (10 ECTS)
 - Treasury and Risk Management (10 ECTS)



- Advance Financial Reporting (5 ECTS)
- o Strategic Performance Management (5 ECTS)

The programme contains a wide range of formative and summative assessments including individual and group work, projects, presentations, case studies and examinations.

Learners will synthesise their postgraduate studies with experiential learning gaining critical analysis and self-reflection skills to embrace lifelong learning to progress professionally or undertake further studies and/or research.

2.4 Teaching and Learning Strategy for a multi-modal environment

The teaching and learning (T&L) strategy refers to the teaching modes, approaches and activities that the lecturer will use to help you work toward achieving the learning outcomes for the module.

Examples of T&L modes include:

Mode	Description		
In-class	Where the lecturer and all the students are in the class		
Live Online	Where the lecturer and all of the students are online at the same time		
Hybrid	Where some of the students are online and some are in the class and the lecturer		
	is either in-class or online		
Pre-Recorded	Where the lecturer pre-records a session		
On Demand	Where the lecturer has prepared teaching content or activities and made it		
	available to you online for you to engage with at your own convenience		

Examples of T&L approaches include:

Approach	Description	
Lecture	Where the lecturer presents or talks about concepts, ideas, topics or theories	
Tutorial	Where the lecturer and students engage in a discussion	
Workshop	Where the lecturer and students engage in activities either collectively or in	
	groups	
Lab Demonstrations	Where the lecturer or students demonstrate processes usually on a computer	

Examples of T&L Activities include

Activity	Description
Case Study	Students review real-world examples of what they are learning about
Guest Speaker	A practitioner talks about real-world examples of what students are learning about
Group work	Students are divided into groups to work on a particular activity
Peer Review	Students review and comment on other students' work



Peer discussion	Students engage in a discussion about a topic which the lecturer observes and		
	can contribute to		
Quizzes	Students work through a series of short questions		
Practical Exercises	Students carry out an individual task during the class		
Peer Presentations	Students present either individually or as a group to their fellow students		
Controlled Debate	Students are divided into groups and argue the merits of a specific stance on a		
	topic usually determined by the lecturer		
Reading	Students engage in a reading activity and either write or report back on what		
	they have read		
Watching Videos	Students analyse videos and have peer discussions on what they have seen		
Peer Pairing	Students are split into pairs. Individually they carry out a task and then swap their		
	work for the other student to review.		
Role Play	Students act out a scenario from the real world for the whole group		

Typically, a timetabled class will take place in one mode or another, for example through online, inclass, recorded or hybrid mode. Although the on-demand mode can be used on its own or with any of the other modes.

Usually, the lecturer will adopt the same approach for the length of each timetabled class, so your class will be a lecture or a tutorial or a workshop or a demonstration. However, the lecturer may mix approaches during a class. So, for example, the timetabled class may start with a lecture before moving into workshop and then finishing with a tutorial approach.

Lecturers can also draw on any of the activities above, and others not mentioned above, during a class whether it is online, hybrid or in-class. However, some activities and approaches are better suited to some modes.

You will find the specific details of which mode applies to which module in your online timetable as well as in your Module and Assessment Guides.

Should you have any queries, please do not hesitate to contact your Programme Coordinator or Module Leader.



Section 3 Assessment

3.1 Introduction to Assessment

The purpose of assessment is to ensure that you achieve the learning outcomes of each module. Learning outcomes are statements that specify what you will know or be able to do as a result of a learning activity. Assessment types will include practical, continual assessment, reports, group activities and exams.

It is important that you familiarise yourself with the format and number of assessments, assessment weighting, and due dates. These are published in the Module Guide which is available on Moodle. An Assessment Brief is also published for each individual piece of continuous assessment. This will give details on the format, weighting, and due date, as well as set out what task you are required to complete in the assignment. It also gives the marking scheme for each assignment, and you should use this to guide your completion of the assignment.

All assessments are marked and graded by your lecturer and are reviewed by an internal moderator and an external examiner. This is to ensure fairness, consistency of marking and the correct standard across all assessment. Results are always provisional until they are approved by the External Examiner and are processed through the programme Exam Board. The purpose of an Exam Board is to formally ratify results and determine award classification (for more information please refer to the *Quality Assurance Handbook*).

The assessment schedule is below and Moodle syncs with the Student Dashboard to provide a calendar of deadlines. The schedule lists the due dates for all your assessments due over the academic year. The schedule ensures that the workload is balanced across the academic year. Any extension requests need to be considered in light of this schedule, as changes might risk clashing deadlines, so it is very important to be aware of the potential impact of changes to assessment dates. The exam timetable is published on the exam page in the DBS current student area and is usually available about four weeks in advance of the exam period.

Your goal is to achieve the highest mark possible in your assessment. In order to do this, it is expected that learners:

- Complete ALL assessment components.
- Submit all assessment on time as indicated on the assessment specification.
- Complete all parts of each assessment.
- NEVER copy/plagiarise or submit content that is not yours by ensuring that you apply the
 correct referencing standard. DBS uses the Harvard Referencing style. A guide to this can be
 found here.
- Always ask your lecturer if you are not sure about any requirements, not your fellow students.
- Always complete the required number of questions in an exam.



- Practice writing out answers for end -of term exams by doing <u>previous papers</u>, in particular hand writing answers to ensure that your writing is legible.
- Always write/type your ID number on any assessment or exam script.
- If you require support for exams/assessment, ensure that you have completed the appropriate paperwork and submitted it to the <u>Learner Supports Services</u> well in advance of any assessment or exam dates.

3.2 Assessment Brief

Assessment Breakdown

Stage	Module	ECTS	Assessment
Award	Principles of Financial Markets	10	Formative: 0% - Class assignments, homework & feedback Summative: 60% Individual Research & Analysis (reflection included) = 30% Group Research & Analysis (reflective included) = 30% Exam: 40%
	Quantitative Financial Modelling	10	Formative: 0% - Class assignments, homework & feedback Summative: 60% ONE: Individual Research & Analysis = 20% TWO: Individual Research & Analysis = 20% THREE: Individual Research & Analysis = 20% Exam: 40%
	International Financial Reporting	5	Formative: 0% - Class assignments, homework & feedback Summative: 40% Individual Research & Analysis (reflection included) = 40% Exam: 60%
	Corporate Governance & Ethics	5	Formative: 0% - Class assignments, homework & feedback Summative: 40%



		Group Case Study (reflection included) = 40% Exam: 60%
Research Methods	5	Formative: 0% - Class assignments, homework & feedback Summative: 2 CAs = 50% each Two practical (applied) assessments, including applied project proposal
Advanced Financial Management	10	Formative: 0% - Class assignments, homework & feedback Summative: 60% Individual Research & Analysis (reflection included) = 30% Group Research & Analysis (reflective included) = 30% Exam: 40%
Treasury and Risk Management	10	Formative: 0% - Class assignments, homework & feedback Summative: 60% Individual Research & Analysis (reflection included) = 30% Group Research & Analysis (reflective included) = 30% Exam: 40%
Advanced International Financial Reporting	5	Formative: 0% - Class assignments, homework & feedback Summative: 40% Individual Research & Analysis (reflection included) =40% Exam: 60%
Strategic Performance Management	5	Formative: 0% - Class assignments, homework & feedback Summative: 40% Group Case Study (reflection included) = 40% Exam: 60%



Dissertation/	25	Summative: 10	00%
Applied		Dissertation pathway:	
Research Project		(1a) Presen	tation = 10%
		(2a) 15,000	word written thesis = 80%
		(3a) Poster Presentation = 10%	
		Applied Research Project pathway:	
		(1b)	Presentation = 10%
		(2b)	10,000 word Project Report = 50%
		(3b)	Artefact = 40%

All assessment in this programme conforms to the DBS assessment regulations informed by *QQI* Assessment and Standards, Revised 2013. Special regulations are defined on the course schedule. Where a learner is found to require additional learning support, the Learner Support Coordinator Jane Buggle will identify appropriate support or an alternative assessment instrument. This will be agreed with the Registrar's Office and will be in accordance with the DBS Assessment Regulations. Please refer to DBS Quality Assurance Handbook (QAH) for further details.

3.3 Reassessment

Reassessment must assess the same learning outcomes as the prescribed assessment, and therefore all reassessments will conform in structure and subject matter to the original assessment, with the scope of group assessments being reduced as appropriate for individual assessment.

3.4 General Submission Requirements

- 1. All relevant provisions of the Assessment Regulations (<u>QAH Part B Section 5</u>) must be complied with, in addition to the requirements set out in the Assessment Brief:
 - Students are <u>required</u> to refer to the assessment regulations in their <u>Student</u>
 <u>Handbooks</u> and in <u>Part B Section 5 of the Quality Assurance Handbook</u>.
- 2. Assignments should be submitted through the appropriate link on the module Moodle page (unless explicitly excepted by the lecturer). Assignments not submitted through Moodle may not be graded.
- 3. Online assignments must be submitted **no later** than the stated deadline:



- Late submissions (up to 14 days) will receive the Late Submission penalty (see QAH Section B Part 5.4);
- After 14 days, late submissions will be awarded **0%**.
- 4. Extensions to assignment submission deadlines will be not be granted, other than in exceptional circumstances:
 - To apply for an extension please go to https://students.dbs.ie/registrar-office/dbs-faq and download the Assignment Extension Request Form, to complete and return, with supporting documentation, to your Programme Coordinator;
 - Ongoing exceptional circumstances can be considered for deferrals. To apply for a
 deferral, submit the completed *Personal Mitigating Circumstances Form*, with
 supporting documentation, to your Programme Coordinator
- 5. Students are required to retain a copy of each assignment submitted.
- 6. Dublin Business School penalises students who engage in Academic Impropriety (i.e. plagiarism, collusion, copying, essay mills, etc.):
 - Refer to the <u>QAH Part B Section 3.3</u> for further information on Academic Impropriety and the potential penalties;
 - Refer to the Library for information on correct referencing, and support classes.

3.5 Awarding Body and NFQ Level

This programme has been validated and approved by the Irish state agency, QQI (Quality and Qualifications Ireland), responsible for validating all third level programmes in Ireland. The programme is positioned at Level 9 on the National Framework of Qualifications (NFQ), a framework for the development, recognition and award of qualifications in Ireland.

3.6 Useful links and tips

Door codes for Bow Lane and Balfe Street are available at Reception desks.

Once registered, a learner should use the calendar in their student email account for personalised timetables.

Timetables can be sync'd with mobile devices, see https://www.dbs.ie/about-dbs/news-and-events/2018/05/17/dublin-business-school-moodle-app for more information.

- . www.dbs.ie
- . https://elearning.dbs.ie/ (Moodle)
- . www.mydbs.ie (student email)
- . tts.dbs.ie for generic timetables
- . https://library.dbs.ie/



- . Lorls.dbs.ie (to access your reading list online)
- . esource.dbs.ie (repository of student and faculty research)
- . servicedesk.dbs.ie (to log support queries or issues
- . Moodle App available for download (Play Store and iTunes): https://elearning.dbs.ie/

If you have any problems with your timetable or require technical support, please log a ticket at servicedesk.dbs.ie.



Section 4 Academic Calendar

The academic calendars can be found on the DBS website: https://students.dbs.ie/academicoperations/academic-calendars

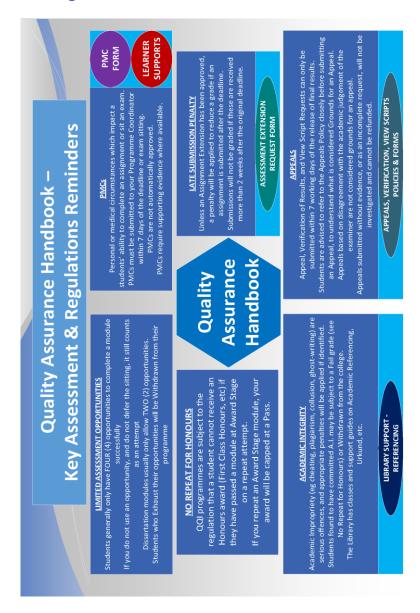
It shows the term dates, as well as reading weeks, the Christmas break and the exam session, including the repeat exams.



Section 5 Quality Assurance Handbook

All programmes delivered by DBS are delivered within a robust and established quality assurance infrastructure encapsulated by a *Quality Assurance Handbook*. This is available on the DBS website: https://students.dbs.ie/registrar-office/qah.

5.1 Key Assessment Regulations





Section 6 Conclusion

We hope you have found the programme handbook helpful. If you have any queries, please contact your Course Director or Programme Coordinator. Their contact details can be found in Section 1 of this handbook.

Enjoy your time at DBS!