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**Programme Specification**

**Title of Course: MSc Accounting and Finance**

**Date Specification Produced: October 2012**

**Date Specification Last Revised: December 2020**

This Programme Specification is designed for prospective students, current students, academic staff and potential employers. It provides a concise summary of the main features of the programme and the intended learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. More detailed information on the teaching, learning and assessment methods, learning outcomes and content of each module can be found in Student Handbooks and Module Descriptors.

*Examples of completed programme specifications can be found on the* [*KU Programme Specification Archive*](http://www.kingston.ac.uk/programme-specifications/)**SECTION 1: GENERAL INFORMATION**

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| **Title:** | MSc Accounting and Finance |
| **Awarding Institution:** | Kingston University |
| **Teaching Institution:** | Kingston University |
| **Location:** | Kingston Business School, Faculty of Business and Social Sciences, Kingston Hill |
| **Programme Accredited by:** | AACSB |

**SECTION2: THE PROGRAMME**

1. **Programme Introduction**

The MSc Accounting and Finance is designed both for those who already have work experience in accounting and finance and want to enhance and update further their knowledge and understanding, and for those graduates who have no accounting or finance background but who wish to have a rewarding, exciting and challenging career in the area of accounting and finance.

Graduates from the programme are expected to progress to high ranking positions around the globe in accounting, auditing and financial management areas; work in relevant government bodies, such as a government audit office, or pursue a PhD. Thus, developing employable graduates is at the heart of this programme. The students have the opportunity to engage in work-related projects drawing on case studies and real-life scenarios, and modules are designed to develop the skills valued by employers, such as presentations, teamwork, problem solving and communication. This is achieved by embedding employability initiatives within the curriculum as well as designing appropriate assessment methods to mirror real-life practices, e.g. preparation of financial statements, business plans, reports and summaries, so that students are exposed to opportunities that develop their skills on an ongoing basis. Students are also encouraged to reflect on their learning so they can articulate how the acquisition of such skills relates to practice and how they can be developed in the future.

The programme covers financial accounting, management accounting, corporate finance, financial management, financial reporting, auditing and control, market-based accounting and research methods and a research project. Some of the modules cover aspects of the ACA/ACCA professional examinations, giving students the opportunity to prepare for these professional examinations or to apply for exemptions. The programme currently attracts some qualified/part qualified ACAs/ACCAs who wish to enhance and update further their knowledge and understanding in this field.

Throughout the course practical training on how to use Bloomberg trading terminals, Datastream and Sage software packages is provided; these are extensively used by the employers.

The programme has a balanced approach between quantitative and qualitative methods, and will provide students with the computer and research skills required by employers in this highly competitive sector.

The programme also helps develop employment-ready students through an integrated business experience in the form of a work placement.

This integrated placement provides students with an exciting opportunity to apply and develop their knowledge and skills in a real-world setting and/or study in another country, both of which enable them to develop their self-confidence and strengthen their CV. Students undertaking such placement activities are in a stronger position to achieve their best in the final year of study, as well as gaining skills and experience that employers desire in today’s business world.

1. **Aims of the Programme**

The specific aims of this programme are:

* To expand students’ knowledge and understanding of the issues, problems and ideas associated with accounting and finance, by way of a critical examination of the literature associated with these fields of academic enquiry
* To examine the objectives, role and scope of accounting and finance within the broader context of the global business environment and management practice
* To explore how academic concepts, theory and the related empirical evidence in the fields of accounting and finance may be applied to an advantage in a practical organisational context characterised by complexity and unpredictability
* To develop students’ knowledge and skills necessary for analysis and synthesis, and continuing professional development.
* To provide a critical examination of alternative research methods, to develop research skills and to provide the opportunity for course members to originate, to plan, to undertake and to present the findings of a substantial research project in the fields of accounting and/or finance
* Give students a head start on the employment ladder, preparing them for employment, further study and lifelong learning

1. **Intended Learning Outcomes**

The programme outcomes are referenced to the QAA subject benchmarks for Masters Awards in Business and Management; this award conforms to the type 1A model, and the Framework for Higher Education Qualifications in England, Wales and Northern Ireland (2008), and relate to the typical student.

In addition to the QAA Benchmark, other statements from industry are also utilised and can be found emanating from the Institute of Chartered Accountants in England and Wales (ICAEW), the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA).

The programme provides opportunities for students to develop and demonstrate knowledge and understanding, skills and other attributes in the following areas:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme Learning Outcomes** | | | | | |
|  | **Knowledge and Understanding**  On completion of the course students will be able to: |  | **Intellectual Skills**  On completion of the course students will be able to |  | **Subject Practical Skills**  On completion of the course students will be able to |
| A1 | Demonstrate knowledge and a critical understanding of the core theoretical contributions to accounting and finance and how these may be applied to enhance management and professional practice | B1 | Analyse, interpret and present accounting and financial data and information sources and demonstrate a critical awareness of the relevance and limitations of such analyses | C1 | Demonstrate skills of analysis and synthesis, and apply them to issues and decisions associated with accounting and finance, and also in the broader context of business and management |
| A2 | Find and evaluate key findings from the related empirical research literature | B2 | Evaluate issues, problems and opportunities associated with accounting and finance, and also in the broader context of business and management, and demonstrate how these functions bear on the activities of modern corporations and institutions | C2 | Identify and utilise appropriate research strategies, methods and sources of data and information in order to formulate, design, manage and execute a substantial research project, and present and communicate the research findings in an appropriate form |
| A3 | Identify and explore the connections between the legal, economic and social environments as they bear on the accounting and finance operations | B3 | Undertake critical self-reflection of the learning process and experience, and demonstrate how this reflection and learning can be utilised to enhance future performance | C3 | Communicate effectively in written and oral forms in English in a business context |
| A4 | Identify the relative merits and disadvantages of various research methods and techniques and to achieve competence in the application of those methods and techniques | B4 |  | C4 |  |

In addition to the programme learning outcomes identified overleaf, the programme of study defined in this programme specification will allow

students to develop a range of Key Skills as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Key Skills** | | | | | | |
| **Self Awareness Skills** | **Communication Skills** | **Interpersonal Skills** | **Research and information Literacy Skills** | **Numeracy Skills** | **Management & Leadership Skills** | **Creativity and Problem Solving Skills** |
| Take responsibility for own learning and plan for and record own personal development | Express ideas clearly and unambiguously in writing and the spoken work | Work well with others in a group or team | Search for and select relevant sources of information | Collect data from primary and secondary sources and use appropriate methods to manipulate and analyse this data | Determine the scope of a task (or project) | Apply scientific and other knowledge to analyse and evaluate information and data and to find solutions to problems |
| Recognise own academic strengths and weaknesses, reflect on performance and progress and respond to feedback | Present, challenge and defend ideas and results effectively orally and in writing | Work flexibly and respond to change | Critically evaluate information and use it appropriately | Present and record data in appropriate formats | Identify resources needed to undertake the task (or project) and to schedule and manage the resources | Work with complex ideas and justify judgements made through effective use of evidence |
| Organise self effectively, agreeing and setting realistic targets, accessing support where appropriate and managing time to achieve targets | Actively listen and respond appropriately to ideas of others | Discuss and debate with others and make concession to reach agreement | Apply the ethical and legal requirements in both the access and use of information | Interpret and evaluate data to inform and justify arguments | Evidence ability to successfully complete and evaluate a task (or project), revising the plan where necessary |  |
| Work effectively with limited supervision in unfamiliar contexts |  | Give, accept and respond to constructive feedback | Accurately cite and reference information sources | Be aware of issues of selection, accuracy and uncertainty in the collection and analysis of data | Motivate and direct others to enable an effective contribution from all participants |  |
|  |  | Show sensitivity and respect for diverse values and beliefs | Use software and IT technology as appropriate |  |  |  |

1. **Entry Requirements**

The minimum entry qualifications for the programme are:

* A degree or equivalent (i.e. ACA/ACCA), from a UK university (or recognised overseas equivalent) with second class honours (or a Grade Point Average greater than 2.75, depending on the standing of the awarding institution). Relevant work experience is welcomed, but is not a requirement. The programme is aimed at students from a variety of academic backgrounds, including those who have not studied economics, finance or accountancy at Bachelors level.
* A minimum IELTS score of 6.5, TOEFL 600 or equivalent is required for those for whom English is not their first language.
* Applicants with non-standard qualifications will be considered; evidence of satisfactory knowledge of relevant foundation subjects through the possession of an appropriate qualification, training, or work experience will be required.

1. **Programme Structure**

This programme is offered in full-time mode, and leads to the award of MSc in Accounting and Finance. Entry is normally at level 7 with UK bachelor honours degree (or overseas equivalent) qualifications (See section D).

**E1. Professional and Statutory Regulatory Bodies**

The programme is accredited by Association to Advance Collegiate Schools of Business (AACSB).

**E2. Work-based learning, including sandwich programmes**

Work placement is an integral part of the 2 year degree and students will receive support by the award winning Careers and Employability Service team.

While it is the responsibility of individual students to secure such placements, the Careers and Employability Service support offers each student support at all stages of the application process, including writing CVs, completing application forms, participating in mock interviews, assessment centre activities and psychometric tests. The process of applying for a placement gives students the opportunity to experience a real-life, competitive job application process.

The business experience period enables students to apply their learning in the real-world work environment, to reflect upon their own personal experience of working in an applied setting, to focus on aspects of this experience that they can clearly relate to theoretical concepts and to evaluate the relationship between theory and practice. Students will be assessed during and at the end of this period, normally through a portfolio. This will be marked as pass/fail.

Students who undertake work-based placements often benefit greatly from the experience, gaining real experience and work achievements to record on their CV, and also greater maturity and motivation.

The dissertation/research project will also require research within business organisations.

**E3. Outline Programme Structure**

The programme consists of eight modules, four at 30 credit points and four at 15 credit points. A student must complete 180 credits for a Masters degree. All students will be provided with the University regulations. Full details of each module are provided in the module descriptors and student module handbooks.

Due to the nature of the degree, which provides students with a range of opportunities and the business experience within a two-year period, the course is intensive and requires hard work and dedication.

The programme comprises modules worth 180 credits and has two starting points: September, starting in teaching block 1 (TB1), and January, starting in teaching block 2 (TB2).

**September intake**

Students on the September intake start in TB1. They will take BA7032, BA7031, BA7001, BA7003, and BA7027 in TB1, followed by BA7032, BA7031, BA7001, BA7010 and one elective module in TB2. They then undertake their individual research project, BA7033, over the summer. Students on the September intake who wish to take a placement will start this after they have finished their academic studies, ie: October - September.

**January intake**

Students on January intakes start in TB2. They join the September cohort for the second half of BA7032, BA7031, BA7001 and BA7010 alongside an elective module in TB2. They will then resume their studies after the summer break, when they will take the first half of BA7032, BA7031 and BA7001, along with BA7003 and BA7027 with the next September cohort in the following TB1. The structure of the January intake programme means that these students will also undertake their research project, BA7033, over the summer after having taken a research methods module in TB2, in the same manner as the September cohort. Students on the January intake who wish to take a placement will start this after they have finished their academic studies, ie: January - December.

**Placement version**

Students on the 2-year placement version of the programme should complete all of their taught modules and their project and may work in their placement area for a maximum of 12 months. The student should confirm that their placement opportunity is available at 12 weeks before the end of their programme, and the course team will confirm whether this is acceptable within two weeks. Students on placement must complete a portfolio assessment which includes a reflection on how the theories they have learnt during their teaching year has helped them in their placement and demonstrate ability to apply their teaching in a real business situation.

**Level 7 – September Intake**

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| --- | --- | --- | --- | --- |
| **Level 7 – September Intake** |  |  |  |  |
| **Compulsory modules** | **Module code** | **Credit**  **Value** | **Level** | **Teaching Block** |
| Financial Modelling and Research Methods | BA7032 | 30 | 7 | 1  2 |
| Corporate Finance and Financial Statement Analysis | BA7031 | 30 | 7 | 1  2 |
| Financial Accounting and Financial Management | BA7001 | 30 | 7 | 1  2 |
| Research Project | BA7033 | 30 | 7 | 3 |
| Management Accounting | BA7003 | 15 | 7 | 1 |
| Market Based Accounting | BA7027 | 15 | 7 | 1 |
| Auditing and Control | BA7010 | 15 | 7 | 2 |
| **Option modules** |  |  |  |  |
| Financial Reporting | BA7017 | 15 | 7 | 2 |
| International Money and Finance | BA7020 | 15 | 7 | 2 |
| Professional Placement | BA7777 | 120 | 7 | Year-long |

**Level 7 – January Intake**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Level 7 – January intake** |  |  |  |  |
| **Compulsory modules** | **Module code** | **Credit** | **Level** | **Teaching Block** |
| **Value** |
| Financial Modelling and  Research Methods | BA7032 | 30 | 7 | 2  1 |
| Corporate Finance and  Financial Statement Analysis | BA7031 | 30 | 7 | 2  1 |
| Financial Accounting and  Financial Management | BA7001 | 30 | 7 | 2  1 |
| Research Project | BA7033 | 30 | 7 | 3 |
| Management Accounting | BA7003 | 15 | 7 | 1 |
| Market Based Accounting | BA7027 | 15 | 7 | 1 |
| Auditing and Control | BA7010 | 15 | 7 | 2 |
| **Option modules** |  |  |  |  |
| Financial Reporting | BA7017 | 15 | 7 | 2 |
| International Money and Finance | BA7020 | 15 | 7 | 2 |
| Professional Placement | BA7777 | 120 | 7 | Year-long |

* Students exiting the programme with 60 credits are eligible for the award of PgCert
* Students exiting the programme with 120 credits are eligible for the award of PgDip

1. **Principles of Teaching, Learning and Assessment**

The approach to student learning is a reflection of the Learning and Teaching Strategy of the Faculty, which seeks to provide a learning experience from which all students gain optimum benefit.

Further, the teaching and learning strategies take cognisance of the QAA Benchmark Statements for Masters Awards in Business and Management. These statements make specific reference to knowledge and understanding, and a range of cognitive and intellectual skills, and specific techniques expected as outcomes in all Masters level awards.

Students on the MSc Accounting and Finance programme seek and expect:

* a wide range of knowledge and understanding that is recognised by, *inter alia,* prospective employers
* transferable skills of analysis and synthesis which they will be able to utilise to enhance their future careers.

To meet these objectives in the context of a one-year programme devoted to accounting and finance requires flexibility in learning styles on the part of the students. It also requires flexibility in delivery and support for learning provided by the Course Team. Key resources for students include:

* tutor-led learning in formal lectures and classroom activities and directed learning undertaken outside formal class contact
* independent self-directed learning on the part of students
* use of study groups, including discussions and exercises outside of the classroom
* individual preparation of case materials and exercises
* peer group interaction and mutual support from other members of the cohort
* the facilities available through the Learning Resources Centre, including online bibliographic databases, financial databases, and other electronic media
* individual supervision by lecturers for the preparation of the dissertation
* the Canvas online Learning Management System including online discussion groups
* external guest speakers from other academic institutions, the professions, and the corporate sector.

The programme also makes extensive use of technology to enhance learning. There are pre-class presentation videos; computer based student forums for students to discuss and post queries to their cohort to aid peer learning opportunities; use of Bloomberg, Thomson, Datastream and FAME databases so that students have access to real world data; an introduction to the SAGE accounting package for recording transactions and producing financial statements; and students are encouraged to use spreadsheets.

Student learning is facilitated by the use of a variety of these materials and structures. Lecturers direct learning by identifying appropriate reading, case materials, exercises and topics or scenarios for class discussion. They lead discussions, to ensure that key learning points are acquired. Lecturers also use Canvas to provide additional materials as a means of engendering independent, collaborative and interactive student learning, and for communicating with students.

The assessment strategy reflects the aims and learning outcomes of the programme. It is designed to assess the knowledge and skills essential to meet the overall requirements of a Masters degree, as well as the specific knowledge requirements of individual subject modules.

The purposes of the assessment strategy are to provide:

* appropriate formative assessments to enable students to develop and measure their knowledge, understanding, skills and capacities associated with a Masters degree in accounting and finance. Class and independent exercises allow students to have feedback on their understanding and application of knowledge.
* appropriate summative assessments to enable students to demonstrate their ability to apply theory, concepts, principles and empirical evidence to practice and to develop flexible, innovative, and conceptually robust solutions to problems in accounting and finance. One of the early essays is used to specifically provide feedback on appropriate academic writing and referencing techniques to support the writing of future essays and the final dissertation.
* opportunities for students to utilise and apply their own experience in assessment.
* an equitable, consistent and reliable measure of achievement and performance.

The summative assessment regime will utilise a variety of assessment methods and techniques in order to reflect the teaching and learning strategies employed. These will include:

* written analyses of case studies and *quasi* business reports, providing students with real life data and examples
* traditional essays based on theoretical issues; reports and analyses, developing academic research and writing skills
* formal classroom presentations, developing skills and confidence in making presentations
* formal examinations and objective testing to assess knowledge and application
* group assessments and assessments done in pairs, providing students with the opportunity for peer learning and developing students’ abilities to work as a team

Some assessments will require students to use information technology, (for example, bibliographic databases such as Ebsco, Emerald, Ingenta Proquest), electronic data sources (for example, the financial databases FAME. Datastream), PowerPoint, or analytical software packages, such as Excel and SPSS.

1. **Support for Students and their Learning**

Each student is allocated a personal tutor. The role of the personal tutor is to support their tutees on their course of study, providing a contact that students can meet and discuss progress, achievements and any concerns that they may have.

In addition to the personal tutor, students are also supported by:

* Module leader for each module
* A Course Director to help students understand the programme structure
* Technical support to advise students on IT and the use of software
* A designated programme administrator
* An induction session at the beginning of the programme
* Staff Student Consultative Committee
* BLASC (Business and Law Academic Skills Centre)
* Canvas – a versatile on-line interactive intranet and learning environment
* Student support facilities that provide advice on issues such as finance, regulations, legal matters, accommodation, international student support etc.
* Disabled student support
* The Students’ Union
* Careers and Employability Service
* The Careers and Employability Service team provides valuable guidance in supporting students with their placements, whether work, research, entrepreneurial or study abroad
* Placement Tutor will visit during the placement and meet with the student and work place supervisor
* Guest speakers from other academic institutions, the professions and the banking sector
* Practical training on Bloomberg based trading, Datastream/Thomson One Banker, FAME
* The Faculty runs a ‘Strategy into Practice’ lecture series, which involves senior representatives from a range of companies attending the University to speak to students

1. **Ensuring and Enhancing the Quality of the Course**

The University has several methods for evaluating and improving the quality and standards of its provision. These include:

* External examiners
* Boards of study with student representation
* Annual review and development
* Periodic review undertaken at the subject level
* Student evaluation
* Moderation policies

1. **Employability Statement**

The programme is designed both for those who already have work experience in accounting and finance and want to enhance and update further their knowledge and understanding, or graduates who wish to have a rewarding, exciting and challenging career in the area of accounting and finance. Graduates from the Masters programme are expected to progress to high-ranking positions in accounting, auditing and financial areas or work in relevant government bodies, such as a government audit office, or to pursue a PhD. Thus, developing employable graduates is at the heart of this programme. The students have the opportunity to engage in work-related projects, drawing on case studies and real life scenarios, and modules are designed to develop skills valued by employers, such as presentation, team-working, problem solving and communication. This is achieved by embedding employability initiatives within the curriculum as well as designing appropriate assessment methods to mirror real-life practices, e.g. preparation of financial statements, business plans, reports and summaries, so that students are exposed to opportunities that develop their skills on an ongoing basis. Students are also encouraged to reflect on their learning so they can articulate how the acquisition of such skills relate to practice and how they can be developed in the future.

Throughout the course practical training on how to use Bloomberg trading terminals, Datastream and Sage software packages is provided; these are extensively used by the employers. Kingston University is one of only a small number of universities across the UK that has introduced a Bloomberg trading room. It is used by asset management companies, investment banks, hedge funds, banks and central banks to analyse, price and trade (in real time) stocks, bonds, derivatives and almost every type of financial instrument. Students can also enrol for free in Bloomberg's Product Certification Programme, which will equip them straight into the working world.

The University has an established Careers and Employability department. The Careers & Employability team aim to deliver interactive sessions for students across all subjects. With Employability Coordinators based within each Faculty, the team offers a wide variety of events including speed interviewing, skills workshops and employers on campus. All students are supported with CV preparation, applications, interview techniques and assessment centres, and guided through practical sessions in partnership with industry experts.

Additionally, the careers and employability information is provided to students by:

* Direct contact with the Dedicated Careers Tutor
* Contact with former graduates through guest visits
* Visits from professional bodies and industry practitioners
* Advice from individual lecturers
* Career advice from the Careers and Employability service

The Programme team liaise with industry and, in particular, coordinate activity between students looking for employment and employers looking for graduates, summer interns or part-time term-time employees. This includes, amongst other things, advertising opportunities to students, collating CVs, arranging interview facilities at the University for visiting employers, and advising employers on the graduate skills available. They do this alongside the University Careers and Employability service.

Developing employable graduates is at the heart of this programme. The integrated work placement programme is designed to provide our students with the best opportunities for obtaining employment at the end of their degree, providing skills and experience that employers are looking for in their work force. These are supported by the services of the Careers and Employability Service team providing drop-in and scheduled events to support students in the preparation of CVs, applications and preparation for interviews and assessment centres.

1. **Approved Variants from the Undergraduate and Postgraduate Regulations**

This programme is approved to use 15-credit modules.

1. **Other sources of information that you may wish to consult**

The Business and Management QAA Benchmark statement:

<https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/sbs-business-and-management-15.pdf?sfvrsn=1997f681_16>

Information about the professional bodies can be found at:

ACCA: <http://www.accaglobal.com>

ICAEW: <http://www.icaew.com/>

CIMA: <http://www.cimaglobal.com>

Information about the individual modules can be found in the module descriptors and information about the programmes and university regulations can be found in the course handbook.

**Development of Programme Learning Outcomes in Modules**

This map identifies where the programme learning outcomes are summatively assessed across the modules for this programme. It provides an aid to academic staff in understanding how individual modules contribute to the programme aims, a means to help students monitor their own learning, personal and professional development as the programme progresses and a checklist for quality assurance purposes. Include both core and option modules.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module code** | | **Level 7** | | | | | | | | |
| **Core** | | | | | | | **Options** | |
| **BA7032** | **BA7031** | **BA7001** | **BA7003** | **BA7027** | **BA7010** | **BA7033** | **BA7017** | **BA7020** |
| **Knowledge & Understanding** | A1 |  | S | S | S | S | S | S | S | S |
| A2 | S | S | S | S | S | S | S |  | S |
| A3 |  | S | S |  | S | S |  | S |  |
| A4 | S | S |  | S | S |  | S |  |  |
| **Intellectual Skills** | B1 | S | S | S |  | S | S |  |  | S |
| B2 | S | S | S | S |  | S | S |  | S |
| B3 |  |  |  | S |  |  | S | S |  |
| **Practical Skills** | C1 | S | S |  | S | S | S | S |  | S |
| C2 | S | S |  | S |  |  | S |  | S |
| C3 | S | S | S | S | S | S | S | S | S |

**Students will be provided with formative assessment opportunities throughout the course to practice and develop their proficiency in the range of assessment methods utilised.**

**Technical Annex**

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| **Final Award(s):** | MSc Accounting and Finance |
| **Intermediate Award(s):** | Pg Cert, Pg Dip |
| **Minimum period of registration:** | 1 year |
| **Maximum period of registration:** | 3 years |
| **FHEQ Level for the Final Award:** | Masters |
| **QAA Subject Benchmark:** | Masters award in Business and Management |
| **Modes of Delivery:** | Full time |
| **Language of Delivery:** | English |
| **Faculty:** | Faculty of Business and Social Sciences |
| **JACS code:** | N400  *This is the* [*Joint Academic Coding System*](https://www.hesa.ac.uk/component/content/article?id=1787) *(JACS) agreed jointly by UCAS and HESA.* |
| **UCAS Code:** |  |
| **Course Code:** | PFMAF1MAF01 – September intake  PFMAF1MAF99 - September intake (with integrated placement)  PFMAF1MAF01FD01 – January intake  PFMAF1MAF99FD01 – January intake (with integrated placement) |