

These programme regulations should be read in conjunction with the University's [core regulations for undergraduate programmes](#), and the [marking and classification conventions for undergraduate programmes](#).

### **MAcc Financial Accounting (N402)**

### **MAcc Financial Accounting with Business Placement (N403)**

### **MAcc Financial Accounting with Study Abroad (N405)**

1. This programme is available at Queen's Campus, in a full-time mode of study.
2. The last intake of students for this programme was October 2015.

#### **Level 1 (Certificate)**

3. Candidates shall study and be assessed in the following modules:

		<b>Credit value</b>
Introduction to Financial Accounting #	<a href="#">ECOS1081</a>	20
Introduction to Management Accounting #	<a href="#">ECOS1151</a>	20
Foundations of Finance #	<a href="#">ECOS1011</a>	20
Introduction to Economics	<a href="#">ECOS1031</a>	20
Quantitative Methods #	<a href="#">ECOS1101</a>	20

4. Candidates shall also study and be assessed in modules to the value of 20 credits from List A:

<b>List A:</b>		<b>Credit value</b>
People, Management and Organisations	<a href="#">BUSS1141</a>	20
The Global Economy	<a href="#">ECOS1221</a>	20
A credit-bearing language module such as those offered by the University's Centre for Foreign Language Study	-	20

#### **Level 2 (Diploma)**

5. Candidates shall study and be assessed in the following modules:

		<b>Credit value</b>
Corporate Financial Reporting #	<a href="#">BUSS2071</a>	20
Management Accounting #	<a href="#">BUSS2061</a>	20
Auditing and Assurance	<a href="#">BUSS2091</a>	20
Corporate Finance #	<a href="#">ECOS2011</a>	20

6. Candidates shall also study and be assessed in modules to the value of 40 credits from List B:

<b>List B:</b>		<b>Credit value</b>
Principles of Business Law	<a href="#">BUSS2051</a>	20
Macroeconomics and International Finance	<a href="#">ECOS2131</a>	20
Microeconomics	<a href="#">ECOS2121</a>	20
Introduction to Taxation	<a href="#">BUSS2151</a>	20
Introduction to Financial Econometrics	<a href="#">ECOS2161</a>	20
Financial Markets and Institutions	<a href="#">ECOS2241</a>	20
A credit-bearing language module such as those offered by the University's Centre for Foreign Language Study	-	20

#### **Level 3 (Degree)**

7. Candidates shall study and be assessed in the following modules:

		<b>Credit value</b>
Dissertation	<a href="#">ECOS3032</a>	40

Contemporary Issues in Financial Accounting #	<a href="#">BUSS3051</a>	20
Financial Planning and Control #	<a href="#">BUSS3061</a>	20
Financial Theory and Corporate Policy	<a href="#">ECOS3241</a>	20

8. Candidates shall also study and be assessed in modules to the value of 20 credits from List C:

<b>List C:</b>		<b>Credit value</b>
Corporate Governance	<a href="#">BUSS3101</a>	20
Security Investment Analysis	<a href="#">ECOS3261</a>	20
Financial Econometrics	<a href="#">ECOS3221</a>	20
Corporate Responsibility	<a href="#">BUSS3191</a>	20
Behavioural Finance	<a href="#">ECOS3331</a>	20
International and Multinational Finance	<a href="#">ECOS3211</a>	20
Financial Engineering	<a href="#">ECOS3251</a>	20
Strategic Management	<a href="#">BUSS3261</a>	20
A credit-bearing language module such as those offered by the University's Centre for Foreign Language Study	-	20

#### **Level 4 (Masters)**

9. Candidates shall study and be assessed in the following modules:

		<b>Credit value</b>
Accounting Theory ¥	<a href="#">ECOS4011</a>	20
Research Project ¥	<a href="#">BUSS4025</a>	100

#### **Assessment, progression and award**

10. Modules marked with a # must be passed at 40% or above in order to progress to the Ordinary stream at the next level.
11. Modules marked with a ¥ must be taken in conjunction with each other.
12. At Level 2 a student who fails to achieve the standards required under the Core Regulations for progression to Level 3 of the MAcc Financial Accounting but who achieves the standard required for progression to Level 3 of a Bachelors programme may progress to Level 3 of the BA Accounting and Finance in the Honours or Ordinary stream in accordance with the Core Regulations.
13. At Level 2 a student who is qualified to progress from Level 2 to level 3 of the MAcc Financial Accounting but wishes to transfer to Level 3 of the BA Accounting and Finance shall be permitted to do so.
14. A student whose achievement at the end of Level 3 does not qualify them to proceed to Level 4 may be awarded the degree of BA Accounting and Finance with Honours or Ordinary in accordance with the Core Regulations for the award of a Bachelors degree.
15. A student whose achievement at the end of Level 4 does not qualify them to be awarded the degree of MAcc Financial Accounting may be awarded the degree of BA Accounting and Finance with Honours in accordance with the Core Regulations for the award of a Bachelors degree.

#### **Professional accreditation**

16. Durham University Business School is accredited by the European Quality Improvement System (EQUIS) for a period of three years from 2014 and by the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2013.

#### **Year 3 (Business Placement / Study Abroad)**

17. Students admitted to the MAcc Financial Accounting (N402) are able to apply to transfer to the MAcc Financial Accounting (with Business Placement) programme (N403) or the MAcc Financial Accounting (with Study Abroad) programme (N405).
18. Candidates wishing to transfer to the MAcc Financial Accounting (with Business Placement) (N403) or the MAcc Financial Accounting (with Study Abroad) (N405) must:

- a. have successfully completed Level 1 of the MAcc Financial Accounting (N402) and progressed to Level 2 of the honours or Ordinary programme, and;
- b. during the first term of Level 2 study, apply to the Board of Studies in the Business School to be admitted to the MAcc Financial Accounting (with Business Placement) (N403) or the MAcc Financial Accounting (with Study Abroad) (N405) and have their application approved by the Chair of the Board of Studies in the Business School; and
- c. successfully complete Level 2 of the MAcc Financial Accounting (N402) so as to be eligible to progress to Level 3 of the MAcc Financial Accounting (N402) Honours programme.

### **Business Placement**

19. Students will undertake an approved work placement of not less than 40 weeks. Student progress will be assessed at threshold level by continuous assessments of the student's performance during the placement and a final report. Assessment does not contribute to the marks used to determine the award of degree but successful completion is required to qualify for the MAcc Financial Accounting with Business Placement.
20. Students who the Board of Examiners for the Business School deem to have made satisfactory progress on the Business Placement will continue to Level 3 of the MAcc Financial Accounting (with Business Placement) (N403). Students who have not made satisfactory progress on the year abroad will not be permitted to continue on MAcc Financial Accounting (with Business Placement) (N403), but must instead proceed to Level 3 of the MAcc Financial Accounting (N402) programme.

### **Study Abroad**

21. Students will undertake an approved study placement in an overseas university. Student progress will be assessed at module level by the host University. Assessment does not contribute to the marks used to determine the award of degree but successful completion is required to qualify for the MAcc Financial Accounting with Study Abroad.
22. Students who the Board of Examiners for the Business School deem to have made satisfactory progress on the year abroad will continue to Level 3 of the MAcc Financial Accounting (with Study Abroad) (N405). Students who have not made satisfactory progress on the year abroad will not be permitted to continue on MAcc Financial Accounting (with Study Abroad) (N405), but must instead proceed to Level 3 of the MAcc Financial Accounting (N402) programme.