

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:

		Credit value
Introduction to Financial Accounting #	ECOS1081	20
Introduction to Management Accounting #	ECOS1151	20
Foundations of Finance #	ECOS1011	20
Introduction to Economics	ECOS1031	20
Quantitative Methods #	ECOS1101	20

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

List A:		Credit value
People, Management and Organisations	BUSS1141	20
The Global Economy	ECOS1221	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:

		Credit value
Corporate Financial Reporting #	BUSS2071	20
Management Accounting #	BUSS2061	20
Auditing and Assurance	BUSS2091	20
Corporate Finance #	ECOS2011	20

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

List B:		Credit value
Principles of Business Law	BUSS2051	20
Macroeconomics and International Finance	ECOS2131	20
Microeconomics	ECOS2121	20
Introduction to Taxation	BUSS2151	20
Introduction to Financial Econometrics	ECOS2161	20
Financial Markets and Institutions	ECOS2241	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:

		Credit value
Dissertation	ECOS3032	40

Contemporary Issues in Corporate Reporting #	BUSS3051	20
Financial Planning and Control #	BUSS3061	20
Financial Theory and Corporate Policy	ECOS3241	20

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

List C:		Credit value
Corporate Governance	BUSS3101	20
Security Investment Analysis	ECOS3261	20
Financial Econometrics	ECOS3221	20
Corporate Responsibility	BUSS3191	20
Behavioural Finance	ECOS3331	20
International and Multinational Finance	ECOS3211	20
Financial Engineering	ECOS3251	20
Strategic Management	BUSS3261	20
Islamic Economics and Finance	ECOS3361	20
Historical Studies in Accounting	BUSS3321	20
Real Estate Finance *	ECOS3351	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:

		Credit value
Accounting Theory ¥	ECOS4011	20
Research Project ¥	BUSS4025	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. Modules marked with a * are not available in 2016-2017.
13. 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.
14. 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.
15. 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.
16. 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

17. 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)

18. 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).
19. 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 Director of Undergraduate 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 Director of Undergraduate 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

20. 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.
21. 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

22. 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.
23. 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.