

<u>Durham University</u> Postgraduate Module Handbook

These programme regulations should be read in conjunction with the University's <u>core regulations for postgraduate programmes</u>

Durham University Business School is accredited by the European Quality Improvement System (EQUIS) for a period of five years from 2017 and the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2013.

MSc Accounting (L1T509)

1. This programme is available at Queen's Campus in a full-time (12 months) mode of study.

Admissions

2. English language requirements: Candidates whose first language is not English will normally be required to demonstrate proficiency in the English language by possessing a recent English language test score of 6.5 or above in IELTS (with no element below 6.0), or an equivalent qualification

Level 4 (Degree)

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

		Credit Value
Accounting Theory (MSc Accounting)	ECOS40115	15
Auditing and Assurance Services (MSc Accounting)	ECOS40215	15
Contemporary Issues in Accounting and Taxation	ECOS40315	15
Corporate Governance (MSc Accounting)	ECOS40415	15
Corporate Reporting (MSc Accounting)	ECOS40515	15
Financial Planning and Control (MSc Accounting)	ECOS40615	15
Financial Statement Analysis (MSc Accounting)	ECOS40715	15
Research Methods & Methodology in Accounting	ECOS40815	15
EITHER Dissertation (MSc Accounting)	ECOS40960	60
OR Dissertation (International) (MSc Accounting)	ECOS41060	60

Assessment

- 4. There will be an assessment period in January/February for modules that are delivered in Term 1.
- 5. Candidates who have failed modules which are assessed in the January/February and/or May/June assessment period shall normally be required to resit all failed modules in the following August assessment period. Candidates whose failed modules are worth more than 30 credits may however elect to defer the submission of their dissertation until January of the following year.
- 6. Candidates commencing the programme in October 2017 must submit a dissertation of not more than 12,000 words by 3 September 2018. Candidates who fail the dissertation on first submission in September may elect to resubmit in the following January/February as an alternative to the next normal occasion.
- 7. Modules up to the value of 15 credits may be compensated in order to achieve the award of MSc Accounting, Postgraduate Diploma Accounting or Postgraduate Certificate Accounting provided a mark of not less than 40% has been achieved in the module to be compensated, and the overall average mark for all the modules taken, including the module to be compensated, is at least 50%.
- 8. The MSc Accounting is recognised by the Association of Chartered Certified Accountants (ACCA) as a Pathway within the Recognised ACCA Academic Professional Pathway scheme.