

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 Placement Year (N403)

MAcc Financial Accounting with Study Abroad (N405)

1. This programme is available at Durham City, 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
The Global Economy	ECOS1221	20
Business Environment and Functions	BUSS1191	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 for Finance	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	ECON3322	40
Contemporary Issues in Accounting #	ECON3411	20

Financial Planning and Control #	ECON3421	20
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8. Candidates shall also study and be assessed in modules to the value of 40 credits from List C:

List C:		Credit value
Corporate Governance	BUSI3251	20
Security Investment Analysis	ECON3241	20
Financial Econometrics	ECON3371	20
Corporate Responsibility	BUSI3241	20
Behavioural Finance	ECON3361	20
International and Multinational Finance	ECON3391	20
Financial Derivatives and Financial Engineering	ECON3381	20
Strategic Management	BUSI3181	20
Islamic Economics and Finance *	ECON3331	20
Real Estate Finance	ECON3341	20
Big Data Analytics	BUSI3311	20
Tax Planning for Business	ECON3431	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 ¥	ECON4011	20
Research Project ¥	ECON4025	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 2019-20.
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 five years from 2017 and by the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2019.

Year 3 (Placement Year / Study Abroad)

18. Students admitted to the MAcc Financial Accounting (N402) are able to apply to transfer to the MAcc Financial Accounting (with Placement Year) programme (N403) or the MAcc Financial Accounting (with Study Abroad) programme (N405).

19. Candidates wishing to transfer to the MAcc Financial Accounting (with Placement Year) (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 Placement Year) (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.

Placement Year

20. Students will undertake an approved work placement of not less than 40 weeks. They must have successfully completed 240 credits at Levels 1 and 2 to progress to the placement. 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 Placement Year.
21. Students who the Board of Examiners for the Business School deem to have made satisfactory progress on the Placement Year will continue to Level 3 of the MAcc Financial Accounting (with Placement Year) (N403). Students who have not made satisfactory progress on the placement year will not be permitted to continue on MAcc Financial Accounting (with Placement Year) (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. Students should pass a minimum of 40 ECTS credits, or equivalent, to successfully complete the year, as set out in their Learning Agreement.
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.