

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

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 2019.

MSc Accounting (L1T509J)

1. This programme is available at Durham City in a full-time (12 months) mode of study, commencing in January.
2. This programme is suspended for 2021-2022.

Admissions

3. 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)

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

		Credit Value
Auditing and Assurance Services*	ACCT401JN	15
Modern Accounting Research*	ACCT402JN	15
Financial Accounting and Reporting*	ACCT403JN	15
Financial Planning and Control *	ACCT404JN	15
Research Methods in Accounting *	ACCT405JN	15
Corporate Governance*	ACCT409JN	15
EITHER Dissertation (MSc Accounting) *	ACCT406JN	60
OR Dissertation (International) (MSc Accounting)*	ACCT407JN	60

5. Candidates shall also study and be assessed in modules to the value of 30 credits from List A below (only a selection of these modules will be available each year):

List A		Credit Value
Accounting Theory*	ACCT408JN	15
Financial Statement Analysis*	ACCT410JN	15
Green Supply Chain and Logistics Systems*	BUSI48WJN	15
Human Resource Development*	BUSI45LJN	15
Islamic Accounting *	ACCT411JN	15
Islamic Banking and Finance *	ECON471JN	15
Islamic Law and Financial Transactions *	ECON472JN	15
Marketing Management and Strategy*	BUSI4G9JN	15
New Venture Creation (MSc)*	BUSI5C7JN	15
Project Management (MSc)*	BUSI45YJN	15
Retail Marketing Management*	BUSI49TJN	15
Services Marketing*	BUSI49UJN	15

Assessment, progression and award

6. There will be an assessment period in May/June for modules that are delivered in Term 1 and an assessment period in August/September for modules that are delivered in Term 2.
7. Candidates who have failed modules which are assessed in the May/June and/or August/September assessment period shall normally be required to resit all failed modules in the

following January. Candidates whose failed modules are worth 30 or more credits may however elect to defer the submission of their dissertation until the following March.

8. Candidates must submit a dissertation of not more than 12,000 words by 3 December. Candidates who fail the dissertation on first submission in December may elect to resubmit in the following March as an alternative to the next normal occasion.
9. 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%.
10. Modules marked with a * are not available in 2021-22.