**Durham University**
**Postgraduate Modules Online**
https://apps.dur.ac.uk/faculty.handbook/

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 2022 and the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2024.**

## MSc Accounting (L1T509)

1. This programme is available at Durham City in a full-time (12 months) mode of study.

### Level 4 (Degree)

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

| | | Credit Value |
|---|---|---|
| Financial Accounting and Reporting < | ACCT40315 | 15 |
| Financial Planning and Control < | ACCT40415 | 15 |
| Corporate Governance < | ACCT40915 | 15 |
| Auditing and Accountability > | ACCT40115 | 15 |
| Modern Accounting Research > | ACCT40215 | 15 |
| Research Methods in Accounting > | ACCT40515 | 15 |

3. Candidates shall also study and be assessed in one module to the value of 60 credits from List A:

| List A | | Credit Value |
|---|---|---|
| Dissertation (MSc Accounting) ~ | ACCT40660 | 60 |
| Dissertation (International) (MSc Accounting) ~ | ACCT40760 | 60 |

4. Candidates shall also study and be assessed in further modules from List B below to the value of 15 credits (only a selection of these modules will be available each year):

| List B | | Credit Value |
|---|---|---|
| Accounting Theory < | ACCT40815 | 15 |
| Introduction to Data Analytics and Visualisation < ∞ | ACCT42415 | 15 |
| Islamic Law and Financial Transactions < | FINN45315 | 15 |
| A credit-bearing language module up to the value of 20 credits offered by the Centre for Foreign Language Studies | | 20 |

5. Candidates shall also study and be assessed in further modules from List C below to the value of 15 credits (only a selection of these modules will be available each year):

| List C | | Credit Value |
|---|---|---|
| Financial Statement Analysis > | ACCT41015 | 15 |
| Sustainability and Ethics > ∞ | ACCT43015 | 15 |
| Islamic Banking and Finance > | FINN45115 | 15 |
| A credit-bearing language module up to the value of 20 credits offered by the Centre for Foreign Language Studies | | 20 |

### Assessment, progression and award

6. Modules marked with a ~ must be passed at 50% or above for the award of a degree. A mark of 40 – 49% cannot be compensated.
7. Modules marked with a < will be delivered in Term 1 and modules marked with a > will be delivered in Term 2.
8. No more than 75 credits may normally be undertaken in each of Term 1 and Term 2.
9. There will be an assessment period in January/February for modules that are delivered in Term 1.

10. Modules marked with a ∞ will be delivered entirely online
11. 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 30 or more credits may however elect to defer the submission of their dissertation until January of the following year.
12. Candidates must submit a dissertation of not more than 12,000 words. 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.
13. 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%.
14. Candidates who select a CFLS credit-bearing module must select 185 credits in total.