

DEGREE OF MASTER OF ARTS IN ACCOUNTANCY (01N40070)

DESIGNATED DEGREE OF MASTER OF ARTS IN ACCOUNTANCY (01N40089)

Students must also comply with the University General Regulations and the Supplementary Regulations for the Degree of Master of Arts

All the courses listed below are prescribed for this degree

| PROGRAMME YEAR 1 – 120 Credit Points | | | | | |
|--|---|---------------|-------------|-----------------------|---------------|
| Term 1 | | | Term 2 | | |
| Course Code | Course Title | Credit Points | Course Code | Course Title | Credit Points |
| AW 1003 | Academic Writing for Business | 0 | AC 1516 | Accounting Principles | 15 |
| PD 1002 | Getting Started at the University of Aberdeen | 0 | | | |
| AC 1011 | Accounting and Accountability | 15 | | | |
| EC 1006 | Economics for Business and Society | 15 | EC 1506 | The Global Economy | 15 |
| FI 1004 | Finance 1: Finance, Risk and Investment | 15 | | | |
| Students seeking maximum accreditation from ICAS must also take: | | | | | |
| MS 1009 | Managing Organisations | 15 | | | |
| Plus further credit points from courses of choice to gain a total of 120 credits (60 in each half-session) | | | | | |

| PROGRAMME YEAR 2 – 120 Credit Points | | | | | |
|---|---|---------------|-------------|--------------------------|---------------|
| Term 1 | | | Term 2 | | |
| Course Code | Course Title | Credit Points | Course Code | Course Title | Credit Points |
| PD 2002 | Building Skills and Experience for Career Success | 0 | | | |
| AC 2031 | Management Accountancy 2 | 15 | AC 2530 | Financial Accounting 2 | 15 |
| FI 2004 | Finance 2: Business Finance | 15 | PO 2508 | Understanding Statistics | 15 |
| Selecting the following course may exempt students from the ICAS Law module: | | | | | |
| | | | LS 2533 | Business Law | 15 |
| Plus 45 credit points from courses of choice to gain a total of 120 credits (60 in each half session). The optional courses must include at least 30 credits from level 2 Business School courses (AC, EC, FI, IN, MS, PO). | | | | | |

| PROGRAMME YEAR 3 – 120 Credit Points | | | | | |
|---|-------------------------|---------------|-------------|----------------|---------------|
| Term 1 | | | Term 2 | | |
| Course Code | Course Title | Credit Points | Course Code | Course Title | Credit Points |
| AC 3049 | Financial Accounting 3 | 15 | AC 3560 | Audit Practice | 15 |
| AC 3054 | Management Accounting 3 | 15 | AC 3561 | Taxation | 15 |
| Plus 60 credit points from courses of choice to gain a total of 120 credits (60 in each half session). The optional courses must include at least 30 credits from level 3 Business School courses (AC, EC, FI, IN, MS, PO). | | | | | |

PLEASE SEE OVER →

| PROGRAMME YEAR 4 – 120 Credit Points | | | | | |
|--|-------------------------------|---------------|--|--|---------------|
| Term 1 | | | Term 2 | | |
| Course Code | Course Title | Credit Points | Course Code | Course Title | Credit Points |
| At least 30 credit points from the following courses: | | | AC 4528 | Dissertations in Accountancy | 30 |
| | | | 30 credit points from the following courses: | | |
| AC 4034 | Accounting and Sustainability | 15 | AC 4537 | Accounting History | 15 |
| AC 4035 | Audit Theory and Evolution | 15 | AC 4538 | Corporate Governance and Professional Ethics | 15 |
| AC 4036 | Public Sector Accounting | 15 | AC 4539 | Contemporary Issues in Accounting | 15 |
| Plus additional credit points from Business School Honours courses of choice to gain a total of 120 credits for the year (60 in each half-session). Options must be selected from level 3 or 4 Business School courses (AC, EC, FI, IN, MS, PO). | | | | | |

| Notes | |
|-------|---|
| 1. | <p>Designated Degree</p> <p>(1) A minimum of 360 credit points including at least 90 credit points of Level 3 Business School courses and the prescribed courses listed for programme years 1, 2 and 3.</p> <p>(2) On the recommendation of the Examiners, the Designated Degree of MA in Accountancy may be awarded with Distinction.</p> |
| 2 | Students seeking maximum accreditation from ICAS should take MS 1009, Managing Organisations. |
| 3 | LS 2533 is only required when students aim for exemption from the Law module of the ICAS professional examination |
| 4 | Students seeking maximum accreditation from ICAS should take AC 4035, Audit Theory and Evolution |
| 5 | Students are required to have exactly 240 credits at levels 3 and 4, at least 210 of which must be Business School coded. At least 90 credits must be at level 4. |