

## DEGREE OF MASTER OF ARTS IN ACCOUNTANCY - GERMAN (MODE B) (014NR270)

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					
First Half Session			Second Half Session		
Course Code	Course Title	Credit Points	Course Code	Course Title	Credit Points
<b>GERMAN ADVANCED – for post-Higher candidates and those who have studied German for more than 4 years</b>					
AW 1003	Academic Writing for Business	0	AC 1515	Accounting & Entrepreneurship	15
PD 1002	Getting Started at the University of Aberdeen	0			
AC 1011	Accounting & Accountability	15			
EC 1006	Economics for Business & Society	15			
FI 1004	Finance 1: Finance, Risk and Investment	15			
GM 1050	German Language 1	15	GM 1550	German Language 2	15
GM 1052	Modern German Culture 1	15	<b>AND/OR:</b> GM 1556	Modern German Culture 2	15
Plus further credit points from courses of choice to gain a total of 120 credits points					

PROGRAMME YEAR 2 – 120 Credit Points					
First Half-Session			Second Half-Session		
Course Code	Course Title	Credit Points	Course Code	Course Title	Credit Points
<b>GERMAN ADVANCED</b>					
AC 2031	Management Accounting 2	15		Second half session to be spent in a German speaking country	60
FI 2004	Finance 2: Business Finance	15			
GM 2042	German Language 3	15			
GM 2043	Modern German Culture 3	15			

PROGRAMME YEAR 3 – 120 Credit Points					
First Half-Session			Second Half-Session		
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
GM 3069	German Junior Honours Language Study				15
Plus a further 45 credit points from level 3 courses in German					

PROGRAMME YEAR 4 – 120 Credit Points					
First Half-Session			Second Half-Session		
Course Code	Course Title	Credit Points	Course Code	Course Title	Credit Points
30 credit points from the following Accountancy courses:					
AC 4034	Accountability and Sustainability	15	AC 4533	Audit Theory and Evolution	15
AC 4035	Audit Theory and Evolution	15	AC 4538	Corporate Governance and Professional Ethics	15
AC 4036	Public Sector Accounting	15			
GM 4099	German Language Study for Senior Honours				30
<b>You must choose <u>one</u> of the following dissertation courses:</b>					
GM 4052	Dissertation in German Studies	15	AC 4528	Dissertations in Accountancy	30
Plus further credit points from level 4 course(s) in German to gain a total of 60 credits in the discipline and further level 4 Business School courses (AC, EC, FI, IN, MS, PO) to gain a total of 120 credit points					

Notes	
1.	Candidates seeking entry to the Junior Honours programme must have accumulated, by award or recognition, or been exempted from, at least 240 credit points at levels 1 and 2, including the prescribed courses required to enter programme year 3.