

**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					
First Half-Session			Second Half-Session		
Course Code	Course Title	Credit Points	Course Code	Course Title	Credit Points
AW 1003	Academic Writing for Business	0	AC 1515	Accounting and Entrepreneurship	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					
First Half-Session			Second Half-Session		
Course Code	Course Title	Credit Points	Course Code	Course Title	Credit Points
AC 2031	Management Accountancy 2	15	AC 2530	Financial Accounting 2	15
FI 2004	Finance 2: Business Finance	15	PO 2508	Understanding Statistics	15
			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					
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
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					
First Half-Session			Second Half-Session		
Course Code	Course Title	Credit Points	Course Code	Course Title	Credit Points
At least 30 credit points from the following Accountancy courses:			AC 4528	Dissertations in Accountancy	30
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			
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><b>Designated Degree</b></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.