

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			
PD 1002	Getting Started at the University of Aberdeen	0			
AC 1011	Accounting and Accountability	15	AC 1516	Accounting Principles	15
EC 1006	Economics for Business and Society	15			
FI 1004	Finance 1: Finance, Risk and Investment	15	EC1506	The Global Economy	15
Plus further credit points from courses of choice to gain a total of 120 credits (60 in each term)					

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
			LS 2533	Business Law (see note 2)	15
Plus 45 credit points from courses of choice to gain a total of 120 credits (60 in each term). 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 Academic Year 2025-26					
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	Plus one of the following courses:		
			AC 4537	Accounting History	15
			AC 4538	Corporate Governance & Professional Ethics	15
Plus 60 credit points from courses of choice to gain a total of 120 credits (60 in each term). The optional courses must include at least 30 credits from level 3 Business School courses (AC, EC, FI, IN, MS, PO).					

PROGRAMME YEAR 3 – 120 Credit Points Academic Year 2026-27					
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 term). The optional courses must include at least 30 credits from level 3 Business School courses (AC, EC, FI, IN, MS, PO).					

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PROGRAMME YEAR 4 – 120 Credit Points Academic Year 2025-26					
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
AC 4034	Accounting and Sustainability	15	30 credit points from the following courses:		
AC 4035	Audit Theory and Evolution	15	AC 4537	Accounting History	15
			AC 4538	Corporate Governance and Professional Ethics	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).					

PROGRAMME YEAR 4 – 120 Credit Points Academic Year 2026-27					
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
			AC 3561	Taxation	30
AC 4034	Accounting and Sustainability	15	15 credit points from the following courses (courses taken in previous years cannot be taken again):		
AC 4035	Audit Theory and Evolution	15	AC 4537	Accounting History	15
AC 4036	Public Sector Accounting	15	AC 4538	Corporate Governance and Professional Ethics	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).					

PROGRAMME YEAR 4 – 120 Credit Points Academic Year 2027-28					
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.	Designated Degree (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. (2) On the recommendation of the Examiners, the Designated Degree of MA in Accountancy may be awarded with Distinction.
2	LS2533 may be excluded, however it is a required course for students seeking ICAS Business Law and Assurance exemptions
3	Students seeking maximum accreditation from ICAS should take AC 4035, Audit Theory and Evolution
4	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.