

DEGREE OF MASTER OF ARTS IN ACCOUNTANCY - ECONOMICS (01NL4170)

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 & Accountability	15	EC 1506	The Global Economy	15
EC 1006	Economics for Business & Society	15			
FI 1004	Finance 1: Finance, Risk and Investment	15			
Plus further credit points from courses of choice to gain a total of 120 credits					

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 Accounting 2	15	AC 2530	Financial Accounting 2	15
FI 2004	Finance 2: Business Finance	15	PO 2508	Understanding Statistics	15
EC 2003	Intermediate Microeconomics	30	EC 2503	Intermediate Macroeconomics	30

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 level 3 courses in Economics. Students are required to have exactly 240 credits at levels 3 and 4, at least 210 of which must be AC or EC coded, and normally no more than 120 credits from either discipline. At least 90 credits must be at level 4.					

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 level 3 courses in Economics. Students are required to have exactly 240 credits at levels 3 and 4, at least 210 of which must be AC or EC coded, and normally no more than 120 credits from either discipline. At least 90 credits must be at level 4.					

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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 Accountancy courses:					
AC 4034	Accountability and Sustainability	15	AC 4537	Accounting History	15
AC 4035	Audit Theory and Evolution	15	AC 4538	Corporate Governance & Professional Ethics	15
			AC 4539	Contemporary Issues in Accounting	15
You must choose <u>one</u> of the following dissertation courses:					
			AC 4528	Dissertations in Accountancy	30
			EC 4526	Economics Dissertation	30
Plus further credit points from level 4 course(s) in Economics 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. Students are required to have exactly 240 credits at levels 3 and 4, at least 210 of which must be AC or EC coded, and normally no more than 120 credits from either discipline. At least 90 credits must be at level 4.					

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
			AC 3561	Taxation	15
Plus at least 30 credit points from the following Accountancy courses (courses taken in previous years cannot be taken again):					
AC 4034	Accountability and Sustainability	15	AC 4537	Accounting History	15
AC 4035	Audit Theory and Evolution	15	AC 4538	Corporate Governance & Professional Ethics	15
			AC 4539	Contemporary Issues in Accounting	15
You must choose <u>one</u> of the following dissertation courses:					
			AC 4528	Dissertations in Accountancy	30
			EC 4526	Economics Dissertation	30
Plus further credit points from level 4 course(s) in Economics 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. Students are required to have exactly 240 credits at levels 3 and 4, at least 210 of which must be AC or EC coded, and normally no more than 120 credits from either discipline. At least 90 credits must be at level 4.					

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 Accountancy courses:					
AC 4034	Accountability and Sustainability	15	AC 4537	Accounting History	15
AC 4035	Audit Theory and Evolution	15	AC 4538	Corporate Governance & Professional Ethics	15
			AC 4539	Contemporary Issues in Accounting	15
You must choose <u>one</u> of the following dissertation courses:					
			AC 4528	Dissertations in Accountancy	30
			EC 4526	Economics Dissertation	30
Plus further credit points from level 4 course(s) in Economics 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. Students are required to have exactly 240 credits at levels 3 and 4, at least 210 of which must be AC or EC coded, and normally no more than 120 credits from either discipline. At least 90 credits must be at level 4.					

Notes	
1.	Students who are completing their studies out of sync and wish to do their dissertation in Economics will be required to take their dissertation in their final half session (Term 1 coded course EC4026) with the permission of the Head of Discipline.
2.	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.