

These programme regulations should be read in conjunction with the University's <u>core regulations for</u> <u>undergraduate programmes</u>.

# **BSc Accounting (N400)**

1. This programme is available at Queen's Campus, in a combination of full-time and part-time modes of study, delivered by both the University and KPMG Centres approved by the University.

## Year 1

2. Candidates shall study and be assessed in the following modules:

		Credit value
Management Information #	<u>ECOS1161</u>	20
Business and Finance Ω	<u>ECOS1171</u>	20
Accounting #	<u>ECOS1181</u>	20
Assurance Ω	<u>ECOS1191</u>	20

### Year 2

3. Candidates shall study and be assessed in the following modules:

		Credit value
Audit and Assurance $\Omega \alpha$	ECOS1201	20
Financial Accounting and Reporting $\Omega \alpha$	ECOS1211	20
Principles of Taxation #	<u>ECOS2181</u>	20
Law #	BUSS2171	20

## Year 3

4. Candidates shall study and be assessed in the following modules:

		Credit value
Financial Management #	<u>ECOS2191</u>	20
Business Strategy Ω α	BUSS2161	20
Tax Compliance †	ECOS2231	20
Business Planning: Taxation $\Omega \alpha$	ECOS2221	20

## Year 4

5. Candidates shall study and be assessed in the following modules:

		Credit value
Dissertation	ECOS3032	40
Contemporary Issues in Financial Accounting	<u>BUSS3051</u>	20
Financial Planning and Control	<u>BUSS3061</u>	20
Financial Theory and Corporate Policy	ECOS3241	20

6. Candidates shall also study and be assessed in modules to the value of 20 credits from List A:

List A:		Credit value
Corporate Governance	BUSS3101	20
Security Investment Analysis	ECOS3261	20
Corporate Responsibility	<u>BUSS3191</u>	20
Behavioural Finance	ECOS3331	20
A credit-bearing language module such as those offered by the	-	20
University's Centre for Foreign Language Study OR a 20-credit		

Level 2 or Level 3 module offered by another Board of Studies



### Assessment, progression and award

- 7. Modules marked with a # must be passed at 50% or above. The maximum mark recorded for any such module passed at a resit will be 50%.
- 8. Modules marked with a † must be passed at 55% or above. The maximum mark recorded for any such module passed at a resit will be 55%.
- 9. Modules marked with a  $\Omega$  are delivered at KPMG Centres approved by the University. For these modules the pass mark is 55%. The maximum mark recorded for any such module passed at a resit will be 55%.
- 10. Candidates shall be permitted to resit, on one occasion only, any Level 1 or Level 2 module which has been failed at the first attempt.
- 11. Candidates who achieve the necessary minimum mark in the formative assessment of modules marked α shall be permitted to undertake the summative assessment early.
- 12. Candidates whose contract of employment with KPMG is terminated will be required to leave the programme. Those who are in good academic standing with the University will have the opportunity to transfer to the BA Accounting and Finance degree also offered by DUBS at Queen's Campus, provided they have accumulated sufficient credits at the appropriate level, in accordance with the Programme regulations, and with the approval of the DUBS Director of Undergraduate Studies.

### Professional accreditation

13. Durham University Business School is accredited by the European Quality Improvement System (EQUIS) for a period of three years from 2014 and by the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2013.