

These programme regulations should be read in conjunction with the University's [core regulations for undergraduate programmes](#), and the [marking and classification conventions for undergraduate programmes](#).

## **BSc Accounting (N400)**

*(For students entering from August 2014)*

1. This programme is available at Durham City, in a combination of full-time and part-time modes of study, delivered by both the University and KPMG Centres approved by the University.
2. The last intake of students for this programme was August 2015.

### **Year 1**

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

		<b>Credit value</b>
Management Information #	<a href="#">ECOS1161</a>	20
Business and Finance Ω	<a href="#">ECOS1171</a>	20
Accounting #	<a href="#">ECOS1181</a>	20
Assurance Ω	<a href="#">ECOS1191</a>	20

### **Year 2**

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

		<b>Credit value</b>
Audit and Assurance †	<a href="#">ECOS2261</a>	20
Financial Accounting and Reporting Ω α	<a href="#">ECOS1211</a>	20
Principles of Taxation #	<a href="#">ECOS2181</a>	20
Tax Compliance Ω α	<a href="#">ECOS2251</a>	20

### **Year 3**

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

		<b>Credit value</b>
Law Ω	<a href="#">BUSS1181</a>	20
Financial Management #	<a href="#">ECOS2191</a>	20
Business Strategy #	<a href="#">BUSS2231</a>	20
Business Planning: Taxation Ω α	<a href="#">ECOS2221</a>	20

### **Year 4**

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

		<b>Credit value</b>
Dissertation in Accounting	<a href="#">ECON3322</a>	40
Contemporary Issues in Accounting	<a href="#">ECON3411</a>	20
Financial Planning and Control	<a href="#">ECON3421</a>	20

7. Candidates shall also study and be assessed in modules to the value of 40 credits from List A:

<b>List A:</b>		<b>Credit value</b>
Corporate Governance	<a href="#">BUSI3251</a>	20
Security Investment Analysis	<a href="#">ECON3241</a>	20
Corporate Responsibility	<a href="#">BUSI3241</a>	20
Behavioural Finance	<a href="#">ECON3361</a>	20
A credit-bearing language module such as those offered by the University's Centre for Foreign Language Study OR a 20-credit Level 2 or Level 3 module offered by the Business School or offered by another Board of Studies	-	20

## Assessment, progression and award

8. 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%.
9. 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%.
10. Modules marked with a Ω 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%.
11. 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.
12. Candidates who achieve the necessary minimum mark in the formative assessment of modules marked α shall be permitted to undertake the summative assessment early.
13. 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 normally 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

14. Durham University Business School is accredited by the European Quality Improvement System (EQUIS) for a period of five years from 2017 and by the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2013.

## BSc Accounting (N400)

*(For students entering in August 2012 or August 2013)*

1. This programme is available at Durham City, 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:

		<b>Credit value</b>
Management Information #	<a href="#">ECOS1161</a>	20
Business and Finance Ω	<a href="#">ECOS1171</a>	20
Accounting #	<a href="#">ECOS1181</a>	20
Assurance Ω	<a href="#">ECOS1191</a>	20

### Year 2

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

		<b>Credit value</b>
Audit and Assurance Ω α	Withdrawn	20
Financial Accounting and Reporting Ω α	<a href="#">ECOS1211</a>	20
Principles of Taxation #	<a href="#">ECOS2181</a>	20
Law #	Withdrawn	20

### Year 3

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

		<b>Credit value</b>
Financial Management #	<a href="#">ECOS2191</a>	20

Business Strategy Ω α	Withdrawn	20
Tax Compliance †	Withdrawn	20
Business Planning: Taxation Ω α	<a href="#">ECOS2221</a>	20

#### Year 4

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

		<b>Credit value</b>
Either Dissertation ( <i>for 2012 entrants</i> )	<a href="#">ECOS3032</a>	40
OR Dissertation in Accounting ( <i>for 2013 entrants</i> )	<a href="#">ECON3322</a>	40
Contemporary Issues in Accounting	<a href="#">ECON3411</a>	20
Financial Planning and Control	<a href="#">ECON3421</a>	20

6. Candidates shall also study and be assessed in modules to the value of 40 credits from List A:

<b>List A:</b>		<b>Credit value</b>
Corporate Governance	<a href="#">BUSI3251</a>	20
Security Investment Analysis	<a href="#">ECON3241</a>	20
Corporate Responsibility	<a href="#">BUSI3241</a>	20
Behavioural Finance	<a href="#">ECON3361</a>	20
A credit-bearing language module such as those offered by the University's Centre for Foreign Language Study OR a 20-credit Level 2 or Level 3 module offered by the Business School or offered by another Board of Studies	-	20

#### 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%.
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#### Professional accreditation

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