

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 (N408)**

### **BSc Accounting with Placement Year (N409)**

1. This programme is available at Durham City, in a full-time mode of study.

#### **Level 1 (Certificate)**

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

		<b>Credit value</b>
Financial Accounting # † Ω Y	<a href="#">ACCT1061</a>	20
Skills for the Professional Accountant	<a href="#">ACCT1097</a>	10
Fundamentals of Management Accounting # † Ω Y	<a href="#">ACCT1101</a>	20
Ethics in Accounting Y	<a href="#">ACCT1117</a>	10
Economics for Accounting Y	<a href="#">ACCT1127</a>	10
Business and Technology	<a href="#">ACCT1147</a>	10
Business Law for Accountants	<a href="#">ACCT1131</a>	20
Principles of Taxation	<a href="#">ACCT1121</a>	20

#### **Level 2 (Diploma)**

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

		<b>Credit value</b>
Financial Management † Ω	<a href="#">ACCT2071</a>	20
Performance Management # Ω Y	<a href="#">ACCT2081</a>	20
Taxation †† Ω Y	<a href="#">ACCT2091</a>	20
Financial Reporting # †† Ω Y	<a href="#">ACCT2101</a>	20
Assurance †† Ω	<a href="#">ACCT2111</a>	20
Business Strategy and Technology † Y	<a href="#">ACCT2121</a>	20

#### **Placement year (optional)**

		<b>Credit value</b>
Placement Year in Accounting	<a href="#">ACCT3P16</a>	N/A

#### **Level 3 (Degree)**

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

		<b>Credit value</b>
Research Methods in Accounting	<a href="#">ACCT3071</a>	20
Dissertation in Accounting	<a href="#">ACCT3082</a>	40

5. 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 Reporting Y	<a href="#">ACCT3091</a>	20
Tax Planning for Business ††	<a href="#">ACCT3041</a>	20
Leadership	<a href="#">BUSI3161</a>	20

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

<b>List B:</b>		<b>Credit value</b>
Corporate Governance	<a href="#">ACCT3141</a>	20
Advanced Audit *	<a href="#">ACCT3151</a>	20

### **Assessment, progression and award**

7. Modules marked with a # must be passed at 40% or above in order to progress to the ordinary degree at the next level.
8. Modules marked with a \* are not available in 2022/23.
9. Depending on the modules studied and performance, graduates may obtain credit towards qualifications of the following leading professional accounting bodies:
  - a. Modules marked with a † must be passed at 50% or above in order to achieve Institute of Chartered Accountants in England and Wales (ICAEW) exemptions.
  - b. Modules marked with a †† must be passed at 55% or above in order to achieve Institute of Chartered Accountants in England and Wales (ICAEW) exemptions.
  - c. Modules marked with a Ω must be passed at 40% or above in order to achieve Association of Chartered Certified Accountant (ACCA) exemptions.
  - d. Modules marked with a Υ must be passed at 40% or above in order to achieve Chartered Institute of Management Accountants (CIMA) exemptions.
10. Optional modules will only run if sufficient students are registered.
11. Modules in List A will run in Michaelmas Term; Modules in List B will run in Epiphany Term.
12. In line with the [Core Regulations for Undergraduate Programmes](#), where undergraduate modules are delivered entirely in a single term, students undertaking such modules should be permitted to take no more than 70 credits in total in a single term.

### **Professional accreditation**

13. Durham University Business School is accredited by the European Quality Improvement System (EQUIS) for a period of five years from 2022 and by the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2019.

### **Year 3 (Placement Year)**

14. Students admitted to the BSc Accounting (N408) are able to apply to transfer to the BSc Accounting with Placement Year programme (N409). Candidates must:
  - a. have successfully completed Level 1 of the BSc Accounting (N408) and progressed to Level 2 of the honours or Ordinary programme;
  - b. during the first term of Level 2 study, apply to the Programme Director to be admitted to the BSc Accounting with Placement Year (N409) and have their application approved by the Programme Director; and
  - c. successfully complete Level 2 of the BSc Accounting (N408) so as to be eligible to progress to Level 3 of the BSc Accounting (N408) Honours programme.

### **Placement Year**

15. Students will undertake an approved work placement of not less than 40 weeks. They must have successfully completed 240 credits at Levels 1 and 2 to progress to the placement. Student progress will be assessed at threshold level by continuous assessments of the student's performance during the placement and a final report. Assessment does not contribute to the marks used to determine the award of degree but successful completion is required to qualify for the BSc Accounting with Placement Year.
16. Students who the Board of Examiners deem to have made satisfactory progress on the Placement Year will continue to Level 3 of the BSc Accounting with Placement Year (N409). Students who have not made satisfactory progress on the placement year will not be permitted to continue on BSc Accounting with Placement Year (N409), but must instead proceed to Level 3 of the BSc Accounting (N408) programme.