

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](#).

BA Accounting and Finance (NN43)

BA Accounting and Finance with Placement Year (N302)

BA Accounting and Finance with Study Abroad (N304)

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:

		Credit value
Foundations of Finance< #	FINN1011	20
Financial Accounting <# † Ω	ACCT1061	20
Quantitative Methods 1<	FINN1047	10
Fundamentals of Management Accounting> # † Ω	ACCT1101	20
Business Law<	ACCT1137	10
Introduction to Financial Economics>	FINN1061	20

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

List A:		Credit value
Principles of Taxation> †	ACCT1121	20
Ethics and Finance>	FINN1071	20
Global Financial Systems & Markets>	FINN1051	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

Level 2 (Diploma)

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

		Credit value
Assurance> † Ω	ACCT2111	20
Financial Reporting> # †† Ω	ACCT2101	20
Management Accounting< # Ω	ACCT2081	20
Corporate Finance	FINN2041	20

5. Candidates shall also elect to study and be assessed in modules to the value of 40 credits from List B:

List B:		Credit value
Business Strategy and Technology for Accountants>†	ACCT2121	20
Taxation	ACCT2091	20
Introduction to Financial Econometrics	FINN2031	20
Financial Markets and Institutions	FINN2021	20
Banking and Finance Technology	FINN2051	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

Level 3 (Degree)

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

		Credit value
Dissertation>	ACCT3082	40
Research Methods<	ACCT3071	20

7. Candidates shall also elect to study and be assessed in modules to the value of at least 20 and no more than 40 credits from List C:

List C:		Credit value
Big Data Analytics<	<u>ACCT3011</u>	20
Tax Planning for Business<†† Ω	<u>ACCT3041</u>	20
Audit and Assurance>*	<u>ACCT3151</u>	20
Corporate Reporting<	<u>ACCT3091</u>	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

8. Candidates shall also elect to study and be assessed in modules to the value of at least 20 and no more than 40 credits from List D to make a total value of 120 credits:

List D:		Credit value
Security Investment Analysis	<u>FINN3021</u>	20
Financial Econometrics 2	<u>FINN3091</u>	20
Financial Derivatives and Financial Engineering	<u>FINN3101</u>	20
Behavioural Finance	<u>FINN3081</u>	20
Real Estate Finance	<u>FINN3061</u>	20
Corporate Governance>	<u>ACCT3141</u>	20

Assessment, progression and award

9. Modules marked with a # must be passed at 40% or above in order to progress to the Ordinary stream at the next level.
10. Modules marked with a * are not available in 2023/24.
11. Modules marked with a < will be delivered in Term 1 and modules marked with a > will be delivered in Term 2. If students choose a module delivered in Term 1 then they MUST also choose a module delivered in Term 2.
12. With reference to the Core Regulations for Undergraduate Programmes pt 13 “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.”
13. 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.

Professional accreditation

14. 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 / Study Abroad)

15. Students admitted to the BA Accounting and Finance (NN43) are able to apply to transfer to the BA Accounting and Finance (with Placement Year) programme (N302) or the BA Accounting and Finance (with Study Abroad) programme (N304).
16. Candidates wishing to transfer to the BA Accounting and Finance (with Placement Year) (N302) or the BA Accounting and Finance (with Study Abroad) (N304) must:
- a. have successfully completed Level 1 of the BA Accounting and Finance (NN43) and progressed to Level 2 of the honours or Ordinary programme, and;

- b. during the first term of Level 2 study, apply to the Board of Studies in the Department of Accounting to be admitted to the BA Accounting and Finance (with Placement Year) (N302) or the BA Accounting and Finance (with Study Abroad) (N304) and have their application approved by the Chair of the Board of Studies in the Department of Accounting; and
- c. successfully complete Level 2 of the BA Accounting and Finance (NN43) so as to be eligible to progress to Level 3 of the BA Accounting and Finance (NN43) Honours programme.

Placement Year

- 17. 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 BA Accounting and Finance with Placement Year.
- 18. Students who the Board of Examiners for the Department of Accounting deem to have made satisfactory progress on the Placement Year will continue to Level 3 of the BA Accounting and Finance (with Placement Year) (N302). Students who have not made satisfactory progress on the year abroad will not be permitted to continue on BA Accounting and Finance (with Placement Year) (N302), but must instead proceed to Level 3 of the BA Accounting and Finance (NN43) programme.

Study Abroad

- 19. Students will undertake an approved study placement in an overseas university. Student progress will be assessed at module level by the host University. Assessment does not contribute to the marks used to determine the award of degree but successful completion is required to qualify for the BA Accounting and Finance with Study Abroad. Students should pass a minimum of 40 ECTS credits, or equivalent, to successfully complete the year, as set out in their Learning Agreement.
- 20. Students who the Board of Examiners for the Department of Accounting deem to have made satisfactory progress on the year abroad will continue to Level 3 of the BA Accounting and Finance (with Study Abroad) (N304). Students who have not made satisfactory progress on the year abroad will not be permitted to continue on BA Accounting and Finance (with Study Abroad) (N304), but must instead proceed to Level 3 of the BA Accounting and Finance (NN43) programme.