

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 Management (NN42)

BA Accounting and Management with Placement Year (N204)

BA Accounting and Management with Study Abroad (N206)

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
Financial Accounting< #† Ω	ACCT1061	20
Fundamentals of Management Accounting> #† Ω	ACCT1101	20
Managing Behaviour and Organisations< #	BUSI1251	20

3. Candidates shall also elect to study and be assessed in modules to the value of 60 credits from List A:

List A:		Credit value
Principles of Taxation>†	ACCT1121	20
Ethics in Accounting>\$	ACCT1117	10
Business Law<\$	ACCT1137	10
Changing World of Business<	BUSI1171	20
Introduction to Financial Economics>	FINN1061	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
Financial Reporting> #†† Ω	ACCT2101	20
Management Accounting< # Ω	ACCT2081	20
Assurance>† Ω	ACCT2111	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
Information Systems<	BUSI2151	20
Operations Management<	BUSI2181	20
Consumer Behaviour<	BUSI2331	20
Taxation< †† Ω	ACCT2091	20
Financial Management Techniques for Accountants<	ACCT2071	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

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

List C:		Credit value
Entrepreneurship>	BUSI2141	20
Innovation Management>	BUSI2341	20
Business Strategy and Technology for Accountants>†	ACCT2121	20

Level 3 (Degree)

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

		Credit value
Dissertation >	ACCT3082	40
Research Methods in Accounting<	ACCT3071	20

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

List D:		Credit value
Leadership<	BUSI3161	20
Corporate Responsibility and Sustainability<	BUSI3241	20
New Venture Creation<	BUSI3331	20
Big Data Analytics<	ACCT3011	20
Corporate Reporting<	ACCT3091	20
Tax Planning for Business<†† Ω	ACCT3041	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study		20

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

List E:		Credit value
Corporate Entrepreneurship>	BUSI3171	20
Service Operations Management>	BUSI3211	20
Corporate Governance>	ACCT3141	20
Audit & Assurance>*	ACCT3151	20

Assessment, progression and award

10. Modules marked with a # must be passed at 40% or above in order to progress to the next level of study.
11. Modules marked with a * are not available in 2023/24
12. 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.
13. 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.”
14. Modules marked with a \$ must be taken in conjunction with each other.
15. 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

16. 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)

17. Students admitted to the BA Accounting and Management (NN42) are able to apply to transfer to the BA Accounting and Management (with Placement Year) programme (N204) or the BA Accounting and Management (with Study Abroad) programme (N206).
18. Candidates wishing to transfer to the BA Accounting and Management (with Placement Year) (N204) or the BA Accounting and Management (with Study Abroad) (N206) must:
 - a. have successfully completed Level 1 of the BA Accounting and Management (NN42) and progressed to Level 2 of the honours programme, and;
 - b. during the first term of Level 2 study, apply to the Chair of the Board of Studies in the Department of Accounting to be admitted to the BA Accounting and Management (with Placement Year) (N204) or the BA Accounting and Management (with Study Abroad) (N206) 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 Management (NN42) so as to be eligible to progress to Level 3 of the BA Accounting and Management (NN42) Honours programme.

Placement Year

19. 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 Management with Placement Year.
20. 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 Management (with Placement Year) (N204). Students who have not made satisfactory progress on the Placement Year will not be permitted to continue on BA Accounting and Management (with Placement Year) (N204), but must instead proceed to Level 3 of the BA Accounting and Management (NN42) programme.

Study Abroad

21. 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 Management 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.
22. 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 Management (with Study Abroad) (N206). Students who have not made satisfactory progress on the year abroad will not be permitted to continue on BA Accounting and Management (with Study Abroad) (N206), but must instead proceed to Level 3 of the BA Accounting and Management (NN42) programme.