

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 |
| Principles of Taxation > | ACCT1121 | 20 |
| Ethics and Sustainability in Accounting < | ACCT1117 | 10 |
| Introduction to Financial Economics > | FINN1061 | 20 |
| Foundations of Finance < | FINN1011 | 20 |
| Quantitative Methods 1 < | FINN1047 | 10 |

Level 2 (Diploma)

3. 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 |

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

| List A: | | Credit value |
|--|--------------------------|---------------------|
| Operations Management < | BUSI2181 | 20 |
| Consumer Behaviour < | BUSI2331 | 20 |
| Innovation Management > | BUSI2341 | 20 |
| Taxation < Ω | ACCT2091 | 20 |
| Business Strategy and Technology < | ACCT2121 | 20 |
| A credit-bearing language module offered by the University's Centre for Foreign Language Study | - | 20 |

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

| List B: | | Credit value |
|------------------------|--------------------------|---------------------|
| Entrepreneurship > | BUSI2141 | 20 |
| Information Systems > | BUSI2151 | 20 |
| Financial Management > | ACCT2071 | 20 |

Level 3 (Degree)

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

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

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

List C:

| | | |
|--|--------------------------|----|
| Corporate Responsibility and Sustainability < | BUSI3241 | 20 |
| Work, Organisation and Society < | BUSI3281 | 20 |
| Big Data Analytics < | ACCT3011 | 20 |
| Corporate Reporting < | ACCT3091 | 20 |
| Audit & Assurance > Ω | ACCT3151 | 20 |
| Corporate and Business Law < | ACCT3161 | 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 20 credits from List D:

List D:

| | | Credit value |
|---------------------------------|--------------------------|---------------------|
| Corporate Entrepreneurship > | BUSI3171 | 20 |
| Enterprise Risk Management > | BUSI3441 | 20 |
| Business Economics > | BUSI3491 | 20 |
| Corporate Governance > | ACCT3141 | 20 |
| Tax Planning for Business > Ω * | ACCT3041 | 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 ~ must be taken in conjunction with each other.
11. Modules marked with a * are not available in 2024/25
12. Modules marked with a < will be delivered in Michaelmas Term, and modules marked with a > will be delivered in Epiphany Term. If students choose a module delivered in Michaelmas Term then they MUST also choose a module delivered in Epiphany Term.
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. Depending on the modules studied and performance, graduates may obtain credit towards qualifications of the following leading professional accounting bodies:
- 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

15. 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 2024.

Year 3 (Placement Year / Study Abroad)

16. 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).
17. 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:
- have successfully completed Level 1 of the BA Accounting and Management (NN42) and progressed to Level 2 of the honours or Ordinary programme, and;
 - 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 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

18. 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.
19. 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

20. 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.
21. 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.