

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

**Durham University Business School is accredited by the European Quality Improvement System (EQUIS) for a period of five years from 2022 and the Association to Advance Collegiate Schools of Business (AACSB) for a period of five years from 2024.**

## **PhD in Accounting (with Integrated Studies) (N4R201)**

1. Location: Durham
2. Duration: full-time (48 months)

### **Programme Structure: Year 1**

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

		<b>Credit Value</b>
Modern Accounting Research > ~	<a href="#">ACCT40215</a>	15
Research Methods in Accounting > ~	<a href="#">ACCT40515</a>	15
Accounting Theory < ~	<a href="#">ACCT40815</a>	15
Individual Research Project ~	<a href="#">ACCT42360</a>	60

4. Candidates shall also study and be assessed in modules to the value of 75 credits, chosen from List A subject to the approval of the supervisory team (only a selection of these modules will be available each year). Candidates must choose a balance of modules (core and optional) between the Michaelmas and Epiphany terms with no more than 75 credits in each term.

<b>List A</b>		<b>Credit Value</b>
Financial Statement Analysis >	<a href="#">ACCT41015</a>	15
Accounting: An Information Content Perspective >	<a href="#">ACCT42115</a>	15
Auditing and Accountability >	<a href="#">ACCT40115</a>	15
Financial Accounting and Reporting <	<a href="#">ACCT40315</a>	15
Financial Planning and Control <	<a href="#">ACCT40415</a>	15
Corporate Governance <	<a href="#">ACCT40915</a>	15
Introduction to Data Analytics and Visualisation	<a href="#">ACCT42415</a>	15
Introduction to Machine Learning and Artificial Intelligence *	<a href="#">ACCT42515</a>	15
Sustainability and Ethics	<a href="#">ACCT43015</a>	15
Sustainability and Integrated Reporting *	<a href="#">ACCT43115</a>	15
Modules up to the value of 30 credits chosen from those listed in the Regulations for the MSc Economics, MSc Finance, MSc Management and MSc Marketing programmes, including all named routes within these programmes, subject to permission from supervisors, PhD Director, and the respective Departments.		30

### **Programme Structure: Years 2-4**

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

	<b>Credit Value</b>
Doctoral Thesis (maximum 100,000 words)	540

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

6. Modules marked with < are taught in Term 1 and modules marked with > are taught in Term 2. The Individual Research Project takes place in Term 3 onwards.

7. There will be an assessment period in January/February for modules that are delivered in Term 1.
8. Candidates who have failed modules which are assessed in the January/February and/or May/June assessment period shall normally be required to resit all failed modules in the following August assessment period.
9. Modules marked with ~ must be passed with a mark of at least 50%. These modules may not be compensated.
10. Modules marked with a \* are not available in 2025/26.
11. The requirements for progression are stated in the Core Regulations for Integrated PhDs. At the end of the taught phase candidates will have preliminary registration on the Thesis while awaiting confirmation of results by the Board of Examiners. Only on successful completion of all taught modules will the registration be confirmed. In addition, progression to the research phase is subject to approval of a satisfactory research proposal.
12. Candidates may leave the programme with a named lower award subject to the following restrictions:
  - a. Master of Science in Advanced Research Methods: candidates must obtain a mark of 50% or more in 180 credits at Level 4;
  - b. Postgraduate Diploma in Research Methods: candidates must obtain a mark of 50% or more in at least 120 credits at Level 4 including the core modules Modern Accounting Research (ACCT 40215), Research Methods in Accounting (ACCT 40515) and Accounting Theory (ACCT 40815);
  - c. Postgraduate Certificate in Research Methods: candidates must obtain a mark of 50% or more in at least 60 credits at Level 4 including the core modules Modern Accounting Research (ACCT 40215), Research Methods in Accounting (ACCT 40515) and Accounting Theory (ACCT 40815);
  - d. Candidates who obtain a mark of 50% or more in at least 120 credits at Level 4 but do not satisfy the requirements for the award of Postgraduate Diploma in Research Methods shall be eligible for the award of Postgraduate Diploma in Accounting;
  - e. Candidates who obtain a mark of 50% or more in at least 60 credits at Level 4 but do not satisfy the requirements for the award of Postgraduate Certificate in Research Methods shall be eligible for the award of Postgraduate Certificate in Accounting.