

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:

		<b>Credit value</b>
Foundations of Finance < #	<a href="#">FINN1011</a>	20
Financial Accounting < #	<a href="#">ACCT1061</a>	20
Quantitative Methods 1 <	<a href="#">FINN1047</a>	10
Fundamentals of Management Accounting > #	<a href="#">ACCT1101</a>	20
Introduction to Financial Economics >	<a href="#">FINN1061</a>	20
Principles of Taxation >	<a href="#">ACCT1121</a>	20
Ethics and Sustainability in Accounting <	<a href="#">ACCT1117</a>	10

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

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

		<b>Credit value</b>
Assurance >	<a href="#">ACCT2111</a>	20
Intermediate Financial Reporting > #	<a href="#">ACCT2141</a>	20
Management Accounting < #	<a href="#">ACCT2081</a>	20
Corporate Finance >	<a href="#">FINN2041</a>	20

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

<b>LIST A</b>		<b>Credit value</b>
Intermediate Financial Economics <	<a href="#">FINN2071</a>	20
Taxation <	<a href="#">ACCT2091</a>	20
Financial Econometrics 1 <	<a href="#">FINN2031</a>	20
Accounting Information Systems and Analytics <	<a href="#">ACCT2151</a>	20
Business Law <	<a href="#">ACCT2131</a>	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

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

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

<b>List B</b>		<b>Credit value</b>
Dissertation in Accounting > ~ Ω	<a href="#">ACCT3082</a>	40
Dissertation in Finance ~	<a href="#">FINN3112</a>	40

6. Candidates shall also elect to study and be assessed in modules to the value of 80 credits from List C:

<b>List C:</b>		<b>Credit value</b>
Research Methods in Accounting < Ω	<a href="#">ACCT3071</a>	20
Big Data Analytics <	<a href="#">ACCT3011</a>	20
Corporate Reporting <	<a href="#">ACCT3091</a>	20
Corporate Governance <	<a href="#">ACCT3141</a>	20
Audit and Assurance >	<a href="#">ACCT3151</a>	20
Financial Econometrics 2 <	<a href="#">FINN3091</a>	20

Behavioural Finance <	<a href="#">FINN3081</a>	20
Financial Theory & Corporate Policy >	<a href="#">FINN3011</a>	20
Real Estate Finance >	<a href="#">FINN3061</a>	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

### Assessment, progression and award

7. Modules marked with a # must be passed at 40% or above in order to progress to the next level of study.
8. Modules marked with a ~ must be passed at 40% or above for the award of an honours degree. A mark of 30 – 39% cannot be compensated.
9. Modules marked with a Ω are co-requisites and so candidates must take both of these modules or neither.
10. Modules marked with a < will be delivered in Michaelmas Term and modules marked with a > will be delivered in Epiphany Term.
11. 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.”*

### Professional accreditation

12. 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)

13. 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).
14. 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

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 BA Accounting and Finance with Placement Year.
16. 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**

17. 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.
18. 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.