Durham University
Undergraduate Modules Online
https://apps.dur.ac.uk/faculty.handbook/

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.

BSc Accounting (N408)

BSc Accounting with Placement Year (N409)

BSc Accounting with Study Abroad (N410)

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 < #	ACCT1061	20
Foundations of Finance <	FINN1011	20
Quantitative Methods 1 <	FINN1047	10
Fundamentals of Management Accounting > #	ACCT1101	20
Ethics and Sustainability in Accounting <	ACCT1151	20
Professional Skills >	ACCT1167	10
Introduction to Financial Economics >	FINN1061	20

Level 2 (Diploma)

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

		Credit value
Management Accounting < #	ACCT2081	20
Personal Taxation <	ACCT2161	20
Financial Management >	ACCT2071	20
Intermediate Financial Reporting > #	ACCT2141	20
Assurance >	ACCT2111	20

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

List A		**Credit value**
Accounting Information Systems and Analytics <	ACCT2151	20
Business Law <	ACCT2131	20
A credit-bearing language module offered by the University's Centre for Foreign Language Study	-	20

Level 3 (Degree)

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

		Credit value
Dissertation in Accounting ~	ACCT3082	40

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

List B:		**Credit value**
Research Methods in Accounting <	ACCT3071	20
Big Data Analytics <	ACCT3011	20
Corporate Governance <	ACCT3141	20
Audit and Assurance >	ACCT3151	20
Advanced Financial Reporting >	ACCT3171	20
Business and Digital Strategy >	ACCT3181	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 * are not available in 2026/27.
10. Modules marked with < run in Michaelmas Term; modules marked with > run in Epiphany Term.
11. In line with the Core Regulations for Undergraduate Programmes, 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 BSc Accounting (N408) are able to apply to transfer to the BSc Accounting with Placement Year programme (N409) or the BSc Accounting with Study Abroad programme (N410). Candidates must:
    a. have successfully completed Level 1 of the BSc Accounting (N408) and progressed to Level 2 of the honours or Ordinary programme;
    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 BSc Accounting with Placement Year (N409) or the BSc Accounting with Study Abroad (N410) 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 BSc Accounting (N408) so as to be eligible to progress to Level 3 of the BSc Accounting (N408) Honours programme.

Placement Year

14. 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 BSc Accounting with Placement Year.
15. 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 BSc Accounting with Placement Year (N409). Students who have not made satisfactory progress on the placement year will not be permitted to continue on BSc Accounting with Placement Year (N409), but must instead proceed to Level 3 of the BSc Accounting (N408) programme.

Study Abroad

16. 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 BSc Accounting 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.
17. 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 BSc Accounting with Study Abroad (N410). Students who have not made satisfactory progress on the year abroad will not be permitted to continue on BSc Accounting with Study Abroad (N410), but must instead proceed to Level 3 of the BSc Accounting (N408) programme.