

## **BSc (Hons) Accounting (Minor: Business Informatics) – LME302**

### **1. Context and Objectives**

The Programme of Studies aims at providing students with the knowledge, understanding and skills relating to accounting practices and theory but with an added emphasis on business informatics. This proposal is geared towards supplying professionals to the business and advisory services sector. In particular, Accounting with business informatics graduates will:

- (i) Be in a better position to evaluate and suggest IT-related proposals and solutions to support management in its quest for information for more effective control and decision-making;
- (ii) Be better equipped for external and internal audit assignments, given that most accounting and finance functions in most enterprises/organisations are IT-based.

### **2. Learning outcomes**

- (a) Demonstrate the use of **generally accepted accounting principles (GAAP)** for the preparation of financial statements for individual and group entities.
- (b) Apply and develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.
- (c) Analyse and interpret financial reports
- (d) Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.
- (e) Select and apply appropriate management accounting and financial management techniques to organisational business planning, decision-making and control.
- (f) Understand information systems and apply business informatics tools and techniques to capture and process data, analyse problems and generate solutions.
- (g) Understand the limitations of accounting techniques and the implications of such limitations.
- (h) Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.
- (i) Communicate appropriately in writing and through an oral presentation.
- (j) Solve problems through the identification of key issues, synthesis of information and analytical tools, and the presentation and critical evaluation of a range of options.
- (k) Undertake an independent Research Report relating to a single organisation or industry sector.

### **3. Teaching and Learning Methods**

The Programme consists of a combination of teaching, self -study and other learning activities which altogether promote independent learning, critical thinking and above all nurtures student-centric learning across both semester and yearly modules. Teaching

methods may include face to face lectures, online delivery, tutorials or practical sessions. Other learning activities can be wide-ranging and may include, amongst others, assignments, class tests, group work, presentations, guest lectures and fieldwork.

A typical semester module will carry 6 LCCS Credits which represent 180 notional learning hours broken down as follows: 30 hours of teaching, 60 hours of self-study and 60 hours of other learning activities.

A typical yearly module will carry 12 LCCS Credits which represent 360 notional hours broken down as follows: 60 hours of teaching, 120 hours of self-study and 120 hours of other learning activities.

#### 4. Entry Requirements

- *General Requirements*

In accordance with General Entry Requirements for admission to the University for Undergraduate Degrees.

- *Programme Requirements*

In accordance with general entry requirements.

#### 5. Programme Duration

	<b>Normal</b>	<b>Maximum</b>
Diploma:	2 years	3 years
Degree:	3 years	5 years

#### 6. Minimum LCCS Credits Required:

(i) **Degree Award\***

<b>Core &amp; Elective Structure</b>	<b>LCCS Credits</b>
<b>CORE MODULES</b>	
Finance & Accounting	120
Computer Science & Engineering	48
Law	18
Management	12
<b>ELECTIVES (Finance &amp; Accounting only)</b>	6
<b>TOTAL</b>	<b>204</b>

\*For the degree award all core modules prescribed by the department must be completed.

(ii) **Completion of each year of the programme**

<b>Core &amp; Elective Structure</b>	<b>LCCS Credits to complete year 1</b>	<b>LCCS Credits to complete year 2</b>	<b>LCCS Credits to complete year 3</b>
<b>CORE MODULES</b>			
Finance & Accounting	<b>42</b>	42	36
Computer Science & Engineering	12	24	12
Law	6	0	12
Management	12	0	0
<b>ELECTIVES (Finance &amp; Accounting only)</b>	0	0	6
<b>TOTAL</b>	<b>72</b>	<b>66</b>	<b>66</b>

**Credits per Year:** Maximum 96 LCCS Credits, Minimum 36 LCCS Credits subject to Section 5.

(iii) **Diploma Award**

The diploma is provided as a possible exit point in the programme. A student may opt for a Diploma in Accounting with Business Informatics provided s/he satisfies the minimum requirements, as specified below.

<b>Structure</b>	<b>LCCS Credits</b>
Finance & Accounting	78
Computer Science & Engineering	24
Law	6
Management	12
<b>TOTAL</b>	<b>120</b>

**7. Assessment and Deadlines**

Each module will be assessed over 100 marks (i.e. expressed as %) with details as follows (unless otherwise specified):

Each module will carry 100 marks and will be assessed as follows (unless otherwise specified):

Assessment will be based on a written examination of 2-hour (for a semester module) or 3-hour (for a yearly module) duration and continuous assessment carrying a range of 40% to 50% of total marks.

For all modules taught in semester 1, there will be a compulsory class test at the end of semester 1 of the given academic year unless stated otherwise in the Programme Structure. This is applicable to modules examined at the end of the academic year.

For a student to pass a module, an overall total of 40% for combined continuous assessment and written examination components would be required without minimum thresholds within the individual continuous assessment and written examination.

Most modules in the structure are **yearly modules** which are taught over a period of two semesters but examined at the end of the second semester only. There are continuous assessments over the period of two semesters and the written examination will be of a duration of 3 hours for a yearly module of 12 LCCS Credits.

The assessment of semester modules will consist of continuous assessment and an examination of a duration of 2 hrs at the end of the semester in which the module is run.

Practical Training (ACF 3000) of at least 4 months' duration must be satisfactorily completed for the award of the degree.

**Submission Deadline** for dissertation

Final copy: End of March in the final year of the programme.

**Termination of Registration**

If the CPA of a student is < 40 at the end of an academic year, s/he will have to repeat the entire academic year, and retake modules as and when offered. However, s/he will not be required, if s/he wishes, to retake module(s) for which Grade C or above has been obtained.

Students will be allowed to repeat only once over the entire duration of the Programme of Studies.

Registration of a student will be terminated if

- (i) the CPA < 40 at the end of an academic year and the student has already repeated one year of study; or
- (ii) the maximum duration allowed for completion of the Programme of Studies has been exceeded.

**8. List of Modules - BSc (Hons) Accounting (Minor: Business Informatics)**

**CORE MODULES**

Code	Module Name	Hrs/Wk	LCCS
		L+P	Credits
DFA 1000Y(1)	Principles of Financial Accounting	2+1	12
DFA 1001Y(1)	Cost and Management Accounting	2+1	12
DFA 1002Y(1)	Financial Theory and Practice	2+1	12
DFA 1112(1)	Basic Financial Maths	2+1	6
DFA 2000Y(3)	Financial Reporting	2+1	12
DFA 2003Y(3)	Auditing Principles & Practices	2+1	12
DFA 2104Y(3)	Taxation	2+1	12
DFA 2202(3)	Research Methods for Finance and Accounting	2+1	6
DFA 3000Y(5)	Advanced Financial Reporting	2+1	12
DFA 3021Y(5)	Financial Management and Control	2+1	12
CSE 1146(1)	Introduction to IS	2+2	6
CSE 1240(1)	Database Systems	2+2	6
CSE 2219(3)	Accounting Processes and Information Security	3+0	6
CSE 2217 (3)	Information Systems Development	2+2	6
CSE 3110(5)	Information Technology and Strategy	3+0	6
CSE 3220(5)	Business Information Systems	3+0	6
CSE 2112(3)	Business Intelligence Tools and Techniques	3+0	6
CSE 2216(3)	E-Business& the WEB	2+2	6
MGT 1111(1)	Organisation & Management	D.E.	6
MGT 1235(1)	Managing People in Organisations	3+0	6
LAWS 1108(1)	The Mauritian Legal System and its Legal Process	D.E.O.L	6
LAWS 2005Y(3)	Law of Associations	3+0	12
ACF 3000	Practical Training	-	0
DFA 3099Y(5)	Dissertation	-	12
<b><u>ELECTIVE MODULES</u></b>			
ACF 3003(5)	Advanced Auditing	2+1	6
DFA 3004(5)	Advanced Taxation	2+1	6

## 9. Programme Plan - BSc (Hons) Accounting (Minor: Business Informatics)

Note for modules carrying asterisk(s):

\* These are 3-credit modules which will be run during and examined at the end of the first semester.

\*\* These are 3-credit modules which will be run during and examined at the end of the second semester.

### YEAR 1

Code	Module Name	Hrs/Wk L+P	LCCS Credits
<b>CORE</b>			
DFA 1000Y(1)	Principles of Financial Accounting	2+1	12
DFA 1001Y(1)	Cost and Management Accounting	2+1	12
DFA 1002Y(1)	Financial Theory and Practice	2+1	12
DFA 1112(1)	Basic Financial Maths	2+1	6
CSE 1146(1)	Introduction to IS*	2+2	6
CSE 1240(1)	Database Systems**	2+2	6
MGT 1111(1)	Organisation & Management*	D.E.	6
MGT 1235(1)	Managing People in Organisations**	3+0	6
LAWS 1108(1)	The Mauritian Legal System and its Legal Process*	D.E.O.L	6
<b>Sub Total</b>			<b>72</b>

### YEAR 2

Code	Module Name	Hrs/Wk L+P	LCCS Credits
<b>CORE</b>			
DFA 2000Y(3)	Financial Reporting	2+1	12
DFA 2003Y(3)	Auditing Principles & Practices	2+1	12
DFA 2104Y(3)	Taxation	2+1	12
DFA 2202(3)	Research Methods for Finance and Accounting**	2+1	6
CSE 2112(3)	Business Intelligence Tools and Techniques*	3+0	6
CSE 2216(3)	E-Business and the WEB*	2+2	6
CSE 2219(3)	Accounting Processes and Information Security**	3+0	6
CSE 2217(3)	Information Systems Development**	2+2	6
<b>Sub Total</b>			<b>66</b>

### YEAR 3

Code	Module Name	Hrs/Wk L+P	LCCS Credits
<b>CORE</b>			
DFA 3000Y(5)	Advanced Financial Reporting	2+1	12
LAWS 2005Y(3)	Law of Associations	3+0	12
DFA 3021Y(5)	Financial Management and Control	2+1	12
CSE 3220(5)	Business Information Systems**	3+0	6
CSE 3110(5)	Information Technology and Strategy*	3+0	6
DFA 3099Y(5)	Dissertation	-	12
<b>Sub Total</b>			<b>60</b>
<b>ELECTIVES</b>			
<b>CHOOSE ONE FROM</b>			
ACF 3003(5)	Advanced Auditing*	2+1	6
DFA 3004(5)	Advanced Taxation*	2+1	6
<b>Sub Total</b>			<b>6</b>
<b>Grand Total</b>			<b>204</b>

**Note 1:** It is compulsory for students to complete a Dissertation. This dissertation should start in Year 3, carrying 12 LCCS Credits.

**Note 2:** A summary of Core Modules and Elective Modules is given below:

Total Number of Core Yearly Modules: 10 (12 LCCS Credits per module)  
Total Number of Core Semester Modules: 13 (6 LCCS Credits per module)  
Total Number of Elective Semester Modules: 1 (6 LCCS Credits per module)

As follows:

	<b>CORE</b>		<b>ELECTIVES</b>	
	<b>Yearly</b>	<b>Semester</b>	<b>Yearly</b>	<b>Semester</b>
Year 1	3	6	-	-
Year 2	3	5	-	-
Year 3	4	2	-	1
<b>TOTAL</b>	<b>10</b>	<b>13</b>	<b>-</b>	<b>1</b>

Note: Electives are subject to: (i) availability of resources, and (ii) minimum critical mass of students for the elective.