

BSc (Hons) Accounting (Minor: Management) – LM304

1. Objectives

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

- (i) propose solutions to deal with the provision and management of information within an enterprise for decision-making and control purposes; and
- (ii) engage in external and internal audit assignments, given that successful implementation of an internal control system requires pervasive management support and participation.

2. General Entry Requirements

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

3. Programme Requirement

As above.

4. Minimum Requirements for Awards

(i) Degree Award

Core & Elective Structure	Credits
CORE MODULES	
Finance & Accounting	57
Computer Science & Engineering	9
Law	12
Management	21
ELECTIVES	3
TOTAL	102

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

(ii) Diploma Award

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

Structure	Credits
Finance & Accounting	36
Computer Science & Engineering	6
Law	6
Management	12
Total	60

5. Programme Duration

	Normal	Maximum
Diploma:	2 years	3 years
Degree:	3 years	5 years

6. **Credits per Year:** Maximum 48 credits, Minimum 18 credits subject to Regulation 5.

7. **Minimum Credits Required for Degree Award:** 102

8. **Assessment**

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 20% to 30% of total marks except for the following module:

Module	Continuous Assessment	Written Examination
DFA 2202(3) - Research Methods for Finance and Accounting	50% (15% for class/lab test and 35% for individual assignment)	50%

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 6 credits.

Some modules in the structure are run over 15 weeks and carry 3 credits. The assessment of such 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. Such requirement may be waived for part-time students currently in employment.

Submission Deadline for dissertation:

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

9. **List of Modules - BSc (Hons) Accounting (Minor: Management)**

CORE MODULES

Code	Module Name	Hrs/Wk L+P	Credits
ACF 3000	Practical Training	-	0
ILT 1010e(1)	Digital Literacy	O.E.	3
CSE 1021(1)	Basic Computer Applications	3+0	3
CSE 3203(5)	Management Information Systems	3+0	3
DFA 1000Y(1)	Principles of Financial Accounting	3+0	6
DFA 1002Y(1)	Financial Theory and Practice	3+0	6
DFA 1001Y(1)	Cost and Management Accounting	3+0	6
DFA 2000Y(3)	Financial Reporting	3+0	6
DFA 2003Y(3)	Auditing Principles & Practices	3+0	6
DFA 2104Y(3)	Taxation	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting	3+0	3
DFA 3000Y(5)	Advanced Financial Reporting	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
DFA 3099Y(5)	Dissertation	-	6
LAWS 1007Y(1)	Foundations of Mauritian Law	D.E.O.L	6
LAWS 2005Y(3)	Law of Associations	3+0	6
MGT 1067Y(1)	Principles and Practice of Management	D.E.O.L	6
MGT 2087(3)	Corporate Ethics and Good Governance	3+0	3
MGT2086(3)	Marketing in practice*	3+0	3
MGT 2085 (3)	Managing Human Capital*	3+0	3
MGT 3058Y(5)	Strategic Management	3+0	6

ELECTIVE MODULES

ACF 3003(5)	Advanced Auditing	3+0	3
DFA 3004(5)	Advanced Taxation	3+0	3
ACF 3210(5)	Company and Business valuation	3+0	3

Note: All 3-credit modules are run over 15 weeks and exams are scheduled at the **end** of the semester in which the module is run.

10. Programme Plan - BSc (Hons) Accounting (Minor: Management)

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	Credits
CORE			
DFA 1000Y(1)	Principles of Financial Accounting	3+0	6
DFA 1001Y(1)	Cost and Management Accounting	3+0	6
DFA 1002Y(1)	Financial Theory and Practice	3+0	6
MGT 1067Y(1)	Principles and Practice of Management	D.E.O.L	6
LAWS 1007Y(1)	Foundations of Mauritian Law	D.E.O.L	6
ILT 1010e(1)	Digital Literacy*	O.E.	3
CSE 1021(1)	Basic Computer Applications**	3+0	3

YEAR 2

Code	Module Name	Hrs/Wk L+P	Credits
CORE			
DFA 2000Y(3)	Financial Reporting	3+0	6
DFA 2003Y(3)	Auditing Principles & Practices	3+0	6
DFA 2104Y(3)	Taxation	3+0	6
LAWS 2005Y(3)	Law of Associations	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3
MGT2086(3)	Marketing in practice*	3+0	3
MGT 2085 (3)	Managing Human Capital*	3+0	3
MGT 2087(3)	Corporate Ethics and Good Governance*	3+0	3

YEAR 3

Code	Module Name	Hrs/Wk L+P	Credits
CORE			
DFA 3000Y(5)	Advanced Financial Reporting	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
DFA 3099Y(5)	Dissertation	-	6
MGT 3141Y(5)	Business Strategy	3+0	6
CSE 3203(5)	Management Information Systems**	3+0	3
ELECTIVES			
CHOOSE ONE FROM			
ACF 3003(5)	Advanced Auditing*	3+0	3
DFA 3004(5)	Advanced Taxation*	3+0	3
ACF 3210(5)	Company and Business Valuation*	3+0	3

Note 1: It is compulsory for students to complete a dissertation of 10,000 to 12,000 words. This dissertation should start in Year 3, carrying 6 credits.

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

Total Number of Core Yearly Modules: 13 (6 credits per module)
Total Number of Core Semester Modules 7(3 credits per module)
Total Number of Elective Semester Modules: 1 (3 credits per module)

As follows:

	CORE		ELECTIVES	
	Yearly	Semester	Yearly	Semester
Year 1	5	2	-	-
Year 2	3	4	-	-
Year 3	5	1	-	1
TOTAL	13	7	-	1

June 2018