

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

1. 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. General Entry Requirements

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

3. Programme Requirement

In accordance with general entry requirements.

4. Minimum Requirements for Awards

(i) Degree Award

Core & Elective Structure	Credits
CORE MODULES	
Finance & Accounting	60
Computer Science & Engineering	24
Law	9
Management	6
GEM	3
ELECTIVES (Finance & Accounting only)	3
TOTAL	105

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 Business Informatics provided s/he satisfies the minimum requirements, as specified below.

Structure	Credits
Finance & Accounting	39
Computer Science & Engineering	12
Law	3
Management	6
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: 105

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.

Submission Deadline for dissertation:

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

9. 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.

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

CORE MODULES

Code	Module Name	Hrs/Wk L+P	Credits
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
DFA 1112(1)	Basic Financial Maths	3+0	3
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
CSE 1146(1)	Introduction to IS	2+2.	3
CSE 1240(1)	Database Systems	2+2	3
CSE 2219(3)	Accounting Processes and Information Security	3+0	3
CSE 2217 (3)	Information Systems Development	2+2	3
CSE 3110(5)	Information Technology and Strategy	3+0	3
CSE 3220(5)	Business Information Systems	3+0	3
CSE 2112(3)	Business Intelligence Tools and Techniques	3+0	3
CSE 2216(3)	E-Business& the WEB	2+2	3
MGT 1111(1)	Organisation & Management	D.E.	3
MGT 1235(1)	Managing People in Organisations	3+0	3
LAWS 1108(1)	The Mauritian Legal System and its Legal Process	3+0	3
LAWS 2005Y(3)	Law of Associations	3+0	6
ACF 3000	Practical Training	-	0
DFA 3099Y(5)	Dissertation	-	6

ELECTIVE MODULES

ACF 3003(5)	Advanced Auditing	3+0	3
DFA 3004(5)	Advanced Taxation	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.

11. 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	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
DFA 1112(1)	Basic Financial Maths	3+0	3
CSE 1146(1)	Introduction to IS*	2+2	3
CSE 1240	Database Systems**	2+2	3
MGT 1111(1)	Organisation & Management*	D.E.	3
MGT 1235(1)	Managing People in Organisations**	3+0	3
LAWS 1108(1)	The Mauritian Legal System and its Legal Process*	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
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3
CSE 2112(3)	Business Intelligence Tools and Techniques*	3+0	3
CSE 2216(3)	E-Business and the WEB*	2+2	3
CSE 2219(3)	Accounting Processes and Information Security**	3+0	3
CSE 2217(3)	Information Systems Development**	2+2	3

YEAR 3

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

Note 1: It is compulsory for students to complete a Dissertation. This dissertation should start in Year 3, carrying 6 credits.

Note 2: Students will have to complete a minimum of one 3-credit General Education Module (GEM) over the three years of Programme of Studies. List of GEMs will be posted on Faculty Notice Boards at the start of every semester.

Total Number of Core Yearly Modules:	10 (6 credits per module)
Total Number of Core Semester Modules:	13 (3 credits per module)
Total Number of GEM:	1(3 credits per module)
Total Number of Elective Semester Modules:	1 (3 credits per module)

As follows:

	CORE		ELECTIVES		GEM
	Yearly	Semester	Yearly	Semester	
Year 1	3	6	-	-	
Year 2	3	5	-	-	
Year 3	4	2	-	1	
TOTAL	10	13	-	1	1

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

12. Outline Syllabus

ACF 3003(5) - ADVANCED AUDITING

Professional & Ethical Considerations; Audit Process, Assignment & Reporting; Current Issues in and Development in Auditing; Small Business Audit; Audit of Group Companies; Specialised Audits: Bank, Insurance, Investment Trusts and Pension Schemes; Investigations; Auditing in the Public Sector.

CSE 1146(1) - INTRODUCTION TO INFORMATION SYSTEMS (L/P - 3)

Information Systems in Business, Basic IS Concepts, Types of IS, Components of IS, Ethical Issues for IS, IS Networks and the Internet, IS Data Management, Group Collaboration, Business Operations, Management Decision Making, Electronic Commerce and Strategic Impact of Information Systems, Information Systems Development, Managing IS and Technology, Controlling and Securing Information Systems.

CSE 1240(1)- DATABASE SYSTEMS (L/P - 3)

Introduction to DBMS, Database Environment, Data Models, Database Analysis, ERD, Database Design, Relational Model, Normalization, Query Language (SQL) and QBE, Database Application Development, Client/Server Database Environment, Internet Database Environment, Business Intelligence, Data Warehousing.

CSE 2112(3) – BUSINESS INTELLIGENCE TOOLS AND TECHNIQUES (L - 3)

Business Intelligence, Concepts, Modelling and Analysis, Decision Support Systems, Data Warehousing, Business Analytics, OLAP, Data and Web Mining, Business Performance Management, Real time BI, Collaborative Computing-Supported Technologies, Business Intelligence and the Web

CSE 2216(3) - EBUSINESS & The WEB (L/P - 3)

Architectures for Web Applications, E-commerce and Online Payment, Cyber laws, Technologies and tools for Internet Marketing and eCRM, Internet and the WWW, Web Servers (Apache, IIS), HTML and DHTML, Cascaded Style Sheets, Client-side Programming, Server-side Programming, Connecting to Databases, Google Analytics.

CSE 2217(3) – INFORMATION SYSTEMS DEVELOPMENT (L/P - 3)

Foundations of System Development , Project Life Cycle and Management, Software Process Models, Data Gathering Techniques, PERT Techniques, VB.NET, VB.Net Controls, Operators, Statements, Functions, Arrays and Enumerations, Database Programming, Error Handling.

CSE 2219 (3) – ACCOUNTING PROCESSES AND INFORMATION SECURITY (L - 3)

Types of Accounting Information Systems, Storage and Processing of Accounting Transactions, Accounting Software, Advanced Spreadsheets, Payroll, Budgeting, Internal Controls, Computer-Based Auditing, Security Principles, Risk Assessment and Management, Disaster Recovery, Security Threats, Computer Fraud and Abuse, Malware, Principles of Cryptography.

CSE 3110(5) - INFORMATION TECHNOLOGY AND STRATEGY (L - 3)

Strategic Information Systems, People Involved in Information System Management, Evolving Information System Strategy, Information System Planning, Change Management Strategy, Business Strategy Decision, E-commerce & Internet as a Strategic Potential, Information System Strategy and Organization.

CSE 3220(5) – BUSINESS INFORMATION SYSTEMS (L - 3)

Information systems concepts, Electronic commerce, Impact of E-commerce on Consumer Retailing and B2B Transactions, transaction processing systems, Enterprise Applications, Enterprise resource planning systems, Knowledge Management systems, Management information systems, Use of IS to Enhance Decision Making in Businesses, Decision support systems, Specialised information systems such as artificial intelligence, expert systems, virtual reality and special-purpose systems, Managing Global Systems.

DFA 1000Y(1) - PRINCIPLES OF FINANCIAL ACCOUNTING

The Role of Accounting Information; Recording and Summarising Transactions; Accounting Concepts & Preparing Final Accounts; Adjustments to Final Accounts; Capital v/s Revenue Expenditure; Bank Reconciliation Statement; Depreciation; Correction of Errors; Control Accounts; Value Added Tax; Stock Valuation Methods; Partnerships; Goodwill and Changes in Partnerships; Incomplete Records; Accounting for Not-for-Profit Organisations; Limited Companies; Business Purchase; International Accounting Standards & Desirable Attributes of Accounting Information; Cash Flow Statement; Interpretation of Financial Statements; Branch Accounting.

The Use of Accounting Packages: Nominal Ledger, Purchases and Sales Ledger, Payroll and Stock Control. Setting up of the system, with integration of the various modules. Carrying out end of period routines. Preparation of financial statement.

DFA 1001Y(1) - COST AND MANAGEMENT ACCOUNTING

Elements of cost; Cost Accounting System; Cost Book Keeping; Job & Batch Costing; Contract Costing; Process Costing; Joint Products & By-Products Costing; Operation & Service Costing; Absorption and activity-based costing; Marginal Costing & Contribution Analysis; Break Even & Cost Volume Profit Analysis.

Introduction to Management Accounting; Accounting for Decision Making - Short & Long Term; Decision Making with Uncertainty; DCF Techniques; Pricing Policies; Relevant Costs; Budgeting & Budgetary Control; Evaluation of Fixed/Flexible, Zero Based, Incremental, Periodic, Continuous and Activity Based budgetary systems; Budget Review; Costing Techniques; Absorption, Marginal and Opportunity Cost Approaches for Specific Orders/Operations; Life Cycle Costing; Target Costing; Standard Costing and Variance Analysis, Significance, Interpretation & Relevance of Variances; Planning & Operational Variances.

DFA 1002Y(1) - FINANCIAL THEORY AND PRACTICE

The financial system; Capital markets; An Analysis of the Mechanisms of the Financial System in the economy: Theory and Current Statistics; Time value of money; Capital Budgeting: an introduction; Valuation of Financial Assets; Bond analysis: an introduction; Risk, Return and Diversification; Efficient Market Hypothesis; Multinational Finance: an introduction; Consumption, Investment and the Capital Markets; Theory of choice: utility theory given uncertainty; State Preference Theory; Objects of choice: Mean variance uncertainty; Asset Pricing Theory, Agency Theory, Portfolio Theory.

DFA 1112(1) - BASIC FINANCIAL MATHS

Functions and graphs: quadratic, cubic, exponential, logarithmic; Matrices: 2x2, 3x3, solving simultaneous equations; Differentiation and Integration; Time Value of Money: simple interest, compound interest, annuities; Probability Theory; Measures of central tendency and dispersion; Binomial, Poisson and Normal distributions, risk and return; Discrete Time Market Models: principle of no arbitrage, binomial tree model.

DFA 2000Y(3) - FINANCIAL REPORTING

IASC Framework; Revenue Recognition; Reporting Financial Performance; Presentation of Financial Statements: Fixed Assets, Investments, Inventories, Construction Contracts; Deferred Taxation; Operating and Finance Leases; Earnings per Share. Rationale for Group Financial Statements; Fair Values and Goodwill; Accounting for Subsidiary Undertakings, Associates and Joint Ventures; Consolidated Cash Flow Statement; Foreign Currency Translation and Transactions; Accounting for Foreign Undertakings; Merger Accounting; Segmental Reporting.

DFA 2003Y(3) - AUDITING PRINCIPLES AND PRACTICES

Nature of Audit; Regulatory Framework of Auditing; Appointment, Resignation and Dismissal of Auditors; Auditors' Rights, Duties and Liabilities; Auditors' Independence; Audit Planning; Audit Programmes and Working Papers; Audit Evidence; Audit Risks & Internal Control; Audit Process; Audit Assignments; Reporting; Auditing in a Computerised Environment; Quality Control; Sampling; Internal Audit and Internal Review; International Standards on Auditing; Regulation.

DFA 2104Y (3) - TAXATION

Mauritian Tax

Principles of Taxation; Power of Commissioners; Administration of Mauritian Tax; Taxation of Individuals from various sources; Capital allowances; Partnership and company Taxation; Taxation of Trusts and deceased persons; Value Added Tax; Anti Avoidance Taxation Relief.

Introduction To UK Taxation

Principles of Schedular Systems; Powers of commissioners; Administration of Tax; Income Tax Individuals from various sources; Business Taxes; Capital Allowances; Loss Reliefs for individuals; Partnership Taxation; Introduction of capital Gains Tax.

DFA 2202(3) - RESEARCH METHODS FOR FINANCE AND ACCOUNTING

Analysis of the science of research; Key Elements of Research; Research Designs; Data Issues; Hypothesis Development; Data Collection Methods; Causal Methods; The Use of Software in Research; The use of Parametric and Non-parametric Statistical tests; General Research Methodology; Plagiarism; Referencing; Case Study analysis of key Accounting or Finance Literature.

DFA 3000Y(5) - ADVANCED FINANCIAL REPORTING

Accounting Theory; Decision Usefulness Approach; Definition of Income; Valuation Methods; Inflation Accounting; Positive Accounting Theory; Legal Requirements and The True & Fair View; Standard Setting Process; Earnings Management; Financial Statement Analysis; Corporate Failure Prediction. Reporting the Substance of Transactions; Related Party Disclosures; Accounting for Intangible Assets; Accounting for Financial Instruments and Hedges; Corporate Governance; Accounting for Social Responsibility; Accounting Ethics; Current Financial Reporting Issues.

DFA 3004(5) - ADVANCED TAXATION

UK Taxation

Corporate Tax; Loss Reliefs for companies; Capital Gains Tax including shares and available Reliefs; Value Added Tax; Inheritance Tax and Exemptions; Personal Tax Deferrals and Mitigation; International Aspects of Taxation; Residence and its Implications; Comparative Tax System; Tax Planning.

DFA 3021Y(5) - FINANCIAL MANAGEMENT AND CONTROL

Financial Management Objectives; Nature, Purpose and Scope of Financial Management in profit and non-profit making organisations; Financial Management Environment; Sources of finance (equity, debt, near-debt and financing of SMEs) and relative costs; Requirements; Capital Structure Planning and Policy including application of Modigliani and Miller propositions; Cost-Volume Profit Analysis & Operating

Leverage; Analysis of Capital Budgeting Decisions - Identifying Free Cash Flows and Appraisal of capital investment opportunities (DCF and Non-DCF Techniques) inclusive of effects of taxation, inflation, risk and uncertainty; leasing v/s buying with borrowed funds decisions; Financial & Profit Planning; Nature & Scope of Working Capital Management; Management of Stock, Debtors, Short Term Funds, Cash, Overdrafts, and Creditors; Techniques of Working Capital Management.

Management Control in Decentralised Organisations - Divisional Performance, Transfer Pricing; Quantitative Aids to Budgeting; Performance Measurement Models – Balanced Scorecard, Financial v/s Non Financial Business measures, Benchmarking; Non Profit Organisations; Public Sector; Impact on Reward Schemes; Planning & Control – Strategic Management Accounting; Management Accounting Framework; Management Accounting Systems – Design, Objectives, Recording and Format of Reports; Management Accounting Theory – Behavioural Implications of Management Accounting Practices.

LAWS 1108Y(1) – THE MAURITIAN LEGAL SYSTEM AND ITS LEGAL PROCESS

Law as a normative system. Sources of law. Legislation and the legislative process. Statutory interpretation. Droits subjectifs and legal personality. Other aspects of Substantive Mauritian Law. The Judicial Process.

LAWS 2005Y(3) - LAW OF ASSOCIATIONS

This module will cover 45 hours Company Law, 25 hours of Corporate Insolvency and 20 hours of Sociétés. The Company as a medium to conduct business; Different types of companies; Registration of Companies; Constitution of Companies. Consequences of Incorporation: Corporate Personality and lifting the veil. Share Capital and Methods of Public Offering; The Management and Control of Companies; Directors' Duties, Majority Rule and Minority Shareholders' Protection; Shareholder Remedies, Company Meetings, Insider Dealing.

Sources and Objectives of Insolvency Law; Causes of Corporate Failure; General Principles of Winding Up. The Appointment, Control, Powers, Duties and Release of the Liquidator; Powers of the Court, Voluntary Winding Up; Members' and Creditors' Winding Up; Declaration of Solvency; Meetings of Members and Creditors; Dissolution; Defunct Companies; Outstanding Assets; The Official Receiver; Receivers and Managers. Appointment, Powers, Duties and Liability of Receiver.

Classification of "Sociétés" - Definition; General Principles: The Contract of "Société". The "Société" as a legal person; Formation, Conversion, Merger, Scission and Dissolution of "Société". Gerants. Partners. Specific "Société": "Société" en nom collectif.

MGT 1111(1) - ORGANISATION AND MANAGEMENT

Management Concepts and Functions; Development and Management Theories; The Internal and External Environments of the Organisation; Social Responsibility and Ethics in Management; Managerial Decision Making; The Planning Process; The nature of Organisation Structure; Organisational Control; Contemporary Issues in Management; Management in Future.

MGT 1235(1) - MANAGING PEOPLE IN ORGANISATIONS

Introduction to People Management, Historical Background and Evolution of People Management, Personnel Management v/s Human Resource Management, Motivation, Leadership Styles and Traits, Commitment of Employees, Human Resource Planning, Recruitment and Selection, Training and Development, Performance Management, Employee Relations, Teamwork and Empowerment.

DFA 3099Y(5) – DISSERTATION

The assessment of final year dissertation will be based on the application of accounting and/or finance skills imparted during the course to a real-life or research-oriented problem. The number of words in the final year project/dissertation shall be between 8,000-12,000.

June 2012