

## **BSc (Hons) Accounting (Minor: Finance) F/T – LM300**

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

The Programme of Studies aims at imparting students with the knowledge and understanding of accounting practices and its related fields. In light of developments in the body of knowledge expected of professional accountants and the increasing predominance of international accounting standards, this Programme of Studies is particularly geared for candidates who aspire to a professional accountancy qualification and/or a career in business and advisory services. The structure also provides for a minor in finance to broaden the student's knowledge & understanding in the area of corporate & international finance. In particular, the graduates will:

- (i) Be in a better position to evaluate and suggest proposals and solutions to support management in its quest for information for more effective control and decision-making;
- (ii) Be better equipped for a wide range of tasks especially external and internal audit assignments.

This programme therefore provides an array of fundamentals skills spanning finance, accounting, management, communication and decision making relevant to the needs of industry.

### **2. Learning Outcomes**

Students are expected to:

- a) Acquire the knowledge 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) 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; and
- k) Develop a broad and coherent knowledge pertaining to accounting and finance.

### 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 90 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 180 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	150
Computer Science & Statistics	12
Law	24
Management	18
<b>ELECTIVE (Finance &amp; Accounting only)</b>	6
<b>TOTAL</b>	<b>210</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>36</b>	<b>60</b>	<b>48</b>
Computer Science & Statistics	12	<b>6</b>	<b>6</b>
Law	12	<b>12</b>	-
Management	12	-	-
<b>ELECTIVE (Finance &amp; Accounting only)</b>	-	-	<b>6</b>
<b>TOTAL</b>	<b>72</b>	<b>78</b>	<b>60</b>

**Credits per Year:** Minimum 36 LCCS Credits, Maximum 96 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 (Minor: Finance) provided s/he satisfies the minimum requirements, as specified below.

<b>Structure</b>	<b>LCCS Credits</b>
Finance & Accounting	84
Computer Science & Statistics	12
Law	12
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 during the semester unless stated otherwise in the Programme Structure.

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 3 hours duration for a yearly module of 12 LCCS Credits.

The assessment of semester modules will consist of continuous assessment and an examination of a 2 hours duration 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. This training will be in the form of an industry placement which will expose the students to a work environment setting that will inculcate work place skills and team work which are important in nurturing the employability of graduates.

### **Submission Deadline for dissertation**

Final copy: Not later than the last working day (excluding Saturdays, Sundays and Public Holidays) of March of the academic year by 4.00 p.m. at latest.

### **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: Finance)**

### **CORE MODULES**

<b>Code</b>	<b>Module Name</b>	<b>L/T/P</b>	<b>Contact Hours</b>	<b>Self-Study Hours</b>	<b>Other Learning Hours</b>	<b>LCCS Credits</b>
DFA 1000Y(1)	Principles of Financial Accounting	2+1	60	120	180	12
DFA 1002Y(1)	Financial Theory and Practice	2+1	60	120	180	12
DFA 1001Y(1)	Cost and Management Accounting	2+1	60	120	180	12
ILT 1010e(1)	Digital Literacy	O.E	10	80	90	6
MGT 1111(1)	Organisation & Management	D.E.O.L	30	60	90	6
CSE 1021(1)	Basic Computer Applications	2+1	30	60	90	6
MGT 1235(1)	Managing People in Organisations	2+1	30	60	90	6
LAWS 1007Y(1)	Foundations of Mauritian Law	2+1	60	120	180	12
STAT 1004(3)	Statistics for Finance	2+1	30	60	90	6
DFA 2000Y(3)	Financial Reporting	2+1	60	120	180	12
DFA 2104Y(3)	Taxation	2+1	60	120	180	12
LAWS 2005Y(3)	Law of Associations	2+1	60	120	180	12
DFA 2002Y(3)	Corporate Finance	2+1	60	120	180	12
DFA 2003Y(3)	Auditing Principles & Practices	2+1	60	120	180	12
DFA 2202(3)	Research Methods for Finance and Accounting	2+1	30	60	90	6
ACF 3116(3)	Monetary and Financial Systems	2+1	30	60	90	6
DFA 3000Y(5)	Advanced Financial Reporting	2+1	60	120	180	12
DFA 3006Y(5)	International Finance	2+1	60	120	180	12
DFA 3021Y(5)	Financial Management and Control	2+1	60	120	180	12
CSE 3203(5)	Management Information Systems	2+1	30	60	90	6
DFA 3099Y(5)	Dissertation	-	-	-	-	12
ACF 3000	Practical Training	-	-	-	-	-

**ELECTIVE MODULES**

ACF 3003(5)	Advanced Auditing	2+1	30	60	90	6
DFA 3004(5)	Advanced Taxation	2+1	30	60	90	6
ACF 3210(5)	Company and Business Valuation	2+1	30	60	90	6

L – Lecture

T – Tutorial

P – Practical

**9. Programme Plan - BSc (Hons) Accounting (Minor: Finance)**

<b>YEAR 1</b>					
<b>Code</b>	<b>Module Name</b>	<b>L/T/P</b>	<b>Contact Hours</b>	<b>LCCS Credits</b>	
<b>CORE</b>					
DFA 1000Y(1)	Principles of Financial Accounting	2+1	60	12	
DFA 1002Y(1)	Financial Theory and Practice	2+1	60	12	
DFA 1001Y(1)	Cost and Management Accounting	2+1	60	12	
ILT 1010e(1)	Digital Literacy*	O.E	10	6	
MGT 1111(1)	Organisation & Management*	D.E.O.L	30	6	
CSE 1021(1)	Basic Computer Applications**	2+1	30	6	
MGT 1235(1)	Managing People in Organisations**	2+1	30	6	
LAWS 1007Y(1)	Foundations of Mauritian Law	2+1	60	12	
<b>Sub Total</b>				<b>72</b>	
<b>YEAR 2</b>					
<b>Code</b>	<b>Module Name</b>	<b>L/T/P</b>	<b>Contact Hours</b>	<b>LCCS Credits</b>	
<b>CORE</b>					
STAT 1004(3)	Statistics for Finance*	2+1	30	6	
DFA 2000Y(3)	Financial Reporting	2+1	60	12	
DFA 2104Y(3)	Taxation	2+1	60	12	
LAWS 2005Y(3)	Law of Associations	2+1	60	12	
DFA 2002Y(3)	Corporate Finance	2+1	60	12	
DFA 2003Y(3)	Auditing Principles & Practices	2+1	60	12	
DFA 2202(3)	Research Methods for Finance and Accounting**	2+1	30	6	
ACF 3116(3)	Monetary and Financial Systems*	2+1	30	6	
<b>Sub Total</b>				<b>78</b>	
<b>YEAR 3</b>					
<b>Code</b>	<b>Module Name</b>	<b>L/T/P</b>	<b>Contact Hours</b>	<b>LCCS Credits</b>	
<b>CORE</b>					
DFA 3000Y(5)	Advanced Financial Reporting	2+1	60	12	
DFA 3006Y(5)	International Finance	2+1	60	12	
DFA 3021Y(5)	Financial Management and Control	2+1	60	12	
CSE 3203(5)	Management Information Systems*	2+1	30	6	
DFA 3099Y(5)	Dissertation	-	-	12	
ACF 3000	Practical Training			-	
<b>Sub Total</b>				<b>54</b>	
<b>ELECTIVES CHOOSE ONE FROM</b>					
ACF 3003(5)	Advanced Auditing**	2+1	30	6	
DFA 3004(5)	Advanced Taxation**	2+1	30	6	
ACF 3210(5)	Company and Business Valuation**	2+1	30	6	
<b>Sub Total</b>				<b>6</b>	
<b>Grand Total</b>				<b>210</b>	

Note for modules carrying asterisk(s):

\* These modules will be run during and examined at the end of the first semester.

\*\* These modules will be run during and examined at the end of the second semester.

Total Number of Core Yearly Modules: 13 (12 LCCS Credits per module)

Total Number of Core Semester Modules: 8 (6 LCCS Credits per module)

Total Number of Elective Semester Modules: 1 (6 LCCS Credits per module)

As follows:

	CORE MODULES		ELECTIVE MODULES	
	Yearly	Semester	Yearly	Semester
Year 1	4	4	-	-
Year 2	5	3	-	-
Year 3	4	1	-	1
<b>TOTAL</b>	<b>13</b>	<b>8</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.