

BSc (Hons) Management Accounting and Finance – LM340

1. Context and Objectives

This Programme of Study combines Accounting, Finance & Management with the business skills and techniques needed to add real value to any organisation. Students who complete this programme will aim to be Qualified Management Accountants to work across organisations in many different sectors and be in a position to advise managers on the financial implications of major decisions, formulating business strategies and monitoring risk. This programme has an accreditation with CIMA, which allows students to gain exemptions from CIMA for the Foundation Level which will be equivalent to Year 1 at the University. The students will also receive an exemption from the Operational Level CIMA exam after completing Year 2. Students will be sitting for exams with both the University of Mauritius and CIMA. After completing Year 3, the students will then undertake the Management Level CIMA examination. The onus is on the students to undertake additional training if needs be for any CIMA examinations. Throughout the programme, students will learn how create financial information which will then lead to them making strategic business decisions and drive sustainable success. After completing the programme and the CIMA management Level examination, students can then sit for the Strategic Level CIMA examination, which once they complete, will allow them to become Qualified Management Accountants provided they meet the required practical experience.

2. Learning Outcomes

The main learning outcomes are as follows, whereby students are expected to:

- To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting to prepare financial statements;
- Develop the ability to engage in critical thinking when analysing situations and proposing solutions;
- Demonstrate the ability to work effectively both individually and as team members;
- Acquire knowledge on theories and models, techniques and practices that are used in the context finance; and
- Apply management accounting techniques to support management in planning, controlling and monitoring performance in various business situations.

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 Entry Requirements*

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

- *Programme Requirements*

Same as above

5. Programme Duration

	Normal	Maximum
Degree	3 years	5 years

6. Minimum LCCS Credits Required for Degree Award:

Core Structure	LCCS Credits to complete		
	Year 1	Year 2	Year 3
CORE MODULES			
Finance & Accounting	42	48	60
Management	30		18
Law	6		
TOTAL	78	48	78

For the award of the BSc (Hons) Degree in Management Accounting and Finance, the student must obtain at least 204 LCCS Credits.

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

7. Assessment and Deadlines

Each module will be assessed over 100 marks (i.e. expressed as %) with details 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

Continuous assessment will be based on two (2) assignments/tests per module.

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 and 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.

Modules in the structure are run over 10 weeks and carry 6 LCCS 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.

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.

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.

Work placement and duration

On-the-job experience before a student graduates will give the student an edge in today's job market. The programme will require the student to complete a structured professional work placement of 12 weeks over the duration of the degree.

Professional placement and credits

Through the University's and CIMA's industry network including partnerships with leading companies, students will be offered the opportunity to work in a professional placement directly related to management accounting and finance. The professional placement is a compulsory module and will carry 6 LCCS Credits. The aims of the professional placement module are as follows:

- put theory into practice in authentic work situations;
- develop students' critical and creating thinking;
- widen students' horizons and provide them with a detailed insights into "how the real world works";
- Build the students' practical work experience well before the students' graduates to enhance their employability after they graduate; and
- Build students' professional network with colleagues and potential employers.

Timing of The Professional Placement – (Practical Training - ACF 3000)

The timing of the professional placement will be agreed between the University of Mauritius & CIMA and will typically, depending on the organisations who are undertaking interns, be on average either 4 weeks of placement each year or 6 weeks of placement in both year 2 and year 3. Undertaking a placement will not extend the total duration of the degree.

Reporting Requirements

At the end of each work placement, both the student and the supervisor/mentor in the professional organization would submit an evaluation report covering (i) description of the duties in the placement (ii) description of the placement experience e.g. learning skills acquired/imparted, work environment (iii) performance evaluation by both the student (reporting on the organization as a provider of professional placement) and the organization (reporting on the commitment and ability of the student to discharge the duties during the placement).

Submission Deadline for Business Research Project

Final copy will normally be submitted at the end of Semester 1 of Year 3.

8. List of Modules - BSc (Hons) Management Accounting and Finance

CORE MODULES						
Code	Module Name	L /T/P	Contact Hours	Self-Study Hours	Other Learning Hours	LCCS Credits
DFA 1102Y(1)	Financial Accounting Fundamentals	2+1	60	120	180	12
DFA 1101Y(1)	Management Accounting Fundamentals	2+1	60	120	180	12
DFA 1002Y(1)	Financial Theory and Practice	2+1	60	120	180	12
MGT 1001Y(1)	Managing Organisations in a digital environment	2+1	60	120	180	12
MGT 1106(1)	Principles of Business Economics*	2+1	30	60	90	6
MGT 1105(1)	Fundamentals of Ethics**	2+1	30	60	90	6
LAWS 1129(1)	Business Law**	2+1	30	60	90	6
MGT 1203(1)	Marketing Fundamentals*	D.E.O.L	30	60	90	6
DFA 1151(1)	Principles of Corporate Governance*	2+1	30	60	90	6
DFA 2101Y(3)	Management Accounting	2+1	60	120	180	12
DFA 2100Y(3)	Corporate Reporting	2+1	60	120	180	12
DFA 2004(3)	Taxation*	2+1	30	60	90	6
DFA 2002Y(3)	Corporate Finance	2+1	60	120	180	12
DFA 2202(3)	Research Methods for Finance and Accounting**	2+1	30	60	90	6
MGT 3093Y(5)	Business Strategy and Policy	2+1	60	120	180	12
MGT 3094(5)	Project Management*	2+1	30	60	90	6
DFA 3101Y(5)	Advanced Management Accounting	2+1	60	120	180	12
DFA 3100Y(5)	Advanced Corporate Reporting	2+1	60	120	180	12
DFA 3010Y(5)	Financial Strategy	2+1	60	120	180	12
DFA 3018Y(5)	Risk Management	2+1	60	120	180	12
DFA 3199(5)	Business Research Project*	-	-	-	-	6
ACF 3000	Practical Training(Placement)	-	-	-	-	6

L - Lecture
T - Tutorial
P - Practical

9. Programme Plan - BSc (Hons) Management Accounting and Finance

YEAR 1				
Code	Module Name	L/T/P	Contact Hours	LCCS Credits
CORE				
DFA 1102Y(1)	Financial Accounting Fundamentals	2+1	60	12
DFA 1101Y(1)	Management Accounting Fundamentals	2+1	60	12
DFA 1002Y(1)	Financial Theory and Practice	2+1	60	12
MGT 1001Y(1)	Managing Organisations in a Digital Environment	2+1	60	12
MGT 1106(1)	Principles of Business Economics*	2+1	30	6
MGT 1105(1)	Fundamentals of Ethics*	2+1	30	6
LAWS 1129(1)	Business Law**	2+1	30	6
MGT 1203(1)	Marketing Fundamentals*	D.E.O.L	30	6
DFA 1151(1)	Principles of Corporate Governance *	2+1	30	6
	Sub Total			78
YEAR 2				
Code	Module Name	L/T/P	Contact Hours	LCCS Credits
CORE				
DFA 2101Y(3)	Management Accounting	2+1	60	12
DFA 2100Y(3)	Corporate Reporting	2+1	60	12
DFA 2004(3)	Taxation*	2+1	30	6
DFA 2002Y(3)	Corporate Finance	2+1	60	12
DFA 2202(3)	Research Methods for Finance and Accounting**	2+1	30	6
	Sub Total			48
After successfully completing Year 2, the students will gain an exemption for the CIMA Operational Case Study Exam and will be awarded the CIMA Diploma in Management Accounting (CIMA Dip MA).				
YEAR 3				
Code	Module Name	L/T/P	Contact Hours	LCCS Credits
CORE				
MGT 3093Y(5)	Business Strategy and Policy	2+1	60	12
MGT 3094(5)	Project Management*	2+1	30	6
DFA 3101Y(5)	Advanced Management Accounting	2+1	60	12
DFA 3100Y(5)	Advanced Corporate Reporting	2+1	60	12
DFA 3010Y(5)	Financial Strategy	2+1	60	12
DFA 3018Y(5)	Risk Management	2+1	60	12
DFA 3199(5)	Business Research Project*	-	-	6
ACF 3000	Practical Training	-	-	6
	Sub Total			78
	Grand Total			204

Note 1:

For modules carrying asterisk(s):

* These are 6 LCCS Credits modules which will be run during and examined at the end of the first semester.

** These are 6 LCCS Credits modules which will be run during and examined at the end of the second semester.

Note 2:

It is compulsory for students to complete a business research project of 6,000 to 8,000 words. This project should start in Year 3, carrying 6 LCCS Credits.

At the end of Year 3, the students will sit for the CIMA Management Case Study Exam and upon successful completion, they will be awarded the CIMA Advanced Diploma in Management Accounting (CIMA Adv Dip MA).

YEAR 3+YEAR 4

At the end of Year 3, the students will have 6 months to complete the third level of the CIMA Professional Qualification which consists of three computer based Objective Tests and one Case Study exam. On completion of the Strategic level, students will be eligible to submit their practical experience for assessment.

On successful completion of the practical experience requirements, students will be admitted to associate membership and granted the Associate Chartered Management Accountant (ACMA) and Chartered Global Management Accountant (CGMA) designations.