

## **BSc (Hons) Accounting (Minor: Finance) - LM300**

### **1. 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.

### **2. General Entry Requirements**

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

### **3. Programme Requirement**

Same as General Entry Requirement

### **4. Minimum Requirements for Awards**

#### **(i) Degree Award**

<b>Core &amp; Elective Structure</b>	<b>Credits</b>
<b>CORE MODULES</b>	
Finance & Accounting	72
Economics & Statistics	3
Computer Science & Engineering	9
Law	12
Management	6
<b>ELECTIVES</b>	3
<b>TOTAL</b>	<b>105</b>

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

#### **(ii) Diploma Award**

A student may opt for a Diploma in Accounting provided s/he satisfies the following minimum requirements:

<b>Structure</b>	<b>Credits</b>
Finance & Accounting	42
Computer Science & Engineering	6
Law	6
Management	6
<b>TOTAL</b>	<b>60</b>

## 5. Programme Duration

	<b>Normal</b>	<b>Maximum</b>
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

For the award of the **BSc (Hons) Degree in Accounting (minor: Finance)**, the student must obtain at least 105 credits.

## 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:

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

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 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. 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: Finance)

### CORE MODULES

Code	Module Name	Hrs/Wk	Credits
		L+P	
ACF 3116(5)	Monetary and Financial Systems	3+0	3
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 2000Y(3)	Financial Reporting	3+0	6
DFA 2002Y(3)	Corporate Finance	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
LAWS 1007Y(1)	Foundations of Mauritian Law	D.E.O.L	6
DFA 2202(3)	Research Methods for Finance and Accounting	3+0	3
DFA 3000Y(5)	Advanced Financial Reporting	3+0	6
DFA 3006Y(5)	International Finance	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
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
MGT 1111(1)	Organisation & Management	D.E.	3
MGT 1235(1)	Managing People in Organisations	3+0	3
STAT 1004(1)	Statistics for Finance	3+0	3
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
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.

## 11. Programme Plan - BSc (Hons) Accounting (Minor: Finance)

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
<b>CORE</b>			
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
ILT 1010e(1)	Digital Literacy*	O.E.	3
CSE 1021(1)	Basic Computer Applications**	3+0	3
MGT 1111(1)	Organisation & Management*	D.E.	3
MGT 1235(1)	Managing People in Organisations**	3+0	3
LAWS 1007Y(1)	Foundations of Mauritian Law	D.E.O.L	6

### YEAR 2

Code	Module Name	Hrs/Wk L+P	Credits
<b>CORE</b>			
DFA 2000Y(3)	Financial Reporting	3+0	6
DFA 2002Y(3)	Corporate Finance	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
ACF 3116(5)	Monetary and Financial Systems*	3+0	3
STAT 1004(1)	Statistics for Finance*	3+0	3
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3

### YEAR 3

Code	Module Name	Hrs/Wk L+P	Credits
<b>CORE</b>			
DFA 3000Y(5)	Advanced Financial Reporting	3+0	6
DFA 3006Y(5)	International Finance	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
CSE 3203(5)	Management Information Systems**	3+0	3
DFA 3099Y(5)	Dissertation	-	6
<b>ELECTIVES</b>			
<b>CHOOSE ONE FROM</b>			
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 and Elective Modules is given below:

Total Number of Core Yearly Modules: 13 (6 credits per module)  
Total Number of Core Semester Modules: 8 (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	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.

*June 2018*