

## **BSc (Hons) Business Studies - LM426**

### **1. Objectives**

The Programme is designed to provide a broad business knowledge to students. It cuts across Management, Accounting, Law, Finance and other sciences, like Economics and Information Technology. Unlike the Management degree, the Business Studies has broader base, where the eventual holders of the Certificate/Diploma or Degree can go in more diversified fields and thereafter specialize more by acquiring experience or by doing specialized postgraduate degrees. Students can exit at any point as provided in the Programme.

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

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

### **3. Programme Requirements**

Credit in five (5) subjects at 'O' Level including Mathematics.  
2 GCE 'A' Level passes.

### **4. Programme Duration**

	<b>Normal (Year(s))</b>	<b>Maximum (Years)</b>
Certificate:	1	3
Diploma:	2	5
Degree:	4	7

### **5. Credits per Year**

Minimum 6, Maximum 42 subject to Regulation 4.

### **6. Minimum Credits Required for Award of**

Certificate:	30
Diploma:	60
Degree:	102

Note: Certificate/Diploma/Degree will be delivered on EXIT of Programme, after having completed the above number of credits.

Breakdown as follows:

<b>Degree</b>	<b>Minimum credits for core taught modules</b>	<b>Dissertation</b>	<b>Elective modules</b>	<b>Total</b>
<b>4 years</b>	90	6	6	102

### **7. Assessment**

Each module will carry 100 marks and will be assessed as follows:

Assessment will be based on a written examination of 2-hour (for a semester module) or 3-hour (for a yearly module) duration as specified and continuous assessment carrying a range of 20% to 30% of total marks except for Module Research Methodology in Management. Continuous assessment will be based on two (2) assignments and should include at least one class test per module per 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.

Written Examination and Continuous Assessment would each carry a weighting of 50% each for the Module **Research Methodology in Management (MGT 2117)**. Continuous Assessment would be based on writing literature review, developing research methodology and report writing.

## 8. List of Modules

### CORE MODULES

Code	Module Name	Hrs/Wk	Credits
		L+P	
CSE 1010e(1)	Introduction to Information Technology	O.E.	3
CSE 1021(1)	Basic Computer Applications	2+2	3
DFA 1020Y(1)	Accounting and Financial Analysis	3+0	6
DFA 2001Y(3)	Cost and Management Accounting	3+0	6
LAWS 2003Y(3)	Foundations of Company Law and Sociétés	3+0	6
ECON 1111(1)	Microeconomics	D.E.	3
ECON 1211(1)	Macroeconomics	D.E.	3
MGT 1111(1)	Organisation & Management	D.E.	3
MGT 1203Y(1)	Marketing Fundamentals	3+0	3
STAT 1010(1)	Statistics I	D.E.	3
MGT 2060Y(3)	Marketing Management	3+0	6
MGT 2061Y(3)	Human Resource Management	3+0	6
MGT 2062Y(3)	Operations Management	3+0	6
MGT 2064Y(3)	Marketing Communications	3+0	6
MGT 2117(3)	Research Methodology in Management	3+0	3
MGT 2115(3)	Business Ethics	3+0	3
MGT 3000Y(5)	Dissertation	-	6
MGT 3058Y(5)	Strategic Management	3+0	6
MGT 3059Y(5)	International Business & Management	3+0	6
MGT 3063Y(5)	Human Resource Development and Organisation Development	3+0	6
MGT 3067(5)	Productivity, Quality and Re-engineering	3+0	3

### ELECTIVE MODULES

DFA 2104Y(3)	Taxation	3+0	6
MGT 2080Y(3)	Quality Principles and Practice	3+0	6
LAWS 3100Y(3)	Labour and Industrial Relations Law	3+0	6
MGT 2065Y(3)	Buyer Behaviour	3+0	6
MGT 2069Y(3)	Sustainable Tourism	3+0	6

### NOTES:

**Submission Deadline** for dissertation:

**Final copy:** Last working day of March in the final year of the programme.

## 9. Programme Plan - BSc (Hons) Business Studies

### Modules carrying asterisk(s):

\*These are 3-credit modules, which will be run and examined at the end of the **first** semester.

\*\*These are 3-credit modules, which will be run and examined at the end of the **second** semester.

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.

**D.E. modules, tutoring and exams will be on a semester basis as follows:**

### Semester 1

Organisation and Management (MGT 1111(1))

Microeconomics (ECON 1111(1))

Introduction to Information Technology (CSE 1010e(1))

Statistics I (STAT 1010(1))

### Semester 2

Macroeconomics (ECON 1211(1))

## YEAR 1

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
ECON 1111(1)	Microeconomics*	D.E.	3
CSE 1010e(1)	Introduction to Information Technology*	O.E.	3
CSE 1021(1)	Basic Computer Applications	2+2	3
DFA 1020Y(1)	Accounting and Financial Analysis	3+0	6
MGT 1203(1)	Marketing Fundamentals**	3+0	3
MGT 1111(1)	Organisation & Management*	D.E.	3
ECON 1211(1)	Macroeconomics**	D.E.	3

## YEAR 2

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
STAT 1010(1)	Statistics I*	D.E.	3
MGT 2060Y(3)	Marketing Management	3+0	6
MGT 2061Y(3)	Human Resource Management	3+0	6
LAWS 2003Y(3)	Introduction to Law and Legal Framework of Company Law and Sociétés	3+0	6
MGT 2117(3)	Research Methodology in Management*	3+0	3

## YEAR 3

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
MGT 2064Y(3)	Marketing Communications	3+0	6
MGT 2062Y(3)	Operations Management	3+0	6
MGT 3063Y(5)	Human Resource Development and Organisation Development	3+0	6
DFA 2001Y(3)	Cost and Management Accounting	3+0	6

## YEAR 4

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
MGT 3067(5)	Productivity, Quality and Re-engineering*	3+0	3
MGT 2115(3)	Business Ethics*	3+0	3
MGT 3059Y(5)	International Business & Management	3+0	6
MGT 3058Y(5)	Strategic Management	3+0	6
MGT 3000Y(5)	Dissertation	-	6
<b>ELECTIVES</b>			
<b>CHOOSE AT LEAST ONE FROM</b>			
MGT 2065Y(3)	Buyer Behaviour	3+0	6
MGT 2069Y(3)	Sustainable Tourism	3+0	6
DFA 2104Y(3)	Taxation	3+0	6
MGT 2080Y(3)	Quality Principles and Practice	3+0	6
LAWS 3100Y(3)	Labour and Industrial Relations Law	3+0	6

Note: Electives are subject to: (1) availability of resources, & (2) minimum critical mass of students for the elective.

### **10. Outline Syllabus**

#### **CSE 1010e(1) - INTRODUCTION TO INFORMATION TECHNOLOGY**

IT and Computers; Stepping in the Computer; Input and Output Devices; Secondary Storage; Programming; Systems Software; Applications Software; Systems Development; Computer Networks; The Internet; Computer Security; Software Utilities; Issues and Trends in IT.

#### **CSE 1021(1) - BASIC COMPUTER APPLICATIONS**

Introduction to Database Management Systems and User Interfaces. Electronic Mail. Practical uses of Local and Wide Area Networks. Software packages.

#### **DFA 1020Y(1) - ACCOUNTING AND FINANCIAL ANALYSIS**

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; Accounting Ratios & Interpretation Techniques; Introduction to Group Accounting & related issues; Accounting for Internal Decision Making Techniques; Elements of Cost; Costing Methods & Techniques; Decision Making Techniques; Accounting for Manufacturers; Budgets. Regulatory Framework for Company Financial Reporting; Understanding Published Annual Reports; Corporate Failures Prediction; Forecasting & Valuing Businesses; Earnings Management.

#### **DFA 2001Y(3) - COST AND MANAGEMENT ACCOUNTING**

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; Performance Measurement; Measurement of Productivity, Activity, Profitability and Quality of Service; Financial v/s Non Financial Measures; Benchmarking; 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 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 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, Non Financial Business Indicators; 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.

#### **ECON 1111(1) - MICROECONOMICS**

The Economic Framework; Nature & Scope of Economics; Economic Goals and Problems; The Market and Allocation of Resources; Role of the Market; Market Mechanisms; Economic Systems Cost and Utility.

#### **ECON 1211(1) - MACROECONOMICS**

Macro-Economics Policy; Measurement and Determination of National Income; Fiscal Policy; Theory of Money; International Economics.

#### **LAWS 2003Y(3) - INTRODUCTION TO LAW AND LEGAL FRAMEWORK OF COMPANY LAW & SOCIÉTÉS**

Introduction to Law: Mauritian Legal Framework. 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; Insider Dealing. Introduction to Liquidation and Receivership. 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.

#### **LAWS 3100Y(5) - LABOUR AND INDUSTRIAL RELATIONS LAW**

Histoire du droit du travail mauricien; Les Institutions; Les sources du droit du travail; Le contrat de travail – Définition, conclusion, discrimination, l'engagement à l'essai; Termes et conditions de travail; Pouvoirs du chef d'entreprise; Suspension et modification du contrat de travail; Le licenciement; La démission; La santé et la sécurité des employés; Rôle des syndicats et de la loi dans le cadre des relations industrielles; La négociation collective; Les accords collectifs; Les litiges industriels; La résolution pacifique des litiges; La grève; Les accessoires de la grève; La formation des syndicats.

#### **MGT 1111(1) - ORGANISATION & MANAGEMENT**

Management Concepts and Functions. Development of 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 1203(1) - MARKETING FUNDAMENTALS**

Origins and development of the concept of marketing. Customer satisfaction at a profit. Market structures. Marketing activities and function in industry. The bridge between production and consumption. Social, cultural, economic and political factors and their impact on marketing operations. The marketing mix. Ethics.

### **MGT 2060Y(3) - MARKETING MANAGEMENT**

Nature and Scope of Marketing; The Marketing Environment; Marketing Research and Marketing Information Systems; Buyer Behaviour Segmentation, Targeting and Positioning Framework; Marketing Mix: Product and Services, Place (channel decisions and channel intermediaries), Price (pricing considerations and pricing methods), Promotion (Advertising, Personal Selling, Public Relations, Sales Promotion, Direct Marketing & Sponsorship); The extended marketing mix; Services Marketing; Broadening the scope of marketing: Social responsibility; Ethics; Green Marketing; Customer Relationship Management; Marketing Plan; Marketing Audit, (Analysing Industry Attractiveness, BCG Model, Strategic Planning & Control, Review of Marketing Mix Strategies).

### **MGT 2061Y(3) - HUMAN RESOURCE MANAGEMENT**

Evolution of HRM, HRM policy goals, SHRM - HRM and organisational performance, Individual performance - attitudes and behaviour, Organisational citizenship behaviour and organisational culture, Psychological contracts, Organisational justice, Job redesign and team working, Human resource planning, Recruitment and selection, Performance appraisal and management, Reward management, Training and development, Employee relations. International human resource management - management of expatriates, cross cultural management, Comparative human resource management (US, EU, Japan, Asia-Pacific, etc.), Public sector HR (New public management), Criticisms of HRM, Case Study and seminars.

### **MGT 2062Y(3) - OPERATIONS MANAGEMENT**

Introduction to Operations Management. Types and characteristics of manufacturing and service systems. Production planning and control – Forecasting, Capacity planning and operations scheduling, Inventory Management, MRP I and MRP II. Project scheduling – Network Analysis. Quality Control. Layout designs. Location selection. Work study. Just-In-Time. Supply Chain Management. People and work systems. Types of Maintenance.

### **MGT 2064Y(3) - MARKETING COMMUNICATIONS**

Marketing Communications – an overview, Relationship Marketing and integration of Marketing Communications, Choosing Marketing Communication agencies, Creativity and creative strategies and tactics, Media and media planning, Sales promotion, Direct marketing, Public relations, Sponsorship, merchandising and the role of packaging and branding, Support media, Internet and interactive media, Regulation of Advertising and Promotion, Evaluating the social, ethical and economic aspects of Advertising and Promotion, Measuring the effectiveness of Marketing Communications program.

### **MGT 2065Y(3) - BUYER BEHAVIOUR**

The importance of understanding customer needs, Determinants of buyer behaviour, Insights from economics, psychology and sociology and anthropology, The diffusion process, Needs satisfaction and buyer's behaviour, How buyers perceive themselves and the product, Meaning of motivation research, Stages of the buying process, Participants in the buying process, Techniques and limitations of motivation research, Market segmentation and product positioning. Introduction to business marketing. The importance of purchasing. Basic policies and procedures of purchasing. The changing role of the buyer. Business buying situations. The business buying process. Supplier evaluation. Trends in purchasing. Purchasing in government. Ethics in purchasing. The buying centre – roles, dimensions, marketing. Behaviour choice theory. Buying determinants theory. Model for determining the composition of the buying center. Environmental forces in buying decisions.

### **MGT 2069Y(3) - SUSTAINABLE TOURISM**

Impacts of Tourism: Introduction to the Impacts of Tourism; Socio-Cultural Impacts of Tourism; Managing Socio-Cultural Impacts; Economic Impacts of Tourism; Managing Economic Impacts; Physical Impacts of Tourism; Managing Physical Impacts; Principles and Philosophy of Sustainable Tourism; Stakeholder Management and Sustainability; 'Types' of Sustainable Tourism (Ecotourism, Cultural Tourism, etc.).

Ecotourism: Introduction to Ecotourism; Ecology and Ecotourism; Ecotourism Design; Ecotourism Planning; Characteristics of Ecotourists; Ecotourism Marketing; Managing the Impacts of Ecotourism; National Parks and the Role of the Public Sector; Ecotourism as a Private Enterprise; Future Issues of Sustainable Tourism.

### **MGT 2080Y(3) - QUALITY PRINCIPLES AND PRACTICE**

Evolution of Quality, Principles of Total Quality Management. Quality Culture. Management Functions for Quality – Planning, Organisation, Leading and Controlling. National Quality Award – Malcolm Baldrige Framework. Quality Management Systems: ISO 9000. Quality tools and Techniques for Process Improvement. Quality Control Circles. HRD for Quality. Benchmarking Process. Cost of Quality – PAF model. Quality Issues in the Mauritian Context.

### **MGT 2115(3) - BUSINESS ETHICS**

Ethics in business – Ethical decision making – social duty of business – Implications of Friedman’s philosophy – Culture and ethical philosophies – Whistle Blowing – Duties of the employer – Ethics and People Management.

### **MGT 2117(3) - RESEARCH METHODOLOGY IN MANAGEMENT**

Introduction to Social Research-Perspectives and Varieties of Social Research-Defining the Research Problem-The Research Design and Process-The Literature Review-Sampling and Scaling Techniques-Data Collection-Processing and Analysis of Data-Analysis and Interpretation- Hypothesis Testing, Chi Square Tests-Analysis of Variances- Quantitative Analysis-Report Writing-SPSS

### **MGT 3000Y(5) - DISSERTATION**

### **MGT 3058Y(5) - STRATEGIC MANAGEMENT**

The international environment from 1890 to now: a critical analysis; An assessment of the evolution of the mauritian economy since 1968; History of strategy since the 19<sup>th</sup> century: from industrial capitalism to financial capitalism; Strategic segmentation: The different levels of decision making in the Strategy Management Process, SWOT analysis: The Resourced Based Theory of the Firm and the definition of competitive advantage; Clusters and the new economics of competition; Decision tools; Growth strategies, competitive strategies & functional strategies; Strategy implementation and the organisational structure; Conflict management; The benchmarking process: Implementing change & gaining commitment; Identity of the firm, The Agency Theory, Corporate Governance, Social Responsibility & Ethics, Leadership, Crisis management; Evaluation & control, Case study techniques.

### **MGT 3059Y(5) - INTERNATIONAL BUSINESS AND MANAGEMENT**

The International Business Environment - Introduction to International Business, The Emerging Global Economy, The Role of Technological Forces in the Globalisation Process, Differences in Political Economies The Concept of National Competitiveness, Emerging Markets in the Global Economy. Cross-Border Management - The International Marketing environment as influenced by Political, Legal and Cultural dimensions. Foreign Market Analysis, Selecting and Managing Entry Modes to Foreign Markets, Assessing the Impact of Exporting, Importing and Counter-Trade. International Market Research and Multinational Marketing Information Systems. International Marketing Mix decisions Managing Diversity and Cross Cultural Differences. Current Issues in International Business and Management.

### **MGT 3063Y(5) - HUMAN RESOURCE DEVELOPMENT AND ORGANISATION DEVELOPMENT**

Part I: Human Resource Development (HRD), HRM/HRD nexus, HRD model and HRD lattice; SHRD; Learning Organisation; Learning to learn; Managing Training and Development; Workplace learning; Performance Management; Managing Careers; Management Development; Actors in HRD; Mauritian HRD framework and Comparative National HRD frameworks. Case study and seminars.

Part II: Organisation Development (OD) Introduction to OD, History and Values of OD, Organisational Change, Models of OD; Diagnosis; Data Collection and Analysis; Individual, Team and Organisational Interventions; Power, Politics and Ethics in OD; Evaluating OD effectiveness; Trends and future directions.

**MGT 3067(5) - PRODUCTIVITY, QUALITY AND RE-ENGINEERING**

Quality definitions and approaches. Quality Management. Introduction to QMS and process improvement. Productivity concept. Productivity indicators. Quality and Productivity. Human factors and productivity. Innovation. Business Process Re-engineering.

**STAT 1010(1) - STATISTICS 1**

Introduction to problems involved in the handling of data; Collection of data including Sample Design; Organisation and Presentation of Data; Measures of Central Tendency; Measures of Dispersion; Measures of Skewness; Introduction to Probability Theory.

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