

BSc (Hons) Accounting (Minor: Management) – LM304

1. Context and Objectives

The proposed Programme of Study aims at providing students with the knowledge, understanding and skills relating to accounting practices and theory but with an added emphasis on management. This programme is geared towards supplying professionals to the business and advisory services sector. In particular, Accounting with management graduates will be better equipped to:

- (i) propose solutions to deal with the provision and management of information within an enterprise for decision-making and control purposes; and
- (ii) engage in external and internal audit assignments, given that successful implementation of an internal control system requires pervasive management support and participation.

This programme therefore provides an array of fundamental skills spanning accounting, management, finance, 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;
- (k) Undertake an independent Research Report relating to a single organisation or industry sector; and
- (l) Develop a broad and coherent knowledge of the theoretical principles and practices pertaining to accounting and management.

3. Teaching and Learning Methods

Modules shall be taught over 10 weeks and shall include 3 hours of contact per week, involve 6 hours of self-study per week and 9 hours of other learning activities per week for each semester. The 30 hours of contact shall include class hours, tutorials and practicals.

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.

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.

4. Entry Requirements

- *General 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
Diploma	2 years	3 years
Degree	3 years	5 years

6. Minimum LCCS Credits Required:

(i) **Degree Award**

Core & Elective Structure	LCCS Credits
CORE MODULES	
Finance & Accounting	114
Computer Science & Engineering	18
Law	24
Management	42
ELECTIVE (Finance & Accounting only)	6
TOTAL	204

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

(ii) **Completion of each year of the programme**

Core & Elective Structure	LCCS Credits to complete		
	Year 1	Year 2	Year 3
CORE MODULES			
Finance & Accounting	36	42	36
Computer Science & Engineering	12	0	6
Law	12	12	
Management	12	18	12
ELECTIVE	0	0	6
TOTAL	72	72	60

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

Structure	LCCS Credits
Finance & Accounting	72
Computer Science & Engineering	12
Law	12
Management	24
TOTAL	120

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.

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

Most modules in the structure are yearly modules which are taught over a period of two semesters and examined during 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.

All modules in the structure will be 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.

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. 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.

8. List of Modules - BSc (Hons) Accounting (Minor: Management)

<u>CORE MODULES</u>						
Code	Module Name	L/T/P	Contact Hours	Self-Study Hours	Other Learning Hours	LCCS Credits
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
CSE 1021(1)	Basic Computer Applications	2+1	30	60	90	6
ILT 1010e(1)	Digital Literacy	O.E	10	80	90	6
MGT 1067Y(1)	Principles and Practice of Management	D.E.O.L	60	120	180	12
LAWS 1007Y(1)	Foundations of Mauritian Law	2+1	60	120	180	12
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 2202(3)	Research Methods for Finance and Accounting	2+1	30	60	90	6
MGT 2086(3)	Marketing in Practice	2+1	30	60	90	6
MGT 2085(3)	Managing Human Capital	2+1	30	60	90	6
MGT 2087(3)	Corporate Ethics and Good Governance	2+1	30	60	90	6
DFA 2003Y(3)	Auditing Principles & Practices	2+1	60	120	180	12
DFA 3000Y(5)	Advanced Financial Reporting	2+1	60	120	180	12
DFA 3021Y(5)	Financial Management and Control	2+1	60	120	180	12
MGT 3141Y(5)	Business Strategy	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	-	-	-	-	-
<u>ELECTIVE MODULES</u>						
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: Management)

YEAR 1				
Code	Module Name	L/T/P	Contact Hours	LCCS Credits
CORE				
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
CSE 1021(1)	Basic Computer Applications**	2+1	30	6
ILT 1010e(1)	Digital Literacy*	O.E	10	6
MGT 1067Y(1)	Principles and Practice of Management	D.E.O.L	60	12
LAWS 1007Y(1)	Foundations of Mauritian Law	2+1	60	12
	Sub Total			72
YEAR 2				
Code	Module Name	L/T/P	Contact Hours	LCCS Credits
CORE				
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 2202(3)	Research Methods for Finance and Accounting**	2+1	30	6
MGT 2086(3)	Marketing in Practice*	2+1	30	6
MGT 2085(3)	Managing Human Capital*	2+1	30	6
MGT 2087(3)	Corporate Ethics and Good Governance*	2+1	30	6
DFA 2003Y(3)	Auditing Principles & Practices	2+1	60	12
	Sub Total			72
YEAR 3				
Code	Module Name	L/T/P	Contact Hours	LCCS Credits
CORE				
DFA 3000Y(5)	Advanced Financial Reporting	2+1	60	12
DFA 3021Y(5)	Financial Management and Control	2+1	60	12
DFA 3099Y(5)	Dissertation	-	-	12
ACF 3000	Practical Training	-	-	-
MGT 3141Y(5)	Business Strategy	2+1	60	12
CSE 3203(5)	Management Information Systems*	2+1	30	6
	Sub Total			54
ELECTIVES CHOOSE ONE FROM				
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
	Sub Total			6
	Grand Total			204

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:	7 (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	5	2	-	-
Year 2	4	4	-	-
Year 3	4	1	-	1
TOTAL	13	7	-	1

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