

## **BSc (Hons) Accounting (Minor: Business Informatics) – LME302**

### **1. Objectives**

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

- (i) Be in a better position to evaluate and suggest IT-related proposals and solutions to support management in its quest for information for more effective control and decision-making;
- (ii) Be better equipped for external and internal audit assignments, given that most accounting and finance functions in most enterprises/organisations are IT-based.

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

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

### **3. Programme Requirement**

In accordance with general entry requirements.

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

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

<b>Core &amp; Elective Structure</b>	<b>Credits</b>
<b>CORE MODULES</b>	
Finance & Accounting	60
Computer Science & Engineering	24
Law	9
Management	6
<b>ELECTIVES (Finance &amp; Accounting only)</b>	3
<b>TOTAL</b>	<b>102</b>

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

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

The diploma is provided as a possible exit point in the programme. A student may opt for a Diploma in Accounting with Business Informatics provided s/he satisfies the minimum requirements, as specified below.

<b>Structure</b>	<b>Credits</b>
Finance & Accounting	39
Computer Science & Engineering	12
Law	3
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:** 102

## 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%

For all modules taught in semester 1, there will be a compulsory class test at the end of semester 1 of the given academic year unless stated otherwise in the Programme Structure. This is applicable to modules examined at the end of the academic 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 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 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.

**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: Business Informatics)

### CORE MODULES

Code	Module Name	Hrs/Wk L+P	Credits
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 1112(1)	Basic Financial Maths	3+0	3
DFA 2000Y(3)	Financial Reporting	3+0	6
DFA 2003Y(3)	Auditing Principles & Practices	3+0	6
DFA 2104Y(3)	Taxation	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting	3+0	3
DFA 3000Y(5)	Advanced Financial Reporting	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
CSE 1146(1)	Introduction to IS	2+2.	3
CSE 1240(1)	Database Systems	2+2	3
CSE 2219(3)	Accounting Processes and Information Security	3+0	3
CSE 2217 (3)	Information Systems Development	2+2	3
CSE 3110(5)	Information Technology and Strategy	3+0	3
CSE 3220(5)	Business Information Systems	3+0	3
CSE 2112(3)	Business Intelligence Tools and Techniques	3+0	3
CSE 2216(3)	E-Business& the WEB	2+2	3
MGT 1111(1)	Organisation & Management	D.E.	3
MGT 1235(1)	Managing People in Organisations	3+0	3
LAWS 1108(1)	The Mauritian Legal System and its Legal Process	D.E.O.L	3
LAWS 2005Y(3)	Law of Associations	3+0	6
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

**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: Business Informatics)

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

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
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 1112(1)	Basic Financial Maths	3+0	3
CSE 1146(1)	Introduction to IS*	2+2	3
CSE 1240(1)	Database Systems**	2+2	3
MGT 1111(1)	Organisation & Management*	D.E.	3
MGT 1235(1)	Managing People in Organisations**	3+0	3
LAWS 1108(1)	The Mauritian Legal System and its Legal Process*	D.E.O.L	3

### YEAR 2

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
DFA 2000Y(3)	Financial Reporting	3+0	6
DFA 2003Y(3)	Auditing Principles & Practices	3+0	6
DFA 2104Y(3)	Taxation	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3
CSE 2112(3)	Business Intelligence Tools and Techniques*	3+0	3
CSE 2216(3)	E-Business and the WEB*	2+2	3
CSE 2219(3)	Accounting Processes and Information Security**	3+0	3
CSE 2217(3)	Information Systems Development**	2+2	3

### YEAR 3

<b>Code</b>	<b>Module Name</b>	<b>Hrs/Wk L+P</b>	<b>Credits</b>
<b>CORE</b>			
DFA 3000Y(5)	Advanced Financial Reporting	3+0	6
LAWS 2005Y(3)	Law of Associations	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
CSE 3220(5)	Business Information Systems**	3+0	3
CSE 3110(5)	Information Technology and Strategy*	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

**Note 1:** It is compulsory for students to complete a Dissertation. This dissertation should start in Year 3, carrying 6 credits.

**Note 2:** A summary of Core Modules and Elective Modules is given below:

Total Number of Core Yearly Modules: 10 (6 credits per module)  
Total Number of Core Semester Modules: 13 (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	3	6	-	-
Year 2	3	5	-	-
Year 3	4	2	-	1
<b>TOTAL</b>	<b>10</b>	<b>13</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*