

BSc (Hons) Accounting (Minor: Taxation) – LM301M

1. Objectives

Accountancy at corporate level is complex, and brings into play an array of skills spanning management, finance, accounting, audit and taxation. The added focus on taxation will give students a sound knowledge and understanding of taxation issues relevant to individuals, businesses and their employees. After graduating from the programme, students will better appreciate the role of taxation in an economy, the problem solving abilities related to tax planning and the increasing tendency for business decisions to be influenced by tax considerations. Issues such as the best structure for remuneration packages or decisions related to incorporation have a very significant tax dimension whilst international tax aspects frequently determine decisions related to overseas investment. It is therefore, important that business graduates and accountancy graduates in particular have sufficient knowledge of taxation to understand its impact on the decision making processes in enterprises. Through the Programme, students will learn and develop a combination of accounting, taxation and other business skills, including specific accounting techniques and policies relating to corporate finance, tax, auditing, corporate governance and ethics.

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 Requirement for Award

Degree Award:

Core & Elective Module	Credits
CORE MODULES	
Finance & Accounting	66
Taxation	21
Law	9
Management	6
ELECTIVE MODULES	3
TOTAL	105

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

5. Programme Duration

	Normal	Maximum
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

8. For the award of the **BSc (Hons) Degree in Accounting (Minor Taxation)**, the student must obtain at least 105 credits.

9. 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:

Module	Continuous Assessment	Written Examination
DFA 2202(3) – Research Methods for Finance and Accounting	50% (15% for class/lab test and 35% for individual/group 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:

Three copies of the dissertation (two spiral-bound copies and one soft copy in a single PDF text file on electronic storage media) should be submitted to the Faculty/Centre Registry and in addition, a soft copy of the dissertation in a single PDF text file should be uploaded on the "Turnitin' Platform", in the final assignment submission link indicated by the Programme/Project Coordinator.

All of the above should be submitted not later than the last working day (i.e. excluding Saturdays, Sundays and Public Holidays) of March of the academic year by 4.00 p.m. at latest, unless specified otherwise in the Programme of Studies.

10. 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.

11. List of Modules – BSc (Hons) Accounting (Minor: Taxation)

CORE MODULES

Code	Module Name	Hrs/Wk	Credits
		L+P	
DFA 1000Y(1)	Principles of Financial Accounting	3+0	6
DFA 1001Y(1)	Cost and Management Accounting	3+0	6
DFA1002(Y)	Financial Theory and Practice	3+0	6
DFA 1004Y(1)	Taxation I	3+0	6
MGT 1111(1)	Organisation and Management	D.E	3
MGT 1235(1)	Managing People in Organisations	3+0	3
LAWS 1130(1)	Law Fundamentals	3+0	3
DFA 2000Y(3)	Financial Reporting	3+0	6
DFA 2002Y(3)	Corporate Finance	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting	3+0	3
DFA 2003Y(3)	Auditing Principles & Practices	3+0	6
LAWS 2005Y(3)	Law of Associations	3+0	6
DFA 2057Y(3)	Trusts and Trust Management	3+0	6
DFA 2204(3)	Taxation II	3+0	3
DFA 3006Y(5)	International Finance	3+0	6
DFA 3259(5)	Tax Planning	3+0	3
DFA 3158(5)	Principles of International Taxation	3+0	3
DFA 3000Y(3)	Advanced Financial Reporting	3+0	6
DFA 3151(5)	Corporate Governance	3+0	3
DFA 3021Y(5)	Financial Management and Control	3+0	6
ACF 3000	Practical Training	-	0
DFA 3099Y(5)	Dissertation	-	6

ELECTIVE MODULE

ACF 3003(5)	Advanced Auditing	3+0	3
DFA 3155(5)	Introduction to Forensic Accounting	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.

12. Programme Plan – BSc (Hons) Accounting (Minor: Taxation)

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	Credits
		L+P	
CORE			
DFA 1000Y(1)	Principles of Financial Accounting	3+0	6
MGT1235(1)	Managing People in Organisations**	3+0	3
DFA1002(Y)	Financial Theory and Practice	3+0	6
DFA 1004Y(1)	Taxation I	3+0	6
MGT 1111(1)	Organisation and Management*	D.E	3
DFA 1001Y(1)	Cost and Management Accounting	3+0	6
LAWS 1130(1)	Law Fundamentals*	3+0	3

YEAR 2

Code	Module Name	Hrs/Wk	Credits
		L+P	
CORE			
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 2057Y(3)	Trusts and Trust Management	3+0	6
LAWS 2005Y(3)	Law of Associations	3+0	6
DFA 2204(3)	Taxation II*	3+0	3
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3

YEAR 3

Code	Module Name	Hrs/Wk	Credits
		L+P	
CORE			
DFA 3000Y(3)	Advanced Financial Reporting	3+0	6
DFA 3006Y(5)	International Finance	3+0	6
DFA 3021Y(5)	Financial Management and Control	3+0	6
DFA 3151(5)	Corporate Governance*	3+0	3
DFA 3259(5)	Tax Planning**	3+0	3
DFA 3158(5)	Principles of International Taxation*	3+0	3
DFA 3099Y(5)	Dissertation	-	6

ELECTIVE MODULE

ACF 3003(5)	Advanced Auditing*	3+0	3
DFA 3155(5)	Introduction to Forensic Accounting*	3+0	3

Note: 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.

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)
Total Credit Points:	105

January 2016