

BSc (Hons) Accounting (Minor: Law) – LM308M

1. Objectives

Accountancy at corporate level is complex, and brings into play a number of expert skills. Students will learn and develop a combination of accounting, legal and other business skills on this Programme of Studies. The added focus on law and governance will widen the application of accounting skills to include legal and governance aspects of business and help students understand the interaction between law and the practice of accounting. The degree will therefore be very relevant to students embracing a career in the financial services and global business sectors. Throughout the programme, students will learn and develop a combination of accounting, legal 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

(i) Degree Award

Core & Elective Module	Credits
CORE MODULES	
Finance & Accounting	81
Law	21
ELECTIVES	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

For the award of the **BSc (Hons) Degree in Accounting (Minor Law)**, 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:

Module	Continuous Assessment	Written Examination
DFA 2053Y(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.

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: Law)

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
ACF 1002(1)	Principles of Finance	3+0	3
DFA 1060Y(1)	Accountant in Business	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
DFA 3006Y(5)	International Finance	3+0	6
LAWS 2005Y(3)	Law of Associations	3+0	6
LAWS 1007Y(3)	Foundations of Mauritian Law	D.E.O.L	6
LAWS 2004Y(3)	Law of Trusts and Revenue Law	3+0	6
LAWS 2098(5)	Laws Related to Financial Institutions	3+0	3
DFA 3154(5)	Corporate Secretaryship	3+0	3
DFA 3151(5)	Corporate Governance	3+0	3
DFA 2053Y(3)	Research Methods for Finance and Accounting	3+0	6
DFA 3000Y(3)	Advanced Financial Reporting	3+0	6
DFA 3021Y(5)	Financial Management and Control	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
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.

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

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.

<u>YEAR 1</u>			
Code	Module Name	Hrs/Wk L+P	Credits
CORE			
DFA 1000Y(1)	Principles of Financial Accounting	3+0	6
DFA 1001Y(1)	Cost and Management Accounting	3+0	6
ACF 1002(1)	Principles of Finance*	3+0	3
LAWS 1007Y(1)	Foundations of Mauritian Law	D.E.O.L	6
DFA 1060Y(1)	Accountant in Business	3+0	6

<u>YEAR 2</u>			
Code	Module Name	Hrs/Wk L+P	Credits
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 2104Y(3)	Taxation	3+0	6
LAWS 2005Y(3)	Law of Associations	3+0	6
LAWS 2098(5)	Laws Related to Financial Institutions*	3+0	3
DFA 2053Y(3)	Research Methods for Finance and Accounting	3+0	6

<u>YEAR 3</u>			
Code	Module Name	Hrs/Wk L+P	Credits
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
LAWS 2004Y(3)	Law of Trusts and Revenue Law	3+0	6
DFA 3099Y(5)	Dissertation	-	6
DFA 3151(5)	Corporate Governance*	3+0	3
DFA 3154(5)	Corporate Secretaryship*	3+0	3
ELECTIVES			
ACF 3003(5)	Advanced Auditing*	3+0	3
DFA 3004(5)	Advanced Taxation*	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:	15 (6 credits per module)
Total Number of Core Semester Modules:	4 (3 credits per module)
Total Number of Elective Semester Modules:	1 (3 credits per module)

June 2018