

BSc (Hons) Management Accounting and Finance – LM340

1. Objectives

This Programme of Studies combines accounting, finance and management with the business skills and techniques needed to add real value to any organisation. Students who complete this Programme will be management accountants qualified to work across the business, not just in finance but also be apt in advising managers on the financial implications of big decisions, formulating business strategy and monitoring risk. The novelty embedded in this programme is that it has been closely mapped with the CIMA professional qualification and therefore constitutes an internal route towards significant CIMA exemptions. Throughout the Programme, students will learn how to use information of all kinds, not just financial, to lead and inform business strategy and drive sustainable success. Businesses operate in an increasingly volatile, uncertain, complex and ambiguous world.

2. General Entry Requirements

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

3. Programme Requirements

Same as General Entry Requirement.

4. Minimum Requirements for Awards

(i) Degree Award

Core & Elective Structure	Credits
CORE MODULES	
Finance & Accounting	78
Management	21
Law	3
TOTAL	102

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

5. Programme Duration

	Normal	Maximum
Degree	3 years	5 years

The CIMA Qualification is normally completed in a minimum of 3½ years.

6. Credits per Year: Maximum 48 credits, Minimum 18 credits subject to Regulation 5.

7. Minimum Credits Required for Degree Award: 102

For the award of the **BSc (Hons) Degree in Management Accounting and Finance**, the student must obtain at least 102 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 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.

Work placement and duration

On-the-job experience before a student graduates will give the student an edge in today's job market. The programme will require the student to complete a structured professional work placement of 12 weeks over the duration of the degree.

Professional placement and credits

Through the University's and CIMA's industry network including partnerships with leading companies, students will be offered the opportunity to work in a professional placement directly related to management accounting and finance. The professional placement is a compulsory module and will carry 3 credits. The aims of the professional placement module are as follows:

- put theory into practice in authentic work situations
- develop students' critical and creating thinking
- widen students' horizons and provide them with a detailed insights into "how the real world works".
- Build the students' practical work experience well before the students graduates to enhance their employability after they graduate.
- Build students' professional network with colleagues and potential employers.

Timing of the professional placement

The timing of the professional placement will be agreed between the University of Mauritius and the professional Organisation and will typically, depending on the internship needs of the organization, average either 4 weeks of placement each year or 6 weeks of placement in both year 2 and year 3. Undertaking a placement will not extend the total duration of the degree.

Reporting requirements

At the end of each work placement, both the student and the supervisor/mentor in the professional organization would submit an evaluation report covering (i) description of the duties in the placement (ii) description of the placement experience e.g. learning skills acquired/imparted, work environment (iii) performance evaluation by both the student (reporting on the organization as a provider of professional placement) and the organization (reporting on the commitment and ability of the student to discharge the duties during the placement).

Submission Deadline for business research project:

Final copy will normally be submitted at the end of Semester 1 of Year 3.

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) Management Accounting and Finance

CORE MODULES

Code	Module Name	Hrs/Wk L+P	Credits
MGT 1106(1)	Principles of Business Economics*	3+0	3
DFA 1100Y(1)	Financial Accounting Fundamentals	3+0	6
DFA 1101Y(1)	Management Accounting Fundamentals	3+0	6
DFA 1002Y(1)	Financial Theory and Practice	3+0	6
MGT 1105(1)	Fundamentals of Ethics**	3+0	3
DFA 1151(1)	Principles of Corporate Governance*	3+0	3
LAWS 1129(1)	Business Law**	3+0	3
MGT 1203(1)	Marketing Fundamentals*	3+0	3
MGT 1104(1)	Managing Organizations	3+0	6
DFA 2101Y(3)	Management Accounting	3+0	6
DFA 2100Y(3)	Corporate Reporting	3+0	6
DFA 2004(3)	Taxation*	3+0	3
DFA 2002Y(3)	Corporate Finance	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3
DFA 3095Y(5)	Derivatives and Risk Management	3+0	6
MGT 3094(5)	Project Management*	3+0	3
DFA 3101Y(5)	Advanced Management Accounting	3+0	6
DFA 3100Y(5)	Advanced Corporate Reporting	3+0	6
DFA 3010Y(5)	Financial Strategy	3+0	6
MGT 3093Y(5)	Strategic Management for Leaders	3+0	6
DFA 3199(5)	Business Research Project*	-	3
ACF 3000	Practical Training	-	3
		TOTAL	102

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) Management Accounting and Finance

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 1100Y(1)	Financial Accounting Fundamentals	3+0	6
DFA 1101Y(1)	Management Accounting Fundamentals	3+0	6
DFA 1002Y(1)	Financial Theory and Practice	3+0	6
MGT 1104(1)	Managing Organizations	3+0	6
MGT 1106(1)	Principles of Business Economics*	3+0	3
MGT 1105(1)	Fundamentals of Ethics*	3+0	3
LAWS 1129(1)	Business Law**	3+0	3
MGT 1203(1)	Marketing Fundamentals*	3+0	3
DFA 1151(1)	Principles of Corporate Governance	3+0	3
TOTAL			39

<u>YEAR 2</u>			
Code	Module Name	Hrs/Wk L+P	Credits
CORE			
DFA 2101Y(3)	Management Accounting	3+0	6
DFA 2100Y(3)	Corporate Reporting	3+0	6
DFA 2004(3)	Taxation*	3+0	3
DFA 2002Y(3)	Corporate Finance	3+0	6
DFA 2202(3)	Research Methods for Finance and Accounting**	3+0	3
TOTAL			24

At the end of Year 2, the students will sit for the CIMA Operational Case Study Exam and upon successful completion, they will be awarded the CIMA Diploma in Management Accounting (CIMA Dip MA).

YEAR 3

Code	Module Name	Hrs/Wk L+P	Credits
CORE			
MGT 3093Y(5)	Business Strategy and Policy	3+0	6
MGT 3094(5)	Project Management*	3+0	3
DFA 3101Y(5)	Advanced Management Accounting	3+0	6
DFA 3100Y(5)	Advanced Corporate Reporting	3+0	6
DFA 3010Y(5)	Financial Strategy	3+0	6
DFA 3095Y(5)	Derivatives and Risk Management	3+0	6
DFA 3199(5)	Business Research Project*	-	3
ACF 3000	Practical Training	-	3
		TOTAL	39

Note: It is compulsory for students to complete a business research project of 6,000 to 8,000 words. This project should start in Year 3, carrying 3 credits.

At the end of Year 3, the students will sit for the CIMA Management Case Study Exam and upon successful completion, they will be awarded the CIMA Advanced Diploma in Management Accounting (CIMA Adv Dip MA).

YEAR 3+YEAR 4

At the end of Year 3, the students will have 6 months to complete the third level of the CIMA Professional Qualification which consists of three computer based Objective Tests and one Case Study exam. On completion of the Strategic level, students will be eligible to submit their practical experience for assessment.

On successful completion of the practical experience requirements, students will be admitted to associate membership and granted the associate chartered management accountant (ACMA) and Chartered Global Management Accountant (CGMA) designations.

June 2018