



UNIVERSITY  
of  
TECHNOLOGY,  
MAURITIUS

## School of Accounting Finance and Economics

### BSc (Hons) ACCOUNTING

With

1. FINANCE
2. INFORMATION SYSTEMS
3. LAW

[Accredited by ACCA]

PROGRAMME DOCUMENT

VERSION 2.1

July 2013

### A. Programme Information

In light of developments in the body of knowledge expected of professional accountants and the increasing predominance of international accounting standards, the University of Technology, Mauritius is offering a course leading to a BSc(Hons) in Accounting with 3 streams in Finance, Information Systems and Law. The degree offers three exit points at level 1, 2 and 3 which would enable student to qualify for the award of a certificate, diploma and a degree respectively.

In the first year all students study core modules in Finance, Economics, Management, Quantitative and Statistical Methods, and Accounting. In the second and final years student will be exposed to more intensive modules in Accounting and Finance; Information systems and Law. The programme aims at producing high quality graduates with analytical and practical skills necessary to understand and deal creatively in practical situations. On successful completion of the degree, students will be eligible to obtain exemption in at least 5 papers of the Association of Chartered Certified Accountants (ACCA).

The degree aims at delivering an education that meets the needs of the professional accountant and business executives in the financial community. The programme is intended to provide knowledge, understanding and intellectual skills in the subject of accounting, together with practical skills relating directly to the subject and a range of transferable skills that will equip candidates for a career in accounting, business and advisory services. Candidates will be encouraged to develop an understanding of the role of accounting in society; to use a range of accounting methods and techniques; and to evaluate and assess critically the practices and theories of accounting, related to business.

## **B. Specific Programme Aims**

### **I BSc (HONS) ACCOUNTING WITH FINANCE**

This degree is designed for students seeking a career within the accounting profession or within the financial services sector, including corporate finance, financial consultancy, investment and retail banking, insurance and share dealings.

The modules studied in the first year provide an introduction to accounting and finance, together with other business related subjects including economics, management, marketing, information systems and law.

The second and third years of the programme combine the study of the core areas of financial accounting, business finance, and management accounting with a diverse range of specialist finance topics.

### **II BSc (HONS) ACCOUNTING WITH INFORMATION SYSTEMS**

The BSc (Hons) in Accounting with Information Systems is aimed for people who are considering a career in the field of Accounting, IS and finance, or consultancy. Accounting is an area of business whereby the use of technology to support decision making and analysis of information is vital. This degree will provide learners with the theoretical and practical knowledge of accounting and information systems to enable them to work in a technological environment. Graduates will be financially literate and will acquire the ability to demonstrate accounting knowledge together with excellent computer based and end-user skills.

### **III BSc (HONS) ACCOUNTING WITH LAW**

This degree combines element of the Bsc accounting and law programme and geared towards students wishing to pursue a career in accounting and having knowledge about the legal framework under which firms operate. This degree is also for people who would like to work in areas of commerce such as insurance, banking, offshore and taxation.

## **C. Programme Objectives**

The programme objectives are to:

- develop an understanding of the various accounting methods and techniques;
- evaluate and assess critically the practices and theories of accounting;
- equip students with appropriate conceptual and analytical tools in their relevant fields of specialisation and provide opportunities for the development and application of these tools;
- produce graduates who will occupy key positions in the accounting profession as well as business services and consultancy.

## PART I - Regulations

### D. General Entry Requirements

As per UTM 'Admissions Regulations' and 'Admission to Programmes of Study at Diploma & Degree Level'

### E. Programme Entry Requirements

#### Either

(i) Cambridge School Certificate, including Mathematics

and

(ii) Cambridge Higher School Certificate with at least 2 'A' level subject

#### OR

(iii) Cambridge School Certificate, with credit in 5 subjects including English and Mathematics and at least 3 years relevant work experience in the field

### F. Programme Mode and Duration

Full Time:		Part Time:	
Diploma:	2 years	Diploma:	3 Years
BSc.:	3 years	BSc.:	4 1/2 Years

### G. Teaching and Learning Strategies

The programme will employ a wide variety of teaching methods, including lectures, individual or group projects, presentations, workshops, case studies, field visits, work placement and talks by guest speakers. Self-learning will be the key feature of the programme, enabling students to explore, investigate and research into the various topics, interact with practitioners, and work in teams on projects.

### H. Student Support and Guidance

In addition to traditional lectures, group tutorials or individual tutorials are arranged for students.

### I. Attendance Requirements

As per UTM's Regulations and Policy.

### J. Credit System

Modules can carry 3 or 4 credits as per the programme structure. Irrespective of the number of credits allocated, each and every module will be assessed on 100 marks. Modules with 4 credits must **compulsorily** involve submission of at least 2 assignments.

### Exit Points:

Minimum credits required for the award of a :

- Certificate 33
- Diploma 69
- Degree 105

The programme consists of only core modules in Level 1, whereas in Level 2 and Level 3 there is a combination of core and elective modules as per the given programme structure. Please note that electives will only be offered if there is a minimum number of students.

### K. Student Progress and Assessment

- The overall pass mark for a module shall be 40%. Where a module is assessed by both, coursework and exams, a minimum of 40% should be attained in both Coursework, and Examination

The modules will be assessed on 100 marks as follows (unless otherwise specified):

- Written examinations of up to 2 hours excluding reading time contributing to 70% of the total marks.
- Continuous assessment carrying between 30% of total marks. Continuous assessment can be based on seminars and/or assignments or class tests.

#### Grading

Undergraduate		
<i>Overall Marks</i>	<i>Grade</i>	<i>Remarks</i>
$70 \leq X < 100$	A	Excellent
$60 \leq X < 70$	B	Very Good
$50 \leq X < 60$	C	Good
$40 \leq X < 50$	D	Satisfactory
$X < 40$	F	Referred

### L. Evaluation of Performance

The percentage mark at Level 1 contributes a 20% weighting towards the degree classification.

The percentage mark at Level 2 contributes a 30% weighting towards the degree classification.

The percentage mark at Level 3 contributes a 50% weighting towards the degree classification.

## M. Award Classification

$y \geq 70$	1st Class Honours
$60 \leq y < 70$	2 <sup>nd</sup> Class 1st Division Honours
$50 \leq y < 60$	2 <sup>nd</sup> Class 2 <sup>nd</sup> Division Honours
$45 \leq y < 50$	3rd Class Honour
$40 \leq y < 45$	Pass Degree
$y < 40$	No Award

## N. Programme Organisation and Management

Programme Coordinator:

Contact Details:

- Room:
- Telephone Number: 2075250
- Email: safe @utm.intnet.mu

**Part II – Programme structure Full Time**

YEAR 1									
Semester 1				Semester 2					
Code	Modules	Hrs/Wk		Credits	Code	Modules	Hrs/Wk		Credits
		L	T DS				L	T DS	
MMIS 1201	ICT in Organisations	2	1	3	ACCF 1105	Auditing Practice and Performance Review	2	1+1	4
ACCF 1201	Principles of Finance	2	1	3	ACCF 1103	Costing Techniques	2	1+1	4
ACCF1125	Principles of Accounting I	2	1	3	ACCF 1126	Principles of Accounting II	2	1+1	4
ECON 1101	Economics	2	1	3	QUAN 1102	Statistics	2	1	3
LLAW 1101	Introduction to Law & Legal Methods	2	1	3	MKTG 1101	Introduction to Marketing	2	1	3

YEAR 2				
Semester 1				
Code	Modules	Hrs/Wk		Credits
		L	T DS	
ACCF 2113	Advanced Auditing	2	1+1	4
LLAW 2306	Business Law	2	1	3
ACCF 2118	Management Accounting for Decision Making	2	1+1	4
MGMT 2117	Organizations and People Management	2	1	3
ACCF 2207	Financial Management	2	1+1	4
QUAN 1202	Quantitative techniques	2	1	3

For Year 2 (semester II) and Year 3 (semester I and II), the prospective students should choose from the module pool below (Please refer to specific degree hereafter for the required modules to be covered). All modules, with the exception of Research Methods in Accounting and Business and Management Information Systems, carry 4 credits (2 hours Lecture +1 hour Tutorial + 1 hour Directed Study)

<b>Finance (POOL I)</b>	<b>Information systems (POOL II)</b>	<b>Law (POOL III)</b>
<b><u>Year 2 SEMESTER 2</u></b>		
Financial Reporting	Financial Reporting	Financial Reporting
Business Taxation	Business Taxation	Business Taxation
International Financial Management	Information Management	Law of Associations
Research Methods in Accounting and Business	Research Methods in Accounting and Business	Research Methods in Accounting and Business
<b><u>YEAR 3 SEMESTER 1</u></b>		
Advanced Financial Reporting	Advanced Financial Reporting	Advanced Financial Reporting
Management Information Systems	Management Information Systems	Management Information Systems
Islamic Banking and Finance	Web Applications	Administration and Law of Trusts
Offshore Practice and Administration	Organisation and Technologies	Law of Arbitration
<b>Dissertation</b>	<b>Dissertation</b>	<b>Dissertation</b>

<b><u>Year 3 SEMESTER 2</u></b>		
International Business Environment	International Business Environment	International Business Environment
Strategic Business Planning and Mgt	Strategic Business Planning & Mgt	Strategic Business Planning & Mgt
Security Analysis and Portfolio Management	Strategic Information Management	Law of Financial Crime
<b>Dissertation</b>	<b>Dissertation</b>	<b>Dissertation</b>



**Programme Structure: Part time**

YEAR 1									
Semester 1				Semester 2					
Code	Modules	Hrs/Wk		Credits	Code	Modules	Hrs/Wk		Credits
		L	T DS				L	T DS	
MMIS 1201	ICT in Organisations	2	1	3	LLAW 1101	Introduction to Law & Legal Methods	2	1	3
ACCF 1201	Principles of Finance	2	1	3	ACCF 1105	Auditing Practice and Performance Review	2	1+1	4
ACCF1125	Principles of Accounting 1	2	1	3	ACCF 1126	Principles of Accounting II	2	1+1	4
ECON 1101	Economics	2	1	3					
YEAR 2									
Semester 1				Semester 2					
Code	Modules	Hrs/Wk		Credits	Code	Modules	Hrs/Wk		Credits
		L	T DS				L	T DS	
ACCF 1103	Costing Techniques	2	1+1	4	ACCF 2113	Advanced Auditing	2	1+1	4
QUAN 1102	Statistics	2	1	3	LLAW 2306	Business Law	2	1	3
MKTG 1101	Introduction to Marketing	2	1	3	ACCF 2118	Management Accounting for Decision Making	2	1+1	4
YEAR 3				Semester 1					
Code	Modules	Hrs/Wk		Credits					
		L	T DS						
MGMT 2117	Organizations and People Management	2	1	3					
ACCF 2207	Financial Management	2	1+1	4					
QUAN 1202	Quantitative techniques	2	1	3					
ACCF 2124	Financial Reporting	2	1+1	4					

For Year 3 (semester II), Year 4 (semester I and II) and Year 5 (semester 1), the prospective students should choose from the module pool below (Please refer to specific degree hereafter for the required modules to be covered). All modules, with the exception of Research Methods in Accounting and Business and Management Information System carry 4 credits (2 hours Lecture + 1 hour Tutorial + 1 hour Directed Study ).

MODULE POOL

<b>Finance (POOL I)</b>	<b>Information systems (POOL II)</b>	<b>Law (POOL III)</b>
<b><u>Year 3 SEMESTER 2</u></b>		
Business Taxation	Business Taxation	Business Taxation
International Financial Management	Information Management	Law of Associations
Research Methods in Accounting and Business	Research Methods in Accounting and Business	Research Methods in Accounting and Business
<b>FINISH DIPLOMA</b>	<b>FINISH DIPLOMA</b>	<b>FINISH DIPLOMA</b>
<b><u>YEAR 4 SEMESTER 1</u></b>		
Advanced Financial Reporting	Advanced Financial Reporting	Advanced Financial Reporting
Management Information Systems	Management Information Systems	Management Information Systems
Islamic Banking and Finance	Web Applications	Administration and Law of Trusts
<b><u>YEAR 4 SEMESTER 2</u></b>		
Offshore practice and Administration	Organisation and Technologies	Law of Arbitration
International Business Environment	International Business Environment	International Business Environment
Strategic Business Planning and Mgt	Strategic Business Planning & Mgt	Strategic Business Planning & Mgt
<b>Dissertation</b>	<b>Dissertation</b>	<b>Dissertation</b>
<b><u>YEAR 5 SEMESTER 1</u></b>		
Security Analysis and Portfolio Management	Strategic Information Management	Law of Financial Crime
<b>Dissertation</b>	<b>Dissertation</b>	<b>Dissertation</b>

### 1. Bsc (Hons) Accounting with Finance

--All Modules in Year 1 and Year 2 (and Year 3)

+ all modules in POOL I

### 2. Bsc (Hons) Accounting with Information systems

--All Modules in Year 1 and Year 2 (and Year 3)

+ all modules in POOL II

### 3. Bsc (Hons) Accounting with Law

--All Modules in Year 1 and Year 2 (and Year 3)

+ all modules in POOL III

**General Note: Students are advised to consult their respective programme coordinator for attendance of**

modules (depending as and when they arise) that may add value to their field of study and general knowledge. These modules will, however, be non examinable.

## **Q. MODULE OUTLINE**

### **MMIS 1201: ICT in Organisations.**

Introduce the use of IT and computers in business today; spreadsheet modeling; use of ICT tools; hands on competence in the use of spreadsheet; ability to conduct research into business and management issues, either individually or as part of a team, including a familiarity with a range of business data and research resources and appropriate methodologies. Business computing. PCs. Internet. Hardware and software. Spreadsheets. Health & safety. Systems implementation. Security

### **ACCF 1201: Principles of Finance**

Present Value Calculation, Time Value of Money, Annuities; IRR, Source of Finance: Short and Long term financing. Valuation of bonds and other securities, Definition of Financial risk, Risk and Return Analysis, Diversification Principles, Capital Asset Pricing Model, Stock Market, Forms of market efficiency

### **ACCF 1125: Principles of Accounting I**

The financial accounting system, the need for accounting, users of accounts, the recording process, accounting equation and double entry system. Journal entries and correction of errors, trial balance and final accounts of soletraders. Bank reconciliation statements and control accounts. The conceptual framework for accounting, revenue recognition (IAS 18). Accounting for non-current assets, liabilities and provisions. Disposals and revaluations of assets.

### **ECON 1101: Economics**

The Economic Problem: Scarcity and Choice, Theory of Demand and Supply, The Price System, Costs of Production, Market Structures, National income and economic growth, Inflation and Unemployment, Banking and Monetary Policies, Taxation and Fiscal policies, International Trade

### **QUAN 1102: Statistics**

Descriptive Statistics; Probability Concepts; Random Variables; Probability Distributions: Binomial, Poisson and Normal; Estimation with Confidence Intervals; Hypothesis Testing; Chi-Square Tests; Analysis of Variance; Simple Regression and Correlation Analysis; Time Series Analysis.

### **ACCF 1105: Auditing Practice and Performance Review**

Nature, purpose and scope of auditing; Statutory auditing requirement; Financial framework for auditing in Public Sector; Auditing theory and the true and fair view; Planning the audit, documenting and audit evidence; Internal controls and internal audit; Auditing of contracts, stocks and procurements of goods and services; Performance review in Public Sector

### **ACCF 1103: Costing Techniques**

Role of Cost Accounting and its Link to Financial Accounting, Costing Concepts: Costs Classification and Behaviour, Accounting for Overheads, Introduction to Activity Based Costing, Costing Methods and Principles, Contract Costing, Relevant Costing and Contribution Analysis, Budgeting, Standard Costing Variance Analysis.

### **ACCF 1126: Principles of Accounting II**

Accounting for partnerships, changes in partnership. Stock valuations: FIFO, LIFO and AVCO. Accounting for non-profit organisations and Incomplete records. Limited companies, published accounts and IAS 1. Understanding Annual Report; Cash flow statements (IAS 7). Provisions, Contingent assets and Contingent liabilities – IAS 37 Accounting ratios and interpretation of financial statements. Introduction to group accounts. Legal provisions governing the preparation of financial statements.

**LLAW 1101: Introduction to Law and Legal Methods**

Introduction to Law; Ideas and functions of Law; Nature of constitutional and administrative law; Constitutional foundations of the powers of the court, statutory interpretation, arbitration and the hearing tribunal, the law of contract, the law of agency; Distinction between Public and Private Law; Criminal and Civil Law; Common Law and Civil Law Systems; Case Law Techniques; Statutory Interpretation.

**MKTG 1101: Introduction to Marketing**

The marketing concept, marketing mix, role of marketing in strategic planning, marketing environment, managing services, consumer buyer behaviour, organisational buyer behaviour, market segmentation, targeting and positioning, marketing information systems and marketing research, products, pricing, distribution channels, promotion, electronic marketing, and marketing ethics.

**YEAR 2****ACCF 2113: Advanced Auditing**

Regulatory Frameworks for audit, Professional & Ethical Considerations; Assignment & Reporting ;Quality Control Considerations; Planning, Materiality & Risk Assessment Issues; Effect of Environmental Matters & Electronic Commerce on an Audit ; Current Issues and Development in Auditing; Audit of Group Companies; Auditing in the Public Sector ; Forensic Audit; Auditing & Outsourcing.

**LLAW 2306: Business Law**

Introduction; Business Organization; Sole Proprietorships; Partnerships and Special Business Forms; Limited Liability Companies and Limited Partnerships; Law for Small Businesses; Ethics and Business Decision Making; Employment Law; Making contracts; Contract validity; Bankruptcy Laws; Liability to Third Parties and Termination; Consumer; Personal Property; Real Property; Landlord-Tenant Relationships; Insurance; Trusts Law; Liabilities of Accountants and other Professional

**ACCF 2118: Management Accounting for Decision Making**

Role of Accounting information in decision making process; Cost Allocation and Routine decision making using Cost Volume Profit analysis; multi-product situations and margin of safety; Budgeting and Budgetary Control; Standard Costing and Variance analysis; Relevant Cost analysis: Relevant and Irrelevant Costs. Marginal Costing in the management decision process; Limiting Factors and the application of linear programming; External pricing strategies and decisions: cost-based, market-based, special orders. Qualitative factors in decision making. Uncertainty and decision making Cost Management: Life Cycle Costing; Target Costing; Kaizen Costing; Activity Based Management; Cost Management and the Value Chain; Benchmarking

**MGMT 2117: Organisations & People management**

Scope of and approaches to the management of people, recruiting , selecting, rewarding & maintaining staff ( motivation, training), performance management, teams, people behaviour in organisations: personality, conflicts, group dynamics, managing diversity.

**ACCF 2207: Financial Management**

The goal of the firm , Financial management and accounting, wealth maximisation Financial management and the operating environment; The functions of a financial manager ,The basic principles of financial management, The operating environment of the firm, Risk and return; Sources of risk , Measuring risk , Portfolio risk and diversification, Time value of money , The valuation of financial assets, The management of working capital; The management of cash flow, The management of accounts receivable, Financing and investment decisions; Capital budgeting techniques ,Cost of capital, Capital Structure Theories, MM Hypothesis, pecking order and signalling theory Financial and Operating Leverage; Dividend policy, Efficient Market Hypothesis , Mergers and acquisition

**QUAN 1202: Quantitative techniques**

Elementary concepts in Mathematics; Fundamentals of Decision Theory and Decision Tree; Linear Programming Models: Graphical and Simplex Methods; Transportation and Assignment Models; Network Analysis; Queuing Theory; Markov Processes; Mathematics of Finance; Simulation Modelling

### **ACCF 2124 : Financial Reporting**

Introduction to financial reporting, the regulatory framework, the IASB conceptual framework and Presentation of financial statements. Financial reporting in practice: PPE (IAS16), Intangible assets (IAS 38), Impairment of assets (IAS 36), financial instruments and Cash flow statements (IAS 7). Inventories and Construction Contracts (IAS 11); Rationale for Group Financial Statements; Fair Values and Goodwill; Accounting for Subsidiary Undertakings, Associates and Joint Ventures; Consolidated Cash Flow Statement; Analysis of financial statements- ratios analysis, earnings per share and segmented analysis.

### **ACCF 3115: Business Taxation**

Principles and Applications of Taxation; Powers of Commissioners; Domicile and Residence; Taxation of individuals from various sources; Partnership; Capital Allowances; Companies; Value-added tax; Anti-avoidance provisions; International Aspects of Tax; Residence and its implications; Tax treaty system; Double Taxation relief; Assessment of Companies trading internationally, Comparative taxation system; Direct expenditure and tax expenditure; Personal financial planning.

### **ACCF 2410: International Financial Management**

The FOREX market, Determination of Exchange Rates; Foreign exchange activities; Speculation, Arbitrage and Hedging; the different of financial risk. FOREX Risk; Internal and External Risk Management Techniques; Derivative market: Forward contracts and their Pricing; Future markets and the working of the market; Hedging with Option contracts; Swap deals: Currency and Interest rate swaps, Rational for swaps

### **DBT1105: Information Management**

Database Concepts, Relational Database Models; Database Design & Implementation; Entity Relationship (E-R) Diagram: Normalization of Database Tables and Structured Query Language (SQL).  
Data Warehousing and Decision Support System; Database Security; Client Server Database System and Data Centre management.

### **LLAW 2106: Law Of Associations**

Types of companies; Registration and constitution of Companies, company incorporation Incorporation: Corporate Personality and veil lifting. Share Capital and of Public Offering; The Management and Control of Companies; Directors' Duties, Majority Rule and Minority Shareholders' Protection; Shareholder Remedies, Company Meetings, Insider Dealing, Corporate Failure and Insolvency Law; The Appointment, Control, Powers, Duties and Release of the Liquidator; Powers of the Court, Voluntary Winding Up; Members' and Creditors' Winding Up; Declaration of Solvency; Meetings of Members and Creditors; Dissolution; Defunct Companies; Outstanding Assets;; Receivers and Managers (Appointment, Powers, Duties and Liability of Receiver). "Sociétés"

### **QUAN 2405: Research Methods in Accounting and Business**

Introduction to Research Methods; Research Ethics and Values; Research problems; Components of a Research Proposal; Planning the Research Process: Qualitative and Quantitative Research, Research Design; Questionnaire Design; Data Presentation and Analysis; interval estimation and Hypothesis testing; Single equation regression model; Two Variable regression analysis; Classical Normal Linear regression Model; Two Variable Regression, Multiple regression Analysis; estimation and inference

## **YEAR 3**

### **ACCF 3114: Advanced Financial Reporting**

#### *Financial Reporting:*

Conceptual Framework of Financial Reporting; Definition of Revenue; Earnings Management; Financial Statement Analysis and Corporate Failure Prediction. Reporting the Substance of Transactions; Related Party Disclosures; Accounting for Intangible Assets; Accounting for Financial Instruments and Hedges; Corporate Governance; Current Financial Reporting Issues. Reporting requirements of SMEs: Outline the principal considerations in developing asset of accounting standards for SMEs. Financial reporting in specialised, not-for-profit and public sector entities

*The professional and ethical duty of an accountant:* Ethical requirements of corporate reporting and the consequences of unethical behavior. Social responsibility: increased demand in transparency in corporate reports & the emergence of non-financial reporting standards.

*Contemporary issues in accounting:* Environmental and Social Reporting ; Impact of environmental, social, and ethical factors in the development of accounting; Human Resource accounting. Current reporting requirement in this area.

### **MMIS 3202: Management Information Systems**

Definition of systems, Organization and Management from systems perspectives, Key aspects of systems, Input stability, Continuity, Change, Feedback & Feed-forward, Designing and operating an effective and efficient management system, The role of information within organizations, Architecture of Information systems. Key hardware & software components, The people technology interface. IT Project Management. Systems Development Life Cycle; Audit & Control of Information Systems; Risks assessment and data-protection. Case Studies on the Business Information Systems.

### **ACCF 2217 Islamic Banking and Finance**

Principles and Philosophy, Growth and Evolution of Islamic Banking and Financial Services, Case Study: Development of Islamic Banking and Finance in Mauritius, Islamic Commercial Law and Its Applications in Islamic Banking and Finance, Islamic Banking Products and Services: Product Development and Financial Engineering, Islamic Deposits and Investments, Islamic Equity and Project Financing, Islamic Retail Financing, Islamic Trade Financing and Bonds. Key Issues in Islamic Banking Operations.

### **WAT2103: Web applications**

Introduction to markup language and hypermedia ; Use of visual programming workbenches  
Client-side scripting; Server-side scripting; Perform database task with ADO/ developing web-enabled databases

### **LLAW 2105: Administration and Law of Trusts**

Creation and Nature of Trusts; administration of trusts Appointment of Trustees; Charitable Trusts; Duties of Trustees; Powers of Investment and General Powers; Trusts of land, The beneficiary principle, Insider dealing., Trusteeship, Breach of Trust; Liabilities, Indemnities and Remuneration of Trustees; Rights and Liabilities of Beneficiaries; Maintenance, Advancement and Protective Trusts; Jurisdiction of Court to make Orders; Termination of Trusteeship. Taxation of Companies and Trusts, Taxation aspects

### **ACCF2305: Offshore Practice and Administration**

Characteristics of an offshore centre; Offshore financial services: international, personal and corporate clients; Company Administrative trusteeship investment; Offshore pensions and unit trust; Trustee business; Offshore business and company management; Offshore investment management. Double Taxation agreement; Anti money laundering and procedures

### **MMIS 3218: Organisation and Technologies**

Concepts of E-Business, E-Commerce, and E-Procurement, Web Analysis, Business Process and Analysis, EDI, E-Purchasing and e-cataloguing, E-Sourcing, Business Models and Internet Based Technologies, Challenges of E-Business, Technologies for Virtual Organisations, Business Process for Virtual Organisations. Case Studies

### **LLAW 3216: Law of Arbitration**

Code de Procédure civile - Articles 1003 to 1030 : La Clause compromissoire; Le Compromis; Les règles communes L'instance arbitrale; La sentence arbitrale; Des sentences arbitrales prononcées à l'étranger  
Arbitration in the International Context: Lex mercatoria, non-legal standards; Arbitration and EC Law; Arbitration with government and state-owned entities; Arbitration of investment disputes; Specialist Arbitration; Online dispute resolution

### **ECON 3601 : International Business Environment**

Global business environment, the Global Manager, Globalisation, Culture in Business  
Politics and Law in Business, Economic systems and Development, International Trade and Finance, Business-Government trade relations, Foreign Direct Investment, Regional Economic Integration, Planning and organising international operations, Analysing international Opportunities, Hiring and Managing employees; international Staffing Policy

### **ACCF 3302: Strategic Business Planning and Management**

Objectives and Corporate Governance: Aims and Objectives of an Organisation and its Impact on Business Planning, Environmental Issues and their Impact on Corporate Governance; Strategy Formulation: Strategic Planning Process and its Link with Investment Decisions; Risk Analysis; Investment Decisions: Decision Making Techniques, Expansion Strategies, Corporate Reorganization; Treasury Management and Financial Forecasting; Global Economic Environment; Global Financial Management; Ethical Considerations.

### **ACCF 3309 Security Analysis and Portfolio Management**

Types of security and security markets, including insurance, investments and pensions; Investment portfolio theory and analysis, including trading of securities in world markets. Investment theory, security, market analysis and efficiency, Practical investment considerations and investment by trustees; Funds management: Asset Allocation strategies (active and passive approach), Aspects of portfolio building and monitoring, Currency management, Techniques of evaluation of the performance of portfolios, Management of bonds portfolios, Regulation of fund management companies.

### **MMIS 3108: Strategic Information Management**

Concept of Information, generate, manage and measure value of information, Information Strategies and Policies, IT/IS Audit and mapping tools, Elements of IM theory and practice, ICT and Information Management, Human Interface and IM, IS Strategy Context, Strategic planning of IS/IT. Case Studies

### **LLAW 3415: Law of Financial Crime**

Financial crime and the regulation of market abuse: The sources of the law on financial crime; The objectives of the law on financial crime; The economic and historical context of the law on corruption; The role of information and transparency in financial criminal law.

Insider dealing and market abuse: The sources of the law on insider dealing; The purpose of the law on insider dealing, and whether or not insider dealing ought to be criminalized; The power of the Financial Services Authority; Market abuse regulation

Fraud and market manipulation: The development of the criminal law of fraud; The economic and historical context of the law on corruption.

Money laundering: The purpose of money laundering regulation; The international dimension; The context of money laundering regulation

### **DISS 3000 Dissertation**

A 10,000-12,000 words dissertation will have to be submitted at the end of the semester. The work submitted should conform to the Undergraduate Dissertation Guidelines. The dissertation needs to be submitted within eight months following the date of notification of supervisors.