



UNIVERSITY
of
TECHNOLOGY,
MAURITIUS

School of Business Management and Finance

BSc (Hons.) Accounting with Finance (Top Up)

PROGRAMME DOCUMENT

VERSION 1.0
CODE v1.0
November 2014

BSc (Hons.) Accounting with Finance Top Up

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 Finance (Top Up). This Top Up programme offers the opportunity to those diploma students who have just graduated or will be graduating to pursue their studies up to a degree level. The degree aims at delivering an education that meets the needs of the professional accountant and business executives in the financial community. The course 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. The Programme is over a period of one year (Full Time) and one and a half years (Part Time) with each year having two semesters.

B. Programme Aims

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. This top up degree will target students who are holders of Diploma in Accounting or equivalent qualifications. The modules cover the core areas of financial accounting, business finance, and management accounting with a diverse range of specialist finance topics.

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

Candidates holding a Diploma in Accounting with Finance specialisation or any diploma from a recognised institution in the above field and as approved by the selection committee.

F. Programme Mode and Duration

Full Time: 1 year

Part Time: 1 1/2 years

Each academic year includes two semesters of 13 weeks with 15 sessions each (excluding the Exam period).

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

1 module = 4 credits

Dissertation = 9 credits

K. Student Progress and Assessment

For the award of the Degree, all modules must be passed overall with passes in the examinations, coursework and other forms of assessment. The modules will be assessed as follows (unless otherwise specified): written examinations contributing to 70% of the total marks Continuous assessment carrying 30% of total marks. Continuous assessment can be based on seminars and/or assignments or class tests.

Grading

Undergraduate		
Overall Marks	Grade	Remarks
$70 \leq X \leq 100$	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 % mark at Top up Level 3 contributes a 100% weighting towards the degree classification.

M. Award Classification

Overall weighted mark x (%) Classification

For BSc (Hons):

$x \geq 70$	1 st Class Honours
$60 \leq x < 70$	2 nd Class 1 st Division Honours
$50 \leq x < 60$	2 nd Class 2 nd Division Honours
$45 \leq x < 50$	3 rd Class Honours
$40 \leq x < 45$	Pass degree
$x < 40$	No Award

N. Programme Organisation and Management

Programme Director and Coordinator:

Contact Details:

- Room:
- Telephone Number: 207 5250 (Ext. ...)
- Email:

Part II - Programme Structure

O. BSc (Hons) Accounting with Finance Top Up – Full Time

<i>Semester 1</i>				<i>Semester 2</i>			
Code	Modules	Hrs/Wk	Credits	Code	Modules	Hrs/Wk	Credits
		L+T+DS				L+T+DS	
ACCF 3115	Business Taxation	3 +1	4	ECON 3601	International Business Environment	3 +1	4
New	Global Business Administration	3 +1	4	ACCF 3302	Strategic Business Planning and Management	3 +1	4
New	Accounting Information Systems	3 +1	4	New	Investment Analysis and Management	3 +1	4
QUAN xxxx	Research Methods for Finance	3 +1	4	DISS 3000	DISSERTATION **		9
DISS 3000	Dissertation						9

P. BSc (Hons) Accounting with Finance Top Up – Part Time

Level 3 Top Up							
Semester 1				Semester 2			
Code	Modules	Hrs/Wk L+T+DS	Credits	Code	Modules	Hrs/Wk L+T+DS	Credits
ACCF 3115	Business Taxation	3 +1	4	New	Accounting Information Systems	3 +1	4
New	Global Business Administration	3 +1	4	ECON 3601	International Business Environment	3 +1	4
QUAN xxxx	Research Methods for Finance	3 +1	4	ACCF 3302	Strategic Business Planning and Management	3 +1	4
				DISS 3000	DISSERTATION **		
Semester 3							
Code	Modules	Hrs/Wk L+T+DS	Credits				
New	Investment Analysis and Management	3 +1	4				
DISS 3000	DISSERTATION **		9				

Q. MODULE OUTLINE

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. The Mauritian Tax System, Powers of the Director General, Residence for individual and companies, Tax evasion and avoidance, Taxation for employment and self-employed, Annual Allowances, Value Added Tax, International Aspects of Tax; Double Taxation Agreement, The OECD Model and Tax planning

ACCF 2316: GLOBAL BUSINESS 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. Creation and Nature of Trusts; administration of trusts Appointment of Trustees; Charitable Trusts; Duties of Trustees; Powers of Investment and General Powers; 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. Double taxation avoidance treaties General anti avoidance rule. Foreign account tax compliance act

MMIS 3210: ACCOUNTING INFORMATION SYSTEMS

Essentials of Information Systems (IS) for Organisations, Accounting IS (AIS) Implications on business operations, decision making, Organisation performance, Corporate Governance, Applied Database Management Systems, Components of AIS, Commercial Accounting Software Packages, Architecture of Accounting IS, Development, Outsourcing and implementation strategies for AIS, IT audit and forensic accounting, Legislative Aspects of AIS – Data Protection Act, Good practices for AIS – Software Piracy, access rights (segregation of duties) in AIS, Training Aspects for AIS, Integrated Information Systems - Applied Enterprise Resource Planning for Accounting, Case Studies

QUAN 3411: RESEARCH METHODS IN FINANCE

Research Ethics & Values; Research Problems; Components of a Research Proposal; Planning the Research Process, Quantative v/s Qualitative Research; Data Collection techniques; Hypothesis testing; Classical Linear Regression Model; Single Equation Regression Model-Estimation and Inference.

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 3217: INVESTMENT ANALYSIS AND MANAGEMENT

An Overview of the investment environment; the Capital Market; the Growth of the capital market products and services in Mauritius, Present value and opportunity cost of capital in investment Decisions; Marginal; Project; Divisional and Flootation cost; Capital rationing, Portfolio Theory ; Risk aversion and utility, Markowitz Model, CAPM and APT, Valuation Models approaches and application; Asset based valuation; Discounted cash flow valuation, Dividend Discount Model, Portfolio Management ; An overview to Portfolio Management, Market efficiency, Security Analysis and evaluation of Investment Performance; Options in Portfolio Management, Fundamental Analysis, Financial Investment and security issues, Capital Budgeting Decisions; Sensitivity Analysis; Scenario analysis; Simulation Analysis

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, BusinessGovernment trade relations ,Foreign Direct Investment, Regional Economic Integration, Planning and organising international operations, Analysing international Opportunities, Hiring and Managing employees; international Staffing Policy

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.