



UNIVERSITY
of
TECHNOLOGY,
MAURITIUS

School of Business, Management and Finance

BSc (Hons) Accounting with Finance

PROGRAMME DOCUMENT

(ACCREDITED BY ACCA)

VERSION 4.0

BACF

August 2021

University of Technology, Mauritius

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BSc (Hons) Accounting with Finance

A. Programme Information

The demand for qualified accounting and finance professionals continues to grow internationally. This programme offers a route into the financial professions, and fosters skills that are vital to a range of careers in business. Students are exposed to core elements of accounting and finance, through modules on financial accounting, management accounting, auditing, taxation, corporate finance and financial risk. The programme also delves into various aspects of business operations, from the challenges of managing people, processes, and customers to the way organisations operate within a global political, legal and social environment. On successful completion of the degree, students will be eligible to obtain exemption in at least 7 papers of the Association of Chartered Certified Accountants (ACCA).

B. Programme Aims

Finance and accounting skills are highly-valued in the modern business environment, making specialising in these areas an excellent strategic career decision. This degree course, therefore, provides a solid foundation of financial and management capabilities and progresses to specialisation modules that will equip students with the more advanced skills needed in their career or further studies.

C. Programme Objectives

The specialised degree course provides a sound grasp of the basics of financial management. In the second and third years the programme focuses on furthering the knowledge of financial management while investigating the specialised areas of finance and accounting including audit and assurance and taxation.

The programme objectives are to:

- Develop an understanding of the various accounting methods and techniques.
- Equip students with conceptual and analytical tools for critical evaluation of the theories and practices of accounting and finance.
- Produce graduates who will eventually occupy key positions in the accounting and finance profession as well as business services and consultancy.

PART I - Regulations

D. General Entry Requirements

As per UTM'S Admissions Regulations, and 'Admission to Programmes of Study at Degree Level' or APL / APEL requirements.

Note: Exemptions apply as per regulation.

E. Programme Entry Requirements

In addition to meeting the general entry requirements as per section D above, applicants are informed that credits at School Certificate or General Certificate Of Education 'O' level or equivalent in Mathematics or Principles of Accounts are desirable.

F. Programme Mode and Duration

Full -Time:	Minimum Duration : 3 Years (6 semesters)
	Maximum Duration: 6 Years(12 semesters)
Part-Time:	Minimum Duration : 4 Years (8 semesters)
	Maximum Duration: 7 Years(14 semesters)

G. Teaching and Learning Strategies

One Module will carry 150 hours of learning comprising of 45 hours of delivery which could be any combination of face to face, blended, online, seminar, workshop, or joint session. The remaining 105 hours will cover self learning, self study, guest lecture , etc. The delivery of lectures will be on a blended learning mode, using appropriate online tools. 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

Throughout the programme of study students are supported and provided guidance for dissertation, portfolio, CLEn initiatives and use of online tools for blended learning. These supports are ensured by the School relevant committees, such as the Work Placement Unit. Tutorial based academic supports are provided to students on a need basis and the University has a Counselling cell for well-being of students.

I. Attendance Requirements

As per UTM's Regulations and Policy.

J. Credit System

1 module of 6 credits will carry 150 hours of learning. **Credits required for the award of a:**

- Certificate: 60 (Certificate in Accounting and Finance)
- Diploma: 120 (Diploma in Accounting and Finance)
- Degree: 180 (BSc. (Hons.) in Accounting and Finance)
- Ordinary Degree may be awarded as per regulations

Awards on the basis of accumulated credits may exceptionally be considered on a case to case basis.

K. Student Progress and Assessment

For the award of the Degree all modules must be passed overall with passes in coursework and examination combined.

All modules will carry 100 marks and will be assessed as follows (unless otherwise specified):

Invigilated examinations will be up to 3-hours' duration contributing to 70% of the total marks and continuous assessment will carry 30% of total marks. The University may also apply alternative modes of assessment. Continuous assessment can be based on projects, assignments, presentations, and/or class tests.

Note :

Module 'Research Methods' will be assessed over **100% continuous assessment**.

Module 'Business Communication' will be assessed over 50% coursework and 50% written examination.

Module 'Digital Skills will be assessed through 100% continuous assessment.

Grading

Undergraduate / Postgraduate		
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 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 nd Class 1st Division Honours
$50 \leq y < 60$	2 nd Class 2 nd Division Honours
$45 \leq y < 50$	3rd Class Honours
$40 \leq y < 45$	Pass Degree
$y < 40$	No Award

N. Programme Organisation and Management

Programme Review Team: Assoc. Prof. Dr. D. Padachi and Mrs. K Odit-Dookhan

Contact Details: kpadachi@umail.utm.ac.mu and koditdookhan@umail.utm.ac.mu

Part II - Programme Structure

O. BSc (Hons) Accounting with Finance – Full time

YEAR 1

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
ECON 1101	Economics	6	QUAN 1102	Statistics	6
ACCF 1103	Costing Techniques	6	ACCF 1126	Principles of Accounting II	6
ACCF 1105	Auditing Practice and Performance Review	6	ACCF 1201	Principles of Finance	6
ACCF 1125	Principles of Accounting I	6	QUAN 1202	Quantitative Techniques	6
MMIS 1202	Digital Skills	4	MMGT 1103A	Business Communication	6
			CLEn 1000	CLEn	2

Certificate Level exit point

YEAR 2

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
MGMT 2117	Organisation and People Management	6	PLMT 2001	Workplacement	6
ACCF 2118	Management Accounting for Decision Making	6	MMIS 2306	Fintech Innovations and Applications	6
ACCF 2124	Financial Reporting	6	QUAN 2200	Business Research Methods	6
ACCF 2310 (A)	International Financial Management	6	ACCF 2317	Business Taxation	6
ACCF 2318	Corporate Governance and Ethics	6			
LLAW 2307	Business & Corporate Law	6			

Diploma Level exit point

YEAR 3

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
ACCF 3317	Advanced Taxation	6	ACCF 2113	Advanced Auditing	6
ACCF 3302	Strategic Business Planning and Management	6	ACCF 3114	Advanced Financial Reporting	6
MMIS 3210	Accounting Information Systems	6	ACCF 3217	Investment Analysis and Management	6
QUAN 3412	Research Methods for Finance	6	ECON 3601	International Business Environment	6
DISS 3000	Dissertation/Project**				12

**Dissertation/Project starts Semester 1 of Year 3 and credits will be earned at the end of Semester 2 of Year 3

O. BSc (Hons) Accounting with Finance – Part time

YEAR 1

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
ACCF 1125	Principles of Accounting I	6	ACCF 1126	Principles of Accounting II	6
ECON 1101	Economics	6	QUAN 1102	Statistics	6
ACCF 1105	Auditing Practice and Performance Review	6	ACCF 1103	Costing Techniques	6
MMIS 1202	Digital Skills	4			

YEAR 2

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
ACCF 1201	Principles of Finance	6	MGMT 2117	Organisation and People Management	6
MMGT 1103A	Business Communication	6	ACCF 2118	Management Accounting for Decision Making	6
QUAN 1202	Quantitative Techniques	6	LLAW 2307	Business & Corporate Law	6
CLEn 1000	CLEn	2			
Certificate Level exit point			Level 2 Starting Point		

YEAR 3

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
ACCF 2310	International Financial Management	6	MMIS 2306	Fintech Innovations and Applications	6
ACCF 2318	Corporate Governance and Ethics	6	QUAN 2200	Business Research Methods	6
ACCF 2124	Financial Reporting	6	ACCF 2317	Business Taxation	6
			PORT 2003	Portfolio	6
			Diploma Level exit point		

YEAR 4

Semester 1			Semester 2		
Code	Module Name	Credits	Code	Module Name	Credits
ACCF 3317	Advanced Taxation	6	ACCF 2113	Advanced Auditing	6
ACCF 3302	Strategic Business Planning and Management	6	ACCF 3114	Advanced Financial Reporting	6
MMIS 3210	Accounting Information Systems	6	ACCF 3217	Investment Analysis and Management	6
QUAN 3412	Research Methods for Finance	6	ECON 3601	International Business Environment	6
DISS 3000	Dissertation/Project**				12

**Dissertation/Project starts Semester 1 of Year 4 and credits are awarded at the end of Semester 2 of Year 4.

Q. MODULE OUTLINE

ECON 1101: ECONOMICS

Microeconomics: consumer choice theory, theory of cost and supply, price mechanism, government intervention and the price system, market structure, competition policy. Macroeconomics: national income and economic growth, inflation and unemployment, monetary policy, fiscal policy, international trade. Seminar presentation on contemporary Mauritius from a microeconomic or macroeconomic perspective. Emerging Issues.

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. Emerging Issues

ACCF 1105: AUDITING PRACTICE AND PERFORMANCE REVIEW

Nature, purpose and scope of auditing; Audit framework and regulation; professional & ethical behavior; Corporate Governance, Audit Planning & Documentation Assessment of audit risks; Financial statement assertions and Audit evidence; audit procedures, Audit Sampling, Use of CAATs, IT Audit and an Introduction to Data Analytics for auditors, Audit for SMEs; Internal control Systems: use & evaluation; Internal audit, Communication of Internal control to audit Committees; Audit reports, Reporting for Subsequent events; and Emerging Issues in Auditing. Emerging Issues.

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 sole traders. 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 and Emerging Issues in Accounting. Emerging Issues.

MMIS 1202: DIGITAL SKILLS

Computers Usage in Education theoretical parts of essentials of IS and adoption of ICT in education , basic system maintenance operations for hardware and software, understand basic concepts/ terminology and applications of windows operating system, understanding the basic IT security measures such as security using password in documents, protecting workstation, backup and understand the ethical use of computer.

Office Applications - Word Documentation: Demonstrate skills of creating, editing, saving documents in word processing, formatting, print, Use of Spreadsheet, use of MS Access to design a database, Use MS Powerpoint

Internet Applications - Communication Tools (Google Meet, Zoom), Initiation to LMS: Login, Google Classroom, uploading of assignments; Online collaboration of using Google Docs; Web browser to navigate hypertext documents, download files; Search engines

This unit is a project workout based on understanding and implementation of units 1 to 3 required to submit in the form of a project related to the real world.

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 1126: PRINCIPLES OF ACCOUNTING II

The Regulatory Framework. The Conceptual Framework and Concepts. Faithful Representation, Accounting for partnerships, changes in partnership. Stock valuations: FIFO and AVCO. Accounting for nonprofit 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, Tangible and Intangible Assets. Revaluation. Disclosure in Financial Statements. Assets Impairment. Accounting for Leases (IFRS 16), VAT. Emerging Issues in Accounting

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 and Emerging Issues in finance.

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; 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, Inventory Models

MMGT 1103A: BUSINESS COMMUNICATION

Introduction to Communication, Defining Communication, Communication Models, Barriers to effective communication, Understanding Stereotypes, Perception & Cultural differences, Interpersonal, Intrapersonal, Verbal & Non-Verbal, Organisational Communication- Structure, networks, culture, grapevine, Understanding your audience- Report Writing/Written Communication- Business Letters, News Sheets, Memos & Formal Reports, Presentation skills- Delivery, Speech, Pronunciation, Pauses, Tone, Address, Skills and techniques, Demonstration skills and the use of visual aids, Effective meeting skills - Procedures, roles, responsibilities, documents • Group Dynamics, Group Formation • Relationship Management, Communication & Technology- Developments, influences, Intranet/Extranet, Social Media & Networking, Corporate Communications, Corporate Identity, Corporate Image & Public Relations.

CLEn 1000: COMMUNITY LEARNING & ENGAGEMENT (CLEn)

Students should seek involvement with NGOs. Student participation involves for example , contribution in publication of reports, newsletters, active collaboration on an unexhaustive choice of community development or social enterprise projects. Successfully completed placements shall be testified by NGOs at which the engagement occur. Successful completion will lead to the award of one credit. More information available in the CLEn guidelines.

MGMT 2117: ORGANISATION AND PEOPLE MANAGEMENT

Scope of and approaches to the management of people, Human Resource Planning, recruiting , selecting, Induction, rewarding & maintaining staff , Training and Development, performance management, teams, people behaviour in organisations: personality, conflicts, group dynamics, managing diversity, Talent Management. Emerging Issues.

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. Emerging Issues in management accounting. Emerging Issues.

ACCF 2124: FINANCIAL REPORTING

Introduction to Financial Reporting, the regulatory framework, the IASB conceptual framework and Presentation of Financial Statements(IAS 1). Financial reporting in practice: PPE (IAS16), Intangible assets (IAS 38), Impairment of assets (IAS 36), Investment Property (IAS 40), Inventories (IAS2) Events after the reporting period (IAS 10), Provisions, Contingent Liabilities and Contingent Assets (IAS 37), Earnings Per Share (IAS 33), Revenue from contracts with customers (IFRS 15), Leases (IFRS 16) Prepare a **single entity's** statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flow(IAS 7) with accounting treatments as per IAS/IFRS. Emerging Issues.

ACCF 2310 (A): INTERNATIONAL FINANCIAL MANAGEMENT

The Tasks of the International Financial Manager--What Are the Global Financial Markets?-- The FOREX market, Determination of Exchange Rates; Foreign exchange activities; Speculation, Arbitrage and Hedging, Foreign Exchange and Eurocurrency--Dealing and Quotations--The Mechanics of the Eurodollar Market-- Speculation, Arbitrage and Hedging; Competing Eurocurrency Markets: Interest-Rate Arbitrage and Currency Expectations-- Forward-Exchange Rates, Relative Interest Rates, and Exchange-Rate Expectations- swap deals and Rational for swaps; Foreign Exchange Risk Management; Liquidity risk management; Interest rate risk management, Commodity price risk management, International Procurement Contracts and their accounting entries and calculations from the perspective of exporters and importers; Forecast of Foreign exchange rate : (Purchasing Power Parity, Relative Economic strength and econometric models of forecasting exchange rates. Emerging Issues.

ACCF2318: CORPORATE GOVERNANCE AND ETHICS

Introduction, Managing Business Partners, Society & business: Corporate Governance, Governance Principles; role of Board of Directors and Company Secretary; rules towards fair disclosure to market participants and regulators, the role of internal audit, filings requirements to regulators, directors' duties; fit and proper requirements of senior officers, Ethical Decision making, Code of ethics; Ethical Dilemma Governance Implications; anti-competitive behaviours; treating customers fairly; Assessing social Performance, ; Globalisation and Ethical standards; Corporate Scandals and Best practices; banking confidentiality and data privacy, Integrity in Procurement and Supply: Bribery, collusion and conflict of interest, Responsibility and Accountability, Code of Ethics in Procurement, Legal requirement: Public Procurement Act in relation to Integrity and Code of Ethics, Emerging Issues.

LLAW 2307: BUSINESS & CORPORATE LAW

Origins and Sources of Commercial Law; Aspects of Company Law: Formation and Management of Companies; Duties of Directors and Minority Protection; Winding-Up of Companies, Partnerships; Law for Small Businesses; The Law of International Trade; Ethics and Business Decision Making; Employment Law; Making contracts; Contract validity; Bankruptcy Laws; Liability to Third Parties and Termination; Consumer; Landlord-Tenant Relationships; Insurance; Trusts Law; Liabilities of Accountants and other Professional. Emerging Issues.

PLMT 2001: WORK PLACEMENT

Work placement is monitored by a placement unit and is detailed in the University Workplacement Guidelines.

PORT 2003: PORTFOLIO

Part time students who are in employment will have to submit a portfolio. The portfolio will have to follow the University Work Placement Guidelines. Part time students, who are unemployed, will have to request for a work placement. They will then submit the portfolio as per University Work placement Guidelines. Assessment in both cases will be as per guidelines for assessment of work placement/portfolio.

MMIS 2306: FINTECH INNOVATIONS AND APPLICATIONS

Drivers of Fintech, Disruptive transformations with Fintech, Applications; Cryptocurrencies: Bitcoins and other crypto assets, cryptocurrency ecosystem Ethereum and smart contracts; Fintech For alternative Lending Payment:

Implications for the Banking Industry, P2P lending, crowdfunding, Use cases; Fintech Innovations and Blockchain; Machine Learning and AI strategies for Fintech : Big data ; Fintech Regulation : Compliance and regulation in Finance , Regulatory Licencing Schemes, Regtech.

ACCF 2317: BUSINESS TAXATION

The overall function and purpose of taxation in a modern society; General Principles and Applications of Taxation; Domicile Residence and source rules; Residence for individuals, companies and partnerships; Taxation of individuals from various sources; Partnership; and Companies including the comprehensive computation of taxable income and income tax liabilities of individuals and companies; Value-added tax including VAT registration requirements and the computation of VAT liabilities; International Aspects of Tax; Residence for tax treaty purposes and its implications; Double Taxation Agreements; OECD Model Tax Convention compared with the UN Model tax Convention; Assessment of Companies trading internationally, Comparative taxation system; Direct expenditure and tax expenditure; Personal financial planning. The Mauritius Tax System and its administration, Powers of the Director General of the Mauritius Revenue Authority, Tax evasion and avoidance, Anti-avoidance provisions; Taxation of employment income compared with the taxation of self-employed persons including the PAYE system, Current Payment System(CPS), Advanced Payment System(APS) and Tax Deduction at Source(TDS), Annual Allowances, and Tax planning. Emerging Issues.

QUAN 2200: BUSINESS RESEARCH METHODS

Introduction to Research, the research process, literature search and literature review, research design, Broad approaches of Qualitative and Quantitative research; Types and Sources of Data; Sampling Methodology ; Survey Instrument ; Types of data; data collection techniques; Research Ethics Academic writing skills.Objectivity and Bias in Research and how to identifying a suitable research project; Formulating a research proposal, Introduction to Exploratory Data Analysis; Hypothesis Testing; Non-Parametric Hypothesis Testing; Correlation and Regression analysis

ACCF 3117: ADVANCED TAXATION

UK Tax System compared with Mauritius Tax System; The interaction of the Mauritius Tax system with Overseas Tax systems; Principles and Practice of Schedular System; Powers of Director General of the Mauritius Revenue Authority; Income tax for Individuals and Companies ; Capital Allowances; Treatment of Losses for Individuals; Corporation Tax and Loss Treatment; Partnership Tax; Capital Gains Tax (including capital gains on shares) and available Reliefs; Value Added Tax; Inheritance Tax and Exemptions; Personal Tax Planning; Tax Deferral and Mitigation. Emerging Issues.

ACCF 3302: STRATEGIC BUSINESS PLANNING AND MANAGEMENT

Objectives and Corporate Governance; Leadership; 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, Digital Business Platforms; Emerging issues.

MMIS 3210: ACCOUNTING INFORMATION SYSTEMS

AIS for Organisations; AIS Components, Commercial Accounting Software Packages, Architecture of Accounting IS, Development, Outsourcing and implementation strategies for AIS, Integrated Information Systems - Applied Enterprise Resource Planning for Accounting, IT audit and forensic accounting, Legislative Aspects of AIS, Good practices for AIS, Emerging Issues, Webinars/Seminars by Industry Guest Speakers, Project Based Assessment. Emerging Issues.

QUAN 3412: RESEARCH METHODS FOR FINANCE

Data analysis for primary and secondary data using appropriate softwares; parametric tests; Ordinary Least Squares (OLS) assumptions, estimation and inference; Practical session: for regression analysis, estimation techniques involving non-linear terms, dummy variables and interactions; heteroskedasticity and autocorrelation. Initiation to time series cross-sectional and panel data analysis; Practical session: Qualitative and Survey data analysis

Carrying out an empirical project: posing a question, literature review, data collection and econometric analysis; Practical Session: Obtaining financial data; Practical Session: Issues with regards to data (coding, outliers, missing data, etc. Interpretation results and Report writing.

ACCF 3114: ADVANCED FINANCIAL REPORTING

Corporate Governance, Code of Ethics and IFAC, Accounting Policies, Changes in Accounting Estimates and Errors (IAS 8) Investment in Associates and Joint Ventures (IAS 28), Related Party Disclosures (IAS 24), Financial Instruments (IFRS 9), Business combinations (IFRS 3), Joint Arrangements (IFRS 11), Discloser of Interest in Other Entities (IFRS 12), Consolidated Financial Statements (IFRS 10), Prepare **a group's** statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flow with accounting treatments as per IAS/IFRS, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs. Emerging trends in financial reporting.

ACCF 2113: ADVANCED AUDITING

Regulatory Framework in Auditing: -Laws & Regulations, Money Laundering; Professional & Ethical considerations: code of ethics, professional liability, fraud & error; Planning & conducting financial statement audit: Materiality issue, assessing audit & business risks, appropriateness of audit procedures & sufficiency of evidence; Overview of a group audit; Completion & final review procedures; Audit reports; Quality control in auditing, An overview of other emerging audits; The impact of Emerging technologies & Significant Global events on audit practice. Emerging Issues in Auditing

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 Floatation 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. Emerging Issues in Finance

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; Emerging Issues.

DISS 3000: DISSERTATION/CAPSTONE PROJECT

- A 7,000-10,000 words dissertation will have to be submitted at the end of the semester.
- For problem based project the word limit is 4,000 – 5,000 words.
- The work submitted should conform to the Undergraduate Dissertation/Project Guidelines.