



OPEN UNIVERSITY OF MAURITIUS
Taught Postgraduate Programme Specification

BSc (Hons) Applied Accounting

1. PROGRAMME INFORMATION	
Title of the Final Award	BSc (Hons) Applied Accounting
Code	OUBs038
Awarding Body	Open University of Mauritius
Disciplinary Division	Business and Management
Programme Duration	Minimum 3 years Maximum 6 years
Total Credits	180
	60 Credits <i>per academic year</i>
MQA NQF Level	Level 8
EHEA Level	Level 6
External Accreditors	Association of Chartered Certified Accountants (ACCA) – In progress
Collaborative Partners	Not applicable
Programme Approval Date	July 2021
Last Revision	Not applicable
Last Update	Not applicable

2. ENTRY REQUIREMENTS

General	<p>General Entry Requirements under Direct Entry to Taught Postgraduate Programmes:</p> <p>A person will be admitted as student for a Postgraduate Programme if he/she has a</p> <p>OPTION 1: Cambridge School Certificate with at least three credits or equivalent AND either Two passes at Principal Level (A-Level) (in appropriate subjects as indicated in the specific programme requirements) or an appropriate equivalent Diploma/Certificate/Foundation programme approved by the Open University of Mauritius.</p> <p>Learners who do not qualify under option I may register for Foundation Courses offered by OU. Learners must successfully complete eight modules at the level of Foundation in order to be eligible to apply for Undergraduate programmes.</p>
Programme Specific	English and Maths equivalent to O-Level

3. PROGRAMME OVERVIEW

Aims and Objectives of the Programme

On successful completion of the programme, learners should be able to demonstrate:

1. Knowledge of the contexts in which accounting can be seen as operating (examples of contexts include the legal, ethical, social and natural environment; the accountancy profession; the business entity; the capital markets; the public sector) and why accounting is valuable in these contexts, although detailed coverage of all contexts would not be required.
2. Knowledge of the main current technical language and practices of accounting (for example, recognition, measurement and disclosure in financial statements, managerial accounting; auditing; taxation) in a specified socio-economic domain.
3. Knowledge of possible alternative technical languages and practices of accounting (for example, alternative recognition rules and valuation bases, accounting rules followed in other socio-economic domains, alternative managerial accounting approaches to control and decision making).
4. Skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the operations of business (for example, decision analysis, performance measurement and management control); financial analysis and projections (for example, analysis of financial ratios, discounted cash flow analysis, budgeting, financial risks) and an awareness of the contexts in which accounting data and information is processed and provided within a variety of organisational environments and the relationships with other systems providing information in organisations.

	<p>5. Knowledge of contemporary theories and empirical evidence concerning the operation and effects of accounting, including detailed coverage of at least one of its contexts and an awareness of others (for example, accounting and accountability; accounting and corporate governance; accounting and capital markets; accounting and the firm; accounting and the public sector; accounting and society; accounting and sustainability; auditing), and the ability to critically evaluate such theories and evidence.</p> <p>6. An awareness of issues of financial management, risk and the operation of capital markets. In cases of degrees with significant finance content see the Subject Benchmark Statement for finance.</p> <p>7. Promote capacity for critical and evaluative thinking within a stimulating and supportive environment.</p> <p>8. Undertake a career in accountancy, finance or wider business and successfully study for a professional accountancy or other qualification.</p> <p>Generally, develop capacity for independent inquiry, written and oral communication skills, use of IT, your ability to handle both quantitative and qualitative information, and your ability to work co-operatively with peers.</p>
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Intended Learning Outcomes: After successfully completing this programme, students will be able to understand/ do the following:

<p>Knowledge and Understanding</p>	<p>A1. The interpretation of financial and managerial information A2. The generation of accounting information relevant to stakeholders A3. The contexts in which financial and managerial information is gathered and used, and why this information is valuable in these contexts A4. Current and possible alternative technical language and practices of accounting A5. The theory and practice of investment and finance A6. A range of theoretical and methodological perspectives adopted within accounting and finance research.</p>
<p>Subject Specific Intellectual and Research Skills</p>	<p>B1. Produce reasoned arguments and reach logical conclusions, and support both by reference to relevant theoretical frameworks and supporting evidence, including the appropriate literature B2. Use a variety of sources to provide the data necessary to conduct enquiries relating to specific issues of interest within the domains of accounting, finance, audit and taxation B3. Record and summarise transactions and other economic events, prepare financial statements, and analyse the operations of business B4. Analyse problems to determine appropriate methods of design, testing and evaluation B5. Apply knowledge and understanding to specific scenarios.</p>
<p>Transferable and Generic Skills</p>	<p>C1. Interpret and analyse qualitative and quantitative information C2. Communicate effectively and present technical information concisely in written and verbal forms to a range of audiences C3. Solve problems, sometimes in quite complicated situations C4. Work effectively in groups and teams C5. Manage your time effectively C6. Use accounting, finance, audit and taxation resources effectively</p>

	C7. Use library and other resources, including the application of bibliographical skills.
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4. PROFESSIONAL, STATUTORY AND REGULATORY BODIES (where applicable)

Association of Chartered Certified Accountants (ACCA) – In progress

5. LEARNING AND TEACHING STRATEGY

Learning and Teaching Methods

Students will be provided with opportunities to engage in a diverse range of learning environments to maximise their learning. For this programme, students will interact with their tutor and their fellow students mostly through the e-platform.

The e-platform will use the following tools:

- **Online activities:** For every unit covered in each module, students will be given opportunities to complete interactive learning activities including discussion forums, quizzes, field trips, webinars and problem-solving activities. Students will be encouraged to work independently but also to engage in collaborative work.
- **Independent study:** Independent study forms an essential part of the development of your knowledge and understanding. We will guide you, via the e-platform, on the reading and reflection of primary and secondary texts. Students should use this independent study time to link knowledge with e-class and face-to-face activities and develop their understanding and critical perspective on the topics they are studying.

We also offer optional face-to-face sessions.

The face-to-face sessions are an opportunity to untangle complex concepts and provide students with an opportunity to apply the knowledge acquired in the preceding weeks.

During the **face-to-face sessions**, students can be expected to:

- Extensively use IT tools.
- Engage in problem-solving activities.
- Engage with reading material to engage in class discussions.
- Review core/complex concepts through applied work.

Research Supervision:

In the final part, students will undertake a dissertation, supervised by a tutor with expertise in the area. Students will have the opportunity to meet with the supervisor to explore the topic, receive guidance on the research and receive feedback on the work as it progresses.

Overall Workload

The overall workload will consist of independent learning, e-learning activities and if you choose to, face-to-face sessions. The following gives you an indication of how much time you will need to spend on the different components of your programme at each level. Each ECTS credit taken equates to 25-30 hours of study time.

The expected study time for this programme will be as follows:

Year 1: 1,500 hours for 60 ECTS credits.

Year 2: 1,500 hours for 60 ECTS credits.

Year 3: 1,500 hours for 60 ECTS credits.

Typically, for each year of your study, you will spend 0-10% of your time in face-to-face sessions, 30-40% of your time engaging with e-learning activities and 60% of your time in independent study time.

A typical study week for a student will involve some optional face-to-face sessions, required engagement in an online discussion forum, the completion of online activities and independent study time to review attached readings, textbooks and relevant sections of the module documentation. Students should expect to devote 8 to 12 hours of study time per week per module.

These are indicative and may vary from student to student.

6. ASSESSMENT STRATEGY

Assessment Methods

Academic Feedback

Throughout your studies, tutors will provide informal feedback on your coursework, online activities and class contributions. Feedback may be individual or provided to the class as a whole.

Each summative assessment will be accompanied by detailed marking criteria and a marking scheme detailing the expectation of the assessment at each grade classification level.

Feedback on assessment will be provided along with the marking criteria. Marking criteria will be made available to the student at the same time as the coursework/assessment details.

Students will receive written individual feedback on all TMA components.

The University Policy on Assessment Feedback and Guidance on Provisional Marks can be found in General Rules.

Late Submission, Extension and Re-sit Policy

The University Policy on Late Submission, Extension and Re-sits can be found in the General Rules.

Special Circumstances

The University Policy on Special Circumstances can be found in the General Rules.

Continuous Assessment and Exam Regulations

The University Regulations on Continuous Assessment and Examination can be found in the General Rules.

7. ACADEMIC MISCONDUCT

As a safeguard to the quality and standard of Open University's qualifications and awards, the university takes any incidence of academic misconduct seriously and will investigate any reported case.

Academic Misconduct refers to any activity where a student, through unpermitted means, seeks to gain an advantage in the completion of an assessment. Any unpermitted action will be considered as academic misconduct when occurring during a formal examination, a TMA, or any other form of assessment considered by the Board of Examiners and undertaken in pursuit of a University qualification or award.

Plagiarism (*using, intentionally or unintentionally another person's work and presenting it as one's own*) will be systematically checked through an automated plagiarism detection software: Turnitin.

Any suspected cases of academic misconduct will be reported and investigated. Academic misconduct offences may lead to suspension or expulsion from the University.

The University Regulations on Academic Misconduct can be found in the General Rules.

8. PROGRAMME STRUCTURE

C Core i.e., modules that must be taken to be eligible for the award

S1 Semester 1

S2 Semester 2

Year 1 – Level 6 (NQ-MQA) – Short Cycle Introductory (QF-EHEA)

Code	Module Title	Type	Semester	Credits
OUBs038111	Business and Technology	C	S1	7
OUBs038112	Management Accounting	C	S1	7
OUBs038113	Financial Accounting I	C	S1	7
OUBs038114	Academic Literacy	C	S1	4
OUBs038121	Financial Accounting II	C	S2	7
OUBs038122	Corporate and Business Law I	C	S2	7
OUBs038123	Performance Management	C	S2	7
OUBs038124	Mauritian Taxation	C	S2	7
OUBs038125	Financial Management	C	S2	7
Credit Total				60

Year 2 – Level 7 (NQ-MQA) – Short Cycle Intermediate (QF-EHEA)				
Code	Module Title	Type	Semester	Credits
OUs038211	Financial Reporting (INT) I	C	S1	8
OUs038212	Corporate and Business Law II	C	S1	8
OUs038213	Taxation (UK)	C	S1	8
OUs038214	Research Methods in Accounting & Finance	C	S1	5
OUs038221	Block Chain for Accountants	C	S2	7
OUs038222	Audit & Assurance (INT)	C	S2	8
OUs038223	Financial Reporting (INT) II	C	S2	8
OUs038224	Advanced Performance Management	C	S2	8
Credit Total				60

Year 3 – Level 8 (NQ-MQA) – 1st Cycle Honours (QF-EHEA)				
Code	Module Title	Type	Semester	Credits
OUs038311	Advanced Financial Management	C	S1	10
OUs038312	Advanced Financial Reporting (INT)	C	S2	10
OUs038313	Dissertation	C	S1 & S2	10
OUs038321	Advanced Audit & Assurance (INT)	C	S2	10
OUs038322	Integrated Reporting, Integrated Thinking and Value Creation	C	S2	10
OUs038323	Strategic Business Leader	C	S2	10
Credit Total				60

Overall Programme Credit Total			180
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9. GRADING
<p>Grading System:</p> <p>Assessments are graded in percentage and correspond to a letter grade and a grade point.</p> <p>To pass a module, Students need an overall 40% weighted average of their:</p> <p style="margin-left: 20px;">a) combined continuous assessment (TMA) and examination.</p> <p style="margin-left: 20px;">Or</p> <p style="margin-left: 20px;">b) combined course works, projects and/or VIVA.</p>

Marks (x) %	Description	Letter Grade	Grade Point
$X \geq 70$	Excellent	A	5
$60 \leq X < 70$	Very Good	B	4
$50 \leq X < 60$	Good	C	3
$40 \leq X < 50$	Satisfactory	D	2
$X < 40$	Ungraded	U	0
Non-graded/Pending	See section 17.1.1 in Assessment Rules and Regulations for pending grades letter codes.		

Students will normally not be allowed to postpone more than one module for the following semester.

If a student obtains a grade "U" in three or more modules in the same semester, and the CPA is below 40 for that semester, the student will be requested to repeat the semester unless decided otherwise by the Academic Council upon the recommendation of the Board of Examiners. When repeating a semester, a student may or may not take the modules for which Grade C or above has been obtained.

If after completing a level the student's CPA < 40, the student will have to repeat the entire academic year and retake the modules as and when offered. However, s/he will not be required, if s/he wishes, to retake 3 module(s) for which Grade C or above has been obtained.

Students will not be allowed to repeat more than two semesters during the entire duration of the programme.

University general marking criteria for undergraduate exams and undergraduate dissertations can be found in the General Rules.

Cumulative Point Average (CPA)

Total CPA for Undergraduate degrees is calculated by:

- Multiplying the module credit by the % marks for the module and then summed up and divided by the total credits attempted over the cumulative period at each level (1 semester or 1 year); AND
- Taking the weighted average of the obtained CPAs at each level. The respective weights being set as follows: the CPA of level 5 modules (year 1) will be weighted at 15% (0.15), the CPA of level 6 modules (year 2) will be weighted at 35% (0.35) and the CPA of level 7/8 modules (year 3 and/or 4) will be weighted at 50% (0.5).

Example calculation of the CPA at level 8 for taught undergraduate programmes:

Course Level 8	% Scores	ECTS Credit Unit	Module Credit x % Score
BAXX1	64	4	64*4=256
BAXX2	71	3	71*4=213
BAXX3	44	4	44*4=176

BAXX4	59	3	59*3=177
BAXX5	82	4	82*4=328
BAXX6	62	8	62*8=496
Total		26	6855

$$\text{CPA} = 1646/26=63.31$$

10. PROGRESSION, EXIT POINTS AND AWARD

Classification of Awards

For the award of the Degree, all modules of the programme must be completed.

The certificate or diploma are awarded as possible exit points in the programme as indicated in the table below:

Award	Title	Level NQ-MQA	Total Required Credits	Classification
BSc (Hons)	BSc (Hons) Applied Accounting	8	180	1st Class Honours (First): CPA \geq 70 2nd Class 1st Division Honours (2:1): 60 \leq CPA < 70 2nd Class 2nd Division Honours (2:2): 50 \leq CPA < 60 3rd Class: 45 \leq CPA < 50 Pass: 40 \leq CPA < 45
Diploma of Higher Education (DipHE)	Applied Accounting	7	120	Distinction: CPA \geq 70 Pass: 40 \leq CPA < 70 No Award: CPA < 40
Certificate of Higher Education (CertHE)	Applied Accounting	6	60	Distinction: CPA \geq 70 Pass: 40 \leq CPA < 70 No Award: CPA < 40

Exemption(s)	<ul style="list-style-type: none"> Exemption(s) will be granted to learners who have successfully cleared the ACCA applied knowledge skills papers, CIMA, ACA and other professional qualification. A learner may be awarded a BSc (Hons) Applied Accounting after successful completion of remaining modules and a dissertation. The maximum and minimum duration of the programme will be the same. Not more than 50% of the total modules will be exempted (Refer to exemption policy). Exemption fee: An exemption fee(s) will be applied for each module(s) being exempted.
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Table of Exemption(s)					
ACCA Papers	BSc (Hons) Applied Accounting	CIMA Papers	BSc (Hons) Applied Accounting	ACA Papers	BSc (Hons) Applied Accounting
Business and Technology	Business and Technology	Managing Finance in a Digital World	Business and Technology	Accounting	Financial Accounting I
Management Accounting	Management Accounting	Management Accounting	Management Accounting	Management Information	Management Accounting
Financial Accounting	Financial Accounting I and Financial Accounting II	Financial Accounting	Financial Accounting I and Financial Accounting II	Law	Corporate and Business Law I
				Business, Technology and Finance	Business and Technology

Note: Other papers will be considered by the Exemption Committee of Open University of Mauritius.

11. STUDENT SUPPORT
Support available through studentsupport@open.ac.mu

12. HAVE YOUR SAY
<p>Open University values student feedback and students will be given opportunities to have their say on their learning experience in the following ways:</p> <ul style="list-style-type: none"> • Student programme and module evaluation surveys • Acting as a student representative and participating in a range of committees such as the staff-student consultative committee • Participating in programme validation processes. <p>The University will respond to student feedback through the following channels:</p> <ul style="list-style-type: none"> • Response and action taken following the module evaluation survey will be posted on the e-platform. • Action from minutes will be monitored by the chair of the relevant committees. • An annual programme monitoring process will take into account student feedback. • Programme review process (every five years).

13. Curriculum Map of Programme Modules Against Intended Learning Outcomes

Module Code	Module Title	Knowledge and Understanding						Subject Specific Intellectual and Research Skills					Transferable and Generic Skills						
		A1	A2	A3	A4	A5	A6	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	C6	C7
OUbs038111	Business and Technology		•	•						•						•	•	•	•
OUbs038112	Management Accounting		•	•		•				•	•					•	•	•	•
OUbs038113	Financial Accounting I		•							•						•	•	•	•
OUbs038114	Academic Literacy			•												•	•	•	•
OUbs038121	Financial Accounting II	•	•		•					•	•	•				•	•	•	•
OUbs038122	Corporate and Business Law I				•		•	•				•		•	•	•	•	•	•
OUbs038123	Performance Management	•	•	•		•	•	•		•	•	•	•		•	•	•	•	•
OUbs038124	Mauritian Taxation			•	•			•	•			•	•		•	•	•	•	•
OUbs038125	Financial Management	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
OUbs038211	Financial Reporting (INT) I	•	•	•	•		•	•		•		•	•	•	•	•	•	•	•
OUbs038212	Corporate and Business Law II				•		•	•				•			•	•	•	•	•
OUbs038213	Taxation (UK)			•	•			•	•			•	•		•	•	•	•	•
OUbs038214	Research Method in Accounting and Finance			•		•	•	•	•				•	•			•	•	•

		A1	A2	A3	A4	A5	A6	B1	B2	B3	B4	B5	C1	C2	C3	C4	C5	C6	C7	
OUBs038221	Blockchain for Accountants	•	•	•	•			•				•	•	•	•	•	•	•	•	
OUBs038222	Audit & Assurance (INT)	•	•	•	•			•	•	•	•	•	•	•	•	•	•	•	•	
OUBs038223	Financial Reporting (INT) II	•	•	•	•		•	•		•		•	•	•	•	•	•	•	•	
OUBs038224	Advanced Performance Management	•	•	•		•	•	•		•	•	•	•	•	•	•	•	•	•	
OUBs038311	Advanced Financial Management	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
OUBs038312	Advanced Financial Reporting (INT)	•	•	•	•		•	•		•		•	•	•	•	•	•	•	•	
OUBs038321	Advanced Audit & Assurance (INT)	•	•	•	•			•	•	•	•	•	•	•	•	•	•	•	•	
OUBs038322	Integrated Reporting, Integrated Thinking and Value Creation	•	•	•	•		•	•		•		•	•	•	•	•	•	•	•	
OUBs038323	Strategic Business Leadership	•	•	•	•			•	•	•	•	•	•	•	•	•	•	•	•	
OUBs038313	Dissertation	Various combinations of the knowledge and understanding learning outcomes will be demonstrated.						•	•	•	•	•	•	•	•	•	•	•	•	•

14. Assessment mapping document

Module Code	Module Title	Semester	Assessment 1	Assessment 2	Assessment 3
OUs038111	Business and Technology	1	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038112	Management Accounting	1	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038113	Financial Accounting I	1	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038114	Academic Literacy	1			
OUs038121	Financial Accounting II	2	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038122	Corporate and Business Law I	2	Online engagement activities – 10%	Group Assignment and presentation – 20%	Exam 2 hours - 70%
OUs038123	Performance Management	2	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038124	Mauritian Taxation	2	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038125	Financial Management	2	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038211	Financial Reporting (INT) I	1	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038212	Corporate and Business Law II	1	Online engagement activities – 10%	Individual Assignment and presentation – 20%	Exam 2 hours - 70%
OUs038213	Taxation (UK)	1	Online engagement activities – 10%	Individual Assignment – 20%	Exam 2 hours - 70%
OUs038214	Research Method in Finance	1	Online engagement activities – 10%	Individual Assignment and presentation – 40%	Exam 2 hours - 50%
OUs038221	Blockchain for Accountants	2	Online engagement activities – 10%	Individual Assignment and presentation – 20%	Exam 2 hours - 70%

OUs038222	Audit & Assurance (INT)	2	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038223	Financial Reporting (INT) II	2	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038224	Advanced Performance Management	2	Online engagement activities – 10%	Individual Assignment– 20%	8,000 – 10,000 words
OUs038311	Advanced Financial Management	1	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038312	Advanced Financial Reporting (INT)	1	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038321	Advanced Audit & Assurance (INT)	2	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038322	Integrated Reporting, Integrated Thinking and Value Creation	2	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038323	Strategic Business Leadership	2	Online engagement activities – 10%	Individual Assignment– 20%	Exam 2 hours - 70%
OUs038313	Dissertation	1 & 2	The review of the final year project will be based on the compliance of a report which should be in the range of 10,000–12,000 words.		