

OPEN UNIVERSITY OF MAURITIUS

# Taught Postgraduate Programme Specification

BSc (Hons) Applied Accounting

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| **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**  *per academic year* |
| **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 |

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| **2. ENTRY REQUIREMENTS** | |
| **General** | Based on the General Entry Requirements under Direct Entry to Undergraduate Programmes, applicants should fulfil the following conditions:  **OPTION 1**  A pass in English Language at Cambridge School Certificate/ ‘O’ Level or equivalent  AND  EITHER Pass in:  3 subjects at A-level and 1 subject at subsidiary level at Higher School Certificate Examination;  OR Pass in:   1. subjects at A-level and 2 subjects at subsidiary level at the Higher School Certificate Examination;   OR Pass in:   1. subjects at A-level at the London General Certificate Examination.   OR any other qualifications acceptable to OU. (refer to OU general rules and regulations)  **OPTION 2**  Submission of a comprehensive portfolio for possible recognition of prior learning/experience (RPL/RPE) as an alternative to above along with evidence for the language/numeracy/Information and Communication Technology (ICT) skills required for the programme of study.  Note:   * Mature candidates will be considered on their own merit. (refer to OU general rules and regulations)   Learners who do not qualify under Option 1 may initially register for Foundation Courses offered by OU. (refer to OU general rules and  regulations) |
| **Programme Specific** | Cambridge School Certificate with at least one credit in English Language and Maths or equivalent acceptable to OU |

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| **3. PROGRAMME OVERVIEW** | |
|  | **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 |
| **Aims and Objectives of the Programme** | 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 |

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|  | 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.   1. 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. 2. 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. 3. Promote capacity for critical and evaluative thinking within a stimulating and supportive environment. 4. Undertake a career in accountancy, finance or wider business and successfully study for a professional accountancy or other qualification.   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. |

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| **Intended Learning Outcomes: After successfully completing this programme, students will be able to understand/ do the following:** | |
| **Knowledge and Understanding** | **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. |
| **Subject Specific Intellectual and Research Skills** | **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. |
| **Transferable and Generic Skills** | **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  **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 |

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| **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. |

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| * **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. |

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| **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. |

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| **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. |

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| **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.** | |
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| **8. PROGRAMME STRUCTURE** | |
| **C** | Core i.e., modules that must be taken to be eligible for the award |
| **S1** | Semester 1 |
| **S2** | Semester 2 |

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| **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** |

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| **Year 2 – Level 7 (NQ-MQA) – Short Cycle Intermediate (QF-EHEA)** | | | | |
| **Code** | **Module Title** | **Type** | **Semester** | **Credits** |
| OUbs038211 | Financial Reporting (INT) I | **C** | **S1** | **8** |
| OUbs038212 | Corporate and Business Law II | **C** | **S1** | **8** |
| OUbs038213 | Taxation (UK) | **C** | **S1** | **8** |
| OUbs038214 | Research Methods in Accounting &  Finance | **C** | **S1** | **5** |
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| OUbs038221 | Block Chain for Accountants | **C** | **S2** | **7** |
| OUbs038222 | Audit & Assurance (INT) | **C** | **S2** | **8** |
| OUbs038223 | Financial Reporting (INT) II | **C** | **S2** | **8** |
| OUbs038224 | Advanced Performance Management | **C** | **S2** | **8** |
| **Credit Total** | | | | **60** |

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| **Year 3 – Level 8 (NQ-MQA) – 1st Cycle Honours (QF-EHEA)** | | | | |
| **Code** | **Module Title** | **Type** | **Semester** | **Credits** |
| OUbs038311 | Advanced Financial Management | **C** | **S1** | **10** |
| OUbs038312 | Advanced Financial Reporting (INT) | **C** | **S2** | **10** |
| OUbs038313 | Dissertation | **C** | **S1 & S2** | **10** |
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| OUbs038321 | Advanced Audit & Assurance (INT) | **C** | **S2** | **10** |

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| OUbs038322 | Integrated Reporting, Integrated Thinking  and Value Creation | | | **C** | **S2** | **10** |
| OUbs038323 | Strategic Business Leader | | | **C** | **S2** | **10** |
| **Credit Total** | | | | | | **60** |
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| **Overall Programme Credit Total** | | | | | | **180** |
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| **9. GRADING** | | | | | | |
| **Grading System:**  Assessments are graded in percentage and correspond to a letter grade and a grade point.  To pass a module, Students need an **overall 40% weighted average** of their:   1. **combined continuous assessment (TMA) and examination.**   **Or**   1. **combined course works, projects and/or VIVA.** | | | | | | |
| **Marks (x) %** | | **Description** | **Letter Grade** | | **Grade Point** | |
| X ≥ 70 | | Excellent | A | | 5 | |
| 60 ≤ X < 70 | | Very Good | B | | 4 | |
| 50 ≤ X < 60 | | Good | C | | 3 | |
| 40 ≤ 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. | | | | | | |

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| 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:   1. 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 2. 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 undedrgraduate 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** |
| **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: | | | |

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

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| Exemption(s) | * 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. | | | | |
| **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.

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| **11. STUDENT SUPPORT** |
| Support available through [studentsupport@open.ac.mu](mailto:studentsupport@open.ac.mu) |

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| **12. HAVE YOUR SAY** |
| Open University values student feedback and students will be given opportunities to have their say on their learning experience in the following ways:   * 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.   The University will respond to student feedback through the following channels:   * 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**

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| **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 |  |  | • |  | • | • | • | • |  |  |  | • | • |  |  | • | • | • |

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|  |  | **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. | | | | | | • | • | • | • | • | • | • | • | • | • | • | • |

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| **14. Assessment mapping document** | | | | | |
| **Module Code** | **Module Title** | **Semester** | **Assessment 1** | **Assessment 2** | **Assessment 3** |
| OUbs038111 | Business and Technology | 1 | Online engagement  activities – 10% | Individual Assignment –  20% | Exam 2 hours -  70% |
| OUbs038112 | Management Accounting | 1 | Online engagement  activities – 10% | Individual Assignment –  20% | Exam 2 hours -  70% |
| OUbs038113 | Financial Accounting I | 1 | Online engagement  activities – 10% | Individual Assignment –  20% | Exam 2 hours -  70% |
| OUbs038114 | Academic Literacy | 1 |  |  |  |
| OUbs038121 | Financial Accounting II | 2 | Online engagement activities – 10% | Individual Assignment – 20% | Exam 2 hours - 70% |
| OUbs038122 | Corporate and Business Law I | 2 | Online engagement activities – 10% | Group Assignment and presentation – 20% | Exam 2 hours - 70% |
| OUbs038123 | Performance Management | 2 | Online engagement  activities – 10% | Individual Assignment –  20% | Exam 2 hours -  70% |
| OUbs038124 | Mauritian Taxation | 2 | Online engagement activities – 10% | Individual Assignment – 20% | Exam 2 hours - 70% |
| OUbs038125 | Financial Management | 2 | Online engagement  activities – 10% | Individual Assignment –  20% | Exam 2 hours -  70% |
| OUbs038211 | Financial Reporting (INT) I | 1 | Online engagement  activities – 10% | Individual Assignment –  20% | Exam 2 hours -  70% |
| OUbs038212 | Corporate and Business Law II | 1 | Online engagement activities – 10% | Individual Assignment and presentation – 20% | Exam 2 hours - 70% |
| OUbs038213 | Taxation (UK) | 1 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038214 | Research Method in Finance | 1 | Online engagement  activities – 10% | Individual Assignment  and presentation – 40% | Exam 2 hours -  50% |
| OUbs038221 | Blockchain for Accountants | 2 | Online engagement  activities – 10% | Individual Assignment  and presentation – 20% | Exam 2 hours -  70% |

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| OUbs038222 | Audit & Assurance (INT) | 2 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038223 | Financial Reporting (INT) II | 2 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038224 | Advanced Performance  Management | 2 | Online engagement  activities – 10% | Individual Assignment–  20% | 8,000 – 10,000  words |
| OUbs038311 | Advanced Financial  Management | 1 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038312 | Advanced Financial  Reporting (INT) | 1 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038321 | Advanced Audit & Assurance  (INT) | 2 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038322 | Integrated Reporting,  Integrated Thinking and Value Creation | 2 | Online engagement activities – 10% | Individual Assignment– 20% | Exam 2 hours - 70% |
| OUbs038323 | Strategic Business  Leadership | 2 | Online engagement  activities – 10% | Individual Assignment–  20% | Exam 2 hours -  70% |
| OUbs038313 | 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. | | |