2011 PROSPECTUS



FACULTY OF ECONOMICS AND FINANCE

ISSN 0258-7343

TSHWANE UNIVERSITY OF TECHNOLOGY



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PLEASE NOTE 1. Although the information in this Prospectus has been compiled as accurately as possible, the Council accepts no responsibility for any inaccuracies in this publication. This Prospectus is valid for 2011 only. 2. The "overview of syllabus" is only an outline of the syllabus of a subject. The complete syllabus of a subject appears in the subject study guide. 3. The campus indicated is subject to change and confirmation. 4. Prospective students will not be admitted to any qualification without prior evaluation. The closing date for applications for admission to first-semester and year courses is 15 August of the 5 preceding year, except for certain courses of which the closing date is 15 June. The closing date for second-semester courses is 15 May of the year concerned. THE INDICATED APPLICATION FEES MUST ACCOMPANY ALL APPLICATIONS. Important. TUT admission requirements for entry-level programmes adhere to national legislation and therefore the following are required: BEd degrees: at least four subjects at a performance level 4. National Diplomas: at least four subjects at performance level 3. Acceptance is subject to available capacity according to the student Enrolment Plan (SEP). Please verify specific and additional requirements per programme as indicated in the prospectus. ACCEPTANCE IS SUBJECT TO AVAILABLE CAPACITY ACCORDING TO THE STUDENT ENROLMENT PLAN (SEP) Alternative and international qualifications (e.g. HIGSCE, IGCSE, NSSCA&O Level, IB Higher and Standard Level) will be assessed on the equivalent basis by the South African Qualifications Authority, and a full or conditional exemption certificate will be issued. This exemption certificate is a prerequisite for all students who want to enrol for undergraduate studies. The Tshwane University of Technology cannot obtain this certificate on your behalf. Candidates may also apply for recognition of prior learning at the Office of the Registrar. The specific relevant documentation will be requested from these applicants, and these cases will be handled on an individual basis. Candidates from private schools in South Africa (who did not write any of the examinations mentioned above) may apply to the Office of the Registrar for admission via the Senate's discretionary route.

ENQUIRIES

Contact Centre Tel: 086 1102 421

Admission Enquiries Tel: 012 382 5750

The Registrar Private Bag X680 PRETORIA 0001 Tel: 012 382 5911

ARCADIA CAMPUS Private Bag X680 PRETORIA 0001 Tel: 012 382 5911

ARTS CAMPUS

Private Bag X680 PRETORIA 0001 Tel. 012 382 5911

EMALAHLENI CAMPUS

The Campus Director PO Box 3211 EMALAHLENI 1035 Tel: 013 653 3100

GA-RANKUWA CAMPUS

Private Bag X680 PRETORIA 0001 Tel: 012 382 0500

MBOMBELA CAMPUS (NELSPRUIT CAMPUS)

The Campus Director Private Bag X11312 NELSPRUIT 1200 Tel: 013 745 3500/3603

POLOKWANE CAMPUS

The Campus Director Private Bag X9496 POLOKWANE 0700 Tel: 015 287 0700

PRETORIA CAMPUS

Private Bag X680 PRETORIA 0001 Tel: 012 382 5911

SOSHANGUVE CAMPUS

Private Bag X680 PRETORIA 0001 Tel: 012 382 9000

Enquiries relating to fees:

The Chief Financial Officer Private Bag X680 PRETORIA 0001 Tel: 086 1102 422 Fax: 086 110 2421

Fax: 012 382 5114

175 Nelson Mandela Drive PRETORIA Fax: 012 382 5114

Cnr. Du Toit and Edmund streets PRETORIA Fax: 012 382 5114

19 Swartbos Avenue EMALAHLENI Fax: 013 653 3101

2827, Zone 2, Botsi Street GA-RANKUWA Fax: 012 382 0814

Madiba Drive NELSPRUIT Fax: 013 745 3512

Cnr. Market and Excelsior streets POLOKWANE Fax: 015 297 7609

Staatsartillerie Road PRETORIA WEST Fax: 012 382 5114

2 Aubrey Matlala Road, Block K SOSHANGUVE Fax: 012 382 0966

Fax: 012 382 5701

FACULTY OF ECONOMICS AND FINANCE

On 1 July 2010, this faculty had the following staff members:

Dean:	Dr C Mumbengegwi - BEcon (Hons), MEcon (Monash), PhD (WSU)
Telephone:	012 382 0530
Office:	Room 113, Building 29 (CURA), Ga-Rankuwa Campus

NAME POST DESIGNATION		POST DESIGNATION	QUALIFICATION(S)	
	DEPARTMENT OF ACC	OUNTING		
	Mr PL Bezuidenhout	Senior Lecturer	CA (SA)	
	Mr WS Bosua	Head of Department and Principal Lecturer	MCom (Accounting) (UP)	
	Ms T Christian	Lecturer	B Tech (Financial Accounting) (Tech Pta)	
	Ms GH Coetzee	Lecturer	B Tech (Internal Auditing) (Tech SA)	
	Mr NK Daba	Lecturer	MBA (North-West University)	
	Ms N Dookie	Lecturer	MBL (Unisa)	
	Mr IJ Grobbelaar	Lecturer (Polokwane Campus)	BCompt (Hons) (CTA) (Unisa)	
	Ms A Janse van Rensburg	Lecturer	B Tech (Cost and Management Accounting) (Tech Pta)	
	Mr H Kabir	Lecturer	MBA, BBA (Hons) (University of Chittogong, Bangladesh)	
	Mrs N R Leola	Lecturer	BCom (University of Bophuthatswana)	
	Ms I Macdonald	Senior Lecturer (Mbombela Campus)	CA (SA)	
	Mr VR Magangane	Lecturer	BCom (Hons) (Accounting) (University of the North)	
	Mr SS Mofokeng	Junior Lecturer	BCom (Accounting) (University of Western Cape)	
	Mr D Moore	Lecturer	NH Dip (Taxation) (Tech SA)	
	Mr A Naude	Lecturer (Mbombela Campus)	B Tech (Internal Auditing) (Tech Pta)	
	Mr F Noi	Senior Lecturer	MCom (Accounting) (UP)	
	Mrs ME Sekhukhune	Senior Lecturer	BEd (Unisa)	
	Mr WJ Spies	Lecturer	BCom (Hons) (Accounting) (UP)	
	Ms JD Tshabalala	Lecturer	BCom (Hons) (Accounting) (Unisa)	
	DEPARTMENT OF AUD	ITING		
	Mr MKE Makgato	Senior Lecturer	M Tech (BA) (Wits Tech)	
	Mr M Mohlakoana	Lecturer	B Tech (Internal Auditing) (CUT), CIA	
	Dr TI Ngwenya	Senior Lecturer	PhD (Entrepreneurship) (Commonwealth Open Univ)	
	Mr SM Pitso	Head of Department	BCompt (Hons) (Unisa), CIA	
	Mr TI Sethibe	Junior Lecturer	BCompt (Hons) (Accounting) (Unisa)	
Dr DP van der Nest Principal Lecturer		Principal Lecturer	D Tech (Internal Auditing) (TUT)	
	DEPARTMENT OF ECO	NOMICS		
	Dr M Kaggwa	Senior Lecturer	PhD (Technology Management – Policy Modeling) (UP)	
	Mr TH Kamiza	Lecturer	BA (Hons) (Economics) (Makerere University, Kampala, Uganda)	
	Mr A Magwiro	Lecturer	MSc (Economics) (University of Zimbabwe)	
	Mr R Maharajh	Chief Director	BA (Hons) (Economic History) (University of KZN)	

Dr MP Mashino		Head of Department		DL itt et Phil (Economics) (UJ)	
Ms MM Mogale				BCom (Hons) (Economics) (UP)	
Ms SC Ncube				MSc (Economics) (Liniversity of Zimbabwe)	
Dr.L. Ndabani		Posoarch Follow		PhD (Economic Goography) (Wite)	
		Research Fellow		P To ab (Commonsiel Administration) (To ab Dto)	
Ms v Olivier		Departmental Adminis	trator	B Tech (Commercial Administration) (Tech Pta)	
Prof M Scerri		Professor		PhD (Economics) (Wits)	
Ms NP Sikhweni		Lecturer		MSc (Agricultural and Resource Economics) (Colorado State University)	
Ms ML Toona		Senior Administrative	Officer	B Tech (Human Resources Development) (Unisa)	
DEPARTMENT C	OF MAN	AGERIAL ACCOUNTI	NG AND	FINANCE	
Mr H Dixon		Senior Lecturer		MCom (Tax) (University of North-West)	
Prof HE Klingelhö	öfer	Research Professor		Dip (Wirtschaftsingenieur) (Universität Fridericiana Zu Karlsruhe, Germany), Dr.rer.pol (Ernst-Moritz- Arndt-Universität Greifswald, Germany), Dr.rer. pol.habil (Ernst-Moritz-Arndt-Universität Greifs- wald, Germany)	
Mr ER Legodi		Head of Department		MBA (Jackson State University)	
Mr S Makgoathar	ne	Lecturer		N Dip (Cost and Management Accounting) (TNG)	
Ms N Makhunga		Lecturer		B Tech (Cost and Management Accounting) (Vaal Triangle Tech)	
Mr C Raubenheir	ner	Senior Lecturer		MBA (University of North-West)	
Mr C Sebastian	stian Lecturer (Mbombela Campus)		bastian Lecturer (Mbombela Campus) Masters in Commerce (Financial Manageme (University of Kerala, India)		Masters in Commerce (Financial Management) (University of Kerala, India)
Mr D Shaku		Lecturer		BCom (Hons) (Accounting) (Unisa)	
DEPARTMENT C	F PUB	LIC SECTOR FINANC	E		
Mr MW Dinga		Lecturer		B Tech (Cost and Management Accounting) (Vaal Triangle Tech)	
Mr LJ Erasmus		Senior Lecturer		D Tech (Cost and Management Accounting) (TUT)	
Mrs JC Geyer		Acting Head of Department and Senior Lecturer		M Tech (Cost and Management Accounting) (TUT)	
Mrs SX Mathonsi		Lecturer		B Tech (Local Government Finance) (TUT)	
Mrs N Shamsood	een	Lecturer		B Tech (Finance and Accounting) (Public) (Tech Pta), PGCE (TUT)	

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DEPARTMENT OF ACCOUNTING

1.1

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NATIONAL HIGHER CERTIFICATE: ACCOUNTANCY Qualification code: HCAT04

REMARKS

- a. Admission requirement(s) and selection criteria:
 - FOR STUDENTS WHO OBTAINED A SENIOR CERTIFICATE BEFORE 2008:

Admission requirement(s):

A Senior Certificate or an equivalent qualification, with E symbols at the Higher Grade or D symbols at the Standard Grade for Accounting and Mathematics.

Selection criteria:

Swedish formula:

SYMBOL	HG VALUE	SG VALUE
A	7	6
В	6	5
С	5	4
D	4	3
E	3	2
F	2	1

Applicants who score 24 or more points according to the formula for academic merit are accepted. Applicants who score 23 or less are not accepted.

FOR STUDENTS WHO HAVE OBTAINED A NATIONAL SENIOR CERTIFICATE SINCE 2008:

Admission requirement(s): A National Senior Certificate or an equivalent qualification, with English, Mathematics or Mathematical Literacy.

Selection criteria:

С

Admission Points Score (APS):

SUBJECT REQUIREMENTS	MINIMUM	PERFORMANCE EL/SCORE
Specifically required subjects:		
English – home language or first additional language		4
Mathematics or Mathematical Literacy		3 4
Additional subjects (excluding Life Orientation):		
Option 1: any four other subjects with a final score of 13 for applicants	s with Mathematics	
Option 2: any four other subjects with a final score of 12 for applicants	s with Mathematica	I Literacy
TOTAL APS SCORE:		20

classes).

No further assessment will be done. Candidates who achieve Assessment procedures: the minimum APS score of 20 will be accepted on the basis of first, come first accepted, until the programme complement is full. Minimum duration: Two years. b. Presentation and campus: Ga-Rankuwa, Mbombela and Polokwane campuses (day

Department of Accounting

- Intake for the qualification: d. January only.
- Readmission: e.

See Chapter 3 of Students' Rules and Regulations.

f. Subject credits: Subject credits are shown in brackets after each subject.

FIRST YEAR

FIRST SEWESTER		
CODE SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
BCL101TBusiness Calculations ICOM151BCommunication IECN12ATEconomics IAEPS121TEntrepreneurial Skills IFAC11ATFinancial Accounting IA	(0,100) (0,100) (0,100) (0,100) (0,100)	
TOTAL CREDITS FOR THE SEMESTER:	0,500	
SECOND SEMESTER		
BIF10AT Business Information Systems IA CAC111T Cost Accounting I CRR101T Commercial Law for Accountants I ECN12BT Economics IB FAC11BT Financial Accounting IB	(0,100) (0,100) (0,100) (0,100) (0,100)	
TOTAL CREDITS FOR THE SEMESTER:	0,500	
TOTAL CREDITS FOR THE FIRST YEAR:	1,000	
SECOND YEAR		
FIRST SEMESTER		
AUD20AT Auditing IIA	(0,100)	Financial Accounting IA
BIF10BT Business Information Systems IB CAC20AT Cost Accounting IIA CRR20AT Commercial Law for Accountants IIA FAC22AT Financial Accounting IIA	(0,100) (0,100) (0,100) (0,100)	Financial Accounting IB Business Information Systems IA Cost Accounting I Commercial Law for Accountants I Financial Accounting IA Financial Accounting IB
TOTAL CREDITS FOR THE SEMESTER:	0.500	
SECOND SEMESTER	-,	
AUD20BT Auditing IIB CAC20BT Cost Accounting IIB CRR20BT Commercial Law for	(0,100) (0,100) (0,100)	Financial Accounting IA Financial Accounting IB Cost Accounting I Commercial Law for Accountants I
Accountants IIB FAC22BT Financial Accounting IIB	(0,100)	Financial Accounting IA
TAX101T Taxation	(0,100)	Financial Accounting IB
TOTAL CREDITS FOR THE SEMESTER:	0,500	
TOTAL CREDITS FOR THE SECOND YEAR:	1,000	
TOTAL CREDITS FOR THE QUALIFICATION:	2,000	

1.2	NATIONAL DIPLOMA: ACCOUNTING Qualification code: NDAT05					
	REM	ARK	(S			
	a	Admi	ssion requirement(s):	A National Hig qualification. A National High discretion of t continue with of the subject been passed.	gher Certific A student sti er Certificat he Head of the Nationa s on the Nat	ate: Accountancy or an equivalent II in the process of studying for a e: Accountancy may, at the the Department, be allowed to I Diploma, on condition that 80% tional Higher Certificate level have
	b.	Selec	ction criteria:	All application	ns are subje	ct to selection.
	c.	Minin	num duration:	One year.		
	d.	Prese	entation and campus:	Ga-Rankuwa	and Mbomb	oela campuses (day classes).
	e.	Intak	e for the qualification:	January and	July.	
	f.	Read	mission:	See Chapter	3 of Student	s' Rules and Regulations.
	g.	Subje	ect credits:	Subject credit	s are showr	n in brackets after each subject.
	FIRS	T SEI	MESTER			
	CODE	Ξ	SUBJECT		CREDIT	PREREQUISITE SUBJECT(S)
	ALW3	301T	Advanced Law III		(0,100)	Commercial Law for Accountants IIA Commercial Law for
	AUD3	BOAT	Auditing IIIA		(0,050)	Accountants IIB Auditing IIA
	FAC3	1AT	Financial Accounting	IIIA	(0,100)	Financial Accounting IIA
	MGA	30AT	Management Accoun	ting IIIA	(0,100)	Cost Accounting IIA
	TAX2	0AT	Taxation IIA		(0,100)	Taxation I
	TOTA	LCR	EDITS FOR THE SEM	IESTER:	0,450	
	SECO	OND S	SEMESTER			
	AUD3	80BT	Auditing IIIB		(0,050)	Auditing IIA
	BIF20 FAC3)1T 1BT	Business Information Financial Accounting	Systems II IIIB	(0,200) (0,100)	Auditing IIB Business Information Systems IB Financial Accounting IIA
	MGA	30BT	Management Account	ting IIIB	(0,100)	Cost Accounting IIA
	TAX2	0BT	Taxation IIB		(0,100)	Taxation I
	ΤΟΤΑ	LCR	EDITS FOR THE SEM	IESTER:	0,550	
	ΤΟΤΑ	L CR	EDITS FOR THE QUA	ALIFICATION:	1,000	

1.3 SUBJECT INFORMATION

Syllabus content subject to change to accommodate industry changes.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ADVANCED LAW III ALW301T 1 X 3-HOUR PAPER ± 30 hours

The law relating to the administration and winding up of estates, as well as the law relating to insolvency.

 SUBJECT NAME:
 AI

 SUBJECT CODE:
 AI

 EVALUATION METHOD:
 1

 TOTAL TUITION TIME:
 ±

 OVERVIEW OF SYLLABUS:

AUDITING IIA AUD20AT 1 X 3-HOUR PAPER ± 60 hours

Introduction to auditing: the basic aspects of the auditing profession are studied.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: AUDITING IIB AUD20BT 1 X 3-HOUR PAPER ± 60 hours

Introduction to auditing: the basic aspects of the auditing profession are studied.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: AUDITING IIIA AUD30AT 1 X 3-HOUR PAPER ± 60 hours

Preparation of audit working papers, as well as the planning and conducting of an audit.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: AUDITING IIIB AUD30BT 1 X 3-HOUR PAPER ± 60 hours

Preparation of audit working papers, as well as the planning and conducting of an audit.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: BUSINESS CALCULATIONS I BCL101T 1 X 3-HOUR PAPER ± 45 hours

Basic mathematical and financial calculations in the business environment as a means of assisting in decision-making.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: BUSINESS INFORMATION SYSTEMS IA BIF10AT CONTINUOUS ASSESSMENT ± 60 hours

Computer background theory: historical background, concept definitions, operating system concepts, information organisation, telecommunications, application programs, personal computer (PC) hardware and software acquisition, security. Practical: MS-DOS commands and file management, word processing, spreadsheets and graphics, record file and database management programs, the use of a specific application package in the student's particular study field.

BUSINESS INFORMATION SYSTEMS IB BIF10BT CONTINUOUS ASSESSMENT ± 60 hours

Computer background theory: historical background, concept definitions, operating system concepts, information organisation, telecommunications, application programs, personal computer (PC) hardware and software acquisition, security. Practical: MS-DOS commands and file management, word processing, spreadsheets and graphics, record file and database management programs, the use of a specific application package in the student's particular study field.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: BUSINESS INFORMATION SYSTEMS II BIF201T CONTINUOUS ASSESSMENT ± 60 hours

Computers and information technology, hardware and software, and networks. Ethics, e-commerce, information systems and emerging technologies and IS development. Advance spreadsheet management. Creating a website. Advance accounting software and project management.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COMMERCIAL LAW FOR ACCOUNTANTS I CRR101T 1 X 3-HOUR PAPER ± 30 hours

General introduction, principles of law of contract, specific contracts and the current principles governing delictual liability and unjustified enrichment.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COMMERCIAL LAW FOR ACCOUNTANTS IIA CRR20AT 1 X 3-HOUR PAPER ± 30 hours

Principles of the Credit Agreements Act of 1980, objectives of the Usury Act of 1968, contract lease and forms of sequestration.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COMMERCIAL LAW FOR ACCOUNTANTS IIB CRR20BT 1 X 3-HOUR PAPER ± 30 hours

Principles of the Credit Agreements Act of 1980, objectives of the Usury Act of 1968, contract lease and forms of sequestration.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COMMUNICATION I COM151B 1 X 3-HOUR PAPER ± 45 hours

Communication in business and industry, dialogue and interviews, questionnaires, reporting, visual literacy and numeracy, group communication, meetings, negotiation and conflict, mass communication, article writing and public speaking.

COST ACCOUNTING I CAC111T 1 X 3-HOUR PAPER ± 60 hours

Manufacture and sales management: marketing management (cornerstone of further activities, product, place, price and promotion, application of management principles and policy), purchasing management (planning, organising, guidance, control, economic quantities: buying, influence of cash discounts and terms of payment) and production management (planning, organising, guidance and control, especially with a view to productivity).

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COST ACCOUNTING IIA CAC20AT 1 X 3-HOUR PAPER ± 60 hours

Students are equipped with the fundamental knowledge needed to apply a range of costaccounting techniques in the context of broad organisational databases and information systems. The subject consists of two modules.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COST ACCOUNTING IIB CAC20BT 1 X 3-HOUR PAPER ± 60 hours

Students are equipped with the fundamental knowledge needed to apply a range of costaccounting techniques in the context of broad organisational databases and information systems. The subject consists of two modules.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMICS IA ECN12AT 1 X 3-HOUR PAPER ± 45 hours

The economy, economic concepts and current economic affairs. Basic micro- and macrotheory.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMICS IB ECN12BT 1 X 3-HOUR PAPER ± 45 hours

The economy, economic concepts and current economic affairs. Basic micro- and macrotheory.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ENTREPRENEURIAL SKILLS I EPS121T 1 X 3-HOUR PAPER ± 45 hours

Basic business and economic principles, as well as the application and development of entrepreneurial skills.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IA

FAC11AT 1 X 3-HOUR PAPER ± 60 hours

The basic introductory elements of accounting, the application of generally accepted accounting practice (GAAP) in the business world, constructive interpretation and application of accounting information.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME:

FINANCIAL ACCOUNTING IB FAC11BT 1 X 3-HOUR PAPER ± 60 hours

OVERVIEW OF SYLLABUS:

The principles of generally accepted accounting practice (GAAP). The different undertakings. The various forms of financial reporting for the different undertakings.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIA FAC22AT 1 X 3-HOUR PAPER ± 60 hours

The accounting approach to transactions, financial statements and disclosure in respect of companies. Branch accounting. Construction contracts.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIB FAC22BT **1 X 3-HOUR PAPER** ± 60 hours

The accounting approach to transactions, financial statements and disclosure in respect of companies. group statements and cash flow according to IFRS standards. Branch accounting. Construction contracts, Accounting standards issued by the South African Institute of Chartered Accountants.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIA FAC31AT 1 X 3-HOUR PAPER ± 60 hours

Financial company statements that meet the stipulations of Annexure 4 of the Companies Act, as well as generally accepted accounting practice and IFRS standards. The most important accounting principles issued by the South African Institute of Chartered Accountants. Financial statements that meet the requirements of the Close Corporations Act, as well as generally accepted accounting practice.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** FINANCIAL ACCOUNTING IIIB FAC31BT 1 X 3-HOUR PAPER ± 60 hours

Analyses and interpretation of financial statements, with the emphasis on liquidity, asset management, debt management and the profitability of businesses. Recording and disclosure of minority and majority interests in companies and group financial statements, as required by section 289 and Annexure 4 of the Companies Act and IFRS Standards.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** MANAGEMENT ACCOUNTING IIIA MGA30AT 1 X 3-HOUR PAPER ± 60 hours

Budgeting, standard costing and management of resources.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** Decision-making and investment appraisal.

MANAGEMENT ACCOUNTING IIIB MGA30BT 1 X 3-HOUR PAPER ± 60 hours

Department of Accounting

TAXATION I **TAX101T** 1 X 3-HOUR PAPER ± 45 hours

A close study of the current Income Tax Act and its practical applications, especially regarding individuals.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: TAXATION IIA TAX20AT 1 X 3-HOUR PAPER ± 45 hours

Students learn to determine and calculate the taxation of persons other than in companies, as well as of companies. They also gain insight into the concept of tax avoidance and complying with general provisions.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: TAXATION IIB TAX20BT **1 X 3-HOUR PAPER** ± 45 hours

Students learn to determine the normal tax liability of trusts. They also gain insight into taxation from farming operations, calculating donations tax, input and output tax and capital gains tax of the 8th Schedule.

2. DEPARTMENT OF AUDITING

2.1

NATIONAL DIPLOMA: INTERNAL AUDITING Qualification code: NDIA05

REMARKS

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f.

q.

a. Admission requirement(s):

A National Higher Certificate: Accountancy or an equivalent qualification. A student still in the process of studying for a National Higher Certificate: Accountancy may, at the discretion of the Head of the Department, be allowed to continue with the National Diploma, on condition that 80% of the subjects on the National Higher Certificate level have been passed.

- b. Selection criteria: All applications are subject to selection.
- c. Minimum duration: One year.

Presentation and campus: Ga-Rankuwa, Mbombela and Polokwane campuses (day classes).

- e. Intake for the qualification: January only.
 - Readmission: See Chapter 3 of Students' Rules and Regulations.

Subject credits: Subject credits are shown in brackets after each subject.

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
BIF20AT FAC31AT	Business Information Systems IIA Financial Accounting IIIA	(0,100) (0,100)	Business Information Systems IB Financial Accounting IIA Financial Accounting IIB
IAU32AT	Internal Auditing IIIA	(0,100)	Auditing IIA Auditing IIB
STA201T TAX20AT	Statistics II Taxation IIA	(0,100) (0,100)	Taxation I
TOTAL CF	REDITS FOR THE SEMESTER:	0,500	
SECOND	SEMESTER		
BIF20BT FAC31BT	Business Information Systems IIB Financial Accounting IIIB	(0,100) (0,100)	Business Information Systems IIA Financial Accounting IIA Financial Accounting IIB
IAU32BT	Internal Auditing IIIB	(0,100)	Auditing IIA Auditing IIB
KPS201T TAX20BT	Corporate Procedures II Taxation IIB	(0,100) (0,100)	Taxation I
TOTAL CF	REDITS FOR THE SEMESTER:	0,500	
TOTAL CF	REDITS FOR THE QUALIFICATION:	1,000	

2.2 BACCALAUREUS TECHNOLOGIAE: INTERNAL AUDITING Qualification code: BTIA05

REMARKS

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a. Admission requirement(s):	A National Di qualification.	ploma: Internal Auditing or an equivalent
b. Selection criteria:	All application	ns are subject to selection.
c. Minimum duration:	One year.	
d. Presentation and campus:	Ga-Rankuwa Mbombela Ca two years).	Campus (day classes). ampus (evening classes offered over a period of
e. Intake for the qualification:	January only.	
f. Readmission:	See Chapter	3 of Students' Rules and Regulations.
g. Subject credits:	Subject credi	ts are shown in brackets after each subject.
FIRST SEMESTER		
CODE SUBJECT		CREDIT
AVM201T Advanced Manageme Communication Skills FAC40AT Financial Accounting IAU40AT Internal Auditing IVA MGA30AT Management Accoun RMD111J Research Methodolog	ent II IVA ting IIIA Jy	(0,100) (0,050) (0,100) (0,100) (0,100)
TOTAL CREDITS FOR THE SEM	IESTER:	0,450
SECOND SEMESTER		
FAC40BT Financial Accounting FMN442B Financial Managemen IAU40BT Internal Auditing IVB ILW101T International Law I ISV401T Information Systems MGA30BT Management Accoun	IVB ht IV Auditing IV ting IIIB	(0,050) (0,100) (0,100) (0,100) (0,100) (0,100)
TOTAL CREDITS FOR THE SEM	IESTER:	0,550
TOTAL CREDITS FOR THE QUA	LIFICATION:	1,000

2.3 MAGISTER TECHNOLOGIAE: INTERNAL AUDITING Qualification code: MTIA95

REMARKS a. Admission requirement(s): A Baccalaureus Technologiae: Internal Auditing or an equivalent qualification, with a 60% pass mark for Internal Auditing IV. A student should preferably have passed Research Methodology before registration, and if not, should definitely pass that subject before his/her dissertation will be accepted. b. Selection criteria: A structured interview with the supervisor.

- Duration: A minimum of one year and a maximum of three years. C.
- Ga-Rankuwa Campus (research). d. Presentation and campus:

Subject credits: Subject credits are shown in brackets after each subject.

CODE	SUBJECT	CREDIT
IAU500T IAU500R	Dissertation: Internal Auditing Dissertation: Internal Auditing (re-registration)	(1,000) (0,000)

TOTAL CREDITS FOR THE QUALIFICATION: 1,000

2.4 DOCTOR TECHNOLOGIAE: INTERNAL AUDITING Qualification code: DTIA96

REMARKS

e.

- a. Admission requirement(s): A Magister Technologiae: Internal Auditing or an equivalent qualification. Selection criteria: A structured interview with the supervisor. b. Duration: A minimum of two years and a maximum of five years. С d Presentation and campus: Ga-Rankuwa Campus (research). Subject credits: Subject credits are shown in brackets after each subject. е SUBJECT CODE CREDIT IAU700T Thesis: Internal Auditing (2,000)IAU700R Thesis: Internal Auditing (0,000)(re-registration)
 - TOTAL CREDITS FOR THE QUALIFICATION: 2,000

2.5 SUBJECT INFORMATION

Syllabus content subject to change to accommodate industry changes.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME:

ADVANCED MANAGEMENT COMMUNICATION SKILLS II AVM201T **1 X 3-HOUR PAPER** ± 42 hours

OVERVIEW OF SYLLABUS:

Elements of advanced business communication in an organisation, advanced business procedures, intercultural communication and diversity management. This module also includes presentation skills, including chairing a meeting.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: **BUSINESS INFORMATION SYSTEMS IIA** BIF20AT CONTINUOUS ASSESSMENT ± 84 hours

Computer and information technology, hardware and software, and networks. Advance spreadsheet Management. Creating a website.

Department of Auditing

BUSINESS INFORMATION SYSTEMS IIB BIF20BT CONTINUOUS ASSESSMENT ± 84 hours

Ethics, e-commerce, information systems and emerging technologies and IS development. Advance accounting software and project management.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: CORPORATE PROCEDURES II KPS201T 1 X 3-HOUR PAPER ± 63 hours

The principles of corporate personality and limited liability. Forms of business formations. Types of companies. Establishing a company. Public issuing of shares. Meetings and resolutions. Division of corporate functions. Corporate directorships. Protection of minority rights. Conversion of companies. Company groupings. Reorganisation, arrangements, compromise, takeover, judicial management. Auditors.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIA FAC31AT 1 X 3-HOUR PAPER ± 84 hours

Financial company statements that meet the stipulations of Annexure 4 of the Companies Act, as well as generally accepted accounting practice. The most important accounting principles issued by the South African Institute of Chartered Accountants. Financial statements that meet the requirements of the Close Corporations Act, as well as generally accepted accounting practice.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIB FAC31BT 1 X 3-HOUR PAPER ± 84 hours

Analyses and interpretation of financial statements, with the emphasis on liquidity, asset management, debt management and the profitability of businesses. Recording and disclosure of minority and majority interests in companies and group financial statements, as required by section 289 and Annexure 4 of the Companies Act.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IVA FAC40AT 1 X 3-HOUR PAPER ± 42 hours

Overview of financial management. Risk and rate of return. Portfolio management. Valuations. Cost of capital. Capital budgeting and project involvement. Practical issues in capital budgeting.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IVB FAC40BT 1 X 3-HOUR PAPER ± 42 hours

Overview of financial management. Risk and rate of return. Portfolio management. Valuations. Cost of capital budgeting and project involvement. Practical issues in capital budgeting.

FINANCIAL MANAGEMENT IV FMN442B 1 X 3-HOUR PAPER ± 42 hours

The task of the financial manager, the capital structure of the organisation, capital budgets, the time value of money, working capital policy, budgeting process, financial analyses and planning, inflation and taxation and their influence on financial decision-making, dividend policy, mergers, predictions of business failures, and issues and concepts in financial management.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INFORMATION SYSTEMS AUDITING IV ISV401T 1 X 3-HOUR PAPER ± 42 hours

Information systems strategies. Hardware, platforms, networks and communications. Data processing. Systems development, acquisition and maintenance. Information systems security and contingency planning.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INTERNAL AUDITING IIIA IAU32AT 1 X 3-HOUR PAPER ± 84 hours

This module focuses on three aspects, namely the risk management process and the risk-based approach to internal auditing, the internal audit process according the Standards for the Professional Practice of Internal Auditing (including the preparation of working papers and flow charts) and the application of the internal audit process on financial audits of the revenue and receipts cycle, as well as the acquisitions and payments cycle.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INTERNAL AUDITING IIIB IAU32BT 1 X 3-HOUR PAPER ± 84 hours

This module focuses on three aspects, namely operational audit as an audit approach, with specific emphasis on operational audits of human resources and inventory, computer information systems, the basics of general and application controls and the Internet, professional matters pertaining to internal auditing, with special emphasis on the code of ethics, and forensic auditing (the identification of indicators of fraud and the audit steps in forensic auditing).

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INTERNAL AUDITING IVA IAU40AT 1 X 3-HOUR PAPER ± 42 hours

Internal audit management. Developing and reviewing of internal audit charter. Developing and monitoring a long-range audit plan. Managing relationships with governance structures (audit committee and board). Managing relationships with organisations that are being audited. Coordinating an audit plan with external auditors. Staff recruitment and appointments. Staff training and development. Evaluation of staff performance. Quality controls and staff procedures. Opportunities for performance improvement. Selling and marketing internal audit services. Record-keeping for the department. Operational budget. Resource utilisation plan (i.e. Internet). Specialist audit assignments.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INTERNAL AUDITING IVB IAU40BT 1 X 3-HOUR PAPER ± 42 hours

Risk management. Internal control and internal control evaluations. Internal audit reporting.

Department of Auditing

INTERNATIONAL LAW I ILW101T **1 X 3-HOUR PAPER** ± 42 hours

Import and export laws and regulations. Methods, restrictions and barriers of international trade. International laws.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS:

MANAGEMENT ACCOUNTING IIIA MGA30AT **1 X 3-HOUR PAPER** ± 42 hours

Budgeting. Standard costing. Management of resources.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:**

MANAGEMENT ACCOUNTING IIIB MGA30BT **1 X 3-HOUR PAPER** ± 42 hours

Decision-making. Investment appraisals.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: RESEARCH METHODOLOGY RMD111J **1 X 3-HOUR PAPER** ± 42 hours

Introduction to research, the methods of research and research strategies, how to undertake a research project in a unique, specialised area.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** STATISTICS II STA201T **1 X 3-HOUR PAPER** ± 63 hours

Statistical concepts - probability theories. Summarising and analysing data. Forecasting. Sampling.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: TAXATION IIA TAX20AT 1 X 3-HOUR PAPER ± 63 hours

Taxation for individuals - advanced. Corporate tax. Stock. Tax avoidance. General provisions.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: TAXATION IIB TAX20BT 1 X 3-HOUR PAPER ± 63 hours

Trusts. Farming operations. Special provisions. Donations tax. Value-added tax. Capital gains tax.

3. DEPARTMENT OF ECONOMICS

3.1 MAGISTER TECHNOLOGIAE: COMPARATIVE LOCAL DEVELOPMENT (Structured) Qualification code: MTCVS0

THIS QUALIFICATION IS PRESENTED UNDER THE AUSPICES OF THE INSTITUTE FOR ECONOMIC RESEARCH ON INNOVATION (IERI).

REMARKS

a.	Admission requirement(s):	 Applicants should - be in possession of any four-year university degree in Economics, Law, Political Science, Sociology or an equivalent qualification; be fluent in English and computer literate; present a project work proposal; and demonstrate congruence of experience and motives with the nature of the programme.
b.	Selection criteria:	Admission is subject to selection. Priority will be given to candidates who are employed full-time.
C.	Duration:	Aminimum of 24 months and a maximum of three years. Students have to re-register annually for this qualification.
d.	Presentation and campus:	Pretoria Campus (Metro Skinner Street) (block-based classes).
e.	Research project:	The project may be presented either as a paper or as a report, preferably including an operation activity plan. The evaluation of the research project is an important part of the total evaluation of the participant's work. Participants will be presenting and defending the results in an open discussion.
f.	Subject credits:	Subject credits are shown in brackets after each subject.

Key to asterisks

Attendance of both the pre-programme and the introductory course is compulsory, although they do not carry any credits. The purpose of the pre-programme is to introduce students to the programme and course supervisors, and to arrange course logistics. The purpose of the introductory course is to provide solid baseline knowledge in the three core disciplines of economics, law and sociology. In cases where a student lacks proficiency in the English language the course Introduction to English needs to be attended.

SUBJECTS ARE OFFERED AS DETERMINED BY THE DEPARTMENT.

ATTENDANCE

FIRST SEMESTER

CODE	SUBJECT	CREDIT
EAL501T	Economic Approaches to Local	(0,075)
LAL501T	Legal Approaches to Local	(0,075)
RAM501T SAL501T	Pre-programme* Socio-political Approaches to Local	(0,000) (0,075)
TRO501T TTE501T	Introductory Course* Introduction to English*	(0,000) (0,000)
TOTAL CR	EDITS FOR THE SEMESTER:	0,225

SECOND SEMESTER

DEP501T	Local Development and	(0,075)					
MVS501T	Entrepreneurship Policies Management of Diversities in Societies	(0,075)					
RIG501T	Regional Integration and Multilevel Governance	(0,075)					
TOTAL CR	TOTAL CREDITS FOR THE SEMESTER: 0,225						
THIRD SE	MESTER						
CLD501T CLD501R FLD501T	Research Project Research Project (re-registration) Financial Aspects of Local Development	(0,250) (0,000) (0,075)					
IER501T PJG521T SLV501T	Internship Project Management Sustainable Local Development	(0,075) (0,075) (0,075)					
TOTAL CR	EDITS FOR THE SEMESTER:	0,550					
TOTAL CR	OTAL CREDITS FOR THE QUALIFICATION: 1,000						

3.2 NATIONAL DIPLOMA: ECONOMIC MANAGEMENT ANALYSIS Qualification code: NDEB03

REMARKS

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a. Admission requirement(s) and selection criteria:

• FOR STUDENTS WHO OBTAINED A SENIOR CERTIFICATE BEFORE 2008:

	Admission requirement(s):	For 2011: A Senior Certificate or an equivalent qualification, with E symbols at the Higher Grade or D symbols at the Standard Grade for Accounting and Mathematics. As from 2012: A Senior Certificate or an equivalent qualification, with E symbols at the Higher Grade or D symbols at the Standard Grade for Mathematics.					rith ard ols
	Recommended subject(s):	Commerc	cial subjec	ts.			
	Selection criteria:	Prospecti academic	Prospective students are assessed by means of a formula for academic merit, based on scholastic performance.				
		Formula for academic merit:					
		SYMBOL A B C D E		HG VALUE 5 4 3 2 1	SG VAL 4 3 2 1 0	UE	
		Applicant subjects) accepted Applicant Directoral assessme accepted	s who sco according s who sco te of Stud ent. Candi	re 18 or more poi to the formula for re 10 to 17 points ent Development dates with less th	nts (for a ma r academic r are referred and Suppor an 10 points	aximum of nerit are I to the t for potent are not	six
Depa	rtment of Economics						

FOR STUDENTS WHO HAVE OBTAINED A NATIONAL SENIOR CERTIFICATE SINCE 2008:

Admission requirement(s): A National Senior Certificate or an equivalent qualification, with English, Mathematics or Mathematical Literacy.

Recommended subject(s): None.

Selection criteria: Admission Points Score (APS):

SUBJECT REQUIREMENTS	MINIMUM PERFORMANCE LEVEL/SCORE			
Specifically required subjects:	<u>`</u>			
English – home language or first additional language	4			
Mathematics or Mathematical Literacy	3 4			
Additional subjects (excluding Life Orientation):				
Option 1: any four other subjects with a final score of 13 for applicants with Mathematics				
Option 2: any four other subjects with a final score of 12 for applicants with Mathematical Literacy				
TOTAL APS SCORE:	20			

 Assessment procedures:
 No further assessment will be done. Candidates who achieve the minimum APS score of 20 will be accepted on the basis of first come, first accepted, until the programme complement is full.

 Minimum duration:
 Three years.

 Presentation and campus:
 Ga-Rankuwa Campus (day classes).

- d. Intake for the qualification: January only.
 e. Readmission: See Chapter 3 of Students' Rules and Regulations.
 f. Subject credits: Subject credits are shown in brackets after each subject credits are show
 - Subject credits: Subject credits are shown in brackets after each subject. The total number of credits required for this qualification is 3,000.

SUBJECTS PRINTED IN BOLD ARE NOT FOR REGISTRATION PURPOSES

FIRST YEAR

b.

C.

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
ALE101T	Applied Economics I		
ALE10XT	Applied Economics: Introduction Financial Markets	to (0,100)	
ECN12AT	Economics IA	(0,100)	
EUC10AT	End-User Computing IA	(0,100)	
FAC11AT	Financial Accounting IA	(0,100)	
QTQ10AT	Quantitative Techniques IA	(0,100)	
TOTAL CF	REDITS FOR THE SEMESTER:	0,500	

Department of Economics

SECOND SEMESTER

ALE101T ALE10YT	Applied Economics I Applied Economics: Regulation of	(0,100)	
ECN12BT EUC10BT FAC11BT QTQ10BT	Economics IB End-User Computing IB Financial Accounting IB Quantitative Techniques IB	(0,100) (0,100) (0,100) (0,100)	
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE FIRST YEAR:	1,000	
SECOND	YEAR		
FIRST SE	MESTER		
ALE201T ALE20XT	Applied Economics II Applied Economics: Equity	(0,125)	Applied Economics I
ECN21AT	Economics IIA	(0,125)	Economics IA
FMN21AT	Financial Management IIA	(0,125)	Financial Accounting IA
STF20AT	Statistics for Economists IIA	(0,125)	Quantitative Techniques IA Quantitative Techniques IB
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
SECOND	SEMESTER		
ALE201T ALE20YT	Applied Economics II Applied Economics: Bond and	(0,125)	Applied Economics I
ECN21BT	Economics IIB	(0,125)	Economics IA
FMN21BT	Financial Management IIB	(0,125)	Financial Accounting IA
STF20BT	Statistics for Economists IIB	(0,125)	Quantitative Techniques IA Quantitative Techniques IB
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE SECOND YEAR:	1,000	
THIRD YE	AR		
CEN160T	Communication I	(0,200)	
FIRST SE	MESTER		
ALE30AT ECN31AT	Applied Economics IIIA Economics IIIA	(0,100) (0,100)	Applied Economics II Economics IIA
EOC30AT	Econometrics IIIA	(0,100)	Economics IIB Statistics for Economists IIA
FMN30AT	Financial Management IIIA	(0,100)	Statistics for Economists IIB Financial Management IIA Financial Management IIB

SECOND SEMESTER

ALE30BT	Applied Economics IIIB	(0,100)	Applied Economics II
ECN31BT	Economics IIIB	(0,100)	Economics IIA
			Economics IIB
EOC30BT	Econometrics IIIB	(0,100)	Statistics for Economists IIA
			Statistics for Economists IIB
FMN30BT	Financial Management IIIB	(0,100)	Financial Management IIA
	-		Financial Management IIB
TOTAL CR	EDITS FOR THE THIRD YEAR:	1.000	

3.3 BACCALAUREUS TECHNOLOGIAE: ECONOMIC MANAGEMENT ANALYSIS Qualification code: BTEB03

REMARKS

a.	Admis	ssion requirement(s):	A National Dip an equivalent students who time before 20 studies.	oloma: Economic Managemen qualification. However, this dc registered for the National Dip 008 and who have not since in	t Analysis or bes not apply to bloma for the firs terrupted their	t	
b.	Selec	tion criteria:	All application	is are subject to selection.			
C.	Minim	num duration:	One year.				
d.	Prese	entation and campus:	Ga-Rankuwa	Campus (day classes).			
e.	Intake	e for the qualification:	January only.				
f.	Read	mission:	See Chapter	3 of Students' Rules and Regu	lations.		
g.	Subje	ect credits:	Subject credit	ts are shown in brackets after	each subject.		
YEA	R SUE	BJECTS					
COD	E	SUBJECT		CREDIT			
ALE4	400T	Applied Economics IV		(0,200)			
FIRS	T SEN	IESTER					
MCC RMD	0401T 010AE	Macro-Economics IV Research Methodolog	y A	(0,200) (0,100)			
		plus one of the follo	wing subjects	:			
FMN MON	44AT 1401T	Financial Managemen Monetary Economics	it IVA IV	(0,100) (0,200)			
SEC	ONDS	SEMESTER					
MIC4 RMD	101T 10BE	Micro-Economics IV Research Methodolog	у В	(0,200) (0,100)			
		plus the following su	bject if FMN4	4AT was taken in the first se	mester:		
FMN	44BT	Financial Managemen	it IVB	(0,100)			
тот	AL CR	EDITS FOR THE QUA	LIFICATION:	1,000			
				Department of Ec	onomics	27	

3.4 SUBJECT INFORMATION

Syllabus content subject to change to accommodate industry changes.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS:

APPLIED ECONOMICS IIIA ALE30AT **1 X 3-HOUR PAPER** ± 60 hours

Analysis and interpretation of economic data.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: APPLIED ECONOMICS IIIB ALE30BT **1 X 3-HOUR PAPER** ± 60 hours

Introduction to economic indicators. Defining, calculating and measuring economic indicators.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: APPLIED ECONOMICS IV ALE400T ASSIGNMENT (PROJECT) ± 60 hours

A paper/script of not less than 60 pages and not more than 80 pages on any subject relevant to this study field.

SUBJECT NAME:

SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS:

MARKETS II ALE20YT **1 X 1-HOUR PAPER** ±40 hours

APPLIED ECONOMICS: BOND AND LONG-TERM DEBT

The South African bond and long-term debt market.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: The South African equity market. APPLIED ECONOMICS: EQUITY MARKETS II AL F20XT **1 X 1-HOUR PAPER** ± 40 hours

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: ±40 hours OVERVIEW OF SYLLABUS: Introduction to South African financial markets.

APPLIED ECONOMICS: INTRODUCTION TO FINANCIAL MARKETS I ALE10XT 1 X 1-HOUR PAPER

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: Regulation of South African financial markets.

APPLIED ECONOMICS: REGULATION OF FINANCIAL MARKETS I ALE10YT 1 X 1-HOUR PAPER ± 40 hours

Department of Economics

COMMUNICATION I CEN160T 1 X 3-HOUR PAPER ± 60 hours

Theory, methods and principles of communication, language acts of the individual, language acts in business and industry, and in a group and in society. Further language acts in business and industry, and in a group and in society.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMIC APPROACHES TO LOCAL DEVELOPMENT EAL501T CONTINUOUS ASSESSMENT ± 34 hours

Exploring the conditions for economic development, focusing on innovation systems theory.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMETRICS IIIA EOC30AT 1 X 3-HOUR PAPER ± 60 hours

Basic data analysis. Introduction to econometrics. Population regression function and sample regression function. Assumptions of classical normal linear regression model. Hypothesis testing. Multivariate regression. Multicollinearity. Heteroscedasticity. Correlation.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: Time series analysis.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMETRICS IIIB EOC30BT 1 X 3-HOUR PAPER ± 60 hours

ECONOMICS IA ECN12AT 1 X 3-HOUR PAPER ± 40 hours

Introduction to micro-economics and a description of micro-economic concepts and theories.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMICS IB ECN12BT 1 X 3-HOUR PAPER ± 40 hours

Introduction to macro-economics and a description of macro-economic concepts and theories.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMICS IIA ECN21AT 1 X 3-HOUR PAPER ± 40 hours

Micro-economic theory, marginal utility, input-output relationships and different market structures.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ECONOMICS IIB ECN21BT 1 X 3-HOUR PAPER ± 40 hours

Macro-economic models, national accounting identities and economic growth.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** Public and monetary economics.

ECONOMICS IIIA ECN31AT **1 X 3-HOUR PAPER** ± 60 hours

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: International trade and finance. ECONOMICS IIIB ECN31BT **1 X 3-HOUR PAPER** ± 60 hours

SUBJECT NAME: SUBJECT CODE:

END-USER COMPUTING IA FUC10AT **EVALUATION METHOD:** CONTINUOUS ASSESSMENT TOTAL TUITION TIME: ± 60 hours **OVERVIEW OF SYLLABUS:**

Module A addresses the importance of computer literacy (the importance of computers: an overview, basic terminology and the historical perspective), computer hardware (data in, information out, processing and storage, different sizes, different needs) and software and data (software, how computers store data).

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** END-USER COMPUTING IB EUC10BT CONTINUOUS ASSESSMENT ± 60 hours

Module B consists of a practical component, including text processing, Microsoft Word (basic keyboard skills and basic word-processing functions), advanced word-processing functions and editing of text.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** FINANCIAL ACCOUNTING IA FAC11AT **1 X 3-HOUR PAPER** ± 60 hours

The basic introductory elements of accounting, the application of generally accepted accounting practice (GAAP) in the business world, and constructive interpretation and application of accounting information.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IB FAC11BT 1 X 3-HOUR PAPER ± 60 hours

The principles of generally accepted accounting practice (GAAP). The different undertakings. The various forms of financial reporting for the different undertakings.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ASPECTS OF LOCAL DEVELOPMENT FI D501T CONTINUOUS ASSESSMENT ± 34 hours

The role of the financial system in the process of local economic development. Policy instruments used to strengthen the financial support to the development process.

FINANCIAL MANAGEMENT IIA FMN21AT 1 X 3-HOUR PAPER ±40 hours

Introduction to financial management, current assets and liabilities, sources of short-term financing, lever effect, time value of money, investment decisions and cash budgets.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL MANAGEMENT IIB FMN21BT **1 X 3-HOUR PAPER** ±40 hours

Introduction to financial management, current assets and liabilities, sources of short-term financing, lever effect, time value of money, investment decisions and cash budgets.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** FINANCIAL MANAGEMENT IIIA FMN30AT **1 X 3-HOUR PAPER** ± 60 hours

Sources of financing, financial markets, objectives and policies, Profit-volume analysis, Risk and return and financial leverage.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL MANAGEMENT IIIB FMN30BT **1 X 3-HOUR PAPER** ± 60 hours

Risk and return. Budgets: cash and capital. Cost of capital. Inflation and dividend policy.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** FINANCIAL MANAGEMENT IVA FMN44AT **1 X 3-HOUR PAPER** ± 60 hours

Risk and rate of return, portfolio management, valuations and cost of capital. The capital budgeting process with project involvement.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL MANAGEMENT IVB FMN44RT **1 X 3-HOUR PAPER** ± 60 hours

Risk analysis, credit policy and current asset management with a view to working capital operations. Capital structure, leasing, dividends and financial engineering.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INTRODUCTION TO ENGLISH TTE501T CONTINUOUS ASSESSMENT Not available

The main aim of this course is to ensure that students are sufficiently proficient in English so as to be able to follow lectures, read prescribed and recommended material and write exams and reports.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** INTRODUCTORY COURSE **TRO501T** CONTINUOUS ASSESSMENT Not available

This part of the programme consists of an introduction to the programme in order to ensure that students enter the programme fully aware of its requirements and are well prepared for them.

Department of Economics

INTERNSHIP IER501T CONTINUOUS ASSESSMENT ± 34 hours

OVERVIEW OF SYLLABUS: Practical exposure to policy design and implement

Practical exposure to policy design and implementation in relevant government departments or NGOs. This will enable students to bring the theoretical aspects of the programme to an unfamiliar workplace and to critically assess current practices.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LEGAL APPROACHES TO LOCAL DEVELOPMENT LAL501T CONTINUOUS ASSESSMENT ± 34 hours

Underlying legal concepts in local development and laying the foundation for exploring the organisation and functions of the different levels of government and administration. Focus on the organisation of local government from a comparative perspective, with particular focus on the constitutional frameworks and institutions of the countries of southern Africa as re-shaped in the transitional period of the 1990s. The legal basis for trans-border cooperation in the southern African region and the outlook of the progressive embodiment of traditional aw in modern constitutional systems will be studied.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL DEVELOPMENT AND ENTREPRENEURSHIP POLICIES DEP501T CONTINUOUS ASSESSMENT ± 34 hours

Define the concept of entrepreneurship by paying special attention to the specificity of contexts within which entrepreneurship becomes manifest, the different types and roles of entrepreneurship and the role of institutions in determining which features prevail. Barriers to entrepreneurship and the relevant policy implications. Distribution of SMMEs. Underground economy and organised criminality.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MACRO-ECONOMICS IV MCO401T 1 X 3-HOUR PAPER ± 60 hours

Revision of classical and Keynesian models. Monetarism and supply-side economics. Rational expectations and new classical models. New Keynesianism, post-Keynesianism and the Z-D model. Introduction to macro-economic dynamics. Macro-economic policy in South Africa.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MANAGEMENT OF DIVERSITIES IN SOCIETIES MVS501T CONTINUOUS ASSESSMENT ± 34 hours

Examining the challenges of the pluralistic society for local development. Regulation and management of diversities and relations in plural societies with the emphasis on the regulation and management of ethnic relations and the prevention, management and resolution of conflict. Concepts related to identifying difference and diversity and their implications for local development. Students will be equipped with conceptual frameworks, skills and strategies for managing these differences to create opportunities for local development.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MICRO-ECONOMICS IV MIC401T 1 X 3-HOUR PAPER ± 60 hours

Derivation of demand and supply. Utility and production functions. Production factor markets. Imperfect markets. Mathematics of micro-economics.

Department of Economics

 SUBJECT NAME:
 MONE

 SUBJECT CODE:
 MON4

 EVALUATION METHOD:
 1 X 3

 TOTAL TUITION TIME:
 ± 60 h

 OVERVIEW OF SYLLABUS:
 1

MONETARY ECONOMICS IV MON401T 1 X 3-HOUR PAPER ± 60 hours

Money and monetary policy, international monetary economics and exchange rates.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PRE-PROGRAMME RAM501T CONTINUOUS ASSESSMENT Not available

It is assumed that entrants to this programme will usually be proficient in only one of the foundation disciplines. The aim of this component of the qualification is therefore to train students in the fundamentals of the four foundation disciplines so as to ensure that a common disciplinary language base exists prior to entering the core programme.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PROJECT MANAGEMENT PJG521T CONTINUOUS ASSESSMENT ± 34 hours

Designing, developing and evaluating programmes and presenting them effectively orally and in writing.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: QUANTITATIVE TECHNIQUES IA QTQ10AT 1 X 3-HOUR PAPER ± 60 hours

Basic mathematics (numbers, fractions, exponents, scientific notation and summation notation), percentages, ratios, proportions and algebra. Financial calculations: interests and annuities, graphing, introduction to business statistics, visual presentation of data, measures of central location and of dispersion, sampling, and index numbers.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: QUANTITATIVE TECHNIQUES IB QTQ10BT 1 X 3-HOUR PAPER ± 60 hours

Elementary probabilities and counting rules, probability functions and the binomial distribution, normal distributions and confidence intervals, correlation analysis. Regression analysis, time series and trend analysis, hypothesis testing, and analysis of frequency data.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: REGIONAL INTEGRATION AND MULTILEVEL GOVERNANCE RIG501T CONTINUOUS ASSESSMENT ± 34 hours

Evaluating and understanding the economic, legal, political and social implications and the contributions of the process of regional integration and multi-level governance to local development

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: RESEARCH METHODOLOGY A RMD10AE 1 X 3-HOUR PAPER ± 40 hours

Students are equipped with the necessary skills to use research statistics and to complete a research project.

Department of Economics

RESEARCH METHODOLOGY B RMD10BE 1 X 3-HOUR PAPER ± 40 hours

Students are equipped with the necessary skills to use research statistics and to complete a research project.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: RESEARCH PROJECT CLD501T CONTINUOUS ASSESSMENT Not available

Analysis, research and experience are combined to produce an original and innovative project for local development in southern Africa or other areas in transformation. The students' ability to research, apply and elaborate on the knowledge and technical expertise they acquired during the taught component of the programme is developed.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SOCIO-POLITICAL APPROACHES TO LOCAL DEVELOPMENT SAL501T CONTINUOUS ASSESSMENT ± 34 hours

An orientation to the alternative socio-political theoretical and conceptual explanations of the process of development and the differing international, national and regional factors affecting local development.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: STATISTICS FOR ECONOMISTS IIA STF20AT 1 X 4-HOUR PAPER (PRACTICAL) ± 60 hours

Decision-making models. Numerical and mathematical concepts. Index numbers. Descriptive statistics. Simple regression and correlation.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: STATISTICS FOR ECONOMISTS IIB STF20BT 1 X 4-HOUR PAPER (PRACTICAL) ± 60 hours

Probability distributions. Estimating from samples and hypothesis testing. Analysis of variance and experimental design. Multiple regression. Time series analysis and forecasting. Quality control.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SUSTAINABLE LOCAL DEVELOPMENT SLV501T CONTINUOUS ASSESSMENT ± 34 hours

Highlighting the basic concepts in sustainable development by drawing out certain policy implications. Special attention is devoted to the general concepts and methodological issues, but empirical examples will also be discussed.

4.

DEPARTMENT OF MANAGERIAL ACCOUNTING AND FINANCE

4.1 NATIONAL DIPLOMA: COST AND MANAGEMENT ACCOUNTING Qualification code: NDCM05

REMARKS

- a. Admission requirement(s): A National Higher Certificate: Accountancy or an equivalent qualification. A student who is still busy with the National Higher Certificate: Accountancy may, at the discretion of the head of department, be allowed to study for the National Diploma, subject to having passed 80% of his or her subjects at the National Higher Certificate level. Admission criteria: All applications are subject to selection. b. Minimum duration: One year. c. Presentation and campus: Ga-Rankuwa, Mbombela and Polokwane campuses (day d. classes). Intake for the qualification: January only. e
- f. Readmission: See Chapter 3 of Students' Rules and Regulations.
 - Subject credits: Subject credits are shown in brackets after each subject.

FIRST SEMESTER

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CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
BUS201T FAC31AT	Business Statistics II Financial Accounting IIIA	(0,100) (0,100)	Financial Accounting IIA
MGA30AT	Management Accounting IIIA	(0,100)	Cost Accounting IIA
OGM30AT TAX20AT	Organisational Management IIIA Taxation IIA	(0,100) (0,100)	Taxation I
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
SECOND S	SEMESTER		
FAC31BT	Financial Accounting IIIB	(0,100)	Financial Accounting IIA Financial Accounting IIB
KPS201T MGA30BT	Corporate Procedures II Management Accounting IIIB	(0,100) (0,100)	Cost Accounting IIA Cost Accounting IIB
OGM30BT TAX20BT	Organisational Management IIIB Taxation IIB	(0,100) (0,100)	Taxation I
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE QUALIFICATION:	1,000	

4.2 BACCALAUREUS TECHNOLOGIAE: COST AND MANAGEMENT ACCOUNTING Qualification code: BTCM05

REMARKS

a.	Admi	ssion requirement(s):	A National Di	ploma: Co	st and Management Acco	ounting.	
b.	Selec	tion criteria:	All applications are subject to selection.				
C	Minim	um duration:	One year				
0.				0		(. 55	
d.	Prese	ntation and campus:	Ga-Rankuwa over a period students are i before evenin Mbombela Ca two years).	Campus (of two yea interested. ing classes ampus (ev	day classes). Evening cla ars) could be presented if . Proof of employment is r may be attended. rening classes offered over	isses (offer sufficient equired er a period	of
e.	Intake	e for the qualification:	January only.				
f.	Read	mission:	See Chapter	3 of Stude	ents' Rules and Regulation	IS.	
g.	Subje	ect credits:	Subject credit	ts are show	wn in brackets after each	subject.	
FIR	ST SEM	MESTER					
COL	DE	SUBJECT		CREDIT			
FIR4 FMN MG4 RMI SM2	40AT 444AB 440AT 0111J 240AT	Financial Reporting IV Financial Managemen Management Accoun Research Methodolog Systems and Project Management IVA	/A ht IVA ting IVA 3y	(0,100) (0,100) (0,100) (0,100) (0,100)			
тот	AL CR	EDITS FOR THE SEM	IESTER:	0,500			
SEC	OND S	SEMESTER					
BSG FIR4 FMN MG4 SMZ	6201T 40BT 444BB 440BT 440BT 240BT	Business Strategy II Financial Reporting IV Financial Managemer Management Accoun Systems and Project Management IVB	/B ht IVB ting IVB	(0,100) (0,100) (0,100) (0,100) (0,100)			
тот	AL CR	EDITS FOR THE SEM	IESTER:	0,500			
тот	AL CR	EDITS FOR THE QUA	LIFICATION:	1,000			

Department of Managerial Accounting and Finance
4.3 MAGISTER TECHNOLOGIAE: COST AND MANAGEMENT ACCOUNTING Qualification code: MTCM95

REMARKS

a. Admission requirement(s): A Baccalaureus Technologiae: Cost and Management Accounting or an equivalent qualification and an interview with the supervisor.

> A student should preferably have passed Research Methodology before registration, and if not, should definitely pass that subject before his/her dissertation will be accepted.

- b. Selection criteria: All applications are subject to selection.
- c. Duration: A minimum of one year and a maximum of three years.
- d. Presentation and campus: Ga-Rankuwa Campus (research).
- e. Subject credits: Subject credits are shown in brackets after each subject.

CODE	SUBJECT	CREDIT

CMA500T	Dissertation: Cost and Management Accounting	(1,000
CMA500R	Dissertation: Cost and Management Accounting (re-registration)	(0,000

TOTAL CREDITS FOR THE QUALIFICATION: 1,000

4.4 DOCTOR TECHNOLOGIAE: COST AND MANAGEMENT ACCOUNTING Qualification code: DTCM95

REMARKS

- a. Admission requirement(s): A Magister Technologiae: Cost and Management Accounting or an equivalent qualification and an interview with the supervisor.
- b. Selection criteria: All applications are subject to selection.
- c. Duration: A minimum of two years and a maximum of five years.
- d. Presentation and campus: Ga-Rankuwa Campus (research).
- e. Subject credits: Subject credits are shown in brackets after each subject.

CREDIT

CODE SUBJECT

CMA700T Thesis: Cost and Management (2,000) Accounting CMA700R Thesis: Cost and Management (0,000) Accounting (re-registration)

TOTAL CREDITS FOR THE QUALIFICATION: 2,000

4.5 NATIONAL HIGHER CERTIFICATE: FINANCIAL INFORMATION SYSTEMS Qualification code: HCFI04

REMARKS

- a. Admission requirement(s) and selection criteria:
- FOR STUDENTS WHO OBTAINED A SENIOR CERTIFICATE BEFORE 2008:

Swedish formula:

Admission requirement(s): A Senior Certificate or an equivalent qualification, with D symbols at the Higher Grade and C symbols at the Standard Grade for Mathematics and Accounting.

Recommended subject(s): Computer Science.

Selection criteria:

SYN	IBOL	HG VALUE	SG VALUE
A		7	6
В		6	5
С		5	4
D		4	3
E		3	2
F		2	_ 1

Applicants who score 30 or more points according to the formula for academic merit are accepted. Applicants who score 29 or less are not accepted.

FOR STUDENTS WHO HAVE OBTAINED A NATIONAL SENIOR CERTIFICATE SINCE 2008:

Admission requirement(s):	A National Senior Certificate or an equivalent qualification, with English, Mathematics or Mathematical Literacy.
Recommended subject(s):	None.

Selection criteria: Admission Points Score (APS):

SUBJECT REQUIREMENTS	MINIMUM PERFORMANCE LEVEL/SCORE
Specifically required subjects:	
English – home language or first additional language	4
Mathematics or	3
Mathematical Literacy	4
Additional subjects (excluding Life Orientation):	
Option 1: any four other subjects with a final score of 13 for applic	cants with Mathematics
Option 2: any four other subjects with a final score of 12 for applic	cants with Mathematical Literacy
TOTAL APS SCORE:	20

Assessment procedures: No further assessment will be done. Candidates who achieve the minimum APS score of 20 will be accepted on the basis of first come, first accepted, until the programme complement is full.

b. Minimum duration: Two years.

- c. Presentation and campus: Ga-Rankuwa and Mbombela campuses (day classes).
- d. Intake for the qualification: January only.

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e. Readmission:

See Chapter 3 of Students' Rules and Regulations.

Subject credits are shown in brackets after each subject.

f. Subject credits:

FIRST YEAR

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
BCL101T COM151B CRR101T FAC11AT FIS11AT	Business Calculations I Communication I Commercial Law for Accountants I Financial Accounting IA Financial Information Systems IA	(0,100) (0,100) (0,100) (0,100) (0,100)	
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
SECOND	SEMESTER		
CAC111T EPS121T FAC11BT FIS11BT SFW10AT	Cost Accounting I Entrepreneurial Skills I Financial Accounting IB Financial Information Systems IB Software Skills IA	(0,100) (0,100) (0,100) (0,100) (0,100)	
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE FIRST YEAR:	1,000	
SECOND	/EAR		
FIRST SEM	MESTER		
AUD20AT	Auditing IIA	(0,100)	Financial Accounting IA
CAC20AT FAC22AT	Cost Accounting IIA Financial Accounting IIA	(0,100) (0,100)	Cost Accounting I Financial Accounting IA Financial Accounting IB
FIS21AT	Financial Information Systems IIA	(0,100)	Financial Information Systems IA
SFW10BT	Software Skills IB	(0,100)	
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
SECOND S	SEMESTER		
AUD20BT	Auditing IIB	(0,100)	Financial Accounting IA
CAC20BT FAC22BT	Cost Accounting IIB Financial Accounting IIB	(0,100) (0,100)	Cost Accounting I Financial Accounting IA Financial Accounting IB
FIS21BT	Financial Information Systems IIB	(0,100)	Financial Information Systems IA
TAX101T	Taxation I	(0,100)	
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE SECOND YEAR:	1,000	
TOTAL CR	EDITS FOR THE QUALIFICATION:	2,000	

4.6 NATIONAL DIPLOMA: FINANCIAL INFORMATION SYSTEMS Qualification code: NDFI07

REMARKS

a.	Admission requirement(s):	A National Higher Certificate: Financial Information Systems or an equivalent qualification. A student still busy with the National Higher Certificate: Financial Information Systems may, at the discretion of the head of department, be allowed to study for the National Diploma, subject to having passed 80% of his or her subjects at the National Higher Certificate level.
		,

- b. Selection criteria: All applications are subject to selection.
- c. Minimum duration: One year.
- d. Presentation and campus: Ga-Rankuwa and Mbombela campuses (day classes).
- e. Intake for the qualification: January and July.
- f. Readmission: See Chapter 3 of Students' Rules and Regulations.
- g. Subject credits: Subject credits are shown in brackets after each subject.

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
EKM101T FAC31AT	E-Commerce Financial Accounting IIIA	(0,100) (0,100)	Financial Accounting IIA
FIS30AT	Financial Information Systems IIIA	(0,100)	Financial Information Systems IIA
MGA30AT	Management Accounting IIIA	(0,100)	Cost Accounting IIA
SFW20AT	Software Skills IIA	(0,100)	Software Skills IA Software Skills IB
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
SECOND S	SEMESTER		
FAC31BT	Financial Accounting IIIB	(0,100)	Financial Accounting IIA
FIS30BT	Financial Information Systems IIIB	(0,100)	Financial Information Systems IIA
KPS201T	Corporate Procedures II	(0,100)	Thancial mornation Systems ins
MGA30BT	Management Accounting IIIB	(0,100)	Cost Accounting IIA Cost Accounting IIB
SFW20BT	Software Skills IIB	(0,100)	Software Skills IA Software Skills IB
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE QUALIFICATION:	1,000	

4.7 BACCALAUREUS TECHNOLOGIAE: FINANCIAL INFORMATION SYSTEMS Qualification code: BTFI08

REMARKS

- a. Admission requirement(s): A National Diploma: Financial Information Systems or an equivalent qualification.
- b. Selection criteria: All applications are subject to selection.
- c. Minimum duration: One year.
- d. Presentation and campus: Ga-Rankuwa Campus (day classes). Evening classes could be presented if sufficient students are interested. Proof of employment is required before evening classes may be attended.
- e. Intake for the qualification: January only.
- f. Readmission: See Chapter 3 of Students' Rules and Regulations.
- g. Subject credits: Subject credits are shown in brackets after each subject.

FIRST SEMESTER

CODE	SUBJECT	CREDIT		
FIR40AT FIS40AB FMN44AD MGA40AT RMD111J	Financial Reporting IVA Financial Information Systems IVA Financial Management IVA Management Accounting IVA Research Methodology	(0,100) (0,100) (0,100) (0,100) (0,100)		
TOTAL CR	EDITS FOR THE SEMESTER:	0,500		
SECOND S	SECOND SEMESTER			
FIR40BT FIS40BB FMN44BD ISV401T	Financial Reporting IVB Financial Information Systems IVB Financial Management IVB Information Systems and Auditing IV	(0,100) (0,100) (0,100) (0,100)		
MGA40B1	Management Accounting IVB	(0,100)		
TOTAL CREDITS FOR THE SEMESTER: 0,500				
TOTAL CREDITS FOR THE QUALIFICATION: 1.000				

4.8 SUBJECT INFORMATION

Syllabus content subject to change to accommodate industry changes.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: An introduction to auditing and AUDITING IIA AUD20AT 1 X 3-HOUR PAPER Not available

An introduction to auditing and a study of the basic aspects of the auditing profession.

Department of Managerial Accounting and Finance

AUDITING IIB AUD20BT 1 X 3-HOUR PAPER Not available

An introduction to auditing and a study of the basic aspects of the auditing profession.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: BUSINESS CALCULATIONS I BCL101T 1 X 3-HOUR PAPER Not available

Basic mathematical and financial calculations in the business environment as a means of assisting in decision-making.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: BUSINESS STRATEGY II BSG201T 1 X 3-HOUR PAPER Not available

Strategy and evaluation of external and internal issues. Competitive forces and environmental analysis. SWOT analysis. Strategic reports. Customer portfolio, growth and divestment strategies.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: BUSINESS STATISTICS II BUS201T 1 X 3-HOUR PAPER Not available

Financial and mathematical calculations. Understanding and applying the principles of forecasting, probability and sampling theory.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COMMERCIAL LAW FOR ACCOUNTANTS I CRR101T 1 X 3-HOUR PAPER Not available

General introduction, principles of law of contract, specific contracts and the brief current principles governing delictual liability and unjustified enrichment.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COMMUNICATION I COM151B 1 X 3-HOUR PAPER Not available

Communication in business and industry, dialogue and interviews, questionnaires, reporting, visual literacy and numeracy, group communication, meetings, negotiation and conflict, mass communication, article writing and public speaking.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: CORPORATE PROCEDURES II KPS201T 1 X 3-HOUR PAPER Not available

The general principles of corporate law. The formal procedures and functioning of meetings.

COST ACCOUNTING I CAC111T 1 X 3-HOUR PAPER Not available

Manufacture and sales management: marketing management (cornerstone of further activities, product, place, price and promotion, application of management principles and policy), purchasing management (planning, organising, guidance, control, economic quantities: buying, influence of cash discounts and terms of payment) and production management (planning, organising, guidance and control, especially with a view to productivity).

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COST ACCOUNTING IIA CAC20AT 1 X 3-HOUR PAPER Not available

The fundamental knowledge needed to apply a range of cost-accounting techniques in the context of broad organisational databases and information systems. The subject consists of two modules.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COST ACCOUNTING IIB CAC20BT 1 X 3-HOUR PAPER Not available

The fundamental knowledge needed to apply a range of cost-accounting techniques in the context of broad organisational databases and information systems. The subject consists of two modules.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: E-COMMERCE EKM101T 1 X 3-HOUR PAPER Not available

Students acquire a thorough understanding of the major issues associated with the development of e-commerce solutions and applications, particularly in relation to both the business and commercial considerations and the technical requirements.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ENTREPRENEURIAL SKILLS I EPS121T 1 X 3-HOUR PAPER Not available

Basic business and economic principles, as well as the application and development of entrepreneurial skills.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IA FAC11AT 1 X 3-HOUR PAPER Not available

The basic introductory elements of accounting, the application of generally accepted accounting practice (GAAP) in the business world, and constructive interpretation and application of accounting information.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IB FAC11BT 1 X 3-HOUR PAPER Not available

The principles of generally accepted accounting practice (GAAP). The different undertakings. The various forms of financial reporting for the different undertakings.

FINANCIAL ACCOUNTING IIA FAC22AT 1 X 3-HOUR PAPER Not available

The accounting approach to transactions, financial statements and disclosure in respect of advanced partnerships, branch accounting, incomplete records and construction contracts.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIB FAC22BT 1 X 3-HOUR PAPER Not available

The accounting approach to transactions, financial statements and disclosure in respect of advanced partnerships, branch accounting, incomplete records and construction contracts.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIA FAC31AT 1 X 3-HOUR PAPER Not available

Financial company statements that meet the stipulations of Annexure 4 of the Companies Act, as well as generally accepted accounting practice. The most important accounting principles issued by the South African Institute of Chartered Accountants. Financial statements that meet the requirements of the Close Corporations Act, as well as generally accepted accounting practice.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIB FAC31BT 1 X 3-HOUR PAPER Not available

Analyses and interpretation of financial statements, with the emphasis on liquidity, asset management, debt management and the profitability of businesses. Recording and disclosure of minority and majority interests in companies and group financial statements, as required by section 289 and Annexure 4 of the Companies Act.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL INFORMATION SYSTEMS IA FIS11AT 1 X 3-HOUR PAPER AND PRACTICAL Not available

A study of the basic principles of computers, hardware, peripherals and development, applications and system software, as well as data communication.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL INFORMATION SYSTEMS IB FIS11BT 1 X 3-HOUR PAPER AND PRACTICAL Not available

A study of the basic principles of computers, hardware, peripherals and development, applications and system software, as well as data communication.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL INFORMATION SYSTEMS IIA FIS21AT 1 X 3-HOUR PAPER Not available

The principles of system development, system planning and activities that take place during the total development process. ACCESS.

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FINANCIAL INFORMATION SYSTEMS IIB FIS21BT 1 X 3-HOUR PAPER Not available

System analysis, design, implementation and support. Starting with systems in preparation for Module 2 of Information Systems.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL INFORMATION SYSTEMS IIIA FIS30AT 1 X 3-HOUR PAPER AND PRACTICAL Not available

A study of the database environment, data concepts and modulation, database design, data administration, SQL and advanced database concepts.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL INFORMATION SYSTEMS IIIB FIS30BT 1 X 3-HOUR PAPER Not available

A study of the database environment, data concepts and modulation, database design, data administration, SQL and advanced database concepts.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: Evantional meanscreated data FINANCIAL INFORMATION SYSTEMS IVA FIS40AB 1 X 3-HOUR PAPER Not available

Functional management, data administration and development of data systems.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL INFORMATION SYSTEMS IVB FIS40BB 1 X 3-HOUR PAPER Not available

Software engineering and advanced software development, the latest design systems and methods.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL MANAGEMENT IVA FMN44AB, FMN44AD 1 X 3-HOUR PAPER Not available

Risk and rate of return, portfolio management, valuations and cost of capital. The capital budgeting process with project involvement.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL MANAGEMENT IVB FMN44BB, FMN44BD 1 X 3-HOUR PAPER Not available

Risk analysis, credit policy and current asset management with a view to working capital operations. Capital structure, leasing, dividends and financial engineering.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL REPORTING IVA FIR40AT 1 X 3-HOUR PAPER Not available

Framework for financial reporting. Conceptual framework and standards of financial reporting. Generally accepted accounting practice (GAAP) standards. Analysis and interpretation techniques.

Department of Managerial Accounting and Finance

FINANCIAL REPORTING IVB FIR40BT 1 X 3-HOUR PAPER Not available

Defining qualitative characteristics and applying them to the presentation and measurements issues to enhance the usefulness of financial reporting in decision-making.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: INFORMATION SYSTEMS AND AUDITING IV ISV401T 1 X 3-HOUR PAPER Not available

Information systems strategies. Hardware, platforms, networks and communications. Data processing. Systems development, acquisition and maintenance. Information systems security and contingency planning.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MANAGEMENT ACCOUNTING IIIA MGA30AT 1 X 3-HOUR PAPER Not available

Appropriate management accounting techniques and their application in the modern business environment. Includes capital budgeting and standard costing.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MANAGEMENT ACCOUNTING IIIB MGA30BT 1 X 3-HOUR PAPER Not available

Appropriate management accounting techniques and their application in the modern business environment. Includes cost-volume-profit analysis and management decision-making.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MANAGEMENT ACCOUNTING IVA MGA40AT 1 X 3-HOUR PAPER Not available

Segment reporting and decentralisation, relevant costs for decision-making, income tax in capital budgeting decisions, service department costing: an activity approach.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MANAGEMENT ACCOUNTING IVB MGA40BT 1 X 3-HOUR PAPER Not available

Statements of cash flows, financial statement analysis, pricing products and services, cost of quality.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ORGANISATIONAL MANAGEMENT IIIA OGM30AT 1 X 3-HOUR PAPER Not available

Identification of sources of organisational power and organisational politics. Application of the principles of coordination leadership, motivation and their effects on the parties concerned.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ORGANISATIONAL MANAGEMENT IIIB OGM30BT 1 X 3-HOUR PAPER Not available

Understanding the human resource function. Staff movements and legislation. Recruitment and selection of staff. Application of appraisal systems.

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RESEARCH METHODOLOGY RMD111J 1 X 3-HOUR PAPER ± 60 hours

Students are introduced to research, the methods of research and research strategies and are equipped with the skills to independently undertake a research project in a unique, specialised area.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SOFTWARE SKILLS IA SFW10AT 1 X 3-HOUR PAPER Not available

The programming process. Problem-solving. Data definition and display formats. Input-output design. Program logic. Program design. Program testing and debugging.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SOFTWARE SKILLS IB SFW10BT PRACTICAL Not available

File handling. Report design and implementation. Elementary business programming algorithms. Programming style. Business solution design. Programming in an RAD environment. User interface design and implementation.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SOFTWARE SKILLS IIA SFW20AT 1 X 3-HOUR PAPER AND PRACTICAL Not available

Students learn the query language SQL, using ORACLE Database. They also learn how to create and maintain database objects and how to store, retrieve and manipulate data.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SOFTWARE SKILLS IIB SFW20BT 1 X 3-HOUR PAPER AND PRACTICAL Not available

Creating PL/SQL programming blocks using ORACLE. These programming blocks include constructs (conditional and loop statements), cursors, procedures, functions and exception handling.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: Information technology and sy SYSTEMS AND PROJECT MANAGEMENT IVA SMZ40AT 1 X 3-HOUR PAPER Not available

Information technology and systems. Project management as a tool for the successful completion of projects.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: SYSTEMS AND PROJECT MANAGEMENT IVB SMZ40BT 1 X 3-HOUR PAPER Not available

Control of activities and resources. Auditing of activities and systems. Management of quality.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: TAXATION I TAX101T 1 X 3-HOUR PAPER Not available

A close study of the current Income Tax Act and its practical applications, especially with regard to individuals, companies and partnerships.

Department of Managerial Accounting and Finance

TAXATION IIA TAX20AT 1 X 3-HOUR PAPER Not available

Determining and calculating the taxation of persons other than companies, as well as companies. Understanding the concept of tax avoidance. Complying with general provisions.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: TAXATION IIB TAX20BT 1 X 3-HOUR PAPER Not available

Determining the normal tax liability of trusts. Taxation of farm operations. Calculating donation tax. Input and output tax. Capital gains tax of the 8th schedule.

5. DEPARTMENT OF PUBLIC SECTOR FINANCE

5.1

NATIONAL DIPLOMA: FINANCE AND ACCOUNTING (PUBLIC) **Qualification code: NDFA99**

REMARKS

a. Admission requirement(s) and selection criteria:

FOR STUDENTS WHO OBTAINED A SENIOR CERTIFICATE BEFORE 2008:

Admission requirement(s):	For 2011: A Senior Certificate or an equivalent qualification with a D symbol average and with Accounting and English (D symbols). As from 2012: A Senior Certificate or an equivalent qualification with a D symbol at the standard grade or an E symbol at the higher grade for English and Accounting or Mathematics.
Selection criteria:	Applications will be dealt with on an ad hoc basis.

FOR STUDENTS WHO HAVE OBTAINED A NATIONAL SENIOR CERTIFICATE SINCE 2008:

Admission requirement(s):

Selection criteria:

Admission Points Score (APS):

A National Senior Certificate or an equivalent gualification, with English and Mathematics or Mathematical Literacy.

SUBJECT REQUIREMENTS	MINIMUM PERFORMANCE LEVEL/SCORE	
Specifically required subjects:		
English – home language or first additional language	4	
Mathematics or Mathematical Literacy	3 4	
Additional subjects (excluding Life Orientation):		
Option 1: any four other subjects with a final score of 13 for applicants with Mathematics		
Option 2: any four other subjects with a final score of 12 for applicants with Mathematical Literacy		
TOTAL APS SCORE:	20	

No further assessment will be done. Candidates who achieve Assessment procedures: the minimum APS score of 20 will be accepted on the basis of first come, first accepted, until the programme complement is full.

b.	Minimum duration:	Three years.	
C.	Presentation and campus:	Ga-Rankuwa, Mbombela and Polokwane campus classes).	ses (day

d. Intake for the qualification: January only.

e. f.

Readmission: See Chapter 3 of Students' Rules and Regulations.

Subject credits: Subject credits are shown in brackets after each subject. The total number of credits required for this qualification is 3,000.

SUBJECTS PRINTED IN BOLD ARE NOT FOR REGISTRATION PURPOSES

FIRST YEAR

CODE	SUBJECT	CREDIT	PREREQUISITE SUE	BJECT(S)
ENG120T	English (A level)	(0,200)		
FIRST SEM	MESTER			
EUC10AT FAC11AT PMG12AT PUF100T PUF10VT PUF10WT	End-User Computing IA Financial Accounting IA Public Management IA Public Finance and Accounting Public Finance and Accounting: Financial Structures I Public Finance and Accounting: Role-Players in Government I	(0,100) (0,100) (0,100) (0,050) (0,050)		
SECOND	SEMESTER			
EUC10BT FAC11BT PMG12BT PUF100T PUF10XT PUF10YT PUF10ZT	End-User Computing IB Financial Accounting IB Public Management IB Public Finance and Accounting Public Finance and Accounting: Revenue I Public Finance and Accounting: Expenditure I Public Finance and Accounting: Procurement I	(0,100) (0,100) (0,100) (0,033) (0,033) (0,034)		
		1.000		
SECOND	YEAR	.,		
FIRST SEM	MESTER			
AUD20AT CPL20AT FAC22AT	Auditing IIA Corporate Law IIA Financial Accounting IIA	(0,125) (0,125) (0,125)	Financial Accounting Financial Accounting	IA IB
PUF200T	Public Finance and Accounting		Financial Accounting	IB
PUF20VT	Public Finance and Accounting: Salaries and Personal Tax II	(0,042)	Public Finance and A	ccounting I
PUF20WI	Debtors Management II	(0,042)	Public Finance and A	
PUF20XT	Public Finance and Accounting: Levies and Trading Accounts II	(0,041)	Public Finance and A	ccounting I
TOTAL CR	EDITS FOR THE SEMESTER:	0,500		
SECOND	SEMESTER			
AUD20BT	Auditing IIB	(0,125)	Financial Accounting Financial Accounting	IA IB
CPL20BT FAC22BT	Corporate Law IIB Financial Accounting IIB	(0,125) (0,125)	Financial Accounting Financial Accounting	IA IB

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PUF200T PUF20YT	Public Finance and Accounting II Public Finance and Accounting:	(0,062)	Public Finance and Accounting I
PUF20ZT	Public Finance and Accounting: Bank Reconciliation (Gov) II	(0,063)	Public Finance and Accounting I
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE SECOND YEAR:	1,000	
THIRD YE	AR		
FIRST SEM	MESTER		
AUD30AT	Auditing IIIA	(0,125)	Auditing IIA
ECN12AT FAC31AT	Economics IA Financial Accounting IIIA	(0,125) (0,125)	Financial Accounting IIA
PUF300T PUF30XT	Public Finance and Accounting III Public Finance and Accounting: Budgeting III	(0,125)	Public Finance and Accounting II
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
SECOND	SEMESTER		
AUD30BT	Auditing IIIB	(0,125)	Auditing IIA
ECN12BT FAC31BT	Economics IB Financial Accounting IIIB	(0,125) (0,125)	Financial Accounting IIA
PUF300T PUF30YT	Public Finance and Accounting III Public Finance and Accounting: Financial Statements III	(0,125)	Public Finance and Accounting II
TOTAL CR	EDITS FOR THE SEMESTER:	0,500	
TOTAL CR	EDITS FOR THE THIRD YEAR:	1,000	

BACCALAUREUS TECHNOLOGIAE: FINANCE AND ACCOUNTING 5.2 (PUBLIC) Qualification code: BTFA99

REMARKS

a.	Admission requirement(s):	A National Diploma: Finance and Accounting (Put equivalent qualification. However, this does not a students who registered for the National Diploma time before 2008 and who have not since interrup studies	olic) or an oply to for the fir oted their	ı ·st
b.	Selection criteria:	All applications are subject to selection.		
C.	Minimum duration:	One year.		
d.	Presentation and campus:	Ga-Rankuwa Campus (day classes).		
e.	Intake for the qualification:	January only.		
			_	
		Den extment of Dublic Sector Finan		51

f.	Readmission:	See Chapter 3 of Students'	Rules and Regulations.
			.

g. Subject credits: Subject credits are shown in brackets after each subject.

Key to asterisks

Information does not correspond to information in Report 151. (Deviations approved by the Senate in May 2007.)

SUBJECTS PRINTED IN BOLD ARE NOT FOR REGISTRATION PURPOSES

FIRST YEAR

CODE	SUBJECT		CREDIT	
RMD100E	Research Methodology		(0,100)	
FIRST SEM	IESTER			
CRE401T OAB10AT	Corporate Reporting IV Office Administration: Beha Aspects A*	avioural	(0,100) (0,050)	
SECOND S	SEMESTER			
FMN442B IFS401T	Financial Management IV Interpretation of Financial Statements IV		(0,100) (0,100)	
OAB10BT	Office Administration: Beha Aspects B*	avioural	(0,050)	
TOTAL CR	EDITS FOR THE FIRST YE	AR:	0,500	
SECOND Y	(EAR			
ORB400T ORB40PT	Public Accounting Manage Public Accounting Manage Project Management for Pu	gement IV ment: ublic	(0,050)	
ORB40QT	Public Accounting Manage Public Financial Information	ment: n	(0,030)	
ORB40RT	Public Accounting Manage Public Finance Manageme	ment: nt IV	(0,020)	
SPB400T	Strategic Planning for Budg	geting IV	(0,100)	
FIRST SEM	IESTER			
AUD40AT CIM40AT	Auditing IVA Cost Interpretation and Management IVA		(0,100) (0,050)	
SECOND S	SEMESTER			
AUD40BT CIM40BT	Auditing IVB Cost Interpretation and Management IVB		(0,100) (0,050)	
TOTAL CR	EDITS FOR THE SECOND	YEAR:	0,500	
TOTAL CR	EDITS FOR THE QUALIFIC	CATION:	1,000	

5.3	NA Qu	TIONAL DIPLOMA: LO		GOV	ERNMENT FI	NANCE		
	RE	MARKS						
	a.	Admission requirement(s) a	nd seled	tion cri	teria:			
		FOR STUDENTS WHO OB	TAINED	ASEN	IOR CERTIFICA	TE BEFORE	2008:	
		Admission requirement(s):	ASeni	or Certi	ficate or an equiva	lentqualifica	tion with a D s	svml
		/ talliloololl roquitollion(c).	averag	ge and	with Accounting a	nd English (I	D symbols).	
		Selection criteria:	Applic	ations	vill be dealt with c	on an ad hoc	basis.	
	•	FOR STUDENTS WHO HAT 2008:	VE OBT	AINED	A NATIONAL SE	NIOR CERT	IFICATE SI	NCE
		Admission requirement(s):	A Natio Englis	onal Se h and M	nior Certificate or lathematics or Ma	an equivaler athematical L	nt qualificatio Literacy.	n, w
		Selection criteria:	Admis	sion Po	ints Score (APS)	:		
SUBJEC	CT RE	EQUIREMENTS					PERFORMA	NC
Specific	ally	required subjects:					EL/SCORE	
English -	- hon	ne language or first additional	languag	е			4	
Mathem	atics	or Mathematical Literacy					3	
Additio	nal si	ubjects (excluding Life Orier	ntation)					
Any four	othe	r subjects with a final score of	12					
TOTAL	APS	SCORE:					19	
		Assessment procedures:	No fur the mi first co full.	ther as nimum ome, fir	sessment will be APS score of 19 st accepted, until	done. Candi will be accep the program	dates who a ited on the b ime complen	chie asis nent
	b.	Minimum duration:	Three	years.				
	C.	Presentation and campus:	Ga-Ra	inkuwa	Campus (day cla	sses).		
	d.	Intake for the qualification:	Janua	ry only.				
	e.	Readmission:	See C	hapter	3 of Students' Ru	les and Regu	lations.	
	f.	Subject credits:	Subjeo total n	ct credi umber	ts are shown in b of credits required	rackets after I for this qua	each subjeo	ct. T ,000
	Key *	/ to asterisks Information does not corres (Deviations approved by the	pond to e Senate	informa in Aug	ation in Report 15 ust 2005 and May	1. y 2007.)		
				1	Department of Pl	ublic Sector	Finance	
					,			

FIRST YEAR

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CODE SUBJECT

CREDIT PREREQUISITE SUBJECT(S)

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

ENG120T English (A level)*	(0,000)	
FIRST SEMESTER		
FAC11AT Financial Accounting IA LGF10AT Local Government Finance IA LGM11AT Local Government Management IA MER10AT Mercantile Law IA	(0,125) (0,125) (0,125) (0,125)	
TOTAL CREDITS FOR THE SEMESTER:	0,500	
SECOND SEMESTER		
FAC11BT Financial Accounting IB LGF10BT Local Government Finance IB LGM11BT Local Government Management IB MER10BT Mercantile Law IB	(0,125) (0,125) (0,125) (0,125)	
TOTAL CREDITS FOR THE SEMESTER:	0,500	
TOTAL CREDITS FOR THE FIRST YEAR:	1,000	
SECOND YEAR		
FIRST SEMESTER		
AUD20AT Auditing IIA*	(0,125)	Financial Accounting IA
FAC22AT Financial Accounting IIA	(0,125)	Financial Accounting IA Financial Accounting IB
LGF20AT Local Government Finance IIA	(0,125)	Local Government Finance IA
LGM20AT Local Government Management IIA	(0,125)	Local Government Management IA Local Government Management IB
TOTAL CREDITS FOR THE SEMESTER:	0,500	
SECOND SEMESTER		
AUD20BT Auditing IIB*	(0,125)	Financial Accounting IA
FAC22BT Financial Accounting IIB	(0,125)	Financial Accounting IA Financial Accounting IA
LGF20BT Local Government Finance IIB	(0,125)	Local Government Finance IA Local Government Finance IB
LGM20BT Local Government Management IIB	(0,125)	Local Government Management IA Local Government Management IB
TOTAL CREDITS FOR THE SEMESTER:	0,500	
TOTAL CREDITS FOR THE SECOND YEAR:	1,000	
Department of Public Sector Finance		

THIRD YEAR

LGC300T	Local Government Accounting III	(0,250)	Local Government Finance IIA Local Government Finance IIB
FIRST SEM	MESTER		
ECN12AT	Economics IA	(0,125)	
LGF30AT	Local Government Finance IIIA	(0,125)	Local Government Finance IIA Local Government Finance IIB
LGM30AT	Local Government Management IIIA	(0,125)	Local Government
			Management IIA Local Government Management IIB

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

(0,000)	Financial Accounting IIA Financial Accounting IIB
(0,125) (0,125)	Local Government Finance IIA Local Government Finance IIB
3 (0,125)	Local Government Management IIA Local Government Management IIB
	(0,000) (0,125) (0,125) B (0,125)

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

FAC31BT Financial Accounting IIIB*	(0,000)	Financial Accounting IIA Financial Accounting IIB
TOTAL CREDITS FOR THE THIRD YEAR:	1,000	

5.4 BACCALAUREUS TECHNOLOGIAE: LOCAL GOVERNMENT FINANCE Qualification code: BTLG99

REMARKS

a.	Admission requirement(s):	A National Diploma: Local Government Finance or an equivalent qualification. However, this does not apply to students who have registered for the National Diploma for the first time before 2008 and who have not since interrupted their studies.
b.	Selection criteria:	All applications are subject to selection.
с.	Minimum duration:	One year.
d.	Presentation and campus:	Ga-Rankuwa Campus (day classes).
e.	Intake for the qualification:	January only.
		Department of Public Sector Finance 55

- f. Readmission: See Chapter 3 of Students' Rules and Regulations.
- g. Subject credits: Subject credits are shown in brackets after each subject.

Key to asterisks

Information does not correspond to information in Report 151. (Deviations approved by the Senate in May 2007.)

YEAR SUBJECTS

CODE	SUBJECT	CREDIT			
LGT400T	Local Government Financial	(0,350)			
RMD100J	Research Methodology	(0,150)			
FIRST SEN	IESTER				
AUD30AT LGM40AT	Auditing IIIA* Local Government Management IVA	(0,125) (0,125)			
SECOND SEMESTER					

AUD30BT	Auditing IIIB*		(0,125)
LGM40BT	Local Government Manage	ement IVB	(0,125)

TOTAL CREDITS FOR THE QUALIFICATION: 1,000

5.5 SUBJECT INFORMATION

Syllabus content subject to change to accommodate industry changes.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: AUDITING IIA AUD20AT 1 X 3-HOUR PAPER ± 60 hours

Introduction to auditing: the basic aspects of the auditing profession are studied.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: Introduction to auditing: the ba AUDITING IIB AUD20BT 1 X 3-HOUR PAPER ± 60 hours

Introduction to auditing: the basic aspects of the auditing profession are studied.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: Theory and application of the va AUDITING IIIA AUD30AT 1 X 3-HOUR PAPER ± 60 hours

Theory and application of the various steps in the auditing process.

 SUBJECT NAME:
 AUDIT

 SUBJECT CODE:
 AUD3

 EVALUATION METHOD:
 1 X 3

 TOTAL TUITION TIME:
 ± 60 h

 OVERVIEW OF SYLLABUS:
 The auditing of selected business cycles.

AUDITING IIIB AUD30BT 1 X 3-HOUR PAPER ± 60 hours

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AUDITING IVA AUD40AT **1 X 3-HOUR PAPER** ± 60 hours

Advanced auditing concepts, including special audits and details of internal control and management of the auditing function.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** AUDITING IVB AUD40BT **1 X 3-HOUR PAPER** ± 60 hours

Advanced auditing concepts, including special audits and details of internal control and management of the auditing function.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: CORPORATE LAW IIA CPL20AT **1 X 3-HOUR PAPER** ± 30 hours

The law relating to various business forms is discussed in detail.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: CORPORATE LAW IIB CPL20BT 1 X 3-HOUR PAPER ± 30 hours

The law relating to various business forms is discussed in detail.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: CORPORATE REPORTING IV CRE401T 1 X 3-HOUR PAPER ± 60 hours

Generally accepted accounting practice (GAAP), applicable sections of the Companies Act, Schedule 4 of the Companies Act and the requirements of the Close Corporations Act are studied at an advanced level and applied when drawing up statements.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: COST INTERPRETATION AND MANAGEMENT IVA CIM40AT **1 X 3-HOUR PAPER** ± 30 hours

Activity-based costing and management, target costing, guality costing and transfer prices in a service industry. Business process re-engineering, performance management, short-term decision-making and risk management.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME:

COST INTERPRETATION AND MANAGEMENT IVB CIM40BT 1 X 3-HOUR PAPER ± 30 hours

OVERVIEW OF SYLLABUS:

Activity-based costing and management, target costing, quality costing and transfer prices in a service industry. Business process re-engineering, performance management, short-term decision-making and risk management.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** ECONOMICS IA ECN12AT 1 X 3-HOUR PAPER ± 30 hours

The economy, economic concepts and current economic issues.

Department of Public Sector Finance

ECONOMICS IB ECN12BT 1 X 3-HOUR PAPER ± 30 hours

Introduction to micro- and macro-theory, as well as a description of economic concepts and principles.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: END-USER COMPUTING IA EUC10AT CONTINUOUS ASSESSMENT Not available

Computer background theory: historical background, concept definitions, operating system concepts, information organisation, telecommunications, application programs, personal computer (PC) hardware and software acquisition, security. Practical: MS-DOS commands and file management, word processing, spreadsheets and graphics, record file and database management programs, use of specific application packages in the study field of the student.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: END-USER COMPUTING IB EUC10BT CONTINUOUS ASSESSMENT Not available

Computer background theory: historical background, concept definitions, operating system concepts, information organisation, telecommunications, application programs, personal computer (PC) hardware and software acquisition, security. Practical: MS-DOS commands and file management, word processing, spreadsheets and graphics, record file and database management programs, use of specific application packages in the study field of the student.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: ENGLISH (A LEVEL) ENG120T 1 X 3-HOUR PAPER ± 60 hours

Theory, methods and principles of communication, language acts of the individual, language acts in business and industry, language acts in a group and in society. Further language acts in business and industry and further language acts in a group and in society.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IA FAC11AT 1 X 3-HOUR PAPER ± 60 hours

An introduction to accounting, the application of generally accepted accounting practice in the business world, constructive interpretation and application of accounting information.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IB FAC11BT 1 X 3-HOUR PAPER ± 60 hours

The principles of generally accepted accounting practice (GAAP). The different undertakings. The various forms of financial reporting for the different undertakings.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIA FAC22AT 1 X 3-HOUR PAPER ± 60 hours

The accounting approach to transactions, financial statements and disclosure in respect of advanced partnerships, branch accounting, incomplete records and construction contracts.

Department of Public Sector Finance

FINANCIAL ACCOUNTING IIB FAC22BT 1 X 3-HOUR PAPER ± 60 hours

The accounting approach to transactions, financial statements and disclosure in respect of companies, group statements and cash flow. Branch accounting. Construction contracts. Accounting standards issued by the South African Institute of Chartered Accountants.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIA FAC31AT 1 X 3-HOUR PAPER Not available

Financial company statements that meet the stipulations of Annexure 4 of the Companies Act, as well as generally accepted accounting practice. The most important accounting principles issued by the South African Institute of Chartered Accountants. Financial statements that meet the requirements of the Close Corporations Act, as well as generally accepted accounting practice.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL ACCOUNTING IIIB FAC31BT 1 X 3-HOUR PAPER Not available

Analyses and interpretation of financial statements, with the emphasis on liquidity, asset management, debt management and the profitability of businesses. Recording and disclosure of minority and majority interests in companies and group financial statements, as required by section 289 and Annexure 4 of the Companies Act.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: FINANCIAL MANAGEMENT IV FMN442B 1 X 3-HOUR PAPER ± 30 hours

The task of the financial manager, the capital structure of the enterprise, capital budgets, the time value of money, working capital policy, budgeting process, financial analyses and planning, inflation and taxation and their influence on financial decision-making, dividend policy, mergers, predictions of business failures, and issues and concepts in financial management.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: A datalied study of the asirs. INTERPRETATION OF FINANCIAL STATEMENTS IV IFS401T 1 X 3-HOUR PAPER ± 30 hours

A detailed study of the principles and methods of interpreting financial statements.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT ACCOUNTING III LGC300T CONTINUOUS ASSESSMENT ± 120 hours

The application of the Generally Recognised Accounting Practice (GRAP) standards applicable to Local Government in SA.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT FINANCE IA LGF10AT 1 X 3-HOUR PAPER ± 60 hours

Legislation and local government financial structures. The role of the different role-players in financial management and the most important sources of revenue for local governments.

Department of Public Sector Finance

LOCAL GOVERNMENT FINANCE IB LGF10BT **1 X 3-HOUR PAPER** ± 60 hours

Expenses on local government level, theories and practices governing aspects relating to the management of procurement in local government.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT FINANCE IIA I GF20AT 1 X 3-HOUR PAPER ± 60 hours

Accounting transactions related to revenue expenditure, cash flow management.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT FINANCE IIB LGF20BT 1 X 3-HOUR PAPER ± 60 hours

External funding, financing of fixed assets, and final adjustments to prepare financial information for financial statements.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS:

LOCAL GOVERNMENT FINANCE IIIA LGF30AT CONTINUOUS ASSESSMENT ± 60 hours

Local government budgets and budget techniques.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** LOCAL GOVERNMENT FINANCE IIIB LGF30BT CONTINUOUS ASSESSMENT ± 60 hours

Financial management and accountability.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT FINANCIAL MANAGEMENT IV LGT400T CONTINUOUS ASSESSMENT ± 60 hours

This subject focuses on the job of the financial manager, applicable legislation, economics, budgeting, strategic management and business plan, and project management.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT MANAGEMENT IA LGM11AT 1 X 3-HOUR PAPER ± 30 hours

A general overview of local government financing, including assessment rates, sources of revenue and budgeting.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT MANAGEMENT IB LGM11BT 1 X 3-HOUR PAPER ± 30 hours

A general overview of local government financing, including assessment rates, sources of revenue and budgeting.

60

LOCAL GOVERNMENT MANAGEMENT IIA LGM20AT **1 X 3-HOUR PAPER** ± 30 hours

The actual and potential sources of revenue, advanced budgeting aspects, stores administration and capital financing.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: LOCAL GOVERNMENT MANAGEMENT IIB LGM20BT 1 X 3-HOUR PAPER ± 30 hours

The actual and potential sources of revenue, advanced budgeting aspects, stores administration and capital financing.

SUBJECT NAME: SUBJECT CODE: LGM30AT EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:**

LOCAL GOVERNMENT MANAGEMENT IIIA **1 X 3-HOUR PAPER** ± 30 hours

Policy analysis for planning and implementation.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** LOCAL GOVERNMENT MANAGEMENT IIIB LGM30BT 1 X 3-HOUR PAPER ± 30 hours

Application of management principles.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS:

LOCAL GOVERNMENT MANAGEMENT IVA LGM40AT 1 X 3-HOUR PAPER ± 30 hours

Application of management principles.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:**

LOCAL GOVERNMENT MANAGEMENT IVB LGM40BT **1 X 3-HOUR PAPER** ± 30 hours

Application of management principles.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MERCANTILE LAW IA MER10AT **1 X 3-HOUR PAPER** ± 30 hours

General introduction, principles of the law of contract, specific contracts, the law of negotiable instruments.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: MERCANTILE LAW IB MER10BT **1 X 3-HOUR PAPER** ± 30 hours

General introduction, principles of the law of contract, specific contracts, the law of negotiable instruments

Department of Public Sector Finance

SUBJECT NAME:

SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** OFFICE ADMINISTRATION: BEHAVIOURAL ASPECTS A OAB10AT **1 X 3-HOUR PAPER** ± 32 hours

Individual behaviour and mechanisms of change. Group behaviour and mechanisms of change. Organisational behaviour and mechanisms of change.

SUBJECT NAME:

SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** OFFICE ADMINISTRATION: BEHAVIOURAL ASPECTS B OAB10BT **1 X 3-HOUR PAPER** ± 32 hours

Individual behaviour and mechanisms of change. Group behaviour and mechanisms of change. Organisational behaviour and mechanisms of change.

SUBJECT NAME:

SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** PUBLIC ACCOUNTING MANAGEMENT: PROJECT MANAGEMENT FOR PUBLIC SECTOR IV ORB40PT CONTINUOUS ASSESSMENT ± 30 hours

The finalisation and reprioritisation of services with limited resources during the budgeting process, and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.

SUBJECT NAME:

SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCE MANAGEMENT IV ORB40RT CONTINUOUS ASSESSMENT ± 14 hours

The finalisation and reprioritisation of services with limited resources during the budgeting process, and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.

SUBJECT NAME:

SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCIAL INFORMATION SYSTEMS IV ORB40QT CONTINUOUS ASSESSMENT ± 20 hours

The management of the financial system used by the Government to meet the requirements of the PFMA.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: BANK **RECONCILIATION (GOV) II** PUF20ZT CONTINUOUS ASSESSMENT ± 30 hours

On completion of this module, students will understand the bank interfaces, reconciliation, and corrections in the books of a department.

SUBJECT NAME: SUBJECT CODE: **EVALUATION METHOD:** TOTAL TUITION TIME: **OVERVIEW OF SYLLABUS:** PUBLIC FINANCE AND ACCOUNTING: BUDGETING III PUF30XT CONTINUOUS ASSESSMENT ± 60 hours

On completion of this module, students will understand the budget procedures followed by government. They will also be able to apply costing techniques to cost activities and to complete a budget and budget cash flow according to the required format.

Department of Public Sector Finance

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: CASH-FLOW MANAGEMENT II PUF20YT CONTINUOUS ASSESSMENT ± 30 hours

On completion of this module, students will have insight into and be able to record the budgeted amount in the books of the department, request funds, record final transactions, identify and record over- or underspending, as well as unauthorised expenditure.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: DEBTORS MANAGEMENT II PUF20WT CONTINUOUS ASSESSMENT ± 24 hours

On completion of this module, students will be able to identify the different types of debtors, apply legislation and regulations to debtors, calculate interest on outstanding amounts, record debtors and instalments, as well as write off bad debts.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: EXPENDITURE I PUF10YT CONTINUOUS ASSESSMENT ± 26 hours

On completion of this module, students will understand the different types of government expenditure and the legislation applicable to expenses. They will also be able to complete the different expenditure forms, record the transactions and follow the audit trail on expenditure (full cycle from initiating the order up to paying and controlling the account).

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: FINANCIAL STATEMENTS III PUF30YT CONTINUOUS ASSESSMENT ± 60 hours

On completion of this module, students will be able to draw up financial statements and notes according to the format applicable to national and provincial departments, as set by the National Treasury.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: FINANCIAL STRUCTURES I PUF10VT CONTINUOUS ASSESSMENT ± 30 hours

Objective, responsibility, SCOA, ledger, fund. On completion of this module, students will understand and be able to use the different financial structures applicable to government systems.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: LEVIES AND TRADING ACCOUNTS II PUF20XT CONTINUOUS ASSESSMENT ± 10 hours

On completion of this module, students will understand the different types of levies and trading accounts, as well as the legislation and procedures applicable to them. They will also be able to determine the cost and record the transactions.

Department of Public Sector Finance

PUBLIC FINANCE AND ACCOUNTING: PROCUREMENT I PUF10ZT CONTINUOUS ASSESSMENT ± 10 hours

On completion of this module, students will understand the basic procurement system and process, including all legislation and regulations applicable to procurement.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: REVENUE I PUF10XT CONTINUOUS ASSESSMENT ± 24 hours

On completion of this module, students will understand the different types of revenue received by government and the legislation applicable to revenue. They will also be able to draw up a revenue register, record the transactions and follow the audit trail on revenue (full cycle – from receiving, up to depositing and controlling).

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: ROLE-PLAYERS IN GOVERNMENT I PUF10WT CONTINUOUS ASSESSMENT ± 30 hours

On completion of this module, students will be able to identify the internal and external role-players in government and will understand their duties, responsibilities and functions.

SUBJECT NAME:

SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC FINANCE AND ACCOUNTING: SALARIES AND PERSONAL TAX II PUF20VT CONTINUOUS ASSESSMENT ± 26 hours

On completion of this module, students will understand a payroll system, as well as legislation and regulations applicable to the payroll system. They will be able to calculate personal tax, record salaries and deductions and initiate the necessary payments.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC MANAGEMENT IA PMG12AT 1 X 3-HOUR PAPER ± 30 hours

This module explains the locus of public administration in relation to the internal and external environment.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: PUBLIC MANAGEMENT IB PMG12BT 1 X 3-HOUR PAPER ± 30 hours

This module introduces students to South African government structures for legislation, execution and legislative authority within the three spheres of government, including community structure.

SUBJECT NAME: SUBJECT CODE: EVALUATION METHOD: TOTAL TUITION TIME: OVERVIEW OF SYLLABUS: RESEARCH METHODOLOGY RMD100E, RMD100J 1 X 3-HOUR PAPER ± 60 hours

Students are introduced to research, the methods of research and research strategies and will be equipped with the skills to undertake a research project in a unique, specialised area, independently.

STRATEGIC PLANNING FOR BUDGETING IV SPB400T 1 X 4-HOUR PAPER (OPEN BOOK) ± 60 hours

The nature of business strategy, setting the goals of the organisation, appraising the environment, position appraisal and analysis, understanding products and customers, strategic options and competitor analysis, organisational impacts of business strategy, implementing and controlling plans.

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