

# AUDITING & TAXATION



FACULTY OF  
ACCOUNTING  
& INFORMATICS

# 20 HAND 24 BOOK

ENVISION2030

transparency · honesty · integrity · respect · accountability  
fairness · professionalism · commitment · compassion · excellence

# HANDBOOK FOR 2024

## FACULTY of ACCOUNTING AND INFORMATICS

### FACULTY VISION

Globally recognized for excellence.

### FACULTY MISSION

“Developing Adaptive and Transformative Leaders for a Smart Society” through:

- Excellence in Learning, Teaching and Assessment
- Relevant Research and Creative Innovation
- Entrepreneurship and Collaboration

### FACULTY VALUES

#### **Fairness**

We treat people equitably with respect. Our decisions are impartial. We embrace diversity and inclusion.

#### **Accountability**

We accept responsibility for activities, decisions, actions and disclose outcomes in a transparent way.

#### **Integrity**

We enhance our reputation with consistent trustworthy conduct.

# **DEPARTMENT OF AUDITING AND TAXATION**

## **PROGRAMMES**

Diploma in Internal Auditing  
Diploma in Internal Auditing: Extended Curriculum Programme  
Advanced Diploma in Internal Audit  
Post Graduate Diploma in Internal Audit  
Diploma in Taxation  
Diploma in Taxation: Extended Curriculum Programme  
Advanced Diploma in Taxation  
Post Graduate Diploma in Taxation  
Master of Accounting  
Doctor of Philosophy in Accounting

## **DEPARTMENTAL VISION**

Leading Academic Excellence in Auditing and Taxation

## **DEPARTMENTAL MISSION**

“Developing Auditing and Taxation Professionals”

through:

- Innovative Teaching and Learning
- Pioneering Collaborative Research
- Stakeholder Engagement

## **DEPARTMENTAL VALUES**

To go above and beyond, for one another personifying:

### **Integrity**

To be honest, fair, trustworthy, and credible.

### **Accountability**

To be transparent, answerable, and professional.

### **Diversity**

To embrace inclusivity and respect for one another.

## **What is a University of Technology?**

A University of Technology is characterized by being research informed than research driven where the focus is on strategic and applied research that can be translated into professional practice. Furthermore, emphasis on research output is directed towards commercialization to provide an alternative source of income for the University. Learning programmes, in which the emphasis on technological capability is as important as cognitive skills, are developed around graduate profiles as supported by industry and the professions.

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## IMPORTANT NOTICE

The departmental rules in this handbook must be read in conjunction with the University's General Rules included in the Student Handbook.

*The University reserves the right to change the contents without prior notice.*

## NOTE TO ALL REGISTERED STUDENTS

Your registration is in accordance with all current rules of the University. If, for whatever reason, you do not register consecutively for every year of your programme, your existing registration contract with the University will cease. Your re-registration anytime thereafter will be at the discretion of the University and, if permitted, will be in accordance with the rules applicable at that time.

## 1. CONTACT DETAILS

All departmental queries to:

Secretary: Mrs P Khumalo  
Tel No: 031 373 5610  
Fax No: 031 373 5601  
Email: phumzilem1@dut.ac.za  
Location of Department: Ritson Campus, Block C, Second Floor, East Wing

All faculty queries to:

Faculty Assistant: Ms S Cele  
Tel No: 031 373 5520  
Fax to Email: 086 262 6836  
Email: sandram@dut.ac.za

Faculty Officer: Mrs N Singh-Sakichand  
Tel: 031 373 5149  
Email: nitashas@dut.ac.za

Location of Faculty office: East Wing, Hotel School Building,  
Ritson Campus

Executive Dean: Professor O.O. Olugbara  
Deputy Dean Professor M.J. Swanepoel  
Tel No: 031 373 5597  
Executive Dean's Secretary Ms L Phasha  
Email: [MatladiP@dut.ac.za](mailto:MatladiP@dut.ac.za)

Location of Executive Dean's Office: North Wing, Hotel School Building,  
Ritson Campus

## 2. STAFFING - NAME AND QUALIFICATION

Position	Name	Qualification
Head of Department	Dr LF Jali	DBA (UKZN); MEd (UKZN); BCom (UniZulu); Adv Dip in Adult Ed (UND); BEd (UND); JSTC (Adams Col)
Senior Lecturers	Mr DN Bhagwan,	M. MSc (Public Administration) (DUT); CA(SA); CTA (RAU); BCompt (Hons) (UNISA); DipAcc (UND); BCom (UDW)
	Mr D Reddy	MACC (Taxation) (Distinction) (DUT); CA(SA); CTA (RAU); DipAcc (UND); BAcc (UDW)
	Mrs C Ronald,	MCom (Taxation) (UDW); PGDTE (UNISA); BCom (UDW)
	Dr A Moodley	PHD (Accounting Sciences) (UNISA); FIIASA, CIA, CCSA, CRMA, CGAP; MSc (Audit Management and Consultancy) (Distinction) (Birmingham CU); BCOM (Hons); BCOM (UNISA); National Diploma in Government Finance (ML Sultan); Certificate in Forensic Auditing and Criminal Justice (Natal)
Lecturers	Mr. D Greenham	MACC (Taxation) DUT; PGDIP (Taxation) (UNISA); BCompt (UNISA)
	MS. SP Qeke	Masters Internal Auditing (CPUT); BTECH (Internal Auditing); National Diploma in Internal Auditing
	Mr. R Ramlall	MCom (Taxation) (NWU); CTA (UNISA); BCompt (Hons) (UNISA); BAcc (UDW)
	Mrs A Singh	MACC (Taxation) (DUT); BETCH (Taxation); National Diploma in Financial Accounting
	Mr. A Zungu	MACC (Accountancy) (UKZN); BCOMPT (Hons) (UNISA); BCOMPT (UNISA)

	Mrs M Mutanda	MTech : Business Administration (DUT) BTech: Taxation (DUT); Cert: Administration of Estates (UNISA) National Diploma: Cost and Management Accounting (DUT) Regards
Administrative staff	Mrs P Khumalo	Advanced Diploma: Management Sciences: Human Resources Management Diploma: Management Sciences: Human Resources Management National Diploma: Commercial Administrator (Office Management and Technology)
	Mr M Khathi	Diploma in Business and Information Systems (DUT)

### 3. PROGRAMMES OFFERED BY THE DEPARTMENT

Programmes are offered in this Department, which upon successful completion, lead to the award of the following qualifications:

Qualification Name	Qualification Code	SAQA NLRD No.	NQF Level	Current Status of Programme offerings	SAQA CREDITS
Diploma in Internal Auditing	D1IAU1	101431	6	Ongoing	384
Diploma in Internal Auditing: Extended Curriculum Programme	DIAUF1	101431	6	Ongoing	384
Diploma in Taxation	DITAX1	105731	6	Ongoing	376
Diploma in Taxation: Extended Curriculum Programme	DITAF1	105731	6	Ongoing	376
Advanced Diploma in Internal Audit	ADIAU1	109764	7	Ongoing	120
Advanced Diploma in Taxation	ADTAX1	111307	7	Ongoing	120
Post Graduate Diploma in Internal Audit	PGDIA1	112547	8	Ongoing	120
Post Graduate Diploma in Taxation	PGDIT1	112544	8	Ongoing	120
Master of Accounting	MSAIA1	96845	9	Ongoing	180
Master of Accounting	MSATX1	96845	9	Ongoing	180
Doctor of Philosophy in Accounting	DPAIUI	119989	10	Ongoing	360

PHASED-OUT PROGRAMMES						
Qualification Name	Qualification Code	SAQA NLRD No.	NQF Level	Last Intake	New Intake	SAQA CREDITS
National Diploma in Taxation	NDTAX3	72265	6	Last intake in 2019. Replaced with the Diploma in Taxation from 2020		360
National Diploma in Taxation (ECP)	NDTXF1	72265	6	Last intake in 2019, Replaced with the Diploma in Taxation (ECP) from 2020		360
Bachelor of Technology: Internal Auditing	BTIAU2	72144	7	Last intake in 2019, Replaced with the Advanced Diploma in Internal Auditing from 2020		120
Bachelor of Technology: Taxation	BTTAX2	72162	7	Last intake in 2019, Replaced with the Advanced Diploma in Taxation from 2020		120

## 4. PROGRAMME INFORMATION AND RULES FOR ENTRANCE REQUIREMENTS

### 4.1 DIPLOMA IN INTERNAL AUDITING PROGRAM CODE: DIIAU1

#### PURPOSE

The purpose of this qualification is to equip learners with the knowledge and skills that will enable them to operate effectively in internal auditing and prepare them to advance their career in this field.

The minimum duration for the programme is three years of full-time study. There is no part-time study offering.

MINIMUM ENTRANCE REQUIREMENTS						
NATIONAL SENIOR CERTIFICATE (NSC) (01 January 2009)		SENIOR CERTIFICATE (SC)(PRE 2009)			NATIONAL CERTIFICATE VOCATIONAL (NCV)	
NSC DIPLOMA ENTRY		SENIOR CERTIFICATE (SC)			(NCV) LEVEL 4	
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	HG	SG	Compulsory Subjects	Mark
English	3	English Home Language	E	C	At least 50% in <b>THREE</b> Fundamental subjects including English,  At least 60% in three compulsory vocational Subjects	50%
OR English (1 <sup>st</sup> additional) and Mathematics	4 4	Mathematics	E	C		60%
OR Mathematics With Accounting	3 4	Accounting	D	C		
OR						

Mathematics	5					
Literacy With Accounting	4					

Applicants with Mathematics (3) will need have Accounting (4), or  
Applicants with Mathematics Literacy (5) will need to have Accounting (4).

**Selection Procedure:**

Applicants must meet the minimum entrance requirements for selection. Applicants are selected in order of merit, based on the subject list above, on a first come first-served basis and may include an interview and is contingent on the number of applicants and number of places allowed by DUT Although a candidate might, meet the minimum entry requirements, acceptance into the academic programme is not automatically guarantee acceptance.

**Please Note:** Those applicants who meet the minimum requirements but whose overall points rating could put them at risk of not completing the academic programme within 3 years, could still be placed on the extended curriculum programme as they would be considered under prepared and at risk of not coping with the demands of the regular programme. The extended curriculum programme, through a purposeful and structured set of learning experiences will provide these students with the academic foundations necessary for them to succeed on the regular programme. This is only offered in at the Durban, Ritson campus.

**NB:** These gazetted minimum admission requirements are subject to more restrictive departmental admission requirements, if applicable.

**OR**

**Admission Requirement based upon Work Experience, Age and Maturity For admission to entry level DIPLOMA and certificate studies:**

A person may, subject to such requirements as the Senate may determine, be admitted to the Institution even if such a person is not in a possession of a National Senior Certificate, Senior Certificate, or an equivalent certificate, provided that:

- (a) The person shall have reached the age of 23 in the first year of registration and shall have at least:
  - three years' appropriate work experience; and/or
  - capacity for the proposed instructional programme, which shall be assessed at the discretion of the respective Head of Department by a Senate approved admission assessment comprising of a DUT Standardised Assessment Test for Access and Placement (SATAP), Academic Literacies (AI) & English for Academic Purposes (EAP) and/or an appropriate subject or programme specific written assessment designed and marked by the relevant Department; and
- (b) The relevant Faculty Board shall be satisfied that the person's standard of communication skills, ability to study successfully and/or work experience are such that the person, in the opinion of the relevant Faculty Board,

should be able to complete the proposed instructional programme successfully. If required, the communication skills and study skills should be tested; and  
The person's application for admission in terms of work experience, age and maturity is approved prior to registration. Applicants intending to gain admission through work experience, age and maturity must submit their applications at least four months before commencement of the academic year inclusive of the date of scheduling writing a requisite eligibility assessment.

## **4.2. DIPLOMA IN INTERNAL AUDITING: EXTENDED CURRICULUM PROGRAMME**

### **PROGRAMME CODE: DIAUF 1**

#### **PURPOSE**

The purpose of this qualification is to equip learners with knowledge and skills that will enable them to operate effectively in internal auditing and prepare them to advance their career in this field.

The minimum duration for the programme is four years of full-time study. There is no part-time study offering.

## MINIMUM ENTRANCE REQUIREMENTS

MINIMUM ENTRANCE REQUIREMENTS						
NATIONAL SENIOR CERTIFICATE (NSC) (01 January 2009)		SENIOR CERTIFICATE (SC)(PRE 2009)			NATIONAL CERTIFICATE VOCATIONAL (NCV)	
NSC DIPLOMA ENTRY		SENIOR CERTIFICATE (SC)			(NCV) LEVEL 4	
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	HG	SG	Compulsory Subjects	Mark
English	3	English Home Language  OR English (FAL)	E  D	C  C	At least 50% in <b>THREE</b> Fundamental subjects including English,	50%
OR English (1 <sup>st</sup> additional) and Mathematics	4  4	Mathematics	D	C	At least 60% in three compulsory vocational Subjects	60%
<b>OR</b>		<b>OR</b>				
Mathematics With Accounting	3 4	Mathematics Accounting	E D	C C		
<b>OR</b>		<b>OR</b>				
Mathematics Literacy With Accounting	5 4	Mathematics Literacy Accounting	- D	- C		

Applicants with Mathematics (3) will need have Accounting (4), or  
Applicants with Mathematics Literacy (5) will need to have Accounting (4).

**Selection Procedure:**

Applicants must meet the minimum entrance requirements for selection. Applicants are selected in order of merit, based on the subject list above, on a first come first-served basis and may include an interview and is contingent on the number of applicants and number of places allowed by DUT. Although a candidate might, meet the minimum entry requirements, acceptance into the academic programme is not automatically guaranteed. Applicants are selected in order of merit, based on the subject list above, on a first come first-served basis and may include an interview.

**Please Note:** Those applicants who meet the minimum requirements but whose overall points rating could put them at risk could still be placed on the extended curriculum programme as they would be considered under prepared and at risk of not coping with the demands of the regular programme. The extended curriculum programme, through a purposeful and structured set of learning experiences will provide these students with the academic foundations necessary for them to succeed on the regular programme. This is only offered in at the Durban, Ritson campus.

**NB:** These gazetted minimum admission requirements are subject to more restrictive departmental admission requirements, if applicable.

**OR**

**Admission Requirement based upon Work Experience, Age and Maturity  
For admission to entry level DIPLOMA and certificate studies:**

A person may, subject to such requirements as the Senate may determine, be admitted to the Institution even if such a person is not in a possession of a National Senior Certificate, Senior Certificate, or an equivalent certificate, provided that:

- (c) The person shall have reached the age of 23 in the first year of registration and shall have at least:
  - three years' appropriate work experience; and/or
  - capacity for the proposed instructional programme, which shall be assessed at the discretion of the respective Head of Department by a Senate approved admission assessment comprising of a DUT Standardised Assessment Test for Access and Placement (SATAP), Academic Literacies (AI) & English for Academic Purposes (EAP) and/or an appropriate subject or programme specific written assessment designed and marked by the relevant Department; and
- (d) The relevant Faculty Board shall be satisfied that the person's standard of communication skills, ability to study successfully and/or work experience are such that the person, in the opinion of the relevant Faculty Board, should be able to complete the proposed instructional programme successfully. If required, the communication skills and study skills should be tested; and

The person's application for admission in terms of work experience, age and maturity is approved prior to registration. Applicants intending to gain admission through work experience, age and maturity must submit their applications at least four months before commencement of the academic year inclusive of the date of scheduling writing a requisite

eligibility assessment.

### 4.3. DIPLOMA IN TAXATION PROGRAMME CODE: DITAX1

#### PURPOSE

The purpose of this qualification is to enable qualifying learners to:

- Recognise, integrate, and manage the enterprises accounting and taxation function within the broader role of Enterprise Governance and the Risk Management in response and compliance with the South African Taxation, collection and administration, legislation.
- Establish an ethical framework in accordance with the prevailing standards and good business practice around which the qualifying student exercises their decision-making ability when faced with technical and other complexities within work and professional environment.
- Provide the learner with a global outlook on how the business world function and their role therein as Taxation professional.

The minimum duration for the programme is three years of full-time study. There is no part-time study offering.

MINIMUM ENTRANCE REQUIREMENTS						
NATIONAL SENIOR CERTIFICATE (NSC) (01 January 2009)		SENIOR CERTIFICATE (SC)(PRE 2009)			NATIONAL CERTIFICATE VOCATIONAL (NCV)	
NSC DIPLOMA ENTRY		SENIOR CERTIFICATE (SC)			(NCV) LEVEL 4	
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	HG	SG	Compulsory Subjects	Mark
English Home Language	3	English Home Language	E	C	At least 50% in <b>THREE</b> Fundamental subjects including English,	50%
OR English (1 <sup>st</sup> additional)	4	Mathematics	E	C	At least 60% in three compulsory vocational Subjects	60%

And Mathematics Literacy	5	OR Accounting	D	C		
OR Mathematics	3					
OR Accounting	4					
<b>OR</b>						
Mathematics Literacy	5					
With Accounting	4					

Applicants with Mathematics (3) will need have Accounting (4), or  
Applicants with Mathematics Literacy (5) will need to have Accounting (4).

**Selection Procedure:**

Applicants must meet the minimum entrance requirements for selection. Applicants are selected in order of merit, based on the subject list above, on a first come first-served basis and may include an interview and is contingent on the number of applicants and number of places allowed by DUT Although a candidate might, meet the minimum entry requirements, acceptance into the academic programme is not automatically guarantee acceptance.

**Please Note:** Those applicants who meet the minimum requirements but whose overall points rating could put them at risk could still be placed on the extended curriculum programme as they would be considered under prepared and at risk of not coping with the demands of the regular programme. The extended curriculum programme, through a purposeful and structured set of learning experiences will provide these students with the academic foundations necessary for them to succeed on the regular programme. This is only offered in at the Durban, Ritson campus.

**NB:** These gazetted minimum admission requirements are subject to more restrictive departmental admission requirements, if applicable.

**OR**

**Admission Requirement based upon Work Experience, Age and Maturity  
For admission to entry level DIPLOMA and certificate studies:**

A person may, subject to such requirements as the Senate may determine, be admitted to the Institution even if such a person is not in a possession of a National Senior Certificate, Senior Certificate, or an equivalent certificate, provided that:

(e) The person shall have reached the age of 23 in the first year of registration and shall have at least:

- three years' appropriate work experience; and/or
- capacity for the proposed instructional programme, which shall be assessed at the discretion of the respective Head of Department by a Senate approved admission assessment comprising of a DUT Standardised Assessment Test for Access and Placement (SATAP), Academic Literacies (AL) & English for Academic Purposes (EAP) and/or an appropriate subject or programme specific written assessment designed and marked by the relevant Department; and

(f) The relevant Faculty Board shall be satisfied that the person's standard of communication skills, ability to study successfully and/or work experience are such that the person, in the opinion of the relevant Faculty Board, should be able to complete the proposed instructional programme successfully. If required, the communication skills and study skills should be tested; and

The person's application for admission in terms of work experience, age and maturity is approved prior to registration. Applicants intending to gain admission through work experience, age and maturity must submit their applications at least four months before commencement of the academic year inclusive of the date of scheduling writing a requisite eligibility assessment.

#### **4.4. DIPLOMA IN TAXATION: EXTENDED CURRICULUM PROGRAMME**

##### **PROGRAMME CODE: DITAF 1**

##### **PURPOSE**

The purpose of this qualification is to enable qualifying learners to:

- Recognise, integrate and manage the enterprises accounting and taxation function within the broader role of Enterprise Governance and the Risk

Management in response and compliance with the South African Taxation, collection and administration, legislation.

- Establish an ethical framework in accordance with the prevailing standards and good business practice around which the qualifying student exercises their decision-making ability when faced with technical and other complexities within work and professional environment.
- Provide the learner with a global outlook on how the business world function and their role therein as Taxation professional.

The minimum duration for the programme is four years of full-time study. There is no part-time study offering.

MINIMUM ENTRANCE REQUIREMENTS						
NATIONAL SENIOR CERTIFICATE (NSC) (01 January 2009)		SENIOR CERTIFICATE (SC)(PRE 2009)			NATIONAL CERTIFICATE VOCATIONAL (NCV)	
NSC DIPLOMA ENTRY		SENIOR CERTIFICATE (SC)			(NCV) LEVEL 4	
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	HG	SG	Compulsory Subjects	Mark
English Home Language	3	English Home Language	E	C	At least 50% in <b>THREE</b> Fundamental subjects including English,  At least 60% in three compulsory vocational Subjects	50%
OR English (1 <sup>st</sup> additional)	4	OR English FAL	D	C		
and Mathematics Literacy	5	Mathematics	E	C		
OR Mathematics	3	Accounting	D	C		
OR Accounting	4					60%

**Selection Procedure:**

Applicants must meet the minimum entrance requirements for selection. Applicants are selected in order of merit, based on the subject list above, on a first come first-served basis and may include an interview and is contingent on the number of applicants and number of places allowed by DUT. Although a candidate might, meet the minimum entry requirements, acceptance into the academic programme is not automatically guarantee acceptance.

**Please Note:** Those applicants who meet the minimum requirements but whose overall points rating could put them at risk could still be placed on the extended curriculum programme as they would be considered under prepared and at risk of not coping with the demands of the regular programme. The extended curriculum programme, through a purposeful and structured set of learning experiences will provide these students with the academic foundations necessary for them to succeed on the regular programme. This is only offered in at the Durban, Ritson campus.

**NB:** These gazetted minimum admission requirements are subject to more restrictive departmental admission requirements, if applicable.

**OR**

**Admission Requirement based upon Work Experience, Age and Maturity**  
**For admission to entry level DIPLOMA and certificate studies:** A person may, subject to such requirements as the Senate may determine, be admitted to the Institution even if such a person is not in a possession of a National Senior Certificate, Senior Certificate, or an equivalent certificate, provided that:

(g) The person shall have reached the age of 23 in the first year of registration and shall have at least:

- three years' appropriate work experience; and/or
- capacity for the proposed instructional programme, which shall be assessed at the discretion of the respective Head of Department by a Senate approved admission assessment comprising of a DUT Standardised Assessment Test for Access and Placement (SATAP), Academic Literacies (AL) & English for Academic Purposes (EAP) and/or an appropriate subject or programme specific written assessment designed and marked by the relevant Department; and

(h) The relevant Faculty Board shall be satisfied that the person's standard of communication skills, ability to study successfully and/or work experience are such that the person, in the opinion of the relevant Faculty Board, should be able to complete the proposed instructional programme successfully. If required, the communication skills and study skills should be tested; and

The person's application for admission in terms of work experience, age and maturity is approved prior to registration. Applicants intending to gain admission through work

experience, age and maturity must submit their applications at least four months before commencement of the academic year inclusive of the date of scheduling writing a requisite eligibility assessment.

## **4.5 ADVANCED DIPLOMA IN INTERNAL AUDIT PROGRAMME CODE: ADIAU1**

### **PURPOSE**

The purpose of this qualification is to provide learners with intellectual enrichment through the strengthening and deepening of their understanding of current thinking, theory as well as national and international trends in the field of Internal Audit. The qualification seeks to develop the necessary industry knowledge, technical skills and proficiencies required for the learner to work in either a local or global internal audit environment. Successful attainment of this qualification will broaden the scope of the learners function in the Internal Audit context or in a related area of specialisation.

The qualification also provides a holistic, integrated approach to the learner's broad range of competencies. It achieves this by incorporating Accounting and Financial Management content into the curriculum. Information Technology has been included to address emerging trends in this field and its resultant impact on the new generation of internal auditors. In this manner, the qualification further prepares a learner to act as an independent self-starter in the corporate environment or provide his/her services in a private consultant capacity.

The minimum duration for the programme is one year of full-time study or two years of part-time study.

### **ENTRANCE REQUIREMENTS AND SELECTION PROCESS**

Diploma in Internal Auditing / National Diploma in Internal Auditing OR

Equivalent qualification in a cognate field at NQF level 6. Candidates are admitted into the program based on a departmental selection process.

## **4.6 ADVANCED DIPLOMA IN TAXATION PROGRAMME CODE: ADTAX1**

### **PURPOSE**

The purpose of the Advanced Diploma in Taxation is to provide learners with intellectual enrichment in the field of Taxation by providing them with an advanced understanding of current thinking, theory and international trends in the discipline.

The minimum duration for the programme is one year of full-time study or two years of part-time study.

### **ENTRANCE REQUIREMENTS AND SELECTION PROCESS**

Diploma in Internal Auditing / National Diploma in Internal Auditing OR  
Equivalent qualification in a cognate field at NQF level 6. Candidates are admitted into the program based on a departmental selection process.

## **4.7 POST GRADUATE DIPLOMA IN INTERNAL AUDIT PROGRAMME CODE: PGDIA1**

### **PURPOSE**

The purpose of the Postgraduate Diploma in Internal Auditing is to equip its students with an advanced level of knowledge in Internal auditing focusing on high level audit techniques related to the public and private sector. The qualification also places specific focus on Forensic auditing which will provide its students with relevant market related skills in the area of Forensic auditing. The curriculum further extends its advantage by incorporating an advanced IT component which is intended to build on the audit implications and complexities associated with entities operating in today's information society.

The minimum duration for the programme is one year of full-time study.

### **ENTRANCE REQUIREMENTS AND SELECTION PROCESS**

Advanced Diploma in Internal Audit / Bachelor of Technology in Internal Auditing / bachelor's degree in Internal Auditing. Candidates are admitted into the program based on a departmental selection process. Equivalent qualification in a cognate field at NQF level 7.

## **4.8 POST GRADUATE DIPLOMA IN TAXATION PROGRAMME CODE: PGDIT1**

### **PURPOSE**

The Postgraduate Diploma in Taxation is designed to equip students with an advanced level of knowledge in Taxation focusing on high level, complex issues in Taxation related to the public and private sector. The qualification also places specific focus on Taxation Law and Policy which will provide its students with relevant market related skills associated with practical interpretation in the area of Taxation legislation impacting the SA economy. The curriculum further extends its advantage by incorporating an advanced IT component which is intended to build on the IT systems based implications and complexities associated with entities operating in today's information society.

The minimum duration for the programme is one year of full-time study.

### **ENTRANCE REQUIREMENTS AND SELECTION PROCESS**

Advanced Diploma in Taxation / Bachelor of Technology in Taxation / bachelor's degree in taxation. Candidates are admitted into the program based on a departmental selection process.

Equivalent qualification in a cognate field at NQF level 7.

## **4.9 MASTER OF ACCOUNTING (MACC): PROGRAMME CODE: MSAIA1; PROGRAMME CODE: MSATX1**

### **PURPOSE**

The purpose of this qualification is to promote the academic advancement of Accounting knowledge by providing learners with specific skills, principles and methods to be able to research in the fields of Internal Auditing and Taxation. The learner will be able to conduct quality, independent research that results in knowledge creation in one of the subject areas in the Accounting discipline.

The learner will develop the capacity to disseminate knowledge generated during the study. This qualification will also provide opportunities for personal growth, allowing the qualifying graduates to become specialists in the field of the study of their choice

from the Accounting disciplines. The qualification will facilitate learner's ability to reflect critically on theory and its application as well as apply the methodologies acquired during the study program. Over time, they will be able to analyse and interpret the environmental context of a reference for issues related to areas of the study program and apply the logical methods acquired for tackling any new problems that may emerge during their professional lives. This qualification will also promote the learner's ability to autonomously deal with complex issues both systematically and creatively while linking it to the ability to design and critically appraise research.

The minimum duration for the above programmes is two years of full-time study or three years of part-time study.

### **ENTRANCE REQUIREMENTS**

In addition to Rule G24 of the General Rules of the DUT, the following shall apply: The candidate must have been awarded an Honours Degree (New HEQSF) or Post Graduate Diploma qualification in the field of either Financial Accounting, Management Accounting, Taxation or Auditing.

Candidates who have completed an Honours Degree or a BTech qualification in any accounting discipline (as noted above) on the old HEQF, may be considered for the master's degree through conferment of status. An introductory interview with the Head of Department will be required and each application will be considered on merit.

## **4.10 DOCTOR OF PHILOSOPHY IN ACCOUNTING (PHD): PROGRAMME CODE: DPAIU1**

### **PURPOSE**

The purpose of the Doctor of Philosophy in Accounting degree is to promote the academic advancement of Accounting knowledge through graduates who have expert knowledge, specific skills and applied competencies in Accounting and its related disciplines that will prepare them to be life-long learners, employable researchers, entrepreneurs and contributors to society, commerce and industry, and the Accounting profession (Internal Auditing and Taxation).

The qualification will ensure that graduates (academics or business leaders) have developed the following:

- The depth and breadth of knowledge and the high order conceptual and cognitive skills that allow them to make far reaching impacts on business both locally and internationally.
- New knowledge of Accounting and related areas (Internal Auditing and Taxation), applying their understandings to new contexts both local and global.
- High order skills and knowledge to, for instance: facilitate meaningful learning; supervise doctoral research; empower learners with approaches, attitudes, and skills for lifelong learning in the business or academic environment; initiate and/or lead research projects; make ongoing improvements in the sphere of effective communication and contribute to related policy making processes.

### **ENTRANCE REQUIREMENTS**

The minimum entry requirement for this qualification is:

Master of Philosophy in Accounting Sciences, NQF level 9.

OR

Master of Accounting, NQF level 9.

OR

Master of Accounting Science, NQF level 9.

Or

Master of Management Accounting, NQF level 9.

OR

Master of Commerce in Accounting, NQF level 9.

OR

A relevant Master's degree at NQF level 9 in the cognate field.

## 5. PROGRAMME STRUCTURE

### 5.1. DIPLOMA IN INTERNAL AUDITING DIIAU1

YEAR ONE - STUDY PERIOD ONE						
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre- requisite (P) Co- requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Business Fundamentals 1	BFND101	5	12	N/A	Continuous Assessment
General Edu	Business Calculations	BSCL101	5	12	N/A	Exam
Core	Financial Accounting 1 (M1)	FCTN111	5	12	N/A	Exam
Core	Internal Auditing 1 (M1)	INAD111	5	12	N/A	Exam
Core	Principles of Microeconomics	PMIC101	5	12	N/A	Exam
<b>SEMESTER 2</b>						
Core	Cornerstone	CSTN101	5	12	N/A	Continuous Assessment
Core	Commercial Law 1	CMLW101	5	12	N/A	Exam
Core	Financial Accounting 1 (M2)	FCTN121	5	12	N/A	Exam
Core	Internal Auditing 1 (M2)	INAD121	5	12	N/A	Exam

Core	Principles of Macroeconomics	PMAC101	5	12	N/A	Exam
Core	The Entrepreneurial Edge	TENE101	6	8	N/A	Continuous Assessment

## YEAR TWO - STUDY PERIOD TWO

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre- requisite (P) Co- requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Business Fundamentals 2	BFND201	6	12	Business Fundamentals 1 (P)	Continuous Assessment
Core	Commercial Law 2 (M1)	CMLW211	6	12	Commercial Law 1 (P)	Exam
Core	Financial Accounting 2 (M1)	FCTN211	6	12	Financial Accounting 1 (M1 & M2)	Exam
Core	Internal Auditing II (M1)	INAD211	6	12	Internal Auditing 1 (M1 & M2) (P) Financial Accounting 1 (M1 & M2) (P)	Exam
Core	Managerial Accounting and Finance (M1)	MNAF111	6	12	N/A	Exam
General Edu	Values in the Workplace	VWKP101	5	8	Cornerstone 101 (P)	Continuous Assessment
<b>SEMESTER 2</b>						
Core	Commercial Law 2 (M2)	CMLW221	6	12	Commercial Law 1 (P)	Exam
Core	Financial Accounting 2 (M2)	FCTN221	6	12	Financial Accounting 1 (M1 & M2) (P)	Exam
Core	Internal Auditing II (M2)	INAD221	6	12	Internal Auditing 1 (M1 & M2)	Exam

					(P) Financial Accounting 1 (M1 & M2) (P)	
Core	Managerial Accounting and Finance (M2)	MNAF121	6	12	Managerial Accounting and Finance (M1) (P)	Exam
Core	Taxation 1	TAXT101	6	12	N/A	EXAM

### YEAR THREE - STUDY PERIOD THREE

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Mod ule cred its	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ (C)CA
<b>SEMESTER 1</b>						
Core	Corporate Procedures	CPRC101	6	12	Commercial Law 2 (M1 & M2) (P)	Exam
Core	Entrepreneurial Spirit	ESPR101	6	12	Business Fundamentals 1 & 2	Continuous Assessment
Core	Financial Accounting 3 (M1)	FCTN311	7	12	Financial Accounting 2 (M1 & M2) (P)	Exam
Core	Internal Auditing 3 (M1)	INAD311	7	12	Internal Auditing 2 (M1 & M2) (P) Financial Accounting 2 (M1 & M2) (P)	Exam
Core	Taxation 2 (M1)	TAXT211	7	12	Taxation 1 Financial (P) Accounting 1 (M1 & M2) (P)	EXAM
Core	World of Work	WWRK101	5	8	N/A	Continuous Assessment

<b>SEMESTER 2</b>						
Core	Business Informatics	BINF101	6	12	N/A	Exam
Core	Financial Accounting 3 (M2)	FCTN321	7	12	Financial Accounting 2 (M1 & M2) (P)	Exam
Core	Internal Auditing 3 (M2)	INAD321	7	12	Internal Auditing 2 (M1 & M2) (P) Financial Accounting 2 (M1 & M2) (P)	Exam
Core	Taxation 2 (M2)	TAXT221	7	12	Taxation 1 (P) Financial Accounting 1 (M1 & M2) (P)	Exam
Core	Statistics 2	STCS101	6	12	Business Calculations (P)	Exam
	<b>TOTAL CREDITS</b>			<b>384</b>		

## 5.2. DIPLOMA IN INTERNAL AUDITING: EXTENDED CURRICULUM PROGRAMME

### DIAUF1YEAR ONE - STUDY PERIOD ONE

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
General Edu	Accounting Literacies(M1)	ACOL101	5	12	N/A	Continuous Assessment
General Edu	Business Calculations	BSCL101	5	12	N/A	Exam

Core	Principles of Microeconomics Augmented	PAEC101	5	12	N/A	Exam
General Edu	Quantitative Literacy	QULI101	5	12	N/A	Continuous Assessment
<b>SEMESTER 2</b>						
General Edu	Accounting Literacies (M2)	ACOL102	5	12	N/A	Continuous Assessment
Core	Cornerstone	CSTN101	5	8	N/A	Continuous Assessment
Core	Internal Auditing 1(M1)	INAD111	5	8	N/A	Exam
General Edu	Principles of Macroeconomics Augmented	PCRE101	5	12	N/A	Exam

<b>YEAR TWO - STUDY PERIOD TWO</b>						
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Business Fundamentals 1	BFND101	6	8	N/A	Exam
Core	Financial Accounting 1 (M1)	FCTN111	5	8	N/A	Exam

Core	Internal Auditing 1 (M2)	INAD121	5	8	N/A	Exam
Core	Managerial Accounting and Finance Augmented (M1)	MAFA101	6	12	N/A	Exam
<b>SEMESTER 2</b>						
Core	Commercial Law 1	CMLW101	6	8	N/A	Exam
General Edu	Entrepreneurial Edge	TENE101	6	8	N/A	Exam
Core	Financial Accounting 1 (M2)	FCTN121	5	8	N/A	Exam
Core	Managerial Accounting and Finance Augmented (M2)	MAFA102	6	12	N/A	Exam

YEAR THREE - STUDY PERIOD THREE							
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQ F level	Modul e credit s		Pre-requisite (P) Co-requisite (C) Exposure (E)	E C
<b>SEMESTER 1</b>							
Core	Business Fundamentals 2	BFND201	6	12	Business Fundamentals 1(P)	Continuous Assessment	
Core	Commercial Law 2 (M1)	CMLW211	6	12	Commercial Law 1 (P)	Exam	
Core	Financial Accounting 2 (M1)	FCTN211	6	12	Financial Accounting 1 (M1 & M2) (P)	Exam	
Core	Internal Auditing 2 (M1)	INAD211	6	8	Internal Auditing 1 (M1 & M2) (P)	Exam	
General Edu	Values in the workplace	VWKP101	5	8	N/A	Continuous Assessment	
<b>SEMESTER 2</b>							
Core	Commercial Law 2 (M2)	CMLW221	6	12	Commercial Law 1 (P)	Exam	
Core	Financial Accounting 2 (M2)	FCTN221	6	12	Financial Accounting 1 (M1 & M2) (P)	Exam	
Core	Internal Auditing 2 (M2)	INAD221	6	8	Internal Auditing 1 (M1 & M2) (P)	Exam	
Core	Taxation 1	TAXT101	6	12	N/A	Exam	
Core	World of Work	WWRK101	5	8	N/A	Continuous Assessment	



YEAR FOUR- STUDY PERIOD THREE						
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQ F level	Modul e credit s	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Corporate Procedures	CPRC101	6	12	N/A	Exam
Core	Entrepreneurial Spirit	ESPR101	6	12	N/A	Exam
Core	Financial Accounting 3 (M1)	FCTN311	7	12	Financial Accounting 2 (M1 & M2) (P)	Exam
Core	Internal Auditing 3 (M1)	INAD311	7	12	Internal Auditing 2 (M1 & M2) (P)	Exam
Core	Taxation 2 (M1)	TAXT211	7	12	Taxation 1 (P)	Exam
<b>SEMESTER 2</b>						
Core	Business Informatics	BINF101	6	12	N/A	Exam
Core	Financial Accounting 3 (M2)	FCTN321	7	12	Financial Accounting 2 (M1 & M2) (P)	Exam
Core	Internal Auditing 3 (M2)	INAD321	7	12	Internal Auditing 2 (M1 & M2) (P)	Exam
Core	Statistics	STCS101	6	12	N/A	Exam
Core	Taxation 2 (M2)	TAXT221	7	12	Taxation 1 (P)	Exam
	<b>TOTAL CREDITS</b>	<b>384</b>				

### 5.3. DIPLOMA IN TAXATION DITAX1

YEAR ONE - STUDY PERIOD ONE						
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre- requisite (P) Co- requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Business Fundamentals 1	BUFU101	6	12	N/A	Continuous Assessment
Core	Commercial Law 101	COLA101	5	12	N/A	Exam
General Edu	Business Calculations	BUCA101	5	12	N/A	Exam
Core	Financial Accounting 101	FIAC101	5	12	N/A	Exam
Core	Internal Auditing 101	INAU101	5	12	N/A	Exam
Core	Introduction to Microeconomics	INME101	5	12	N/A	Exam
<b>SEMESTER 2</b>						
Core	Cornerstone	CSTN101	5	12	N/A	Continuous Assessment
Core	Commercial Law 201	COLA201	6	12	Commercial Law 101 Business fundamentals 1 (P)	Exam
Core	Financial Accounting 102	FIAC102	5	12	N/A	Exam

Core	Internal Auditing 102	INAU102	5	12	N/A	Exam
Core	Introduction to Macroeconomics	INME102	5	12	N/A	Exam

## YEAR TWO - STUDY PERIOD TWO

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Business Fundamentals 2	BUFU202	6	12	Business fundamentals 1(P)	Continuous Assessment
Core	Commercial Law 202	COLA202	6	16	Commercial Law 101 Business Fundamentals 1 (P)	Exam
Core	Financial Accounting 201	FIAC201	6	12	Financial Accounting 101 & 102 (P)	Exam
Core	Internal Auditing 201	INAU201	6	12	Internal Auditing 101 & 102 (P)	Exam
Core	Principles of Taxation 201	PRTA201	6	12	N/A	Exam
<b>SEMESTER 2</b>						
Core	Financial Accounting 202	FIAC202	6	12	Financial Accounting 101 & 102 (P)	Exam
Core	Internal Auditing 202	INAU202	6	12	Internal Auditing 101 & 102 (P)	Exam
Core	Principles of Taxation 202	PRTA202	6	12	N/A	Exam
Core	Managerial Accounting and Finance 101	MAAF101	6	12	N/A	Exam
Core	Values in the Work Place	VWKP101	5	8	Cornerstone 101 (P)	Continuous

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## YEAR THREE - STUDY PERIOD THREE

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\CA
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### SEMESTER 1

Core	Entrepreneurial Spirit	ENSP101	6	12	Business Fundamentals 1 & 2 (P)	Continuous Assessment
Core	Financial Accounting 301	FIAC301	7	12	Financial Accounting 201 & 202 (P)	Exam
Core	Managerial Accounting and Finance 201	MAAF201	6	12	Managerial Accounting and Finance 101 (P)	Exam
Core	Taxation 301	TAXA301	6	12	Principles of Taxation 201 & 202 (P)	Exam
Core	The Entrepreneurial Edge	TENE101	6	8	N/A	Continuous Assessment
Core	World of Work	VWRK101	5	8	N/A	Continuous Assessment

### SEMESTER 2

Core	Business Informatics 101	BUIN101	6	12	N/A	Exam
Core	Corporate Procedures	CRPP302	6	12	Commercial Law 201 & 202 (P)	Exam
Core	Financial Accounting 302	FIAC302	7	12	Financial Accounting 201 & 202 (P)	Exam
Core	Taxation 302	TAXA302	6	12	Principles of Taxation 201 & 202 (P)	Exam
Core	Taxation 303	TAXA303	6	12	Principles of Taxation 201 & 202 (P)	Exam

	<b>TOTAL CREDITS</b>			<b>376</b>		
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## 5.4. DIPLOMA IN TAXATION: EXTENDED CURRICULUM PROGRAMME DITAF1

<b>YEAR ONE - STUDY PERIOD ONE</b>						
<b>Core (C); Fundamental (F) Gen Edu. (GE)</b>	<b>Module Name</b>	<b>Module Code</b>	<b>NQF level</b>	<b>Module credits</b>	<b>Pre- requisite (P) Co- requisite (C) Exposure (E)</b>	<b>Exam\ CA</b>
<b>SEMESTER 1</b>						
General Edu	Accounting Literacies 101	ACOL101	5	12	N/A	Continuous Assessment
General Edu	Business Calculations	BUCA101	5	12	N/A	Continuous Assessment
General Edu	Introduction to Microeconomics Augmented	IAEC101	5	12	N/A	Exam
General Edu	Quantitative Literacies	QULI101	5	12	N/A	Exam
<b>SEMESTER 2</b>						
General Edu	Accounting Literacies 102	ACOL102	5	12	N/A	Continuous Assessment
Core	Cornerstone	CSTN101	5	8	N/A	Continuous Assessment
Core	Internal Auditing 101	INAU101	5	8	N/A	Exam

General Edu	Introduction to Macroeconomics Augmented	CRE101	5	12	N/A	Exam
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## YEAR TWO - STUDY PERIOD TWO

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam/ CA
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### SEMESTER 1

Core	Business Fundamentals 1	BUFU101	6	8	N/A	Continuous Assessment
General Edu	Entrepreneurial Edge	TENE101	6	8	N/A	Exam
Core	Financial Accounting 101	FIAC101	5	8	N/A	Exam
Core	Internal Auditing 102	INAU102	5	8	N/A	Exam

### SEMESTER 2

Core	Commercial Law 1	COLA101	6	8	N/A	Exam
Core	Financial Accounting 102	FIAC102	5	8	N/A	Exam
Core	Internal Auditing 201	INAU201	6	8	Internal Auditing 101 & 102	Exam
Core	Managerial Accounting and Finance Augmented 101	MAFA101	6	12	N/A	Exam
General Edu	Taxation Augmented	TAUG101	6	12	N/A	Exam

### YEAR THREE - STUDY PERIOD THREE

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
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#### SEMESTER 1

Core	Business Fundamentals 2	BUFU202	6	12	Business Fundamentals 1	Exam
Core	Commercial Law 201	COLA201	6	12	Commercial Law 1	Exam
Core	Financial Accounting 201	FIAC201	6	12	Financial Accounting 101 & 102	Exam
Core	Managerial Accounting and Finance 201	MAFA102	6	12	Managerial Accounting and Finance 101	Exam
Core	Principles of Taxation 201	PRTA201	6	8	Taxation 1 Augmented	Exam

#### SEMESTER 2

Core	Commercial Law 202	COLA202	6	12	Commercial Law 1	Exam
Core	Financial Accounting 202	FIAC202	6	12	Financial Accounting 101 & 102	Exam
Core	Internal Auditing 202	INAU202	6	8	Internal Auditing 101 & 102	Exam
Core	Principles of Taxation 202	PRTA202	6	8	Taxation 1 Augmented	Exam
Core	Value in the Workplace	VWKP101	5	8	N/A	Continuous Assessment

## YEAR FOUR- STUDY PERIOD THREE

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQ F lev el	Modu le credi ts	Pre- requisit e (P) Co- requisit e (C) Exposu re (E)	Exam\ CA
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### SEMESTER 1

Core	Entrepreneurial Spirit	ENSP101	6	12	N/A	Exam
Core	Financial Accounting 301	FIAC301	7	12	Financial Accounting 201 & 202	Exam
Core	Taxation 301	TAXA301	7	12	Principles of Taxation 201 & 202	Exam
Core	World of Work	WWRK101	5	8	N/A	Continuous Assessment

### SEMESTER 2

Core	Business Informatics	BUIN101	6	12	N/A	Exam
Core	Corporate Procedures	CRPP302	6	12	N/A	Exam
Core	Financial Accounting 302	FIAC302	7	12	Financial Accounting 201 & 202	Exam
Core	Taxation 302	TAXA302	6	12	Principles of Taxation 201 &	Exam

						202	
Core	Taxation 303	TAXA303	7	12	Principles of Taxation 201 & 202	Exam	
	TOTAL CREDITS			376			

## 5.5. ADVANCED DIPLOMA IN INTERNAL AUDIT ADIAU1

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Advanced Computer Audit 4A	ADVC401	7	12	N/A	Exam
Core	Financial Reporting 4A	FIRE401	7	12	N/A	Exam
Core	Internal Audit 4A	INAU401	7	12	N/A	Exam
Core	Internal Audit 4C	INAU403	7	12	N/A	Exam
Core	Managerial Accounting and Finance 4A	MAAF401	7	12	N/A	Exam
<b>SEMESTER 2</b>						

Core	Advanced Computer Audit 4B	ADVC402	7	12	N/A	Exam
Core	Financial Reporting 4B	FIRE402	7	12	N/A	Exam
Core	Internal Audit 4B	INAU402	7	12	N/A	Exam
Core	Information Systems Audit	INFS401	7	12	N/A	Exam
Core	Managerial Accounting and Finance 4B	MAAF402	7	12	N/A	Exam
	<b>TOTAL CREDITS</b>			<b>120</b>		

## 5.6. ADVANCED DIPLOMA IN TAXATION ADTAX1

Core (C); Fundamen- tal (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Mod- ule cred- its	Compulsory(C) Elective (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Financial Reporting 4A	FIRE401	7	12	C	Exam
Core	Internal Audit Process 4	INAP401	7	12	C	Exam
Core	Managerial Accounting and Finance 4A	MAAF401	7	12	C	Exam
Core	Tax Administration 4	TAAD401	7	12	C	Exam
Core	Taxation of Business Activities 4	TABA401	7	12	C	Exam

<b>SEMESTER 2</b>						
Core	Estates Taxation 4	ESTA401	7	12	C	Exam
Core	International Taxation 4	INTA401	7	12	C	Exam
Core	Tax Opinion Writing 4	TAOW401	7	12	C	Exam
Electives - Students should select one stream below						
Stream A						
Core	Financial Reporting 4B	FIRE402	7	12	E	Exam
Core	Managerial Accounting and Finance 4B	MAAF402	7	12	E	Exam
Stream B						
Core	Advanced Computer Audit 4A	ADVC401	7	12	E	Exam
Core	Advanced Computer Audit 4B	ADVC402	7	12	E	Exam
<b>TOTAL CREDITS</b>				<b>120</b>		

\*C = C=Compulsory; E = Elective

## 5.7. POST GRADUATE DIPLOMA IN INTERNAL AUDIT PGDIA1

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credits	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA

<b>SEMESTER 1</b>						
Core	Forensic Auditing 5	FAUD801	8	20	N/A	Exam
Core	Information Technology 5A	INTE801	8	12	N/A	Exam
Core	Internal Auditing 5A	IAUD801	8	24	N/A	Exam
Core	Research Methodology	IARM801	8	12	N/A	Continuous Assessment
<b>SEMESTER 2</b>						
Core	Information Technology 5B	INTE802	8	12	N/A	Exam
Core	Internal Auditing 5B	IAUD802	8	24	N/A	Exam
Core	Research Project	RPAU802	8	24	N/A	Continuous Assessment
	<b>TOTAL CREDITS</b>			<b>128</b>		

## 5.8. POST GRADUATE DIPLOMA IN TAXATION PGDIT1

Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Module credit	Pre-requisite (P) Co-requisite (C) Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
Core	Information Technology 5A	ICTX801	8	12	N/A	Exam

Core	International Tax 5	ITTX801	8	20	N/A	Exam
Core	Research Methodology	RMTX801	8	12	N/A	Continuous Assessment
Core	Tax Policy 5	TXPO801	8	24	N/A	Exam
<b>SEMESTER 2</b>						
Core	Estate Planning 5	ESTP802	8	12	N/A	Exam
Core	Information Technology 5B	INFT802	8	12	N/A	Exam
Core	Research Project	RPTX801	8	24	N/A	Continuous Assessment
Core	Tax Law 5	TXLW802	8	12	N/A	Exam
	<b>TOTAL CREDITS</b>			<b>128</b>		

## 5.9 MASTER OF ACCOUNTING MSAIA1 AND MSATX1

Module Title	Module Code (Internal Auditing)	Module Code (Taxation)	HEQ SF Levels
Research Project & Dissertation (Full Year)	RSIA511	RDTX511	9
Research Project & Dissertation (1st Registration)	RSIA521	RDTX521	9
Research Project & Dissertation (Re-registration)	RSIA531	RDTX531	9

### ASSESSMENT METHOD/ INSTRUCTIONAL PROGRAMME

This instructional programme comprises a research project within the discipline culminating in a dissertation. In their dissertation students must prove that they understand a particular problem in the industry in which they have done research; are able to analyse and set it out logically; are able to arrive at logical conclusions or a diagnosis; and are able to make proposals for the improvement/ the elimination of the problem. The dissertation must comply with the normal general technical requirements and rules with regard to scope,

quality and layout per Rule G24(3).

## 5.10 DOCTOR OF PHILOSOPHY IN ACCOUNTING: DPAIU1

Module Title	Module Code (Internal Auditing)	Module Code (Taxation)	HEQ SF Levels
Research Project & Dissertation (Full Year)	THAU511	THAU511	10
Research Project & Dissertation (1st Registration)	THAU521	THAU521	10
Research Project & Dissertation (Re-registration)	THAU531	THAU531	10

### ASSESSMENT METHOD/ INSTRUCTIONAL PROGRAMME

This instructional programme comprises a research project within the discipline culminating in a thesis. In their thesis students must prove that they understand a particular problem in the industry in which they have done research; are able to analyse and set it out logically; are able to arrive at logical conclusions or a diagnosis; and are able to make proposals for the improvement/ the elimination of the problem. Students must make an academic contribution to the knowledge area. The thesis must comply with the normal general technical requirements and rules with regard to scope, quality and layout per Rule G24(3).

## DEPARTMENT SPECIFIC REGISTRATION RULES

Admission to the departmental programmes are based on merit, and limited to DUT's enrollment targets.

### 6. MODULE CONTENT

Students must read this section in conjunction with the relevant module guides.

#### 6.1. DIPLOMA IN INTERNAL AUDITING (DIIAU1), AND DIPLOMA IN TAXATION (DITAX1)

MODULE CODE	MODULE NAMES	NQF LEVEL\CREDITS
BSCL101	<b>BUSINESS CALCULATIONS</b> <ul style="list-style-type: none"><li>• Basic mathematical calculations.</li><li>• Basic concepts in statistics.</li><li>• Data collection, presentation, and analysis.</li><li>• Sampling methods and statistical analysis.</li></ul>	NQF: 5 CREDITS: 12
BFND101	<b>BUSINESS FUNDAMENTALS 1</b> <ul style="list-style-type: none"><li>• Efficiently manage key aspects of academic life.</li><li>• Basic business communication, written and verbal.</li><li>• Information literacy.</li><li>• Basic business finance.</li><li>• Critical citizenry in a business environment.</li></ul>	NQF: 5 CREDITS: 12

BFND201	<p><b>BUSINESS FUNDAMENTALS 2</b>  <b>NQF: 6 CREDITS:12</b></p> <ul style="list-style-type: none"> <li>• Introduction to research methodology.</li> <li>• Environmental considerations.</li> <li>• Business communications.</li> <li>• Technology and society.</li> </ul>
BINF101	<p><b>BUSINESS INFORMATICS 101</b>  <b>NQF: 6 CREDITS: 12</b></p> <p>Components, and functions of information systems.  E-commerce, enterprise resource planning, supply chain, customer relationship management, knowledge management and management support systems.  Virtual reality, radio frequency, biometrics, nanotechnology, artificial intelligence, wireless technologies, grid, and cloud computing.  Ethical issues, intellectual property principles, privacy issues, green computing, and security threats.</p>
CMLW101	<p><b>COMMERCIAL LAW 1/101</b>  <b>NQF: 6 CREDITS: 8</b></p> <p>Introduction to the study of South African law.  General principles governing the law of contract.  Contract of Sale.  Contract of Agency.  Introduction to the Law of Delict and Unjustified Enrichment.</p>
CMLW211	<p><b>COMMERCIAL LAW 2 (M1) / 201</b>  <b>NQF: 6 CREDITS: 12</b></p> <p>Contract of lease.  Law relating to payment, negotiable instruments, EFT, and e-commerce.  Law of insurance.  Law of security.  The National Credit Act 34 of 2005.  The Consumer Protection Act 68 of 2008.  The Basic Conditions of Employment Act 75 of 1997.  The Occupational Health and Safety Act 85 of 1993.  Intellectual property rights.</p>

CMLW221	<p><b>COMMERCIAL LAW 2 (M2) / 202</b></p> <p style="text-align: right;"><b>NQF: 6      CREDITS: 12</b></p> <p>Characteristics of sole traders, partnerships, and types of companies. Common and statutory law regarding companies. Registration of companies, meetings, shareholders, directors and other obligations in terms of company law.</p>
CSTN101	<p><b>CORNERSTONE 101</b></p> <p style="text-align: right;"><b>NQF: 5      CREDITS: 12</b></p> <p>Exploring different disciplinary perspectives, i.e.: environmental, historical, and sociological. Ethics, diversity, and critical citizenry, with specific focus on gender. Examine implications of the role of a student and that of a citizen.</p>
CPRC101	<p><b>CORPORATE PROCEDURES</b></p> <p style="text-align: right;"><b>NQF: 6      CREDITS: 12</b></p> <p>Procedures in which meetings should take place with the various role players in a business environment within common and statutory law practices. Stock exchange operations. Business ethics with corporate governance and common law. Corporate governance principles, role players, board structures, stakeholders</p>
ESPR101	<p><b>ENTREPRENEURIAL SPIRIT</b></p> <p style="text-align: right;"><b>NQF: 6      CREDITS: 12</b></p> <p>Spirit of entrepreneurship, i.e.: product/ service vision, innovation and converting ideas into a business venture. Operations, i.e.: project and team management. Business and finance, i.e.: type of business, business plan, intellectual property protection, financing, marketing, and risk management.</p>

FCTN111	<p><b>FINANCIAL ACCOUNTING 1 (M1) / 101</b></p> <p style="text-align: right;"><b>NQF: 5    CREDITS: 8</b></p> <p>Basics of financial accounting, capturing, and processing of transactions. Bank Reconciliations. Adjusting and closing processes. Reporting on trading and manufacturing entities.</p>
FCTN121	<p><b>FINANCIAL ACCOUNTING 1 (M2) / 102</b></p> <p style="text-align: right;"><b>NQF: 5 CREDITS: 8</b></p> <p>Accounting for assets, liabilities, and equity. Presenting financial statements. Accounting for companies, partnerships, and close corporations Financial statements of a close corporation.</p>
FCTN211	<p><b>FINANCIAL ACCOUNTING II (M1) / 201</b></p> <p style="text-align: right;"><b>NQF: 6    CREDITS: 12</b></p> <p>Accounting framework. Presentation of financial statements. Inventories, share capital and intangible assets. Provisions, contingent liabilities, and events after reporting period.</p>
FCTN221	<p><b>FINANCIAL ACCOUNTING II (M2) / 202</b></p> <p style="text-align: right;"><b>NQF: 6    CREDITS: 12</b></p> <p>Foreign exchange transactions. Impairment of assets. Statement of cash flows. Presentation of financial statements</p>
FCTN311	<p><b>FINANCIAL ACCOUNTING 3 (M1) / 301</b></p> <p style="text-align: right;"><b>NQF: 7    CREDITS: 12</b></p> <p>Accounting framework. Statement of cash flows. Presentation of financial statements. Earnings per share and leases.</p>

FCTN321	<p><b>FINANCIAL ACCOUNTING 3 (M2) / 302</b>  <b>NQF: 7                      CREDITS: 12</b></p> <p>Analysis and interpretation of financial statements.  Group financial statements.  Valuations.  Reconstructions and liquidations.</p>
INAD111	<p><b>INTERNAL AUDITING 1(M1) / 101</b>  <b>NQF: 5                      CREDITS: 8</b></p> <p>Introduction to internal auditing.  International Professional Practices Framework (IPPF) - Mission, definition, code of ethics and standards.  Types of audits  Interaction with the board of directors, audit committee, senior management, process owners, employees, and other stakeholders</p>
INAD121	<p><b>INTERNAL AUDITING 1(M2) / 102</b>  <b>NQF: 5                      CREDITS: 8</b></p> <p>Corporate governance, i.e.: board of directors, audit committee, internal audit, ethical leadership, governance of risk, information technology, compliance with laws, stakeholder relationships, and integrated reporting.  Companies Act of 2008.  Business ethics in the organization and an assessment thereof.</p>
INAD211	<p><b>INTERNAL AUDITING 2 (M1) / 201</b>  <b>NQF: 6                      CREDITS: 8</b></p> <p>The audit process, i.e.: planning, performing and communicating the results of an audit.  Relationship between risk management and internal audit.</p>

<b>INAD221</b>	<p><b>INTERNAL AUDITING 2 (M2) / 202</b>  <b>NQF: 6                      CREDITS: 8</b></p> <p>Internal controls  Information technology concepts and controls.  Business cycles.</p>
<b>INAD311</b>	<p><b>INTERNAL AUDITING 3 (M1) (DPIA only)</b>  <b>NQF: 7                      CREDITS: 12</b></p> <p>The internal audit process.  Audit planning, audit evidence, and Computer Assisted Audit Techniques (CAATS).  Performing audits for the following business cycles:  Revenue and receipts.  Acquisitions and payments.  Inventory.  Human resources and payroll.  Bank, long-term assets, and liabilities.</p>
<b>INAD321</b>	<p><b>INTERNAL AUDITING 3 (M2) (DPIA only)</b>  <b>NQF: 7                      CREDITS: 12</b></p> <p>Communicating audit outcomes and monitoring progress.  Documentation.  Fraud.</p>
<b>MAAF101</b>	<p><b>MANAGERIAL ACCOUNTING AND FINANCE (M1) / 101</b>  <b>NQF: 6                      CREDITS: 12</b></p> <p>Cost classification and cost behavior.  Inventory control.  Remuneration systems and incentive schemes.  Activity based costing, absorption costing, direct costing, and job costing.  Cost volume profit analysis and overhead cost analysis.</p>

MAAF201	<p><b>MANAGERIAL ACCOUNTING AND FINANCE (M2) / 201</b>  <b>NQF: 6      CREDITS: 12</b></p> <p>Process costing, joint and by-products.  Budgeting, standard costing and relevant costing.  Capital budgeting and time value of money.</p>
PMIC101	<p><b>PRINCIPLES OF MICROECONOMICS /  INTRODUCTION TO MICROECONOMICS</b>  <b>NQF: 5      CREDITS: 12</b></p> <p>Introductory concepts.  Circular flow of economic activity in a two-sector model.  The goods and labour market.  Elasticity.  Production and costs.  Market structures, i.e.: perfect competition and monopoly</p>
PMAC101	<p><b>PRINCIPLES OF MACROECONOMICS /  INTRODUCTION TO MACROECONOMICS</b>  <b>NQF: 5      CREDITS: 12</b></p> <p>The circular flow model of the macro-economy.  Macroeconomic objectives, their measurement and the Keynesian Model of the macro economy.  The role of money, financial institutions, South African Reserve Bank, demand for money, and money creation process.  Monetary policy and monetary policy framework in South Africa.  Fiscal Policy and the South African budget.  International trade, exchange rates, balance of payments and related policies.</p>
STCS101	<p><b>STATISTICS 2 (DPIA only)</b>  <b>NQF: 6      CREDITS: 12</b></p> <p>Financial calculations.  Simple linear regression and correlation.  Elementary probability and counting rules.  Random variables and their probability distributions.  Sampling and sampling distributions.  Hypothesis testing, estimation, chi-squared tests, and time series analysis</p>

<b>TAXT101</b> <b>PRTA201</b>	<b>TAXATION 1 /</b> <b>PRINCIPLES OF TAXATION 201</b> <p style="text-align: right;"><b>NQF: 6</b>                      <b>CREDITS: 12</b></p> Income tax and capital gains tax for individuals. Gross and exempt income. General deductions. Fringe benefits. Capital gains tax.
<b>TAXA301</b>	<b>TAXATION 301</b> <p style="text-align: right;"><b>NQF: 6</b>                      <b>CREDITS: 12</b></p> General and special deductions, capital allowances, trading stock, and assessed losses from the Income Tax Act. Companies and partnerships.
<b>TAXT211</b>	<b>TAXATION 2 (M1)</b> <p style="text-align: right;"><b>NQF: 7</b>                      <b>CREDITS: 12</b></p> General and special deductions, capital allowances, trading stock, and assessed losses from the Income Tax Act. Companies and partnerships.
<b>TAXT221</b>	<b>TAXATION 2 (M2) (DPIA only)</b> <p style="text-align: right;"><b>NQF: 7</b>                      <b>CREDITS: 12</b></p> Value Added Tax (VAT). Capital Gains Tax for companies. Turnover tax, and small business corporations. Tax avoidance. Administrative procedures.
<b>PRTA202</b>	<b>PRINCIPLES OF TAXATION 202 (DPTAX only)</b> <p style="text-align: right;"><b>NQF: 6</b>                      <b>CREDITS: 12</b></p> South African tax law, i.e.: constitutional rights of taxpayers, its implications on tax administration. Organisational structure of the South African tax system, roles and responsibilities of the South African Revenue Services (SARS), and the Minister of Finance. Tax administration terminology, principles, dispute resolution, and legal principles.

<b>TAXA302</b>	<p><b>TAXATION 302 (DPTAX only)</b></p> <p style="text-align: right;"><b>NQF: 6</b>                      <b>CREDITS: 12</b></p> <p>Turnover tax, and small business corporations.  Trading stock and assessed losses.  Partnerships.  Pay As You Earn (PAYE) provisions.  Administrative procedures.</p>
<b>TAXA303</b>	<p><b>TAXATION 303 (DPTAX only)</b></p> <p style="text-align: right;"><b>NQF: 6</b>                      <b>CREDITS: 12</b></p> <p>Value Added Tax (VAT).  Capital Gains Tax for individuals and businesses.  General and specific anti-avoidance provisions of the Income Tax Act.</p>
<b>TENE101</b>	<p><b>THE ENTREPRENEURIAL EDGE</b></p> <p style="text-align: right;"><b>NQF: 6</b>                      <b>CREDITS: 8</b></p> <p>Becoming an entrepreneur.  Addressing risk, understanding the market, and planning.  Financial objectives.  Marketing.  Ethics and social responsibility.</p>

VWKP101	<p><b>VALUES IN THE WORKPLACE</b></p> <p style="text-align: right;"><b>NQF: 5</b>                      <b>CREDITS: 8</b></p> <p>Personal values and how they intersect with the values in the workplace. Social responsibility, i.e.: ethics, and diversity. Personal development and workplace adaptability.</p>
WWRK101	<p><b>WORLD OF WORK</b></p> <p style="text-align: right;"><b>NQF: 5</b>                      <b>CREDITS: 8</b></p> <p>Traditional and modern CV writing. Career path options, job searching, job applications, networking, interviewing, and verbal communication. Business structures, processes, ethics, etiquette, goal setting, time management, meetings, and report writing. Problem identification, problem solving, creativity, interpersonal skills, and conflict management. Productivity, quality and health and safety in the workplace. Planning, organising, motivation, leadership, and teamwork.</p>

## 6.2 DIPLOMA IN INTERNAL AUDITING (DIAUF1) AND DIPLOMA IN TAXATION (DITAF1): EXTENDED CURRICULUM PROGRAMMES.

### Notes:

1. Modules represent both programmes unless otherwise stated.
2. The modules referred to in the Diploma in Internal Auditing and the Diploma in Taxation in 7.1 above, are the same for each of the Extended Curriculum Programmes, respectively. Refer to 7.1 above for these modules.
3. Only the additional modules for the Extended Curriculum Programmes are reflected below.
4. Abbreviations used, i.e.:  
DPIA-ECP = Diploma: Internal Auditing Extended Curriculum Programme.  
DPTAX-ECP = Diploma: Taxation Extended Curriculum Programme

<b>MODULE CODE</b>	<b>MODULE NAMES LEVEL\</b>	<b>NQF CREDITS</b>
<b>ACOL101</b>	<b>ACCOUNTING LITERACY (M1) / 101</b> 12 Essay and report writing. Referencing. Oral presentations. Effective study methods. Information technology, use of computers, information retrieval, and Word processing. Introduction to the disciplines of internal auditing and taxation.	<b>NQF: 5 CREDITS:</b>
<b>ACOL102</b>	<b>ACCOUNTING LITERACY (M2) / 102</b> 12 Academic and effective writing in the disciplines of internal auditing and taxation. Assignment and report writing. Information technology, information retrieval, Word processing and Excel. Introduction to research - data collection, analysis and writing. Teamwork as well as project presentation. Introduction to statutory effects on internal auditing and taxation. Entrepreneurship.	<b>NQF: 5 CREDITS:</b>

<b>MAFA101</b> <b>MAFA102</b>	<b>MANAGERIAL ACCOUNTING AND FINANCE AUGMENTED (M1) &amp; (M2) / 101 &amp; 201</b> <b>NQF: 6 CREDITS:</b> <b>12</b> Refer to Managerial Accounting and Finance in 7.1 above
<b>PMIC101</b> <b>IEAC101</b>	<b>PRINCIPLES OF / INTRODUCTION TO MICROECONOMICS AUGMENTED</b> <b>NQF: 5 CREDITS:</b> <b>12</b> Refer to Principles of / Introduction to Microeconomics in 7.1 above.
<b>PMAC101</b> <b>ICRE101</b>	<b>PRINCIPLES OF / INTRODUCTION TO MACROECONOMICS AUGMENTED</b> <b>NQF: 5 CREDITS:</b> <b>12</b> Refer to Principles of / Introduction to Macroeconomics in 7.1 above.
<b>TAUG101</b>	<b>TAXATION 1 AUGMENTED (DPTAX-ECP only)</b> <b>NQF: 6 CREDITS:</b> <b>12</b> Basic introduction to taxation. Introduction to governmental fiscal framework, and to the annual income tax framework. Calculating taxable income. Calculating employees tax and its implementation.
<b>QULI101</b>	<b>QUANTITATIVE LITERACY</b> <b>NQF: 5 CREDITS:</b> <b>12</b> Mathematical operations and calculations. Discount and commissions. Interest calculations. Constructing and analysing graphs. Descriptive statistics.

## 6.3 ADVANCED DIPLOMA IN INTERNAL AUDIT (ADIAU1), AND ADVANCED DIPLOMA IN TAXATION (ADTAX1)

### Notes:

1. Modules represent both programmes unless otherwise stated.
2. Abbreviations used, i.e.:  
ADIA1 = Advanced Diploma: Internal Audit  
ADTAX1 = Advanced Diploma: Taxation

<b>MODULE CODE</b>	<b>MODULE NAMES</b>	<b>NQF LEVEL CREDITS</b>
<b>ADV401</b>	<b>ADVANCED COMPUTER AUDIT 4A</b> NQF: 7 CREDITS: 12 Business functions, processes and data requirements. The development of Enterprise Resource Planning (ERP) systems. Navigation and business processes. Sales and marketing.	
<b>ADV402</b>	<b>ADVANCED COMPUTER AUDIT 4B</b> NQF: 7 CREDITS: 12 Navigation with ERP software. Materials management. Inventory management/ production planning.	
<b>ESTA401</b>	<b>ESTATES TAXATION 4 (ADTAX only)</b> NQF: 7 CREDITS: 12 Donations tax. Deceased estates. Insolvent estates. Composition & deceased insolvent estates. Taxation of trusts.	

<b>FIRE401</b>	<b>FINANCIAL REPORTING 4A</b> <b>NQF: 7 CREDITS: 12</b> Entrepreneurship. Conceptual frameworks. Presentation and interpretation of financial statements. Taxation, and earnings per share. Reporting procedures and reporting formats
<b>FIRE402</b>	<b>FINANCIAL REPORTING 4B</b> <b>NQF: 7 CREDITS: 12</b> Reporting types and techniques. Interim and segment reporting. Employee benefits. Financial instruments. Capitalised borrowing costs
<b>INFS401</b>	<b>INFORMATION SYSTEMS AUDIT (ADIA only)</b> <b>NQF: 7 CREDITS: 12</b> The process of auditing information systems. Governance and management of information technology. Information systems, acquisition, development and implementation. Information systems operations, maintenance and service management. Protection of information assets.
<b>INAU401</b>	<b>INTERNAL AUDIT 4A (ADIA only)</b> <b>NQF: 7 CREDITS: 12</b> International Professional Practices Framework (IPPF) and organization ethics. Governance. Legislation and regulation for companies and other organisations. Legislation and regulation for private and public organisations.

<b>INAU402</b>	<b>INTERNAL AUDIT 4B (ADIA only)</b> <b>NQF: 7 CREDITS: 12</b> Managing an internal audit function. Business processes and risks. Information technology risks and controls. The audit processes. Audit reporting.
<b>INAU403</b>	<b>INTERNAL AUDIT 4C / INTERNAL AUDIT PROCESS 4</b> <b>NQF: 7 CREDITS: 12</b> Risk management. Business processes and risks. Information technology risks and controls. Fraud risks and controls. Audit evidence and working papers. The audit process.
<b>INTA401</b>	<b>INTERNATIONAL TAXATION 4 (ADTAX only)</b> <b>NQF: 7 CREDITS: 12</b> Principles of international taxation and South African Tax law. Transfer pricing, thin capitalization, and double taxation. Rebate/ reduction of foreign taxes, tax treaties, and tax credits. Organisation for Economic Cooperation and Development (OECD).
<b>MAAF401</b>	<b>MANAGERIAL ACCOUNTING AND FINANCE 4A</b> <b>NQF: 7 CREDITS: 12</b> Overview of financial management. Time value of money, and valuation of bonds and shares. Risk and return, and portfolio management. Dividend policy. Analysis and interpretation of financial statements.

MAAF402	<p><b>MANAGERIAL ACCOUNTING AND FINANCE 4B</b>  <b>NQF: 7 CREDITS: 12</b></p> <p>Cost of capital and capital budgeting.  Sources of finance.  Working capital management.  Mergers and take-overs.  International financial management</p>
TAAD401	<p><b>TAX ADMINISTRATION 4 (ADTAX only)</b>  <b>NQF: 7 CREDITS: 12</b></p> <p>Application of the tax act.  Powers and duties of the South African Revenue Services (SARS)  Administration procedures, i.e.: registration, prescribed forms, accounts and records, assessments, penalties, dispute resolution, tax payments/refunds, and all other aspects of tax administration.</p>
TABA401	<p><b>TAXATION OF BUSINESS ACTIVITIES 4 (ADTAX only)</b>  <b>NQF: 7 CREDITS: 12</b></p> <p>South African tax practices and transactions.  Mergers and acquisitions.  Dividends tax.  Interest and financial instruments.  Taxation of distributions by companies.  Corporate restructuring.</p>
TAOW401	<p><b>TAX OPINION WRITING (ADTAX only)</b>  <b>NQF: 7 CREDITS: 12</b></p> <p>Tax legislations.  Tax case law, court law, principles, and scenarios.  Gross income definition, deductions, residency and capital, forecasting and potential tax liability</p>

**6.4 POST GRADUATE DIPLOMA IN INTERNAL AUDIT (PGDIA1), AND  
POST GRADUATE DIPLOMA IN TAXATION (PGDIT1)**

Notes:

1. Modules represent both programmes unless otherwise stated.
2. Abbreviations used, i.e.:  
 PGIA = Post Graduate Diploma: Internal Audit  
 PGTAX = Post Graduate Diploma: Taxation

<b>MODULE CODE</b>	<b>MODULE NAMES</b>	<b>NQF LEVEL</b>	<b>CREDITS</b>
ESTP802	<b>ESTATE PLANNING 5 (PGTAX only)</b> Estate Duty Act. Impact of Donations, Intestate Succession Act, the various types of marriages, and the tax thereon. Wills Act. Capital Gains Tax, and Transfer Duty. Role of Trusts.	NQF: 8	CREDITS: 12
FAUD801	<b>FORENSIC AUDITING 5 (PGIA only)</b> Foundation for fraud and forensic accounting. Fraud and forensic accounting in an IT environment. Financial statement fraud. Forensic and litigation advisory services. Cybercrime and criminology.	NQF: 8	CREDITS: 20
INTE801 ICTX801	<b>INFORMATION TECHNOLOGY 5A</b> Navigation and understanding of the Enterprise Resource Planning (ERP) system. Warehouse management and financial accounting - organizational structures, processes, master data elements, integration and reporting within an ERP system.	NQF: 8	CREDITS: 12
INTE802 INFT802	<b>INFORMATION TECHNOLOGY 5B</b> Human capital management, enterprise asset management, and cost accounting - organizational structures, processes, and master data elements within an ERP system.	NQF: 8	CREDITS: 12

IAUD801	<p><b>INTERNAL AUDITING 5A (PGIA only)</b>  <b>NQF: 8 CREDITS: 24</b></p> <p>Internal Audit Professional Practices Framework and organisation ethics.  Governance.  Fraud.  Managing an internal audit function.  Audit evidence.</p>
IAUD802	<p><b>INTERNAL AUDITING 5B (PGIA only)</b>  <b>NQF: 8 CREDITS: 24</b></p> <p>Risk management.  Business processes and risks.  Information technology risks and controls.  The audit process.  Audit reporting.</p>
ITTX801	<p><b>INTERNATIONAL TAXATION 5 (PGTAX only)</b>  <b>NQF: 8 CREDITS: 20</b></p> <p>Organisation for Economic Cooperation and Development OECD articles.  Transfer pricing rules and the application thereof.  Thin capitalization rules and protocols.  Double taxation agreements and protocols.  Capital Gains Tax.  VAT audit and reconstruction.  Business Income and permanent establishments.</p>
IARM801 RMTX801	<p><b>RESEARCH METHODOLOGY</b>  <b>NQF: 8 CREDITS: 12</b></p> <p>Research methodology, design, process, approaches and strategies.  Research aims, objectives, and literature review.  Quantitative and qualitative research techniques, sampling, data collection and interpretation.  Data presentation techniques and research report writing.  Research ethics.</p>

<b>RPAU802</b> <b>RPTX801</b>	<p align="center"><b>RESEARCH PROJECT</b></p> <p align="right"><b>NQF: 8 CREDITS: 24</b></p> <p>Full title of mini dissertation.  Chapter 1: Introduction.  Chapter 2: Literature review.  Chapter 3: Research methodology.  Chapter 4: Presentation, interpretation and discussion of results.  Chapter 5: Conclusions and recommendations.  List of references and list of appendices.</p>
<b>TXLW802</b>	<p align="center"><b>TAX LAW 5 (PGTAX only)</b></p> <p align="right"><b>NQF: 8 CREDITS: 12</b></p> <p>Relevant taxation legislation.  Tax court transcript database.  Tax case law related textbooks</p>
<b>TXPO801</b>	<p align="center"><b>TAX POLICY 5 (PGTAX only)</b></p> <p align="right"><b>NQF: 8 CREDITS: 24</b></p> <p>Political, economic considerations, and poverty reduction strategies in designing income tax systems.  Design of individual income tax systems.  Flat and dual income tax systems.  The economic effects of corporate tax.  Presumptive and imputed tax systems.  Tax treaties and incentives.  Principles of taxation of natural resources.  Theoretical basis of interaction between taxation and globalisation.  Defining tax capacity and tax effort.</p>

## 6.5 MASTER OF ACCOUNTING MSAIA1 AND MSATX1

### Notes:

Modules represent both programmes.

MODULE CODE	MODULE NAMES	NQF LEVEL\CREDITS
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<b>RSIA511/521/531</b> <b>RDTX511/521/531</b>	<p><b>.RESEARCH PROJECT &amp; DISSERTATION</b>  <b>NQF: 9 CREDITS: 180</b></p> <p>A research project within the discipline culminating in a dissertation. In their dissertation students must prove that they: understand a particular problem in the industry in which they have done research, are able to analyse and set it out logically, are able to arrive at logical conclusions or a diagnosis, and are able to make proposals for the improvement/ the elimination of the problem</p>
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## 7.2 DOCTOR OF PHILOSOPHY IN ACCOUNTING

<b>MODULE CODE</b>	<b>MODULE NAMES</b>	<b>NQF LEVEL\ CREDITS</b>
<b>THAU511</b> <b>521 / 531</b>	<p><b>RESEARCH PROJECT &amp; THESIS</b></p> <p><b>NQF: 10 CREDITS: 360</b></p> <p>A research project within the discipline culminating in a thesis. In their thesis students must prove that they: understand a particular problem in the industry in which they have done research, are able to analyse and set it out logically, are able to arrive at logical conclusions or a diagnosis, and are able to make proposals for the improvement/ the elimination of the problem.            Make theoretical and applied contributions to the knowledge environment.</p>	

**E&OE**







