

FINANCIAL ACCOUNTING



DURBAN UNIVERSITY OF TECHNOLOGY
INYUNJESI YASETHEKWINI YEZOBUCHWEPHESHE



FACULTY OF
ACCOUNTING
& INFORMATICS

20 HAND 24 BOOK

ENVISION2030

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

CREATIVE. DISTINCTIVE. IMPACTFUL.

HANDBOOK FOR 2024

FACULTY of ACCOUNTING AND INFORMATICS

DEPARTMENT OF FINANCIAL ACCOUNTING

PROGRAMMES

Diploma in Accounting
Diploma in Accounting (ECP) (4yrs)
Advanced Diploma in Accounting
Postgraduate Diploma in Accounting
Master of Accounting
Doctor of Philosophy in Accounting

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.

DEPARTMENTAL VISION

A preferred provider of progressive financial leaders.

DEPARTMENTAL MISSION

“Making financial accounting count” by
Providing real world accounting education, scholarship and entrepreneurship

DEPARTMENTAL VALUES

Integrity

(To act ethically and with honesty.)

Transparency

(To conduct ourselves with openness. To collaborate, cooperate and make collective decisions.)

Accountability

(To accept responsibilities for our actions.)

Professionalism

(To comply with regulatory frameworks. To develop professional expertise. To promote good work ethic.)

Think. Act. Account.

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, research output is commercialized thus providing a source of income for the institution. Learning programmes, in which the emphasis on technological capability is as important as cognitive skills, are developed around graduate profiles as defined 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 Institution. If, for whatever reason, you do not register consecutively for every year of your programme, your existing registration contract with the Institution will cease. Your re-registration anytime thereafter will be at the discretion of the Institution and, if permitted, will be in accordance with the rules applicable at that time.

1. CONTACT DETAILS

All Departmental queries to:

Secretary: Miss T Malevu
Tel No: 031 373 5621
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Location of Department: Ritson Campus, Block C, Second Floor, East Wing

All Faculty queries to:

Faculty Assistant: Mr Lwandile Chiya
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Faculty Officer: Mrs N Singh-Sakichand
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Location of Faculty office: East Wing, Hotel School Building,
Ritson Campus

Executive Dean: Professor O Olugbara
Tel No: 031 373 5597
Fax No: 031 373 5593

Executive Dean's Secretary Ms L Phasha
Email: MatladiP@dut.ac.za

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

Deputy Dean: Professor M J Swanepoel
Tel No: 031 373 5634
Email: matthyss@dut.ac.za

Location of Deputy
Dean's office: North Wing, Hotel School Building,
Ritson Campus

2. STAFFING - NAME AND QUALIFICATION

Position	Name	Qualification
Head of Department	Dr F Marimuthu	PhD in Finance (UKZN); Master of Business Administration (UDW); B Tech Cost and Management Accounting (MLST); ND Cost and Management Accounting (MLST).
Lecturers (Alphabetical order)	Mr S.S. Abbana	Master of Accounting (DUT); B Tech Cost and Management Accounting (DUT); ND Financial Accounting (DUT).
	Mr C.M. Chonco	Master of Accounting Sc. (UNISA); Chartered Accountant (SA); Postgraduate Diploma in Financial Planning (Milpark); Postgraduate Diploma in Accounting Sc. (CTA)(UNISA); B Com Business Finance, Econ (UKZN).
	Miss K. Joshua	Master of Accounting (DUT); B Tech CMA (DUT); ND Cost and Management (DUT)
	Mr S.S. Mkhwanazi	Master of Accounting (DUT); B Tech Tax (DUT); ICSA (CIS).
	Mr B.N. Ngcobo	Master of Accountancy (UKZN), Professional Accountant (SA), Postgraduate Diploma in Financial Accounting (UNISA), Bachelor of Accounting Science (BCompt) (UNISA), B Tech: Business Administration (DUT), ND Office Management and Technology (DUT).
	Mr B.T. Ngiba	Master of Business Administration (UKZN); Professional Accountant (SA); B Tech Tax (NT); ND Acc. (NT); ND Project Management, MDP B-BBEE (Wits).
	Dr A Ramsarghey	PhD: Management Sciences – Leadership and Complexity (DUT); Professional Accountant (SA); M Com Taxation (UKZN); B.Accounting (UDW).
	Mrs A.A Robinson	Master of Accounting (DUT); B Tech Cost and Management Accounting (DUT); ND Cost and Management Accounting (DUT); Post Graduate Certificate in Education (Accounting)(UNISA).
	Mrs S.C Samuel	Master of Accounting (DUT); B Tech Cost and Management Accounting (DUT); ND Cost and Management Accounting (DUT).
nGAP lecturer	Miss S Nzama	Master of Accounting (DUT); B Tech Cost and Management Accounting (DUT); ND Cost and Management Accounting (DUT).
Administrative staff Secretary	Miss N T Malevu	B Tech: Office Management & Technology (DUT); ND Office Management and Technology (TN); NC Project Management (BSU)
Extended Curriculum Programme Administrator	Mr M Mthembu	B Tech: Business Administration (DUT); ND Office Management and Technology (DUT)

3. PROGRAMMES OFFERED BY THE DEPARTMENT

Programmes 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 Accounting	D1ACC1	101909	6	Offered since 2019	380
Diploma in Accounting Extended Curriculum Programme	DIACCF	101909	6	Offered since 2021	380
Advanced Diploma in Accounting	ADPAC1	15387	7	Offered since 2021	120
Master of Accounting	MSAF1	96845	9	Ongoing	
Postgraduate Diploma in Accounting	PGDACC	119818	8	Offered since 2023	120
Doctor of Philosophy in Accounting	DPACC1	119989	10	Offered since 2023	360
PHASED-OUT PROGRAMMES					
Qualification Name	Qualification Code	SAQA NLRD No.	NQF Level	Last New Intake	SAQA CREDITS
ND Accounting	NDACC3	72209	6	2018	
ND Accounting (Extended Curriculum Programme)	NDACF1	72209	6	2018	
B.Tech: Corporate Administration	BTCAD1	1015	7	2019	

4. PROGRAMME INFORMATION AND RULES FOR ENTRANCE REQUIREMENTS

4.1 DIPLOMA: ACCOUNTING QUALIFICATION CODE: DIACC1

The minimum duration for the above programme is three years of full-time study.

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	Mathematics OR	E	D	At least 50% in THREE Fundamental subjects including English,	50%
English (1 st additional)	4					
Mathematics OR	3					
Mathematics Literacy OR	5					
Accounting	4	Accounting	D	C	At least 60% in three compulsory vocational Subjects	60%
And Two 20 credit subjects	3					
OR						
DUT Accounting Bridging Course. A pass in FOUR subjects of the Accounting Bridging Course (Meeting the minimum requirements).						

Selection Procedure:

Meeting the minimum entry requirements does not automatically guarantee acceptance. It depends on the number of applicants and number of places allowed by DUT. A points system is used for admission to the Department of Financial Accounting. 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:

- (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
- (c) 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: ACCOUNTING EXTENDED CURRICULUM PROGRAMME QUALIFICATION CODE: DIACCF

The minimum duration for the above programme is four years of full-time study.

MINIMUM ENTRANCE REQUIREMENTS

In addition to the requirements of the General Rule G7, an applicant must meet the minimum admission requirements as follows:

Compulsory Subjects	NSC	SC		NCV
	Rating	HG	SG	
English home Language (HL) OR English first Additional language (FAL)	3 4	E D	C C	A level 4 national certificate vocational with the following minimum requirements: <ol style="list-style-type: none"> 1. At least 50% in three fundamental subjects including English 2. At least 60% in three compulsory vocational subjects
AND				
Mathematics OR Mathematics Literacy	3 5	E	D	
OR				
Accounting	4	D	C	
		OR Pass in Maths or Accounting with 30 points or more		
AND				
Two 20 credit NSC subjects	3			

All prospective students that meet the above entry requirements would be ranked according to their English and Mathematics marks obtained.

Those applicants who have points between 20 to 25, with a NSC, may be placed on the extended curriculum programme. Those applicants with a senior certificate would need 25 to 29 points to be placed on the ECP programme.

The extended curriculum programme, through purposeful and structured set of learning experiences, will provide these students with the academic foundations necessary for them to succeed on the regular programme.

4.3 ADVANCED DIPLOMA: ACCOUNTING PROGRAMME CODE: ADPAC1

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

ENTRANCE REQUIREMENTS

National Diploma OR Diploma in Accounting OR;
Equivalent qualification in a cognate field at NQF level 6

4.4 POSTGRADUATE DIPLOMA: ACCOUNTING PROGRAMME CODE: PGDACC

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

ENTRANCE REQUIREMENTS

Advanced Diploma in Accounting OR; Equivalent
qualification in a cognate field at NQF level 7

4.5 MASTER OF ACCOUNTING : FINANCIAL ACCOUNTING PROGRAMME CODE: MSAFA1

The minimum duration for the above programme is two years of full-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.

An introductory interview with the Head of Department will be required and each
application will be considered on merit.

4.6 DOCTOR OF PHILOSOPHY IN ACCOUNTING PROGRAMME CODE: DPACC1

The minimum duration for the above programme is two years of full-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 a Masters Degree in the field of either Financial Accounting, Management Accounting, Taxation or Auditing.

An introductory interview with the Head of Department will be required and each application will be considered on merit.

5. PROGRAMME STRUCTURE

5.1 DIPLOMA: ACCOUNTING (DIACC1)

YEAR ONE

Study period	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
SEMESTER 1							
SP1	C	Financial Accounting 1A	FACA101	5	12	N/A	Y
SP1	C	Cost Accounting 1	CAAU101	5	12	N/A	Y
SP1	C	Business Fundamentals 1	BFNM101	5	12	N/A	CA
SP1	C	Introduction to Microeconomics	ITMA101	5	12	N/A	Y
SP1	C	Business Calculations	BCLN101	5	12	N/A	Y
SEMESTER 2							
SP1	C	Financial Accounting 1B	FACB101	5	12	N/A	Y
SP1	C	Business Information systems 1	BIFS101	5	12	N/A	Y
SP1	C	Introduction to Macroeconomics	ITME101	5	12	N/A	Y
SP1	C	Commercial Law for Accountants 1	CLAS101	5	12	N/A	Y
SP1	C	Cornerstone 101	CSTN101	5	12	N/A	CA
SP1	(GE)	Values in the Workplace	VWKP101	5	8	N/A	CA

YEAR TWO

Study period	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
SEMESTER 1							
SP2	C	Cost Accounting 2A	CACA201	6	12	P - Cost Accounting 1 Financial Accounting 1A & 1B	Y
SP2	C	Commercial Law for Accountants 2A	CMLA201	6	12	P - Commercial Law for Accountants 1	Y
SP2	C	Financial Accounting 2A	FACA201	6	12	P - Financial Accounting 1A & IB	Y
SP2	C	Auditing 2A	AUDA201	6	12	P - Financial Accounting 1A & 1B	Y
SP2	C	Business Fundamentals 2	BFNM201	6	12	P - Business Fundamentals 1	CA
SEMESTER 2							
SP2	C	Commercial Law for Accountants 2B	CMLA202	6	12	P - Commercial Law for Accountants 1	Y
SP2	C	Cost Accounting 2B	CACB202	6	12	P - Cost Accounting 1 Financial Accounting 1A & 1B	Y
SP2	C	Financial Accounting 2B	FACB201	6	12	P - Financial Accounting 1A & IB	Y
SP2	C	Auditing 2B	AUDB201	6	12	P - Financial Accounting 1A & IB	Y
SP2	C	Taxation 1	TAXT101	6	12	P - Financial Accounting 1A & IB	Y
SP2	(GE)	Equality & Diversity (GE)	EQDV101	6	8	N/A	CA

YEAR THREE

Study period	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
SEMESTER 1							
SP3	C	Business Info Systems 2	BIFS201	6	12	P - Business Info Systems 1	Y
SP3	C	Advanced Law	ALAW301	6	12	P - Commercial Law for Accountants 2A & 2B	Y
SP3	C	Financial Accounting 3A	FACA301	7	12	P - Financial Accounting 2A & 2B	Y
SP3	C	Management Accounting 3A	MACA301	6	12	P - Cost Accounting 2A & 2B	Y
SP3	C	Taxation 2A	TAXA201	6	12	P - Taxation 1 Financial Accounting 2A & 2B	Y
SP3	(GE)	Global Environment	GENV101	6	8	N/A	CA
SEMESTER 2							
SP3	C	ICT Innovation and Emerging Technologies	ITIN101	6	8	N/A	CA
SP3	C	Financial Accounting 3B	FACB301	7	12	P - Financial Accounting 2A & 2B	Y
SP3	C	Management Accounting 3B	MACB301	6	12	P - Cost Accounting 2A & 2B	Y

SP3	C	Taxation 2B	TAXB201	6	12	P - Taxation 1 Financial Accounting 2A & 2B	Y
SP3	C	Auditing 3	ADTN301	6	12	P - Auditing 2A & 2B	Y

Total SAQA credits for Graduation is 380.

5.2 DIPLOMA: ACCOUNTING EXTENDED CURRICULUM PROGRAMME (DIACCF)

YEAR ONE

Study period	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
SEMESTER 1							
SP1	C	Accounting Professional Practice 1A	ACCP101	5	12	N/A	CA
SP1	C	Quantitative Literacy	QUAL101	5	8	N/A	Y
SP1	C	Introduction to Microeconomics Augmented	ITMA101	5	12	N/A	Y
SP1	C	Business Calculations	BCLN101	5	8	N/A	Y
SEMESTER 2							
SP1	C	Introduction to Macroeconomics Augmented	ITME101	5	12	N/A	Y
SP1	C	Commercial Law for Accountants 1	CLAS101	5	12	N/A	Y
SP1	C	Cost Accounting 1 Augmented	CAAU101	5	12	N/A	Y
SP1	C	Accounting Professional Practice 1B	ACCP102	5	12	N/A	CA
SP1	C	Cornerstone 101	CSTN101	5	12	N/A	CA

YEAR TWO

Study period	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
SEMESTER 1							
SP2	C	Financial Accounting 1A	FACA101	5	8	N/A	Y
SP2	C	Business Fundamentals 1	BFNM101	5	8	N/A	CA
SP2	C	Cost Accounting 2A Augmented	CAAU201	6	12	P - Cost Accounting 1 Augmented	Y
SP2	C	Commercial Law for Accountants 2A	CMLA201	6	12	P - Commercial Law for Accountants 1	Y
SEMESTER 2							
SP2	C	Commercial Law for Accountants 2B	CMLA202	6	12	P - Commercial Law for Accountants 1	Y
SP2	C	Business Information systems 1	BIFS101	5	8	N/A	Y
SP2	C	Financial Accounting 1B	FACB101	5	8	N/A	Y
SP2	C	Cost Accounting 2B Augmented	CAAU202	6	12	P - Cost Accounting 1 Augmented	Y
SP2	(GE)	Values in the Workplace	VWKP101	5	12	N/A	CA

YEAR THREE

Study period	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
SEMESTER 1							
SP3	C	Financial Accounting 2A	FACA201	6	8	P - Financial Accounting 1A & IB	Y
SP3	C	Auditing 2A	AUDA201	6	12	P - Financial Accounting 1A & IB	Y
SP3	C	Business Fundamentals 2	BFNM201	6	12	P - Business Fundamentals 1	CA
SP3	C	Business Info Systems 2	BIFS201	6	12	P - Business Info Systems 1	Y
SP3	C	Advanced Law	ALAW301	6	12	P - Commercial Law for Accountants 1 Commercial Law for Accountants 2A	Y
SEMESTER 2							
SP3	C	Financial Accounting 2B	FACB201	6	8	P - Financial Accounting 1A & IB	Y
SP3	C	Auditing 2B	AUDB201	6	12	P - Financial Accounting 1A & IB	Y
SP3	C	Taxation 1	TAXT101	6	12	P - Financial Accounting 1A & IB	Y
SP3	C	ICT Innovation and Emerging Technologies	ITIN101	6	8	N/A	CA
SP3	(GE)	Equality & Diversity	EQDV101	6	8	N/A	CA

YEAR FOUR

Study period	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
SEMESTER 1							
SP4	C	Financial Accounting 3A	FACA301	7	12	P - Financial Accounting 2A & 2B	Y
SP4	C	Management Accounting 3A	MACA301	6	12	P - Cost Accounting 2A & 2B	Y
SP4	C	Taxation 2A	TAXA201	6	12	P - Taxation 1	Y
SP4	(GE)	Global Environment	GENV101	6	8	N/A	CA

SEMESTER 2

SP4	C	Financial Accounting 3B	FACB301	7	12	P - Financial Accounting 2A & 2B	Y
SP4	C	Management Accounting 3B	MACB301	6	12	P - Cost Accounting 2A & 2B	Y
SP4	C	Taxation 2B	TAXB201	6	12	P - Taxation 1	Y
SP4	C	Auditing 3	ADTN301	6	12	P - Auditing 2A & 2B	Y

Total SAQA credits for Graduation is 380.

5.3 ADVANCED DIPLOMA IN ACCOUNTING (ADPAC1)

YEAR ONE

Study period	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
SEMESTER 1							
SP1	C	Advanced Financial Accounting 4A	ADFC701	7	12	N/A	Y
SP1	C	Advanced Financial Accounting 4B	ADFA701	7	12	N/A	Y
SP1	C	Advanced Financial Accounting 4C	ADCF701	7	12	N/A	Y
SP1	C	Advanced Financial Management 1	ADFM701	7	12	N/A	Y
SP1	C	Advanced Taxation	ADTA701	7	12	N/A	Y
SEMESTER 2							
SP1	C	Advanced Financial Accounting 4D	ADCD702	7	12	N/A	Y
SP1	C	Advanced Financial accounting for SME's	ADCS702	7	12	N/A	Y
SP1	C	Advanced Financial management 2	ADFM702	7	12	N/A	Y
SP1	C	Advanced Auditing	ADAD702	7	12	N/A	Y
SP1	C	Advanced Corporate Practice 1	ADCP702	7	12	N/A	Y
Total SAQA credits for Graduation is 120.							

5.4 POSTGRADUATE DIPLOMA IN ACCOUNTING (PGDACC)

YEAR ONE

Study period	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

SP1	C	Accounting Research Project A	ACRP801	8	12	N/A	Y
SP1	C	Applied Auditing	APAU801	8	12	N/A	Y
SP1	C	Applied Financial Accounting A	APFA801	8	12	N/A	Y
SP1	C	Applied Financial Management	APFM802	8	12	N/A	Y
SP1	C	Applied Taxation A	APT801	8	12	N/A	Y

SEMESTER 2

SP1	C	Accounting Research Project B	ACRP802	8	12	N/A	Y
SP1	C	Applied Financial Accounting B	APFA801	8	12	N/A	Y
SP1	C	Applied Management Accounting	APMA801	8	12	N/A	Y
SP1	C	Applied Taxation B	APT802	8	12	N/A	Y

Total SAQA credits for Graduation is 120.

5.5 MASTER OF ACCOUNTING: FINANCIAL ACCOUNTING (MSAF1)

Module Title	Module Code	HEQSF Levels
Research Project & Dissertation (Full Year)	RSFA511	9
Research Project & Dissertation (1st Registration)	RSFA521	9
Research Project & Dissertation (Re-registration)	RSFA531	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).

5.6 DOCTOR OF PHILOSOPHY IN ACCOUNTING (DPACC1)

Module Title	Module Code	HEQSF Levels
Research Project & Dissertation (Full Year)		10
Research Project & Dissertation (1st Registration)	THAC511	10
Research Project & Dissertation (Re-registration)	THAC512	10

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; provide original contribution to knowledge 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).

6. REGISTRATION AND RE-REGISTRATION RULES

6.1. Registration for all programmes offered by the department:

Students registering for any of the programmes offered by the department are required to meet the minimum requirements detailed in the departmental rules in section 4 above.

Registration for Diploma: Accounting; Diploma: Accounting Extended Curriculum Programme:

6.1.1. NSC and NCV applications received via the Central Applications Office (CAO) will be scored and ranked according to the points system on the ranking code in general rule 7.

6.1.2. These programmes are offered on a semester basis and registration takes place in January only for the whole year. Only students that have been accepted for the programme are invited for registration.

Registration for Advanced and Post Graduate Diploma: Accounting

6.1.3. Students wishing to apply for these programmes are required to apply online via the department by the end of October of the year preceding their intended registration.

6.1.4. These programmes are offered on a semester basis and registration takes place in January or February only for the whole year. Only students that have been accepted for the programme are invited for registration.

Registration for Master and PhD of Accounting: Financial Accounting

6.1.5. Students wishing to apply for these programmes are required to apply via the department by the end of October of the year preceding their intended registration.

6.1.6. These programmes are offered on an annual basis and registration takes place from January. Only students that have been accepted for the programme are invited for registration.

6.2. Changing from an old programme to a new programme:

6.2.1. The following programmes are being phased out:

6.2.1.1. National Diploma: Accounting

6.2.1.2. National Diploma: Accounting (ECP)

6.2.1.3. Bachelor of Technology: Corporate Administration

6.2.2. Students who have not completed the outstanding modules in terms of the phase out plan for the respective programme, will be required to either transfer to the new programme, or must complete the outstanding modules elsewhere and may apply for exemption, subject to the provisions of the general rules.

6.2.3. Students transferring from the incomplete old programme to the new programme, on application, be granted credit for modules passed towards the new qualification.

6.3. Exemptions and Transfers:

Students will be able to carry credits from the old programmes to the new programme within a four-year period. Refer to General rules G8 and G9.

6.4. Work done during the semester/ year:

- 6.4.1. Semester marks shall be determined in accordance with the requirements as indicated in the student guides. For details of assessment, refer to the studyguide pertaining to each module. Failure to meet these requirements will disqualify a student from writing the final examination in the modules concerned.
- 6.4.2. Notwithstanding Rule G12 a semester mark obtained for any module is valid only for the main examination in the semester in which a student is registered plus the supplementary examination in that module if granted to the student in terms of Rule G13.
- 6.4.3. Students must verify course marks before the final examinations are written. A 40% semester mark is needed to gain entry into the examination of modules that have a final examination. Continuous assessment modules require a semester mark of 50%.

6.5. Examinations:

- 6.5.1. In order to pass an examination, a student must obtain a final mark of 50% in terms of rule G14. This must be read in conjunction with the study guide for each module to confirm how the final mark is calculated.
- 6.5.2. A student may be admitted to a supplementary examination for a module if he/ she has obtained a final mark of at least 45% in terms of rule G13(2).

6.6. Exclusion rules:

- 6.6.1. Students who are refused re-admission in terms of the University rules may motivate, in writing, to the Head of Department to be re-admitted. The Head of Department may forward a recommendation to the Faculty Board for a decision. Exclusion rules in terms of the General rules G17, G21, G22, and G23 will be applied.

Maximum time allowed for completion of qualifications:

- 6.6.2. Diploma - 5 years.
- 6.6.3. Advanced Diploma - 2 years full-time or 4 years part-time.
- 6.6.4. Postgraduate Diploma - 2 years full-time or 4 years part-time.
- 6.6.5. Masters Degree - 3 years full-time or 6 years part-time.
- 6.6.6. PhD Degree - 4 years full-time or 8 years part-time.
- 6.6.7. Students who are enrolled for a Diploma and fails more than 50% of the modules in the first semester, will not be permitted to re-register for this qualification. Students have the right to appeal this decision via the Students Appeals Committee.
- 6.6.8. In addition to rule G16, students should pass the specified pre-requisite

modules (as per the programme structure) in order to progress to the next level of study.

- 6.6.9. In addition to rules G14, G16, G17 and G21B(3) the following is applicable for the Diploma in Accounting i.e.:
- 6.6.9.1. At the end of year 1, a minimum of 84 credits must be obtained.
 - 6.6.9.2. At the end of year 2, a minimum of 204 credits must be obtained.
 - 6.6.9.3. At the end of year 3, a minimum of 324 credits must be obtained.
 - 6.6.9.4. At the end of year 4, a minimum of 380 credits must be obtained.
- 6.6.10. Students who are enrolled for the first year of study for a Master of Accounting degree must complete their proposal within the first year of registration in order to be re-admitted for further studies.
- 6.6.11. In calculating the time taken to complete a qualification, the periods of in- complete study at another institution/ programme / department will be taken into consideration.
- 6.6.12. Students who are enrolled for the Postgraduate Diploma, the following rules are also applicable, which is; General Rules G 22 B (2) and (3), G 13, G 16, G 17 in conjunction with General Rule G 22 B(3) are also applicable.
- 6.6.13. Students who are enrolled for the PhD, the following rules are also applicable, which is; General Rules G25(2), G25(2)(c), G25(3), G26(4), G6B, G25(2)(b), G13(1)(k), G13(1)(o), G25(4), G25 and G26.

7. MODULE CONTENT

General:

1. The abridged syllabus below is in alphabetical order of the modules per programme.
2. Students must read this section in conjunction with the relevant student guides.
3. Refer to the programme structure in section 5 above for the type of assessment for each module.
4. The duration of each semester is approximately 12 weeks.

7.1 DIPLOMA: ACCOUNTING (DIACC1)

MODULE CODE	MODULE NAMES	NQF LEVEL\ CREDITS
ALAW301	ADVANCED LAW III	NQF: 6 CREDITS: 12
	<ul style="list-style-type: none"> • Know the legal principles relating to Trusts • Understand and apply general concepts and provisions regarding Labour law/Arbitration • Understand the law relating to immaterial property and marketing • Define law of carriage of goods and carriage of persons • Know statutes relating to financial institutions • Know statutes relating to property transactions 	
AUDA201	AUDITING 2A	NQF: 6 CREDITS: 12
	<ul style="list-style-type: none"> • Understand the responsibilities, functions and qualities of the auditor. • Understand the concepts and principles relevant to the audit. • Understand the procedures for obtaining audit evidence. 	
AUDB201	AUDITING 2B	NQF: 6 CREDITS: 12
	<ul style="list-style-type: none"> • Understand the framework for internal control and internal control evaluation. • Understand the framework for internal audit. • Awareness of the process of reporting audit findings. • Preparation of Audit working papers • Plan and conduct an Audit 	

	<ul style="list-style-type: none"> • Perform pre-engagement activities • Audit of business cycles (Field work) • Identify and evaluate controls in the Computer Information Systems environment
ADTN301	<p>AUDITING III</p> <p style="text-align: right;">NQF: 6 CREDITS: 12</p> <ul style="list-style-type: none"> • Preparation of Audit working papers • Plan and conduct an Audit • Perform pre-engagement activities • Audit of business cycles (Field work) • Identify and evaluate controls in the Computer Information Systems environment
BCLN101	<p>BUSINESS CALCULATIONS</p> <p style="text-align: right;">NQF: 5 CREDITS: 8</p> <ul style="list-style-type: none"> • Basic mathematical calculations. • Basic concepts in statistics. • Data collection, presentation and analysis. • Sampling methods and statistical analysis.
BFNM101	<p>BUSINESS FUNDAMENTALS 1</p> <p style="text-align: right;">NQF: 5 CREDITS: 8</p> <ul style="list-style-type: none"> • Efficiently manage key aspects of academic life. • Basic business communication, written and verbal. • Information literacy. • Basic business finance. • Critical citizenry in a business environment.
BFNM201	<p>BUSINESS FUNDAMENTALS 2</p> <p style="text-align: right;">NQF: 6 CREDITS: 12</p> <ul style="list-style-type: none"> • Introduction to research methodology. • Environmental considerations. • Business communications. • Technology and society.

BIFS101	<p>BUSINESS INFORMATION SYSTEMS I</p> <p style="text-align: right;">NQF: 5 CREDITS: 8</p> <ul style="list-style-type: none"> • Understand the function of the hardware elements and software of the computer. • Use the computer as a storage management tool. • Use the computer as a word-processing tool. • Use the computer as a research and communication tool. • Support systems.
BIFS201	<p>BUSINESS INFORMATION SYSTEMS II</p> <p style="text-align: right;">NQF: 6 CREDITS:12</p> <ul style="list-style-type: none"> • Communications and Networks • Computer Security and Safety, Ethics, and Privacy • Database Management • Enterprise Computing • Information System Development and Programming Languages • 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.
CLAS101	<p>COMMERCIAL LAW 1 / 101</p> <p style="text-align: right;">NQF: 5 CREDITS: 12</p> <ul style="list-style-type: none"> • 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.
CMLA201	<p>COMMERCIAL LAW 2 (M1)</p> <p style="text-align: right;">NQF: 6 CREDITS: 12</p> <ul style="list-style-type: none"> • 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.

CMLA202	COMMERCIAL LAW 2 (M2) <p style="text-align: right;">NQF: 6 CREDITS:12</p> <ul style="list-style-type: none"> • 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.
CSTN101	CORNERSTONE 101 <p style="text-align: right;">NQF: 5 CREDITS:12</p> <ul style="list-style-type: none"> • 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.
FACA101	FINANCIAL ACCOUNTING 1 (M1) <p style="text-align: right;">NQF: 5 CREDITS: 12</p> <ul style="list-style-type: none"> • Basics of financial accounting, capturing and processing of transactions. • Bank Reconciliations. • Adjusting and closing processes. • Reporting on trading and manufacturing entities.
FACB101	FINANCIAL ACCOUNTING 1 (M2) <p style="text-align: right;">NQF: 5 CREDITS:12</p> <ul style="list-style-type: none"> • Accounting for assets, liabilities and equity. • Presenting financial statements. • Accounting for companies, partnerships and close corporations • Financial statements of a close corporation.
FACA201	FINANCIAL ACCOUNTING II (M1) <p style="text-align: right;">NQF: 6 CREDITS:12</p> <ul style="list-style-type: none"> • Accounting framework. • Presentation of financial statements. • Inventories, share capital and intangible assets. • Provisions, contingent liabilities, and events after reporting period.

FACB201	FINANCIAL ACCOUNTING II (M2) <p style="text-align: right;">NQF: 6 CREDITS:12</p> <ul style="list-style-type: none"> • Foreign exchange transactions. • Impairment of assets. • Statement of cash flows. • Presentation of financial statements.
FACA301	FINANCIAL ACCOUNTING 3 (M1) <p style="text-align: right;">NQF: 7 CREDITS:12</p> <ul style="list-style-type: none"> • Accounting framework. • Statement of cash flows. • Presentation of financial statements. • Earnings per share and leases.
FACB301	FINANCIAL ACCOUNTING 3 (M2) <p style="text-align: right;">NQF: 7 CREDITS:12</p> <ul style="list-style-type: none"> • Analysis and interpretation of financial statements. • Group financial statements. • Valuations. • Reconstructions and liquidations.
MACA301	MANAGEMENT ACCOUNTING 3A <p style="text-align: right;">NQF: 6 CREDITS:12</p> <p>Explain, calculate, prepare and evaluate fixed and flexible operational and cash budgets</p> <p>Prepare budget reports reflecting actual against budget</p> <p>Discuss the use of budget reports to evaluate performance</p> <p>Explain the behavioral implications of planning and budgeting</p> <p>Explain the use of IT in the budget process</p> <p>Analyze, calculate and interpret operational variances</p> <p>Prepare reports using a range of benchmarks and evaluate the results</p> <p>Explain the behavioral implications of standard costing</p> <p>Explain, calculate, apply and compare different group incentive schemes</p> <p>Discuss and apply the use of advanced stock control methods</p> <p>Use activity based costing in cost determination</p>
MACB301	MANAGEMENT ACCOUNTING 3B <p style="text-align: right;">NQF: 6 CREDITS:12</p> <p>Measuring relevant costs for decision-making</p> <p>Apply and evaluate short-term decision-making techniques</p> <p>Apply and discuss the experience and learning curve</p> <p>Apply and discuss the linear programming model</p>

	<p>Explain and apply the use of decision trees</p> <p>Explain and apply the use of network analysis and PERT analysis</p> <p>Explain the capital budgeting process</p> <p>Evaluate projects using investment appraisal techniques, including, under conditions of capital rationing</p> <p>Evaluate alternative investment appraisal techniques</p> <p>Explain the relevance of qualitative factors</p> <p>Prepare project cash flows that take account of taxations and inflation</p> <p>Evaluate mutually exclusive projects with unequal lives</p>
ITMA101	<p>PRINCIPLES OF MICROECONOMICS / INTRODUCTION TO MICROECONOMICS</p> <p style="text-align: right;">NQF: 5 CREDITS:12</p> <ul style="list-style-type: none"> • 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.
ITME101	<p>PRINCIPLES OF MACROECONOMICS / INTRODUCTION TO MACROECONOMICS</p> <p style="text-align: right;">NQF: 5 CREDITS:12</p> <ul style="list-style-type: none"> • 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.
TAXT101	<p>TAXATION 1 / PRINCIPLES OF TAXATION 201</p> <p style="text-align: right;">NQF: 6 CREDITS:12</p> <ul style="list-style-type: none"> • Income tax and capital gains tax for individuals. • Gross and exempt income. • General deductions. • Fringe benefits. • Capital gains tax.

TAXA201	<p>TAXATION 2 (M1)</p> <p style="text-align: right;">NQF: 6 CREDITS:12</p> <ul style="list-style-type: none"> • General and special deductions, capital allowances, trading stock, and assessed losses from the Income Tax Act. • Companies and partnerships.
TAXB201	<p>TAXATION 2 (M2)</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <ul style="list-style-type: none"> • Value Added Tax (VAT). • Capital Gains Tax for companies. • Turnover tax, and small business corporations. • Tax avoidance. • Administrative procedures. •
VWKP101	<p>VALUES IN THE WORKPLACE</p> <p style="text-align: right;">NQF: 5 CREDITS:8</p> <ul style="list-style-type: none"> • Personal values and how it intersects with the values in the work place. • Social responsibility, i.e.: ethics, and diversity. • Personal development and work place adaptability.
QUAL101	<p>QUANTITATIVE LITERACY</p> <p style="text-align: right;">NQF: 5 CREDITS: 8</p> <ul style="list-style-type: none"> • Mathematical operations and calculations. • Discount and commissions. • Interest calculations. • Constructing and analysing graphs. • Descriptive statistics.
ACCP 101 AND ACCP102	<p>ACCOUNTING PROFESSIONAL PRACTICE</p> <p style="text-align: right;">NQF: 5 CREDITS: 12</p> <ul style="list-style-type: none"> • Literacy practices of Financial Accounting. • Concepts of Financial Accounting • Critical reflection.

7.2 ADVANCED DIPLOMA IN ACCOUNTING (ADPAC1)

ACAD 702	Advanced Auditing <p style="text-align: right;">NQF: 7 CREDITS:12</p> <ul style="list-style-type: none">• Managing an Audit Function:• Concepts of Business Processes and Risks:• Impact of Information Technology Risks and Controls:• The Audit Process:• Audit reporting
ADCP 702	Advanced Corporate Practice 1 <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The core syllabus of the module is the integrated study of the Company's Act No 71 of 2008 relating to the following broad areas:</p> <ul style="list-style-type: none">• Overview of the company concept• Incorporation of a company including the memorandum and articles of association• Capacity of a company• Promoter, offer of shares and prospectus• Shareholding and membership, voting rights, office holders, directors, board of directors• General meetings and other meetings• Re-organisations, liquidations, judicial managements• Financial Statements
ADFC 701	Advanced Financial Accounting 4A <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The core syllabus of the module is the integrated study of the IAS statements relating to the following broad areas:</p> <ul style="list-style-type: none">• Accounting Framework• Presentation of Financial Statements• Taxation• Earnings per share• Analysis and interpretation of financial statements• Investment Property

ADFA 701	<p>Advanced Financial Accounting 4B</p> <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The core syllabus of the module is the integrated study of the IAS statements relating to the following broad areas:</p> <ul style="list-style-type: none"> • Segment operations • Employee benefits • Financial instruments • Foreign exchange contracts
ADCF 701	<p>Advanced Financial Accounting 4C</p> <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The core syllabus of the module is the integrated study of the IAS statements relating to the following broad areas:</p> <ul style="list-style-type: none"> • Accounting policies, accounting estimates and errors • Accounting policies and the effects of changes in accounting policies: Overview, choice and development • Changes in accounting policies and disclosure requirements • Changes in accounting estimates: overview, adjustment and disclosure • Correction of errors: overview, adjustment and disclosure • Government grants with the differentiation between grants related to future expenses, grants related to assets, grants related to loan as a package. • Borrowing costs: Expensing, capitalisation, deferred tax and disclosure. • Interim reporting: Applicability of IAS 34 and reporting requirements thereof. • Non- current assets held for sale and discontinued operations: Applicability of IFRS 5 and reporting requirements thereof.
ADCD 702	<p>Advanced Financial Accounting 4D</p> <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The core syllabus of the module is the integrated study of the IAS statements relating to the following broad areas:</p> <ul style="list-style-type: none"> • Business combinations • Consolidations: Group accounts • Associates • Joint Ventures • Consolidated Cash Flow Statements

ADCS 702	Advanced Financial Accounting for SME's <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The core syllabus of the module is the integrated study of the IAS statements relating to the following broad areas:</p> <ul style="list-style-type: none"> • Overview, Concepts and Pervasive principles • Financial statement presentation • Consolidated and Separate Financial statements for SME's • Transition to the IFRS for SME's
ADFM 701	Advanced Financial Management 1 <p style="text-align: right;">NQF: 7 CREDITS:12</p> <p>The learning outcomes are covered in the core syllabus of the module under the following broad topics:</p> <ul style="list-style-type: none"> • Strategic Management • Environmental Analysis • Supply Chain Management • SWOT Analysis • Organizational Management • Performance Measurement
ADFM 702	Advanced Financial Management 2 <p style="text-align: right;">NQF: 7 CREDITS:12</p> <ul style="list-style-type: none"> • Introduction/overview to Financial Management • Time value of money • Valuation of bonds and shares • Risk and Return • Analysis and Interpretation of Financial statements
ADTA 701	Advanced Taxation <p style="text-align: right;">NQF: 7 CREDITS:12</p> <ul style="list-style-type: none"> • Donations Tax • Deceased Estates • Insolvent Estates, • Composition & Deceased Insolvent Estates • Taxation of Trusts

7.3 POSTGRADUATE DIPLOMA IN ACCOUNTING (PGDACC)

<p>APAU801</p>	<p>Applied Auditing</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <ul style="list-style-type: none"> • Pre-engagement activities • Audit Planning • Statutory Acts and Regulatory Authorities: <ul style="list-style-type: none"> ○ The Companies Act ○ Auditing Profession Act ○ Code of Professional Conduct ○ King IV Report on Corporate Governance for South Africa • The Audit Process: <ul style="list-style-type: none"> ○ Fraud relative to Risk Management ○ Materiality • Principles of Auditing: Internal Control • Computer Auditing: <ul style="list-style-type: none"> ○ General and application controls ○ CAAT Techniques • Audit Reporting
<p>APFA801</p>	<p>Applied Financial Accounting A</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <p>The module is concerned with the application of IFRS as relevant to the following topics:</p> <ul style="list-style-type: none"> • Conceptual Framework • Presentation of Financial Statements • Inventories • Income Tax • Change in Accounting Policy, Estimates and Errors • Financial Instruments • Earnings per share
<p>APFA802</p>	<p>Applied Financial Accounting B</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <p>The module is concerned with the application of IFRS as relevant to the following topics:</p> <ul style="list-style-type: none"> • Intangible Assets • Impairment

	<ul style="list-style-type: none"> • Revenue • Government grants and government assistance • Employee Benefits • Leases • Events After Reporting Date • Provisions and Contingent Liabilities and Assets
APFA 802	<p>Applied Financial Management</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <ul style="list-style-type: none"> • Role of senior financial adviser in the multinational organisation: <ul style="list-style-type: none"> ○ The role and responsibility of senior financial executive/advisor ○ Financial strategy formulation ○ Ethical and governance issues ○ Management of international trade and finance. • Financial Management environment <ul style="list-style-type: none"> ○ The economic environment for business ○ The nature and role of financial markets and institutions ○ The nature and role of money market • Acquisitions and mergers <ul style="list-style-type: none"> ○ Acquisitions and mergers versus other growth strategies ○ Valuation for acquisitions and mergers ○ Regulatory framework and processes ○ Financing acquisitions and mergers • Corporate reconstruction and re-organisation <ul style="list-style-type: none"> ○ Financial reconstruction ○ Business re-organisation • Treasury and advanced risk management techniques <ul style="list-style-type: none"> ○ The role of the treasury function in multinationals ○ The use of financial derivatives to hedge against interest rate risk
APMA 801	<p>Applied Management Accounting</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <ul style="list-style-type: none"> • Measuring Relevant Cost & Revenues for Decision making <ul style="list-style-type: none"> ○ Distinguish between relevant & irrelevant cost & revenues for decision making. • Theory of constraints and the concept of Synchronous manufacturing <ul style="list-style-type: none"> ○ Outline the theory constraint and apply throughput accordingly. • Risk and Uncertainty <ul style="list-style-type: none"> ○ Apply techniques for accounting for risk and uncertainty as an assessment criterion in decision making. • Operational control and performance measurement <ul style="list-style-type: none"> ○ Broadly discuss the four different types of responsibility centres.

	<ul style="list-style-type: none"> ○ Prepare performance reports. ○ Discuss non-financial measures as an aid to operational control. ● Divisional performance Evaluation <ul style="list-style-type: none"> ○ Distinguish between functional and divisionalised structures. Explain the advantages, disadvantages and prerequisites of four successful divisionalisation. ○ Distinguish between return on investment and residual income. ● Transfer Pricing <ul style="list-style-type: none"> ○ Describe the objectives of a sound transfer pricing system. Identify and describe the five different transfer pricing methods. ○ Describe the additional factors to be considered when setting transfer prices.
ACPR 801 & 802	<p>Accounting Research Project</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <p>The core curriculum of the module is an integration of accounting discipline into research methodology linked to the following broad areas:</p> <ul style="list-style-type: none"> ● Introduction to research; ● Discussion on what is a research proposal; Steps in designing a research proposal; ● Structure of the research proposal contents: <ul style="list-style-type: none"> ○ Abstract (Executive summary); ○ Field of research (accounting discipline) and provisional title; ○ Context of research (Focus area/rationale/significance of the study); ○ Research problem/ research aim and objectives/research questions; ○ Literature review (Theories, theoretical framework); ○ Research design; ○ Research methods considerations; ○ Data analysis techniques; ○ Delimiters of the study; ○ Referencing.
APTX 801	<p>Applied Taxation A</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <p>The module is concerned with the application of South African Income Tax Act, as relevant to the following topics:</p> <ul style="list-style-type: none"> ● Interpretation and application of legislation (Case law, Donations tax and VAT) ● Gross income and special inclusions ● Exempt income ● Residence ● Non-residents (including withholding taxes) ● Double tax agreements

	<ul style="list-style-type: none"> • Capital gains tax • General deduction formula (section 11(a) read with section 23), special deductions and assessed losses • Capital allowances and recoupments • Trading stock
APTX 802	<p>Applied Taxation B</p> <p style="text-align: right;">NQF: 8 CREDITS:16</p> <p>The module is concerned with the application of South African Income Tax Act, as relevant to the following topics:</p> <ul style="list-style-type: none"> • Miscellaneous topics, e.g. foreign exchange, financial instruments, transfer pricing etc. • Companies and close corporations • Dividends tax • Corporate rules • Trusts • Individuals • Fringe benefits • Retirement benefits • Employees' tax and provisional tax • Estate duty • Tax Administration Act • Tax Avoidance • Tax and estate planning

7.4 MASTER OF ACCOUNTING (MSAF1)

RESEARCH PROJECT & DISSERTATION

- 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 re- search,
 - 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 prob- lem.

7.5 DOCTOR OF PHILOSOPHY IN ACCOUNTING (DPACC1)

RESEARCH PROJECT & DISSERTATION

- 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 re- search,
 - 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 prob- lem.

E&OE