

# MANAGEMENT ACCOUNTING



DURBAN UNIVERSITY OF TECHNOLOGY  
INYUVESI 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

### 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 MANAGEMENT ACCOUNTING

## PROGRAMMES

Diploma in Management Accounting

Diploma in Management Accounting (ECP) (4yrs)

Advanced Diploma in Management Accounting

Postgraduate Diploma in Management Accounting

Master of Accounting

Doctor of Philosophy in Accounting

## **DEPARTMENTAL VISION**

A premier department for academic excellence.

## **DEPARTMENTAL MISSION**

“Empowering Leaders in Managerial Accounting and Finance” Through:

- Student-centred Teaching, Learning and Assessment
- Applied Research and Collaboration
- Entrepreneurship and Community Engagement

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

A university of technology is characterized by being research informed rather 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 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 B Giqwa  
Tel No: (031) 373 5644  
Email: [bongekilen@dut.ac.za](mailto:bongekilen@dut.ac.za)  
Location of Department: Ritson Campus DC - 1204C

All Faculty queries to:

Faculty Assistant: Miss S Cele  
Tel No: 031 373 5520  
Email: [simlindelec@dut.ac.za](mailto:simlindelec@dut.ac.za)

Faculty Officer: Mrs N Singh-Sakichand  
Tel: 031 373 5149  
Email: [nitashas@dut.ac.za](mailto:nitashas@dut.ac.za)  
Location of Faculty office: East Wing, Hotel School Building,  
Ritson Campus

Executive Dean: Professor O Olugbara  
Deputy Dean: Professor MJ Swanepoel  
Executive Dean's Secretary Ms L Phasha  
Tel No: 031 373 5597  
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 (Acting)	Dr. Z.W. Nzuzo	PhD (Acc research); M Tech CMA (DUT); NHC Project Mgt (MANCOSA); Professional Accountant (SA)
Lecturers	Mrs M B Cloete	M Acc (DUT); B Tech CMA (TN); HDE (Econ Sci) (UND)
	Mrs A Maharaj	M Tech CMA (DUT); B Tech CMA; ND FIS (DUT)
	Mr MA Mbambo	M Acc (DUT); BTech CAD (DUT); ND Acc (DUT)
	Miss DN Mkhize	M Tech CMA (CUT); B Tech CMA (DUT), FSC Banking (IOB); ND CMA (MUT)
	Miss M P Msomi	M Acc (DUT); B Tech CMA; ND CMA (DUT)
	Mr T Msomi	M Acc (DUT); B Tech CAD (DUT); ND Acc (DUT)
	Miss M Naicker	M Acc (DUT); B Tech CMA (DUT); ND CMA

		(DUT)
	Dr S K Naidoo	PhD (Management Sciences) M Tech CMA (DUT); NHD Cost Accounting; ACIS
	Mr N R Nunden	M Acc (DUT); B Com Hons (Man. Acc) (UND); B Tech CMA; ND CMA.
	Mrs V Yearwood	M Ed (UKZN); B Tech CMA (TN); HDE (Econ Sci) (UND)
	Miss S Zunckel	M Acc (DUT); B Tech CMA; ND CMA (DUT)
Administrative staff	Mrs B Giqwa	PGDip BIM (DUT) B Tech OMT (DUT); ND OMT (DUT)
Technical staff	Mr B Nkosi	B Tech FIS (DUT); ND FIS (TN)

### 3. PROGRAMMES OFFERED BY THE DEPARTMENT

Programmes offered in this Department, which upon successful completion leads 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 Management Accounting	DIMAC1	111845	6	First intake 2019	360
Diploma in Management Accounting (Extended curriculum programme)	DMACE1	111845	6	First intake 2021	360
Advanced Diploma in Management Accounting	ADMAC1	110829	7	First intake 2019	120
Post Graduate Diploma in: Management Accounting	PGDMA1	117918	8	First intake 2022	120
Master of Accounting	MSACM1	96845	9	First intake 2016	180
Doctor of Philosophy in Accounting	DPMAC1	119989	10	First intake 2023	360

## PHASED-OUT PROGRAMMES

Qualification Name	Qualification Code	SAQA NLRD No.	NQF Level	Last New intake	SAQA CREDITS
National Diploma Cost & Management Accounting	NDCMA3	72220	6	Last intake January 2019	360
National Diploma Cost & Management Accounting (Extended curriculum programme)	NDCAF2	72220	6	Last intake January 2020	360
BTech Cost and Management Accounting	BTCMA2	72123	7	Last intake 2019	240

## 4. PROGRAMME INFORMATION AND RULES FOR ENTRANCE REQUIREMENTS

### 4.1 DIPLOMA IN MANAGEMENT ACCOUNTING QUALIFICATION CODE: DIMAC1

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

#### MINIMUM ENTRANCE REQUIREMENTS

NSC REQUIREMENTS		SENIOR CERTIFICATE REQUIREMENTS Senior Cert. or equivalent qualification		
Compulsory Modules	NSC Rating Code	Compulsory Modules	HG	SG
English (home) OR English (1 <sup>st</sup> additional)	3  4	Maths OR Accounting	E D	D C
Maths OR Accounting	3 4	OR		
AND Three 20 credit modules	3	Pass in Maths or Accounting with 30 points or more		
OR		<p>Students applying will be ranked according to the points system based on the ranking code per General Rule 7.</p> <p><u>Applicants with TVET colleges NCV entrance requirements:</u></p> <p>A level 4 national certificate vocational with the following minimum requirements:</p> <ol style="list-style-type: none"> <li>At least 50% in three fundamental modules including English</li> <li>At least 60% in three compulsory vocational modules.</li> </ol>		

## 4.2 EXTENDED CURRICULUM PROGRAMME: DIPLOMA IN MANAGEMENT ACCOUNTING

### QUALIFICATION CODE: DMACE1

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:

NSC REQUIREMENTS	SENIOR CERTIFICATE REQUIREMENTS			
	Senior Cert. or equivalent qualification			
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	H G	S G
English (home) OR English (1st additional)	3 4	Maths OR Accounting	E D	D C
Maths OR Accounting	3 3	<b>OR</b>		
AND Three 20 credit subjects	3	Pass in Maths or Accounting with 30 points or more		
<b>OR</b>		Students applying will be ranked according to the points system based on the ranking code per General Rule 7. Applicants with TVET colleges NCV entrance requirements: A level 4 national certificate vocational with the following minimum requirements: 1. At least 50% in three fundamental modules including English 2. At least 60% in three compulsory vocational modules.		
English (home) OR	3			
English (1st additional)	4			
Maths literacy	5			
And Accounting	4			
And Two 20 credits 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 IN MANAGEMENT ACCOUNTING**

### **QUALIFICATION CODE: ADMAC1**

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

### **MINIMUM ENTRANCE REQUIREMENTS**

The minimum admission requirements for the Advanced Diploma in Management Accounting are:

- Diploma in Management Accounting
- National Diploma in Cost and Management Accounting
- An appropriate diploma or bachelor's degree at NQF level 6

Meeting the minimum requirements for this programme does not necessarily guarantee admission to the programme due to space constraints. Students that meet their entrance requirements will be ranked according to the academic results of the previous completed qualification at NQF level 6. Recognition of prior learning (RPL) can be used to grant access to students who do not meet the minimum admission requirements. RPL is module to the DUT RPL Policy.

### **Duration of instructional programme**

#### **Minimum duration**

The minimum duration is one year of registered study, including any periods of work integrated learning.

#### **Maximum duration**

The maximum duration is two years of registered study, including any periods of work integrated learning.

## **4.4 POST GRADUATE DIPLOMA IN MANAGEMENT ACCOUNTING: PGDMA1**

**QUALIFICATION CODE: PGDMA1**

### **MINIMUM ENTRANCE REQUIREMENTS**

The minimum admission requirements for the Post Graduate Diploma in Management Accounting are:

- Advanced Diploma in Management Accounting OR
- an appropriate and relevant qualification at NQF level 7 with Management Accounting 4 and Financial Reporting/Accounting 4.

In addition to meeting the above requirements, candidates are required to comply with rule G22 (B) which states that no person shall be registered for a Postgraduate Diploma unless that person is in possession of an appropriate Advanced Diploma, or Bachelor's Degree, or has been granted status or advanced standing (Rule G10), and complies with Rules G3 and G4, and the rules of the academic department offering the qualification.

Meeting the minimum requirements for this programme does not necessarily guarantee admission to the programme due to space constraints. Students that meet their entrance requirements will be ranked according to the academic results of the previous completed qualification at NQF level 7. Recognition of prior learning (RPL) can be used to grant access to students who do not meet the minimum admission requirements. RPL is module to the DUT RPL Policy.

### **Duration of instructional programme**

#### **Minimum Duration**

The minimum duration is one year of registered study.

#### **Maximum duration**

The maximum duration is two years of registered study.

## **4.5 MASTER OF ACCOUNTING:**

### **QUALIFICATION CODE: MSACM1**

#### **MINIMUM ENTRANCE REQUIREMENTS**

In addition to the requirement Rule G24 of the General Rules of the DUT, the following shall apply:

The candidate must have been awarded an Honours Degree (NQF level 8 (new HEQSF)) or a Post Graduate Diploma qualification in the field of either Financial Accounting, Management Accounting, Taxation or Auditing.

#### **Instructional Programme**

This instructional programme comprises a research project 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 then 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 G43.

#### **Duration of instructional programme.**

The minimum duration of the degree is one year, and the maximum duration is 3 years.

## **4.6 DOCTOR OF PHILOSOPHY IN ACCOUNTING**

### **QUALIFICATION CODE: DPMAC1**

#### **MINIMUM ADMISSION REQUIREMENTS**

In addition to the requirements of the General Rules G7, G10A, G10B and G25 (1)), the minimum admission requirements are a Master of Accounting or M-Tech in Cost and Management Accounting; Taxation; Internal Auditing; Financial Accounting or any other cognate qualification at NQF 9.

Candidates are selected into the programme once they have completed a concept document, and the selection panel evaluates the proposed study in terms of its quality, feasibility, suitability, and novelty for the qualification.

Candidates must clearly articulate their concept document to demonstrate their readiness for the programme to the selection panel.

Instructional Programme

General Rules G25(3) apply.

#### **Duration of instructional programme.**

General Rules G25(2) apply.

## 5. PROGRAMME STRUCTURE

### 5.1 DIPLOMA IN MANAGEMENT ACCOUNTING (DIMAC1)

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>						
C	Financial Accounting 1a	FICC101	5	12	N/A	Exam
C	Cost and Management Accounting 1a	COMA10 1	5	12	N/A	Exam
F	Principles of Microeconomics	PRM101	5	12	N/A	Exam
GE	Business Fundamentals 1	BUFU101	5	12	N/A	Exam
F	Business Information Systems 1a	BUSY101	5	8	N/A	Exam
GE	Values in the workplace	VWKP101	5	8	N/A	CA
<b>SEMESTER 2</b>						
C	Financial Accounting 1b	FICC102	5	12	N/A	Exam
C	Cost and Management Accounting 1b	COMA10 2	5	12	N/A	Exam
F	Principles of Macroeconomics	PRMA102	5	12	N/A	Exam
GE	Cornerstone 101	CSTN101	5	12	N/A	CA
F	Quantitative	QUTE101	5	12	N/A	Exam

	Techniques 1a					
F	Commercial Law for Accountants 1	COLA101	5	12	N/A	Exam

## YEAR TWO - STUDY PERIOD TWO

Core (C); Fundamenta l (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>						
F	Commercial Law for Accountants 2a	COLA201	5	8	Commercial Law for Accountants 1	Exam
GE	Business Fundamentals 2	BUFU201	6	12	Business. Fundamental 1	Exam
F	Business information systems 1b	BUSY102	5	8	Business Information Systems 1a	Exam
C	Financial Accounting 2a	FICC201	6	12	Financial. Accounting 1a & 1b	Exam
C	Cost and Management Accounting 2a	COMA201	6	12	Cost and Management Accounting 1a & 1b	Exam
C	Auditing 2a	AUDI201	5	12	Financial. Accounting 1a & 1b	Exam
<b>SEMESTER 2</b>						
F	Commercial Law for Accountants 2b	COLA202	5	8	Commercial Law for Accountants 1	Exam

C	Financial Accounting 2b	FICC202	6	12	Financial. Accounting 1a & 1b	Exam
C	Cost and Management Accounting 2b	COMA202	6	12	Cost and Management Accounting 1a & 1b	Exam
C	Taxation 1	TAXT101	5	12	Financial. Accounting 1a & 1b	Exam
F	Quantitative Techniques 1b	QUTE102	5	8	Quantitative Techniques 1a	Exam
C	Auditing 2b	AUDI202	5	12	Financial Accounting 1a & 1b	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
<b>SEMESTER 1</b>						
C	Management Accounting 3a	MANA301	6	12	Cost and Management Accountants 2a & 2b	Exam
F	Organisational Management 1a	ORGM301	6	8	N/A	Exam
F	Corporate Procedures	CORP301	6	12	Commercial Law for Accountants 2a & 2b	Exam
GE	Entrepreneurial Spirit	ESPN101	6	12	Business. Fundamentals 1 & 2	CA

C	Taxation 2a	TAXT201	6	12	Financial. Accounting 1a & 1b and Taxation 1	Exam
C	Applied Financial Accounting 3a	APFA301	7	12	Financial. Accounting 2a & 2b	Exam
<b>SEMESTER 2</b>						
C	Management Accounting 3b	MANA302	6	12	Cost and Management Accounting 2a & 2b	Exam
GE	The Global Environment	GLEN301	6	8	N/A	Exam
GE	Community Engagement	COME301	6	8	N/A	Exam
F	Organisational Management 1b	ORGM302	6	8	N/A	Exam
C	Taxation 2b	TAXT202	6	12	Financial. Accounting 1a & 1b and	Exam
C	Applied Financial Accounting 3b	APFA302	7	12	Financial. Accounting 2a & 2b	Exam

## 5.2 DIPLOMA IN MANAGEMENT ACCOUNTING (EXTENDED PROGRAMME) (DMACE1)

YEAR ONE - STUDY PERIOD ONE						
Core (C); Fundamenta l (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>						
F	Accounting professional practice 1a	ACPR101	5	8	N/A	CA
GE	Business Fundamentals 1	BUFU101	5	12	N/A	Exam
GE	Cornerstone 101	CSTN101	5	12	N/A	CA
C	Financial Accounting 1a  Augmented	FICC101	5	8	N/A	Exam
F	Business Information Systems 1a	BUSY101	5	8	N/A	Exam
<b>SEMESTER 2</b>						
C	Financial Accounting 1b	FICC102	5	8	N/A	Exam
F	Commercial Law for Accountants 1	COLA101	5	8	N/A	Exam
F	Quantitative Literacy	QTLT101	5	8	N/A	Exam
F	Quantitative Techniques 1a	QUTE101	5	8	N/A	Exam
F	Accounting professional practice 1b	ACPR101	5	8	N/A	CA

## YEAR TWO - STUDY PERIOD TWO

Core (C); Fundamenta l (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>						
F	Principles of Microeconomics Augmented	PRMI101	5	12	N/A	Exam
C	Cost and Management Accounting 1a	COMA10 1	6	8	N/A	Exam
F	Business information systems 1b	BUSY102	5	8	Business Information Systems 1a	Exam
C	Financial Accounting 2a	FICC201	6	12	Financial. Accounting 1a & 1b	Exam
F	Commercial Law for Accountants 2a	COLA201	5	8	Commercial Law for Accountants 1	Exam
<b>SEMESTER 2</b>						
F	Principles of Macroeconomics Augmented	PRMA102	5	12	N/A	Exam
C	Cost and Management Accounting 1b Augmented	COMA10 2	5	8	N/A	Exam
C	Financial Accounting 2b Augmented	FICC202	5	12	Financial Accounting 1a & 1b	Exam
F	Quantitative Techniques 1b	QUTE102	5	8	Quantitative Techniques 1a	Exam

F	Commercial Law for Accountants 2b	COLA202	5	8	Commercial Law for Accountants 1	Exam
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### YEAR THREE - STUDY PERIOD THREE

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

C	Auditing 2a	AUDI201	5	12	Financial Accounting 1a & 1b	Exam
C	Cost and Management Accounting 2a Augmented	COMA201	5	8	Cost and Management Accounting 1a & 1b	Exam
C	Applied Financial Accounting 3a	APFA301	5	12	Financial Accounting 2a & 2b	Exam
GE	Values in the Workplace	VWKP101	5	8	N/A	CA
GE	Business Fundamentals 2	BUFU201	5	12	Business Fundamentals 1	Exam

#### SEMESTER 2

C	Auditing 2b	AUDI202	5	12	Financial Accounting 1a & 1b	Exam
C	Cost and Management Accounting 2 b Augmented	COMA202	5	8	Cost and Management Accounting 1a & 1b	Exam
C	Taxation 1	TAXT101	5	12	Financial Accounting 1a	Exam

					&1b	
C	Applied Financial Accounting 3b	APFA302	5	12	Financial Accounting 2a & 2b	Exam

### YEAR FOUR - STUDY PERIOD FOUR

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>						
C	Taxation 2a	TAXT201	5	12	Financial Accounting 2a & 2b and Taxation 1	Exam
C	Management Accounting 3a	MANA301	5	12	Cost and Management Accounting 2a & 2b	Exam
F	Corporate Procedures	CORP301	5	12	Commercial Law for Accountants 2A & 2B	Exam
GE	Community Engagement	COME301	5	8	N/A	Exam
F	Organisational Management 1a	ORGM301	5	8	N/A	Exam
<b>SEMESTER 2</b>						
GE	Entrepreneurial Spirit	ENSP101	5	12	Business fundamentals 1 & 2	CA
C	Taxation 2b	TAXT202	5	12	Financial Accounting 2a & 2b and	Exam

					Taxation 1	
C	Management Accounting 3b	MANA302	5	12	Cost and Management Accounting 2a & 2b	Exam
F	Organisational Management 1b	ORGM302	5	8	N/A	Exam
GE	Global Environment	GLEN301	5	8	N/A	Exam

## 5.3 ADVANCED DIPLOMA IN MANAGEMENT ACCOUNTING (FULL TIME) CODE: ADMAC1

YEAR ONE - STUDY PERIOD ONE						
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Modul e credit s	Pre- requisite (P)  Co- requisite (C)  Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
C	Financial Management 4a	FINM401	7	12	N/A	Exam
C	Financial Reporting 4a	FIRP401	7	12	N/A	Exam
C	Management Accounting 4a	MAAC401	7	12	N/A	Exam
F	System and project management 4a	SSPM401	7	12	N/A	Exam
C	Risk Management	RIMA401	7	12	N/A	Exam
<b>SEMESTER 2</b>						
C	Strategic planning	STPL401	7	12	N/A	Exam
C	Financial Management 4b	FINM402	7	12	N/A	Exam
C	Financial Reporting 4b	FIRP402	7	12	N/A	Exam
C	Management Accounting 4b	MAAC402	7	12	N/A	Exam
F	System and Project Management 4b	SSPM402	7	12	N/A	Exam

**5.3 ADVANCED DIPLOMA IN MANAGEMENT ACCOUNTING  
(PART TIME) CODE: ADMAC1**

<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>NQ F level</b>	<b>Mod ule cred its</b>	<b>Pre- requisite (P) Co-requisite (C) Exposure (E)</b>	<b>Exam\ CA</b>
<b>SEMESTER 1</b>						
C	Financial Management 4a	FINM401	7	12	N/A	Exam
C	Management Accounting 4a	MAAC401	7	12	N/A	Exam
F	System and project management 4a	SSPM401	7	12	N/A	Exam
<b>SEMESTER 2</b>						
C	Financial Management 4b	FINM402	7	12	N/A	Exam
C	Management Accounting 4b	MAAC402	7	12	N/A	Exam
F	System and Project Management 4b	SSPM402	7	12	N/A	Exam
<b>YEAR TWO - STUDY PERIOD TWO</b>						
<b>Core (C); Fundamental (F) Gen Edu. (GE)</b>	<b>Module Name</b>	<b>Module Code</b>	<b>NQ F level</b>	<b>Mod ule cred its</b>	<b>Pre- requisite (P) Co-requisite (C) Exposure (E)</b>	<b>Exam\ CA</b>

**SEMESTER 1**

C	Financial Reporting 4a	FIRP401	7	12	N/A	Exam
C	Risk Management	RIMA401	7	12	N/A	Exam

**SEMESTER 2**

C	Strategic planning	STPL401	7	12	N/A	Exam
C	Financial Reporting 4b	FIRP402	7	12	N/A	Exam

## 5.4 POST GRADUATE DIPLOMA IN MANAGEMENT ACCOUNTING CODE: PGDMA1

<b>YEAR ONE - STUDY PERIOD ONE</b>						
Core (C); Fundamental (F) Gen Edu. (GE)	Module Name	Module Code	NQF level	Modu le credi ts	Pre- requisite (P)  Co- requisite (C)  Exposure (E)	Exam\ CA
<b>SEMESTER 1</b>						
C	Advanced Management Accounting a	AMCC80 1	8	12	N/A	Exam
C	Advanced Financial Reporting	ADFR801	8	12	N/A	Exam
C	Financial Markets	PDFM801	8	8	N/A	Exam
C	Risk and Project Management a	RAPM801	8	12	N/A	Exam
C	Research Methodology	PGRM801	8	12	N/A	Exam
<b>SEMESTER 2</b>						
C	Advanced Management Accounting b	AMCC80 2	8	12	Advanced Management Accounting a	Exam
C	Risk and Project Management b	RAPM802	8	12	N/A	Exam
C	Advanced Financial Management	ADFM802	8	12	N/A	Exam
F	Corporate Governance	PGCG802	8	8	N/A	Exam
C	Research Project	PGRP802	8	20	Research Methodology	CA

## 6 REGISTRATION AND RE-REGISTRATION RULES

Examinations and Continuous Assessment.

Year marks are awarded for tests written (or orals) and assignments during the academic year. The number and duration of module tests are set out in the module learner guides issued to students at the first lecture.

### Course Marks

Each module has a course mark unless performance is evaluated by the continuous evaluation method as approved by Senate.

### Eligibility for examinations

A student will be permitted to write the final examination in a module if he/she has obtained a course mark of 40% or more.

## 6.1 DIPLOMA IN MANAGEMENT ACCOUNTING

In addition to Rules G14, G16, G17 and G21 the following table is applicable.

Year	Minimum credits
1	60
2	128
3	240
4	300

Students shall pass and accumulate the minimum number of credits at the end of each year as indicated in the table above. The projection allows the student to finish his studies at a period of 5 years without intervention. Should a student not achieve the minimum credit indicated in the table below, he/she will not be permitted to register in the subsequent year.:

### Appeals

Students may apply with motivation to the Head of Department, in writing, to be reconsidered for re-admission. The Head of Department will make a recommendation to the Faculty Board for a decision.

### **Maximum Time Allowed for Completion of Qualification**

The maximum duration is five years of registered study. The periods of incomplete study at another institution or department will be included in the assessment.

## **6.2 ADVANCED DIPLOMA IN MANAGEMENT ACCOUNTING: ADMAC1**

### **Re-admission to later years of study**

In addition to Rule G17, a student must successfully pass 50% or more of the registered modules in order to re-register for the programme.

### **Appeals**

Students may apply with motivation to the Head of Department, in writing, to be reconsidered for re-admission. The Head of Department will make a recommendation to the Faculty Board for a decision.

### **Maximum Time Allowed for Completion of Qualification**

The maximum duration is two years of registered study. The periods of incomplete study at another institution or department will be included in the assessment.

## **6.3 POST GRADUATE DIPLOMA IN MANAGEMENT ACCOUNTING: PGDMA1**

### **Re-admission to later years of study**

Full time students who are enrolled for a Post Graduate Diploma must pass all ten modules. In addition to Rule G17, a student must successfully pass 50% or more of the registered modules in order to re-register for the programme.

(In terms of the Higher Education Qualifications Framework (HEQF))

### **(1) Admission requirements**

No person shall be registered for a Postgraduate Diploma unless that person is in possession of an appropriate Advanced Diploma, or Bachelor's Degree, or has been granted status or advanced standing (Rule G10 refers), and complies with Rules G3 and G4, and the rules of the academic department offering the qualification.

## **(2) Minimum Duration**

The minimum duration is one year of registered study.

## **(3) Maximum duration**

The maximum duration is two years of registered study. (Inserted w.e.f. 2013/01)

## **6.4 MASTER OF ACCOUNTING: MSACM1**

### **WARNING OF UNSATISFACTORY ACADEMIC PROGRESS**

A student shall be excluded from and refused re-registration:

If there is non-compliance in terms of Rule G24 (2) (b) of the Durban University of Technology's General Handbook.

If the student fails to obtain the qualification within three years after first registering for it the Senate may refuse to renew the students' registration or may impose any conditions, it deems fit. A student may apply to the Executive Committee of the Faculty Board for an extension.

If the student does not have an approved research proposal within 6 months of first registration AND submit periodic progress reports. If progress is unsatisfactory, the Faculty Research Committee may elect to de-register the student.

If in the opinion of the supervisor/s and the Faculty Board, the student fails to maintain minimum progress in their research project.

## 7 MODULE CONTENT

### IMPORTANT:

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

### 7.1 DIPLOMA IN MANAGEMENT ACCOUNTING (DMACC1)

MODULE CODE	MODULE NAMES	NQF LEVEL \ CREDITS
BUSY101	<p><b>Business Information Systems 1a:</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <p>Understand the function of the hardware elements and software of the computer.</p> <ul style="list-style-type: none"><li>• Describe the special requirements of an enterprise-size organization.</li><li>• Describe the different phases involved in development of an information system</li></ul>	
BUFU101	<p><b>Business Fundamentals 1</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Manage principles of key business aspects such as time and stress within your everyday and academic life.</li><li>• Develop and apply written and verbal skills for effective interpersonal, group and organisational communication within a business context.</li><li>• Identify and use information from a variety of sources ethically and responsibly.</li><li>• Demonstrate an awareness of cultural, social justice issues and ethics in the business world.</li></ul>	

	<ul style="list-style-type: none"> <li>• Apply basic business literacy concepts small businesses.</li> </ul>
<b>CSTN101</b>	<p><b>Cornerstone 101</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <p>Identify and critically interrogate constructions about themselves and others in the context of a diverse society.</p> <ul style="list-style-type: none"> <li>• Apply communication practices appropriate to higher education.</li> <li>• Demonstrate values of respect, accountability, and responsibility in relation to a just society and a sustainable environment</li> </ul>
<b>COMA101</b>	<p><b>Cost and Management Accounting 1a</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Application of the basic principles of cost classification and terminology.</li> <li>• Define and explain the different terms and concepts in respect of stock holding and administer different stock systems.</li> <li>• Administer remuneration systems.</li> <li>• Classification and analysis of overheads and allocation of overheads by means of predetermined rates.</li> <li>• Discuss the cost flow in a manufacturing concern determine cost of manufactured products and services.</li> <li>• Apply the Cost-volume-profit analysis as a management tool.</li> </ul>
<b>FICC101</b>	<p><b>Financial Accounting 1a</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Identify the elements and the effect of transactions on the accounting equation.</li> </ul>

	<ul style="list-style-type: none"><li>• Record transactions within the accounting system from source document to conclusion in the financial statements.</li><li>• Prepare year end procedures including adjustments and closing entries.</li><li>• Enter transactions using both the perpetual and periodic inventory systems including the recording of VAT.</li><li>• Draw up a manufacturing statement to calculate the cost of manufacture of finished goods.</li><li>• Reconcile the General Ledger Bank account with the Bank Statement.</li></ul>
PRMI101	<p><b>Principles of Microeconomics</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Define Economics, the economic problem, and its implications.</li><li>• Use a graphical model to explain how a market economy works, identify the participants in this economy and describe the interrelationships between them.</li><li>• Use demand and supply diagrams to explain how price and output are determined in free and regulated goods markets.</li><li>• Explain the concept of elasticity and its application in business decisions.</li><li>• Use demand and supply diagrams to explain how wages and employment are determined in the perfect and imperfect labour markets.</li><li>• Analyse the cost and revenue structure of a profit maximizing firm.</li><li>• Evaluate the decisions of firms in perfect and imperfect market structures, both in the short-run and the long-run periods</li></ul>

<p><b>COLA101</b></p>	<p><b>Commercial Law for Accountants 1</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Explain the basic framework of the South African Legal system, including the sources of law and the judiciary.</li> <li>• Interpret and apply the general principles of the law of contract.</li> <li>• Interpret and apply the law relating to the contract of sale.</li> <li>• Explain the establishment of representation and its effect in a contract of agency and discuss the extent of liability of an agent.</li> <li>• Explain and apply the legal principles governing delictual liability and unjustified enrichment.</li> </ul>
<p><b>VWKP101</b></p>	<p><b>Values in the workplace</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• Identify personal values and how they influence values about others in the context of a diverse workplace.</li> <li>• Understand the interconnections between values, spirituality, ethics, and leadership.</li> <li>• Develop a greater level of social responsibility and demonstrate appropriate spiritually based values for the workplace.</li> </ul>
<p><b>QUTE101</b></p>	<p><b>Quantitative Techniques 1a</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• To perform basic mathematical and financial calculations in the business environment as a means in assisting in decision making.</li> <li>• To perform the summarizing and analyzing of data in the business environment to assist in decision-making.</li> </ul>

<p><b>COMA102</b></p>	<p><b>Cost and Management Accounting 1b</b>  <b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Discuss the basic principles of Integrated and Interlocking costing systems.</li> <li>• Classification and analysis of overheads and allocation of overheads by means of predetermined rates in Job Costing.</li> <li>• Discuss the cost flow in contracts to determine cost of service.</li> <li>• Apply the various concepts in Case studies for decision making purposes.</li> </ul>
<p><b>FICC102</b></p>	<p><b>Financial Accounting 1b</b>  <b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Prepare a set of financial statements for a sole trader using correct disclosure.</li> <li>• Record changes in assets especially the purchase, depreciation and disposal of property, plant, and equipment.</li> <li>• Present liabilities in the financial statements showing non-current and current portions.</li> <li>• Understand the difference between the equity of a sole trader, partnership, close corporation, and a company.</li> <li>• Prepare accounting records for partnerships with respect to profit sharing, admission of a partner and the liquidation of a partnership.</li> <li>• Record the issue of share capital in a company and its effect on the equity of a company.</li> <li>• Prepare the financial statements of a close corporation.</li> </ul>
<p><b>PRMI102</b></p>	<p><b>Principles of Macroeconomics</b></p>

	<p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Use appropriate models to explain how the macro-economy operates.</li><li>• Explain macroeconomic objectives and their measurement.</li><li>• Apply the relevant quantitative analysis to measure the relevant economic indicators in the macro-economy.</li><li>• Explain the role of the monetary sector within the macro-economy.</li><li>• Discuss the role of the government within the mixed economic system.</li><li>• Explain the interaction between the domestic economy and the foreign sector (international sector).</li></ul>
<p><b>AUDI201</b></p>	<p><b>Auditing 2a</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Describe the reasons for having an auditor, differentiate between the types of auditors,</li><li>• Understand the four parts of the Code of professional conduct, apply the application of the code and define the fundamental principles.</li><li>• Identify threats and provide safeguards to address the threats, describe the procedures of pre-incorporation contracts, issuing of shares, financial assistance to directors&amp; removal of directors.</li><li>• Define reportable irregularities.</li><li>• Define corporate governance.</li><li>• Understand the role and functions of the board of directors, audit committees, internal audit, and the company secretary,</li><li>• Describe the steps that lead to the audit process, Understand the fundamental reasons for obtaining evidence and explain the terms sufficiency, appropriate,</li></ul>

<b>BUFI201</b>	<p><b>Business Fundamentals 2</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Conduct independent research using several methods &amp; sources.</li><li>• Develop a sense of environmental awareness &amp; responsibility through exposure to trends in sustainable environmental practice.</li><li>• Explain the environmental impact &amp; ethical implications of decisions taken at the organisational level.</li><li>• Use established conventions of academic writing to prepare a basic business plan.</li><li>• Explain perspectives on value, respect and appreciate diversity &amp; difference in local, regional, national and global context.</li><li>• Develop an awareness of link between technology &amp; society.</li></ul>
<b>BUSY102</b>	<p><b>Business Information Systems 1b</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"><li>• Demonstrate a basic understanding of the structure and use of computer networks in business.</li><li>• Demonstrate the ability to use Web 2.0 technologies.</li><li>• Discuss the impact of Web 2.0 services on small businesses.</li><li>• Discuss potential computer risks and the methods of safeguarding against these risks (risks with regards to organizations, individuals, and health and ethical issues in an information system)</li><li>• Discuss methods for maintaining high-quality data, organizing them in a database and assessing the quality of valuable information.</li></ul>

	<ul style="list-style-type: none"><li>• Describe the special requirements of an enterprise-size organisation.</li><li>• Describe the different phases involved in development of an information system</li></ul>
<b>COLA201</b>	<p><b>Commercial Law for Accountants 2a</b></p> <p><b>NQF: 6 CREDITS: 8</b></p> <ul style="list-style-type: none"><li>• Outline the law relating to a contract of lease and apply the information to practical situations and find solutions to problems.</li><li>• Implement the legal provisions relating to the various forms of payment, including negotiable instruments, electronic data interchange and electronic fund transfers, as well as the legal implications of e-commerce and apply the information to practical situations and find solutions to problems.</li><li>• Analyse the law relating to insurance and apply the information to practical situations and find solutions to problems.</li><li>• Explain the law relating to the various forms of security and apply the information to practical situations and find solutions to problems.</li><li>• Implement the legal provisions set out in the National Credit Act 34 of 2005 and the Consumer Protection Act 68 of 2008 and apply the information to practical situations and find solutions to problems.</li><li>• Outline the provisions relating to employment contracts, the Basic Conditions of Employment Act 75 of 1997, the Occupational Safety Act 85 of 1993 and related labour legislation.</li><li>• Outline the principles relating to the various intellectual property rights in South Africa; and</li><li>• Outline the principles governing sequestration and insolvent estates in so far as they relate to the</li></ul>

	rights of a creditor.
COMA201	<p><b>Cost and Management Accounting 2a</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Analyse data and prepare variable budgets and report on performance management.</li> <li>• Demonstrate an understanding on contracts and calculate the profit or loss.</li> <li>• Reconciliation of Cost profits with financial profits in an interlocking and integrated accounting system</li> <li>• Calculation of Total Job costs and the application of over and under applied Overheads</li> </ul>
FICC201	<p><b>Financial Accounting 2a</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Display a thorough knowledge and application of the Conceptual Framework</li> <li>• Prepare and present financial statements in compliance with Generally Accepted Accounting Practice and International Financial Reporting Standards.</li> <li>• Display a thorough understanding of maintaining proper records pertaining inventory for different types of entities (i.e. Service, retail and Manufacturing).</li> <li>• Display an understanding of the treatment of shares in accordance with the new companies act of 2008.</li> </ul>
AUDI202	<p><b>Auditing 2b</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Internal controls which are applied in the daily processing of transaction in the business sector, the procedures when good goods are sold on credit and returned by customers,</li> </ul>

	<ul style="list-style-type: none"> <li>• Understanding the procedures when goods are purchased on credit and returned to suppliers,</li> <li>• Understanding the procedures when inventory is received or manufactured and safely stored,</li> <li>• Understanding the procedures for payment of wages to employees and understanding the various types of fraud than can occur in the cycle.</li> </ul>
<p><b>QUTE102</b></p>	<p><b>Quantitative Techniques 1b</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• Perform financial calculations in the business environment as a means of assisting in decision making.</li> <li>• Perform the forecasting of future levels of activities by means of time series analysis and linear regression and correlation analysis in the business environment to assist in decision making.</li> <li>• Determine the reliability and certainty of generalizing sampling findings from a survey to estimate parameters in the target population through probability concepts and probability distributions in the business environment to assist in decision making.</li> <li>• Generalize sample findings to their target population through statistical estimation and hypothesis testing in the business environment to assist in decision making.</li> </ul>
<p><b>TAXT101</b></p>	<p><b>Taxation 1</b></p> <p><b>NQF: 5 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Determine the components of gross income.</li> <li>• Identify and apply all the special inclusions for individuals.</li> <li>• Determine which incomes are exempt for individuals.</li> </ul>

	<ul style="list-style-type: none"> <li>• Apply the general deduction formula, for individuals.</li> <li>• Compute the tax due by or due to an individual.</li> <li>• Calculate the value of fringe benefits received for an individual.</li> <li>• Apply and discuss Capital Gains Taxation in a relation to individuals.</li> <li>• Complete the tax return for an individual.</li> </ul>
<p><b>COLA202</b></p>	<p><b>Commercial Law for Accountants 2b</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• Explain the nature, legal status and administration of business organisations.</li> <li>• Explain the law relating to the financing and management of companies limited by shares.</li> <li>• Understand the capital maintenance principles and the purpose for which shares are issued, redeemed or purchased and the principles of corporate finance in general.</li> <li>• Explain the appointment, retirement and removal of directors and other prescribed officers of the company.</li> <li>• Understand the concept of “group of companies”, fundamental transactions and takeovers.</li> <li>• Explain the business rescue and compromise proceedings, and remedies, South African enforcement agencies and alternative dispute resolution processes.</li> </ul>
<p><b>COMA202</b></p>	<p><b>Cost and Management Accounting 2b</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Demonstrate competency in the operation of process costing systems with equivalent units and normal and abnormal losses.</li> </ul>

	<ul style="list-style-type: none"> <li>• Demonstrate competency in operation of process costing systems with joint and by products.</li> <li>• Draw up income statements according to the direct and absorption costing methods.</li> <li>• Demonstrate the ability to use pricing decisions.</li> <li>• Demonstrate the ability to implement a standard costing system</li> </ul>
<p><b>FICC202</b></p>	<p><b>Financial Accounting 2b</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Display a thorough knowledge and application of the Conceptual Framework</li> <li>• Prepare and present financial statements in compliance with Generally Accepted Accounting Practice and International Financial Reporting Standards</li> <li>• Display a thorough knowledge of the preparation of the Statement Cash Flows.</li> <li>• Demonstrate an understanding of accounting for Foreign Exchange Transactions.</li> <li>• Demonstrate an ability to perform the annual indicator reviews and accounting for assets impairment losses</li> </ul>
<p><b>APFA301</b></p>	<p><b>Applied Financial Accounting 3a.</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Apply the conceptual framework of the IASB using an integrated knowledge of International Financial Reporting Standards.</li> <li>• Demonstrate an ability to produce and analyse financial statements in compliance with generally accepted Accounting Practice and IFRS.</li> <li>• Demonstrate an ability to present and evaluate a statement of cash flows.</li> </ul>

	<ul style="list-style-type: none"> <li>• Apply IFRS to compute, disclose and report on basic earnings per share, dividends per share and headline earnings per share.</li> <li>• Differentiate finance and operating leases and calculate and disclose the elements related thereto in terms of IFRS.</li> </ul>
<p><b>MANA301</b></p>	<p><b>Management Accounting 3a</b>  <b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Discuss, calculate, prepare and evaluate fixed and flexible operational and cash budgets. <ul style="list-style-type: none"> <li>• Discuss the use of budget reports to evaluate performance.</li> <li>• Application of IT in the budget process</li> <li>• Calculate and analyse all variances associated with standard costing.</li> <li>• Record and reconcile the standard costing bookkeeping system.</li> <li>• Apply and discuss the experience and learning curve.</li> <li>• Apply Resource Planning.</li> </ul> </li> </ul>
<p><b>ORGM301</b></p>	<p><b>Organisational Management 1a</b>  <b>NQF: 6 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• Discuss the concepts of management.</li> <li>• Discuss the different types of organisational charts/organograms.</li> <li>• Identify and apply the principles of Coordination.</li> <li>• Discuss and apply the principles of Leadership, Motivation, Organisational Power and Organisational Politics.</li> <li>• Determine the various conflict management techniques and methods to resolve workplace conflict based on various factors.</li> </ul>

TAXT201	<p><b>Taxation 2a</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Apply an integrated knowledge of general and special tax deductions and related allowances and provisions.</li> <li>• Identify, analyse and calculate tax liability.</li> <li>• Prepare and complete appropriate and well-formed tax returns in compliance with legislation.</li> <li>• Discuss the various legal entities and the tax implications for those entities.</li> </ul>
COME301	<p><b>...Community Engagement</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <p><i>(This module is part of the general education component of the programme)</i></p> <ul style="list-style-type: none"> <li>• Demonstrate how to apply community engagement principles for the improvement of society.</li> <li>• Work effectively in a diverse group to plan a community engagement project.</li> <li>• Work effectively in a diverse group to implement a community engagement project.</li> <li>• Work effectively in a diverse group to evaluate a community engagement project.</li> </ul>
CORP301	<p><b>Corporate Procedures</b></p> <p><b>NQF: 6 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• Understand the need for and the requirements for a valid meeting.</li> <li>• Outline the role of the chairman in a meeting.</li> <li>• Understand the importance of quorum in a meeting.</li> <li>• Discuss the role and benefits of an agenda.</li> <li>• Have Knowledge of motions and resolutions</li> </ul>

- Explain procedure and types of voting.
- Understand the procedure for the taking and keeping minutes.
- Identify the various types of meetings in the corporate world.
- Understand the procedure of forming and managing a company.
- Describe the role of directors in a company.
- Explain the role and duties of the Company Secretary
- Describe the borrowing powers of the company.
- Explain the termination of the company.
- Describe the way in which the Stock Exchange operates.
- Define Corporate Governance
- Explain the interaction of corporate governance with business ethics and company law.
- Describe the history of Corporate Governance internationally.
- Distinguish between detailed rules based and principle-based approaches to Governance.
- Explain the effect of corporate Governance on directors 'powers and duties.
- Describe different board structures, the role of the board and corporate social responsibility.
- Describe the types of policies and procedures that constitute best practice.
- Explain the regulatory governance framework for companies and benefits to stakeholders

<p><b>APFA302</b></p>	<p><b>Applied Financial Accounting 3b.</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Discuss the purpose of financial reporting by applying analysis and interpretation techniques to financial statements.</li> <li>• Identify and execute the requirements of IAS27 to prepare group financial statements/ consolidated financial statements in conformity with International Financial Reporting Standards (IFRS) and generally accepted accounting practice (GAAP).</li> <li>• Apply valuations in respect of a security or business using an asset based or income-based valuation in the applicable circumstances.</li> <li>• Incorporate changes in the form of capital structure of an entity in accordance with the objectives to be achieved and legal constraints as applicable to reconstructions and liquidations.</li> </ul>
<p><b>MANA302</b></p>	<p><b>Management Accounting 3b</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Discuss and apply the relevant costs for both short-term and long-term decision making.</li> <li>• Apply and discuss the linear programming model.</li> <li>• Application of project management techniques and tools in cost and management accounting</li> <li>• Evaluate projects using investment appraisal techniques with both quantitative and qualitative factors.</li> </ul>
<p><b>ORGM302</b></p>	<p><b>Organisational Management 1b</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Discuss the various job analysis methods and the contribution thereof to workplace planning.</li> <li>• Determine the planning, implementation, and evaluation</li> </ul>

	<p>of placement strategies in the organisation.</p> <ul style="list-style-type: none"> <li>• Implement the various labour legislation that impacts on the administrative role and function of Human Resource Management in the workplace.</li> <li>• Discuss the principles and processes of performance management.</li> <li>• Apply the various conflict management techniques and methods to resolve workplace conflict based on various factors.</li> </ul>
<p><b>TAXT202</b></p>	<p><b>Taxation 2b</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Compute the value added tax payable or refundable by a vat registered vendor.</li> <li>• Discuss VAT vendor processes.</li> <li>• Compute income tax payable for a taxpayer (who operates a business) who has had capital gains transactions during the year of assessment.</li> <li>• Compute taxation of small and micro businesses</li> <li>• Discuss and Apply Tax Avoidance and Tax Evasion legal provisions.</li> <li>• Apply the key Sections of the Tax Administration Act</li> </ul>
<p><b>ENSP101</b></p>	<p><b>Entrepreneurial Spirit</b></p> <p><b>NQF: 6 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Express ideas and technical details clearly via written reports, communications media, and speech</li> <li>• Show an ability to plan and identify appropriate resources and manage a project through to completion.</li> <li>• Demonstrate creativity and innovation by working productively in a laboratory or field setting both as an individual and as a group.</li> </ul>

	<ul style="list-style-type: none"><li>• Develop a perspective of the global marketplace.</li><li>• Engage with contemporary ICTs for example social media and web technologies</li></ul>
<b>GLEN301</b>	<p><b>The Global Environment</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"><li>• Differentiate between various types of environmental pollution and its impact (social, economic, and personal)</li><li>• Describe the social, economic, and environmental impact of human population growth.</li><li>• Explain the consequences of climate change on human health, natural resources, and biodiversity.</li><li>• Identify the inter-relationships between sustainable development, social responsibility, economic development, and environmental protection.</li></ul>

## 7.2 DIPLOMA IN MANAGEMENT ACCOUNTING (ECP) (DMACE1)

<b>ACPR101</b>	<p><b>ACCOUNTING PROFESSIONAL PRACTICE 1a</b> <b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"><li>• Introduction to statutes of Cost Accounting and Management Accounting</li><li>• Portfolio of class work</li><li>• Presentation of assignments and group work</li><li>• Practical learning experiences through industry exposure</li><li>• Integrated assignments</li><li>• Information Literacy</li><li>• Assignment writing and report writing.</li><li>• Information technology - Information retrieval; Word processing and Excel</li></ul>
<b>ACPR102</b>	<p><b>ACCOUNTING PROFESSIONAL PRACTICE 1b</b> <b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"><li>• Portfolio of class work</li><li>• Presentation of assignments and group work</li><li>• Practical learning experiences through industry exposure</li><li>• Integrated assignments</li><li>• Academic and Effective Writing in the discipline of Management Accounting</li><li>• Introduction to Research - Data collection, analysis and writing up.</li><li>• Teamwork as well as project presentation</li><li>• Entrepreneurship</li></ul>

<p><b>QTLT101</b></p>	<p><b>QUANTITATIVE LITERACY</b></p> <p><b>NQF: 5 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• Communicating effectively using visual, accounting and language skills in the modes of oral and/or written persuasions.</li> <li>• Working effectively with others in a team in collecting and processing data.</li> <li>• Identifying and solving basic problems in which responses display responsible conduct.</li> <li>• Collecting and organizing information.</li> <li>• Demonstrating an understanding of the dynamics between the micro- and intermediate environments as a set of related systems by recognizing that basic problem solving does not exist in isolation.</li> <li>• Organizing and managing oneself and one's activities responsibly and effectively as a member of the financial/management team.</li> </ul>

### **7.3 ADVANCED DIPLOMA IN MANAGEMENT ACCOUNTING (ADMAC1)**

<p><b>FINM401</b></p>	<p><b>FINANCIAL MANAGEMENT 4a</b></p> <p><b>NQF: 7 CREDITS: 12</b></p>
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	<ul style="list-style-type: none"> <li>• Introduction/overview to Financial Management</li> <li>• Time value of money</li> <li>• Valuation of bonds and shares</li> <li>• Risk and Return</li> <li>• Portfolio Management</li> <li>• Dividend Policy</li> <li>• Analysis and Interpretation of Financial statements</li> </ul>
<p><b>FIRP401</b></p>	<p><b>FINANCIAL REPORTING 4a</b>  <b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Conceptual Framework</li> <li>• IAS1 presentation of financial statements</li> <li>• Taxation</li> <li>• Earnings per share</li> <li>• Interpretation of financial statements</li> </ul>
<p><b>MAAC401</b></p>	<p><b>MANAGEMENT ACCOUNTING 4a</b>  <b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Measuring Relevant Cost &amp; Revenues for Decision making</li> <li>• Theory of constraints and the concept of Synchronous manufacturing</li> <li>• Risk and Uncertainty</li> <li>• Operational control and performance measurement</li> <li>• Divisional performance Evaluation</li> <li>• Transfer Pricing</li> </ul>
<p><b>RIMA401</b></p>	<p><b>RISK MANAGEMENT</b>  <b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Identification, classification, and evaluation of risk</li> <li>• Responses to strategic risk</li> <li>• Internal controls to manage risk.</li> </ul>

SSPM401	<p><b>SYSTEMS AND PROJECT MANAGEMENT 4a</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Project Management</li> <li>• Management of quality</li> <li>• Auditing of Activities and Systems</li> <li>• Audit Cycles</li> </ul>
FINM402	<p><b>FINANCIAL MANAGEMENT 4b</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Cost of Capital</li> <li>• Capital Budgeting</li> <li>• Sources of Finance</li> <li>• Working Capital Management</li> <li>• Mergers and Take-overs</li> <li>• International Financial Management</li> </ul>
FIRP402	<p><b>FINANCIAL REPORTING 4b</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• IAS34: Interim reporting</li> <li>• IFRS8: Segment reporting</li> <li>• IAS19: Employee benefits</li> <li>• IAS32 and IAS39: Financial instrument</li> <li>• IAS23: Capitalised borrowing costs</li> </ul>
MAAC402	<p><b>MANAGEMENT ACCOUNTING 4b</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Outlining the historic development of management accounting</li> <li>• Discuss the history of management accounting.</li> <li>• Explaining the current developments in management accounting.</li> </ul>

	<ul style="list-style-type: none"> <li>• Critically evaluate how new developments may be expected to create value for organization in the future (eg beyond budgeting and environmental management accounting).</li> <li>• Applying sound management accounting knowledge, principles and practice in advising any organization in its long-term plan.</li> <li>• Critically assess a simulated organization situation and provide relevant input into the organisation’s decision-making process.</li> </ul>
<p>STPL401</p>	<p><b>STRATEGIC PLANNING</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Explain the concept of strategy.</li> <li>• Identify organization stakeholders and their influence on the organisation.</li> <li>• Evaluate and appraise international issues, competitive forces and data for environmental analysis.</li> <li>• Identify and evaluate strengths, weaknesses, opportunities and threats of an organisation.</li> <li>• Evaluate appropriate control measures and the use of multidimensional models of performance measurement and the use of shareholder value analysis.</li> <li>• Identify problems in strategic performance measurement</li> </ul>
<p>SSPM402</p>	<p><b>SYSTEMS AND PROJECT MANAGEMENT 4b</b></p> <p><b>NQF: 7 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Information Technology and Systems</li> <li>• Control of Activities and resources</li> <li>• Business Analysis</li> </ul>

## 7.4 POST GRADUATE DIPLOMA IN MANAGEMENT ACCOUNTING (PGDMA1)

ADFM802	<p><b>ADVANCED FINANCIAL MANAGEMENT</b> <b>NQF: 8 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Role of senior financial adviser in the multinational organisation:</li><li>• Financial Management environment</li><li>• Acquisitions and mergers</li><li>• Corporate reconstruction and re-organisation</li><li>• Treasury and advanced risk management techniques</li></ul>
AMCC801	<p><b>ADVANCED MANAGEMENT ACCOUNTING A</b> <b>NQF: 8 CREDITS: 12</b></p> <ul style="list-style-type: none"><li>• Integration of the following through case studies:</li><li>• Cost accounting systems</li><li>• Budgeting</li><li>• Short-term decision making</li><li>• Cost planning and analysis for competitive advantage</li><li>• Control and performance management of responsibility centres</li></ul>
PGCG802	<p><b>CORPORATE GOVERNANCE</b> <b>NQF: 8 CREDITS: 8</b></p> <ul style="list-style-type: none"><li>• Corporate Governance Framework</li><li>• Role and Responsibilities of Directors</li><li>• History of Corporate Governance Scandal</li><li>• International Corporate Governance Perspectives</li><li>• Corporate Governance reporting and Recommendations</li></ul>

	<ul style="list-style-type: none"> <li>Principles of Good Governance</li> </ul>
PGRM801	<p><b>RESEARCH METHODOLOGY</b></p> <p><b>NQF: 8 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>An introduction to various sources of data</li> <li>Model Specification</li> <li>Data Analysis Techniques</li> <li>Analysis tools and Different Statistical Packages (An Understanding of)</li> <li>Interpretation of Data Analysis</li> </ul>
RAPM801	<p><b>RISK AND PROJECT MANAGEMENT A</b></p> <p><b>NQF: 8 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>An introduction to the risks within the organisation and project management</li> <li>Managing the risks associated within the finance function.</li> <li>Managing the risks associated with technology and information.</li> <li>Managing the risks associated with Human Resources and Operations Management</li> </ul>
ADFR801	<p><b>ADVANCED FINANCIAL REPORTING</b></p> <p><b>NQF: 8 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>Consolidations IFRS 10- IAS 28;</li> <li>Disclosure of Financial Statements including, Deferred Tax and Leases</li> <li>IAS 1, IAS 32, IAS 17, IAS 12, IFRIS 16</li> <li>Accounting for Government Grant IAS 20 Income based, and Asset based grant.</li> <li>Cash Flow Statements IAS 7</li> </ul>

<p>AMCC802</p>	<p><b>ADVANCED MANAGEMENT ACCOUNTING B</b>  <b>NQF: 8 CREDITS: 12</b></p> <ul style="list-style-type: none"> <li>• Application of management accounting and finance to critically assess a simulated organizational situation and provide relevant input into the organisation’s decision-making process based on the following:</li> <li>• Long-term decision making</li> <li>• Management control, risk and uncertainty with cash flows and capital investment decisions</li> <li>• Strategy and integrated reporting</li> </ul>
<p>PDFM801</p>	<p><b>FINANCIAL MARKETS</b>  <b>NQF: 8 CREDITS: 8</b></p> <ul style="list-style-type: none"> <li>• An introduction to financial markets</li> <li>• Stock exchange market</li> <li>• International financial markets</li> </ul>
<p>PGRP802</p>	<p><b>RESEARCH PROJECT</b>  <b>NQF: 8 CREDITS: 20</b></p> <ul style="list-style-type: none"> <li>• Formulate title of research project within the module discipline.</li> <li>• Introduction and background.</li> <li>• Literature review.</li> <li>• Appropriate methodology.</li> <li>• Analysis of findings.</li> <li>• Conclusions and recommendations</li> </ul>

RAPM802

## **RISK AND PROJECT MANAGEMENT B**

**NQF: 8 CREDITS: 12**

- An introduction to strategic management and assessing the global environment.
- The human aspects of the organisation
- Managing relationships
- Managing change through projects
- Managing risks associated with cash flows.
- Managing risks associated with capital investment decisions

**E&OE**