



## DIPLOMA IN ACCOUNTING



FACULTY OF  
ACCOUNTING  
& INFORMATICS

DEPARTMENT OF  
FINANCIAL  
ACCOUNTING

01 JAN - 31 DEC 2024

### Diploma in Accounting

**NQF Level: 6**

**SAQA ID: 101909**

**Qualification Code: DIACCI (DBN)  
DIACCF (DBN -ECP)  
DIACTI (PMB)  
DIACCP (PMB- ECP)**

**Location: Ritson Campus (Block C: 2<sup>nd</sup> Floor) (Durban)  
Riverside Site (Pietermaritzburg)**

#### Description of the Programme

The Diploma in Accounting is a three-year qualification to provide applied accountancy knowledge and skills that will develop the applied competence of the student in preparation of a career in the accounting and business fields enabling students to perform reporting functions, rendering taxation services and management advisory services on an accounting technician level as well as to provide a basis for further learning. The qualification also serves as progression towards South African Institute of Professional Accountants (SAIPA) membership. The Diploma in Accounting offers the opportunity to work in any industry anywhere in the world. The Diploma in Accounting develops students' analytical skills and introduces students to problems and situations that they will meet at work.

The programme is offered on a full-time basis.

#### Career opportunities

On completion of their studies graduates will be able to apply for the following positions:

Accounting Technician, Bookkeeper, Accounts Clerk, Assistant Financial Accountant and Financial Accountant and many other related positions. The training offered prepares the student for a job anywhere in the world, since internationally acceptable software, textbooks, and training methods are used in our programmes.

#### Explanation of Points scale:

SENIOR CERTIFICATE (SC)		
SYMBOL	HIGHER GRADE	STANDARD GRADE
A	8	6
B	7	5
C	6	4
D	5	3
E	4	2
F	3	1

NATIONAL SENIOR CERTIFICATE (NSC)		
%	LEVEL	POINTS
90-100	7	8
80-89%	7	7
70-79%	6	6
60-69%	5	5
50-59%	4	4
40-49%	3	3
30-39%	2	2
20-29%	1	1

## MINIMUM ADMISSION REQUIREMENTS

### GENERAL ADMISSION REQUIREMENTS

A person will only be considered for registration for an instructional programme approved by the Institution's Senate if the person complies with:

- The minimum admission requirements stated in DUT general handbook (refer to DUT website for general handbook).
- Institutional faculty, departmental and/or instructional programme specific rules; and

### MINIMUM ADMISSION REQUIREMENTS IN TERMS OF THE HIGHER EDUCATION QUALIFICATIONS SUB-FRAMEWORK (HEQSF)

#### G7 rule: For Diploma:

"a National Senior Certificate (NSC) as certified by the Council for General and Further Education and Training (Umalusi), with a minimum of achievement rating of 3 for English and a minimum achievement rating of 3 in four recognised NSC 20-credit subjects."

#### Entry Requirements: Diploma in Accounting

NATIONAL SENIOR CERTIFICATE (NSC) (01 January 2009)		SENIOR CERTIFICATE (SC) (PRE 2009)			NATIONAL CERTIFICATE VOCATIONAL (NCV)	
NSC DIPLOMA ENTRY		SENIOR CERTIFICATE (SC)			(NCV) LEVEL 4	
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	HG	SG	Compulsory Subjects	Mark
English	3	English Home	E	C	At least 50% in <b>THREE</b> fundamental subjects including English,	50%
English (1 <sup>st</sup> additional)	4	English (1 <sup>st</sup> Additional)	D	C		
Mathematics <b>OR</b> Mathematics Literacy <b>OR</b>	3 5	Mathematics <b>OR</b>	E	D		
Accounting	4	Accounting	D	C	At least 60% in three compulsory vocational subjects	60%
And <b>TWO</b> 20 credit subjects	3					
In addition: <b>ONE</b> recognized NSC 20 credit subject as per G7 rule stated above	3					
<b>OR</b>						
DUT Accounting Bridging Course. A pass in <b>FOUR</b> subjects of the Accounting Bridging Course (Meeting the minimum requirements).						
<b>Selection Procedure:</b>						
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.						
<b>Please Note:</b> 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. Applicant with a minimum of 24 -25 points will be placed on Extended Curriculum (Four-Year) Programme and applicants with 26 points and above will be placed on the Three-Year programme.						
<b>NB:</b> 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:

- The person shall have reached the age of 23 in the first year of registration and shall have at least:
  - three years' appropriate work experience; and/or
  - capacity for the proposed instructional programme, which shall be assessed at the discretion of the respective Head of Department by a Senate approved admission assessment comprising of a DUT Standardised Assessment Test for Access and Placement (SATAP), Academic Literacies (Al) & English for Academic Purposes (EAP) and/or an appropriate subject or programme specific written assessment designed and marked by the relevant Department; and
- 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.**

### Tuition Fees

To assist you with your planning, the **2023** fees have been indicated. An increase for next year to accommodate the inflation rate can be expected.

**Please Note:** DUT cannot be held liable for the fees in this brochure as the **2024** fees are not yet final.

## Diploma in Accounting (3 Year Curriculum Programme)

### First Year Curriculum

Name of Module	Subject Code	HEQSF Level	SAQA Credits	2023 Fees
<b>Semester One</b>				
Financial Accounting, I A	FACA101	5	12	R3200.00
Cost Accounting, I	CACN101	5	12	R5720.00
Business Fundamentals I	BFNM101	5	12	R3390.00
Intro to Micro-Economics	IMIC101	5	12	R3220.00
Cornerstone 101	CSTN101	5	12	R3580.00
<b>Total</b>				<b>R19110.00</b>
<b>Semester Two</b>				
Business Calculations	BCLN101	5	12	R3200.00
Business Information Systems I	BIFS101	5	12	R3960.00
Commercial Law for Accountants I	CLAS101	5	12	R3200.00
Intro to Macro-Economics	IMAC101	5	12	R3220.00
Financial Accounting I B	FACB101	5	12	R3290.00
Cultural Diversity (Elective)	CLDV101	5	8	R2230.00
Literacies through Literature (Elective)	LTLT101	5	8	R2260.00
Values in the workplace (Elective)	VWKP101	5	8	R2380.00
<b>Total</b>				<b>R23740.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>128</b>	
<b>Second Year Curriculum</b>				
<b>Semester One</b>				
Cost Accounting II A	CACA201	6	12	R3200.00
Financial Accounting II A	FACA201	6	12	R5070.00
Auditing II A	AUDA201	6	12	R3760.00
Commercial Law for Accountants II A	CMLA201	6	12	R3200.00
Business Fundamentals II	BFNM201	6	12	R3390.00
<b>Total</b>				<b>R18570.00</b>
<b>Semester Two</b>				
Cost Accounting II B	CACB201	6	12	R2720.00
Financial Accounting II B	FACB201	6	12	R3290.00
Taxation I	TAXT101	6	12	R3200.00
Auditing II B	AUDB201	6	12	R3760.00
Commercial Law II B	CMLB201	6	12	R3200.00
Equality and Diversity (Elective)	EQDV101	6	8	R2230.00
HIV and Communicable diseases in KZN (Elective)	HIVD101	6	8	R2260.00
<b>Total</b>				<b>R20660.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>128</b>	
<b>Third Year Curriculum</b>				
<b>Semester One</b>				
Advanced Law III	ALAW301	6	12	R2700.00
Business Info Systems II	BIFS201	6	12	R3900.00
Financial Accounting III A	FACA301	7	12	R2720.00
Management Accounting III A	MACA301	7	12	R2720.00
Taxation II A	TAXA201	7	12	R3720.00
Community Engagement Project	CMEPI01	6	8	R2600.00
The Global Environment	GENVI01	6	8	R2240.00
<b>Total</b>				<b>R20600.00</b>
<b>Semester Two</b>				
Auditing III	ADTN301	6	12	R2850.00
ICT Innovation	ITIN101	6	8	R4100.00
Financial Accounting III B	FACB301	7	12	R2720.00
Management Accounting III B	MACB301	7	12	R2720.00
Taxation II B	TAXB201	7	12	R3720.00
<b>Total</b>				<b>R16110.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>124</b>	

## Diploma in Accounting (4 Year Extended Curriculum Programme- Durban)

First Year Curriculum				
Semester One	Subject Code	HEQSF Level	SAQA Credits	2023 Fees
Accounting Professional Practice 1A	ACCP101	5	12	-
Business Calculations	BCLN101	5	8	R3200.00
Cornerstone 101	CSTN101	5	12	R3580.00
Introduction to Microeconomics Augmented	ITMA101	5	12	R3220.00
Quantitative Literacy	QUAL101	5	8	-
<b>Total</b>				<b>R10000.00</b>
Semester Two				
Accounting Professional Practice 1B	ACCP102	5	12	-
Cost Accounting I	CAAU101	5	12	R5720.00
Commercial Law for Accountants I	CLAS101	5	12	R3200.00
Introduction to Macroeconomics Augmented	ITME101	5	12	R3220.00
<b>Total</b>				<b>R12140.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>100</b>	
Second Year Curriculum				
Semester One				
Business Fundamentals I	BFNM101	5	8	R3390.00
Cost Accounting 2A	CAAU201	6	12	R3170.00
Commercial Law for Accountants 2A	CMLA201	6	12	R3200.00
Financial Accounting 1A	FACA101	5	8	R3170.00
Values in the Workplace (GE)	VWKP101	5	12	R2380.00
<b>Total</b>				<b>R15310.00</b>
Semester Two				
Business Information Systems I	BIFS101	5	8	R3960.00
Cost Accounting 2B	CAAU202	6	12	R3170.00
Commercial Law for Accountants 2B	CMLA201	6	12	R3200.00
Financial Accounting 1B	FACB101	5	8	R3170.00
<b>Total</b>				<b>R13500.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>92</b>	
Third Year Curriculum				
Semester One				
Advanced Law	ALAW301	6	12	R2700.00
Auditing 2A	AUDA201	6	12	R3760.00
Business Fundamentals 2	BFNM201	6	12	R3390.00
Financial Accounting 2A	FACA201	6	8	R5070.00
<b>Total</b>				<b>R14920.00</b>
Semester Two				
Auditing 2B	AUDB201	6	12	R2850.00
Equality & Diversity (GE)	EQDV101	6	8	R2230.00
Business Info Systems 2	BIFS201	6	12	R3900.00
Financial Accounting 2B	FACB201	6	8	R3290.00
ICT Innovation and Emerging Technologies	ITIN101	6	8	R4100.00
Taxation I	TAXT101	6	12	R3720.00
<b>Total</b>				<b>R20090.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>104</b>	
Fourth Year Curriculum				
Semester One				
Financial Accounting 3A	FACA301	7	12	R2720.00
Global Environment	GENVI01	6	8	R2240.00
Management Accounting 3A	MACA301	6	12	R2720.00
Taxation 2A	TAXA201	6	12	R3720.00
<b>Total</b>				<b>R11400.00</b>
Semester Two				
Auditing 3	ADTN301	6	12	R2850.00
Financial Accounting 3B	FACB301	7	12	R2720.00
Management Accounting 3B	MACB301	6	12	R2720.00
Taxation 2B	TAXB201	6	12	R3720.00
<b>Total</b>				<b>R12010.00</b>
<b>TOTAL CREDITS SEMESTER 1&amp;2</b>			<b>92</b>	

## Application

Applicants who wish to enrol for the programme must apply through the CAO system by no later than 30 September of the previous year.

## For Application Forms

Contact the Central Applications Office (C.A.O)

### Address Letters to:

Private Bag X06

Dalbridge

4014

Tel: (031) 2684444

Fax: (031) 2682244

### OR

Apply online on <http://www.cao.ac.za>

**CAO Codes:**       **DUDDAT (DBN)**  
                          **DUDDA4 (DBN ECP)**  
                          **DUPDAT (PMB)**

**Closing Date for applications:** 30 September 2023

## For More Information Contact:

Contact the Department of Financial Accounting

Ritson Campus,

Block C 2nd Floor

Durban

Tel: (031) 373 5621

## Riverside Site, Midlands Campus (Pietermaritzburg)

PO Box 101112,

Scottsville

Pietermaritzburg

3209

Tel: (033) 8458862/8865

Fax: (033) 845 8816

## Financial Aid:

For Financial Aid application for a DUT programme please apply online at [www.nsfas.org.za](http://www.nsfas.org.za) or call the NSFAS call centre on 0860 067 327.

For an explanation on how to fill out the application form, please go to [www.nsfas.org.za](http://www.nsfas.org.za) or contact the call centre on the number above.

**Please note** that completing a form does not guarantee Financial Aid. For further assistance, please consult the Department of Financial Aid and Scholarships on (031)3732931/2557/2054.

***This leaflet is for information purposes only and is not binding on the Durban University of Technology.***