

1. DEPARTMENT OF ACCOUNTING

1.1 NATIONAL DIPLOMA: ACCOUNTING

Course code: NDAT96

Campus where offered: Soshanguve Campus

Please note that the site(s) of delivery (campus(es)) indicated is/are subject to change and will still be confirmed.

NO NEW REGISTRATIONS FOR THIS COURSE WILL BE ACCEPTED AS FROM 2004. STUDENTS WHO ARE CURRENTLY REGISTERED FOR THIS QUALIFICATION MAY TAKE UNTIL 2008 TO OBTAIN IT, SUBJECT TO THE STIPULATIONS OF REGULATION 3.1.1(a) ON THE MAXIMUM DURATION OF STUDY.

Phase-out date: 31 December 2008

Subject credits are shown in brackets after every subject.

Key to asterisks

- Information does not correspond with information in Report 151.
(Deviations approved by the Senate in August 2005.)

FIRST YEAR

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
ENG120T	English (A level)	(0,200)	

FIRST SEMESTER

BMN12AT	Business Management IA	(0,100)	
BNL10AT	Business Law IA	(0,100)	
FAC11AT	Financial Accounting IA	(0,100)	
IAU10AT	Internal Auditing IA*	(0,125)	

SECOND SEMESTER

BMN12BT	Business Management IB	(0,100)	
BNL10BT	Business Law IB	(0,100)	
FAC11BT	Financial Accounting IB	(0,100)	
IAU10BT	Internal Auditing IB*	(0,125)	

TOTAL CREDITS FOR THE FIRST YEAR: **1,050**

SECOND YEAR

FIRST SEMESTER

CPL20AT	Corporate Law IIA	(0,125)	
EUC10AT	End-user Computing IA	(0,100)	
FAC22AT	Financial Accounting IIA	(0,125)	Financial Accounting IA
QTQ10AT	Quantitative Techniques IA	(0,125)	Financial Accounting IB

TOTAL CREDITS FOR THE SEMESTER: 0,475

SECOND SEMESTER

CPL20BT	Corporate Law IIB	(0,125)	
EUC10BT	End-user Computing IB	(0,100)	
FAC22BT	Financial Accounting IIB	(0,125)	Financial Accounting IA Financial Accounting IB
QTQ10BT	Quantitative Techniques IB	(0,125)	
TOTAL CREDITS FOR THE SEMESTER:		0,475	
TOTAL CREDITS FOR THE SECOND YEAR:		0,950	

THIRD YEAR

KPS300T	Corporate Procedures	(0,250)	
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FIRST SEMESTER

CMA10AT	Cost and Management Accounting IA	(0,125)	
FAC31AT	Financial Accounting IIIA	(0,125)	Financial Accounting IIA Financial Accounting IIB
TAX10AT	Taxation IA	(0,125)	

SECOND SEMESTER

CMA10BT	Cost and Management Accounting IIB	(0,125)	
FAC31BT	Financial Accounting IIIB	(0,125)	Financial Accounting IIA Financial Accounting IIB
TAX10BT	Taxation IB	(0,125)	Taxation IA
TOTAL CREDITS FOR THE THIRD YEAR:		1,000	

1.2 NATIONAL DIPLOMA: ACCOUNTING

Course code: NDAT96

Campus where offered: Pretoria Campus

Please note that the site(s) of delivery (campus(es)) indicated is/are subject to change and will still be confirmed.

NO NEW REGISTRATIONS FOR THIS COURSE WILL BE ACCEPTED AS FROM 2004. STUDENTS WHO ARE CURRENTLY REGISTERED FOR THIS QUALIFICATION MAY TAKE UNTIL 2008 TO OBTAIN IT, SUBJECT TO THE STIPULATIONS OF REGULATION 3.1.1(a) ON THE MAXIMUM DURATION OF STUDY.

Phase-out date: 31 December 2008

Subject credits are shown in brackets after every subject.

FIRST YEAR

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
ENG120T	English (A level)	(0,200)	

FIRST SEMESTER

BMN12AT	Business Management IA	(0,100)	
BNL10AT	Business Law IA	(0,100)	
FAC11AT	Financial Accounting IA	(0,100)	
QTQ10AT	Quantitative Techniques IA	(0,125)	

SECOND SEMESTER

BMN12BT	Business Management IB	(0,100)	
BNL10BT	Business Law IB	(0,100)	
FAC11BT	Financial Accounting IB	(0,100)	
QTQ10BT	Quantitative Techniques IB	(0,125)	

TOTAL CREDITS FOR THE FIRST YEAR: **1,050**

SECOND YEAR**FIRST SEMESTER**

CPL20AT	Corporate Law IIA	(0,125)	
EUC10AT	End-user Computing IA	(0,100)	
FAC22AT	Financial Accounting IIA	(0,125)	Financial Accounting IA
ICC11AT	Internal Control and Code of Ethics A	(0,125)	Financial Accounting IB
TAX10AT	Taxation IA	(0,125)	Financial Accounting IA
			Financial Accounting IB

TOTAL CREDITS FOR THE SEMESTER: 0,600

SECOND SEMESTER

CPL20BT	Corporate Law IIB	(0,125)	
EUC10BT	End-user Computing IB	(0,100)	
FAC22BT	Financial Accounting IIB	(0,125)	Financial Accounting IA
ICC11BT	Internal Control and Code of Ethics B	(0,125)	Financial Accounting IB
TAX10BT	Taxation IB	(0,125)	Financial Accounting IA
			Financial Accounting IB
			Taxation IA

TOTAL CREDITS FOR THE SEMESTER: 0,600

TOTAL CREDITS FOR THE SECOND YEAR: **1,200**

THIRD YEAR**FIRST SEMESTER**

CMA10AT	Cost and Management Accounting IA	(0,125)	
FAC31AT	Financial Accounting IIIA	(0,125)	Financial Accounting IIA
KPS30AT	Corporate Procedures A	(0,125)	Financial Accounting IIB

TOTAL CREDITS FOR THE SEMESTER: 0,375

SECOND SEMESTER

CMA10BT	Cost and Management Accounting IB	(0,125)	
FAC31BT	Financial Accounting IIB	(0,125)	Financial Accounting IIA Financial Accounting IIB
KPS30BT	Corporate Procedures B	(0,125)	
TOTAL CREDITS FOR THE SEMESTER:		0,375	
TOTAL CREDITS FOR THE THIRD YEAR:		0,750	

1.3 NATIONAL HIGHER CERTIFICATE: ACCOUNTANCY

(Pending final approval - DOE and CHE)

Course code: HCAT04

Campus where offered: Ga-Rankuwa Campus
Nelspruit Campus
Polokwane Campus
Pretoria Campus (Pipeline students only - no new first-years/new intake)
Soshanguve Campus (Pipeline students only - no new first-years/new intake)
Witbank Campus

Please note that the site(s) of delivery (campus(es)) indicated is/are subject to change and will still be confirmed.

REMARKS

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

b. Selection criteria: Swedish formula:

SYMBOL	HG VALUE	SG VALUE
A	7	6
B	6	5
C	5	4
D	4	3
E	3	2
F	2	1

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

c. Recommended subject(s): None.

d. Minimum duration: Two years.

e. Presentation: Day classes.

f. Intake for the course: January only.

g. Registration for the subjects of this course: January and July.

- h. Readmission: See Chapter 3 of Students' Rules and Regulations.
- i. Subject credits: Subject credits are shown in brackets after every subject.

FIRST YEAR

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
BCL101T	Business Calculations I	(0,100)	
COM151B	Communication I	(0,100)	
ECN12AT	Economics IA	(0,100)	
EPS121T	Entrepreneurial Skills I	(0,100)	
FAC11AT	Financial Accounting IA	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	

SECOND SEMESTER

BIF10AT	Business Information Systems IA	(0,100)
CAC111T	Cost Accounting I	(0,100)
CRR101T	Commercial Law for Accountants I	(0,100)
ECN12BT	Economics IB	(0,100)
FAC11BT	Financial Accounting IB	(0,100)
TOTAL CREDITS FOR THE SEMESTER:		0,500
TOTAL CREDITS FOR THE FIRST YEAR:		1,000

SECOND YEAR

FIRST SEMESTER

AUD20AT	Auditing IIA	(0,100)	Financial Accounting IA Financial Accounting IB
BIF10BT	Business Information Systems IB	(0,100)	
CAC20AT	Cost Accounting IIA	(0,100)	Cost Accounting I
CRR20AT	Commercial Law for Accountants IIA	(0,100)	Commercial Law for Accountants I
FAC22AT	Financial Accounting IIA	(0,100)	Financial Accounting IA Financial Accounting IB
TOTAL CREDITS FOR THE SEMESTER:		0,500	

SECOND SEMESTER

AUD20BT	Auditing IIB	(0,100)	Financial Accounting IA Financial Accounting IB
CAC20BT	Cost Accounting IIB	(0,100)	Cost Accounting I
CRR20BT	Commercial Law for Accountants IIB	(0,100)	Commercial Law for Accountants I
FAC22BT	Financial Accounting IIB	(0,100)	Financial Accounting IA Financial Accounting IB
TAX101T	Taxation I	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	
TOTAL CREDITS FOR THE SECOND YEAR:		1,000	
TOTAL CREDITS FOR THE QUALIFICATION:		2,000	

1.4 NATIONAL DIPLOMA: ACCOUNTING
(Pending final approval - DOE and CHE)
Course code: NDAT05

Campus where offered: Ga-Rankuwa Campus
Nelspruit Campus (pending final Senate approval)
Polokwane Campus (pending final Senate approval)
Pretoria Campus
Soshanguve Campus

Please note that the site(s) of delivery (campus(es)) indicated is/are subject to change and will still be confirmed.

REMARKS

- a. Admission requirement(s): National Higher Certificate: Accountancy.
- b. Selection criteria: All applications are subject to selection.
- c. Minimum duration: One year.
- d. Presentation: Day classes.
- e. Intake for the course: January and July.
- f. Registration for the subjects of this course: January and July.
- g. Readmission: See Chapter 3 of Students' Rules and Regulations.
- h. Subject credits: Subject credits are shown in brackets after every subject.

ATTENDANCE

FIRST SEMESTER

CODE	SUBJECT	CREDIT
ALW301T	Advanced Law III	(0,100)
AUD30AT	Auditing IIIA	(0,050)
FAC31AT	Financial Accounting IIIA	(0,100)
MGA30AT	Management Accounting IIIA	(0,100)
TAX20AT	Taxation IIA	(0,100)
TOTAL CREDITS FOR THE SEMESTER:		0,450

SECOND SEMESTER

AUD30BT	Auditing IIIB	(0,050)
BIF201T	Business Information Systems II	(0,200)
FAC31BT	Financial Accounting IIIB	(0,100)
MGA30BT	Management Accounting IIIB	(0,100)
TAX20BT	Taxation IIB	(0,100)
TOTAL CREDITS FOR THE SEMESTER:		0,550
TOTAL CREDITS FOR THE QUALIFICATION:		1,000

1.5 SUBJECT INFORMATION

SUBJECT NAME: ADVANCED LAW III
SUBJECT CODE: ALW301T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: AUDITING IIA
SUBJECT CODE: AUD20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: AUDITING IIB
SUBJECT CODE: AUD20BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: AUDITING IIIA
SUBJECT CODE: AUD30AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: AUDITING IIIB
SUBJECT CODE: AUD30BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: BUSINESS INFORMATION SYSTEMS IA
SUBJECT CODE: BIF10AT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: BUSINESS INFORMATION SYSTEMS IB
SUBJECT CODE: BIF10BT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: BUSINESS INFORMATION SYSTEMS II
SUBJECT CODE: BIF201T
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

Data movement through business information systems (BIS), personal computers (PCs) as business tools, basic BIS systems, people in BIS, SDLC of a BIS, feasibility studies and user BIS requirements. Post-implementation reviews, BIS maintenance, component acquisition, strategy, project management, costs, controls and disaster recovery.

SUBJECT NAME: BUSINESS LAW IA
SUBJECT CODE: BNL10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: BUSINESS LAW IB
SUBJECT CODE: BNL10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: BUSINESS MANAGEMENT IA
SUBJECT CODE: BMN12AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

The management of a company consists of a general management task and several functional management tasks, which are all linked by the profit motive as the primary objective.

SUBJECT NAME: BUSINESS MANAGEMENT IB
SUBJECT CODE: BMN12BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

The management of a company consists of a general management task and several functional management tasks, which are all linked by the profit motive as the primary objective.

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

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: COMMERCIAL LAW FOR ACCOUNTANTS IIA
SUBJECT CODE: CRR20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: COMMERCIAL LAW FOR ACCOUNTANTS IIB
SUBJECT CODE: CRR20BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: CORPORATE LAW IIA
SUBJECT CODE: CPL20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: CORPORATE LAW IIB
SUBJECT CODE: CPL20BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: CORPORATE PROCEDURES
SUBJECT CODE: KPS300T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

The general principles of law and the procedure of meetings, company meetings, general office practice, control systems and administration, incorporation of companies and all aspects dealing with the raising of capital, the stock exchange and the registration of close corporations.

SUBJECT NAME: CORPORATE PROCEDURES A
SUBJECT CODE: KPS30AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

A study of company law, with the emphasis on the formation of companies.

SUBJECT NAME: CORPORATE PROCEDURES B
SUBJECT CODE: KPS30BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

A study of company law, with the emphasis on the formation of companies.

SUBJECT NAME: COST ACCOUNTING I
SUBJECT CODE: CAC111T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: COST AND MANAGEMENT ACCOUNTING IA
SUBJECT CODE: CMA10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: COST AND MANAGEMENT ACCOUNTING IB
SUBJECT CODE: CMA10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: ECONOMICS IA
SUBJECT CODE: ECN12AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: ECONOMICS IB
SUBJECT CODE: ECN12BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: END-USER COMPUTING IB
SUBJECT CODE: EUC10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

An introduction to computer technology, the applications of computers in business and the control and management of computing resources.

SUBJECT NAME: ENGLISH (A LEVEL)
SUBJECT CODE: ENG120T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: FINANCIAL ACCOUNTING IIA
SUBJECT CODE: FAC22AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

Analyses and interpretation of financial statements, with the emphasis on liquidity, asset management, debt management and the profitability of businesses. Valuation of debentures, preferential shares, minority and majority interests in companies and group financial statements, as required by section 289 and Annexure 4 of the Companies Act. Pastel Accounting V is also included.

SUBJECT NAME: INTERNAL AUDITING IA
SUBJECT CODE: IAU10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

Introduction to internal auditing, differences between external and internal auditing, standards, audit evidence, audit procedures and control.

SUBJECT NAME: INTERNAL AUDITING IB
SUBJECT CODE: IAU10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

Introduction to internal auditing, differences between external and internal auditing, standards, audit evidence, audit procedures and control.

SUBJECT NAME: INTERNAL CONTROL AND CODE OF ETHICS A
SUBJECT CODE: ICC11AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: INTERNAL CONTROL AND CODE OF ETHICS B
SUBJECT CODE: ICC11BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available
OVERVIEW OF SYLLABUS:

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

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

Budgeting, standard costing and management of resources.

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

Decision-making and investment appraisal.

SUBJECT NAME: QUANTITATIVE TECHNIQUES IA
SUBJECT CODE: QTQ10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available
OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: QUANTITATIVE TECHNIQUES IB
SUBJECT CODE: QTQ10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available
OVERVIEW OF SYLLABUS:

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

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

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

SUBJECT NAME: TAXATION IA
SUBJECT CODE: TAX10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available
OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: TAXATION IB
SUBJECT CODE: TAX10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: TAXATION IIA
SUBJECT CODE: TAX20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: Not available

OVERVIEW OF SYLLABUS:

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

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

OVERVIEW OF SYLLABUS:

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