

5. DEPARTMENT OF PUBLIC SECTOR FINANCE

5.1 BACCALAUREUS TECHNOLOGIAE: FINANCE AND ACCOUNTING (PUBLIC)

Course Code: BTFA99

Campus where offered: Nelspruit Campus (National Diploma - first three years only)
Polokwane Campus (National Diploma - first three years only)
Pretoria 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 a D symbol average and with Accounting and English (D symbols).
- b. Selection criteria: Applications will be dealt with on an ad hoc basis.
- c. Recommended subject(s): None.
- d. Minimum duration: Four years.
- e. Presentation: First three years: day and evening classes (evening classes for employed students only, provided that there are a sufficient number of students).
Fourth year: evening classes offered over a period of two years. Subjects will be presented every second year. (Minimum duration for the National Diploma: three years.)
- 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.
- j. Senate Resolution: 2/2003
- k. Exit level: The National Diploma may be awarded to a candidate on completion of the first three years (3,000 credits).

FIRST YEAR

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

FIRST SEMESTER

FAC11AT	Financial Accounting IA	(0,100)	
PMG12AT	Public Management IA	(0,100)	
PUF100T	Public Finance and Accounting I		
PUF10VT	Public Finance and Accounting: Financial Structures I	(0,050)	
PUF10WT	Public Finance and Accounting: Role-players in Government I	(0,050)	

SECOND SEMESTER

FAC11BT	Financial Accounting IB	(0,100)
PMG12BT	Public Management IB	(0,100)
PUF100T	Public Finance and Accounting I	
PUF10XT	Public Finance and Accounting: Revenue I	(0,033)
PUF10YT	Public Finance and Accounting: Expenditure I	(0,033)
PUF10ZT	Public Finance and Accounting: Procurement I	(0,034)

TOTAL CREDITS FOR THE FIRST YEAR: **0,800**

SECOND YEAR**FIRST SEMESTER**

AUD20AT	Auditing IIA	(0,125)	Financial Accounting IA Financial Accounting IB
CPL20AT	Corporate Law IIA	(0,125)	
EUC10AT	End-user Computing IA	(0,100)	
FAC22AT	Financial Accounting IIA	(0,125)	Financial Accounting IA Financial Accounting IB
PUF200A	Public Finance and Accounting II		
PUF20VT	Public Finance and Accounting: Salaries and Personal Tax II	(0,042)	Public Finance and Accounting I
PUF20WT	Public Finance and Accounting: Debtors Management II	(0,042)	Public Finance and Accounting I
PUF20XT	Public Finance and Accounting: Levies and Trading Accounts II	(0,041)	Public Finance and Accounting I

TOTAL CREDITS FOR THE SEMESTER: 0,600

SECOND SEMESTER

AUD20BT	Auditing IIB	(0,125)	Financial Accounting IA Financial Accounting IB
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
PUF200T	Public Finance and Accounting II		
PUF20YT	Public Finance and Accounting: Cash-flow Management II	(0,062)	Public Finance and Accounting I
PUF20ZT	Public Finance and Accounting: Bank Reconciliation (Gov) II	(0,063)	Public Finance and Accounting I

TOTAL CREDITS FOR THE SEMESTER: 0,600

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

THIRD YEAR

FIRST SEMESTER

AUD30AT	Auditing IIIA	(0,125)	Auditing IIA Auditing IIB
ECN12AT	Economics IA	(0,125)	
FAC31AT	Financial Accounting IIIA	(0,125)	Financial Accounting IIA Financial Accounting IIB
PUF300T	Public Finance and Accounting III		
PUF30XT	Public Finance and Accounting: Budgeting III	(0,125)	Public Finance and Accounting II
TOTAL CREDITS FOR THE SEMESTER:		0,500	

SECOND SEMESTER

AUD30BT	Auditing IIIB	(0,125)	Auditing IIA Auditing IIB
ECN12BT	Economics IB	(0,125)	
FAC31BT	Financial Accounting IIIB	(0,125)	Financial Accounting IIA Financial Accounting IIB
PUF300T	Public Finance and Accounting III		
PUF30YT	Public Finance and Accounting: Financial Statements III	(0,125)	Public Finance and Accounting II
TOTAL CREDITS FOR THE SEMESTER:		0,500	
TOTAL CREDITS FOR THE THIRD YEAR:		1,000	

FOURTH YEAR

OBE410T	Organisational Behaviour IV	(0,100)	
RMD100E	Research Methodology	(0,100)	

FIRST SEMESTER

CRE401T	Corporate Reporting IV	(0,100)	Financial Accounting IIIA Financial Accounting IIIB
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SECOND SEMESTER

FMN442B	Financial Management IV	(0,100)	Financial Accounting IIIA Financial Accounting IIIB
IFS401T	Interpretation of Financial Statements IV	(0,100)	Financial Accounting IIIA Financial Accounting IIIB
TOTAL CREDITS FOR THE FOURTH YEAR:		0,500	

FIFTH YEAR

ORB400T Public Accounting Management IV

ORB40PT	Public Accounting Management: Project Management for Public Sector IV	(0,050)	Public Finance and Accounting III
ORB40QT	Public Accounting Management: Public Financial Information Systems IV	(0,030)	Public Finance and Accounting III
ORB40RT	Public Accounting Management: Public Finance Management IV	(0,020)	Public Finance and Accounting III
SPB400T	Strategic Planning for Budgeting IV	(0,100)	

FIRST SEMESTER

AUD40AT	Auditing IVA	(0,100)	Auditing IIIA Auditing IIIB
CIM40AT	Cost Interpretation and Management IVA	(0,050)	

SECOND SEMESTER

AUD40BT	Auditing IVB	(0,100)	Auditing IIIA Auditing IIIB
CIM40BT	Cost Interpretation and Management IVB	(0,050)	

TOTAL CREDITS FOR THE FIFTH YEAR: **0,500**

5.2 BACCALAUREUS TECHNOLOGIAE: LOCAL GOVERNMENT FINANCE Course code: BTLG99

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.

REMARKS

- a. Admission requirement(s): A Senior Certificate or an equivalent qualification with a D symbol average and with Accounting and English (D symbols).
- b. Selection criteria: Applications will be dealt with on an ad hoc basis.
- c. Recommended subject(s): None.
- d. Minimum duration: Four years.
- e. Presentation: First three years: day classes.
Fourth year: evening classes.
(Minimum duration for the National Diploma: three years.)
- 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.
- j. Exit level: The National Diploma may be awarded to a candidate on completion of the first three years (3,000 credits).

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)
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The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

ENG120T	English (A level)*	(0,000)*	
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FIRST SEMESTER

FAC11AT	Financial Accounting IA	(0,125)	
LGF10AT	Local Government Finance IA	(0,125)	
LGM11AT	Local Government Management IA	(0,125)	
MER10AT	Mercantile Law IA	(0,125)	

TOTAL CREDITS FOR THE SEMESTER:	0,500
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SECOND SEMESTER

FAC11BT	Financial Accounting IB	(0,125)	
LGF10BT	Local Government Finance IB	(0,125)	
LGM11BT	Local Government Management IB	(0,125)	
MER10BT	Mercantile Law IB	(0,125)	

TOTAL CREDITS FOR THE SEMESTER:	0,500
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TOTAL CREDITS FOR THE FIRST YEAR:	1,000
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SECOND YEAR**FIRST SEMESTER**

FAC22AT	Financial Accounting IIA	(0,125)	Financial Accounting IA Financial Accounting IB
IAU13AT	Internal Auditing IA	(0,125)	
LGF20AT	Local Government Finance IIA	(0,125)	Local Government Finance IA Local Government Finance IB
LGM20AT	Local Government Management IIA	(0,125)	Local Government Management IA Local Government Management IB

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

EUC10AT	End-user Computing IA*	(0,000)*	
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TOTAL CREDITS FOR THE SEMESTER:	0,500
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SECOND SEMESTER

FAC22BT	Financial Accounting IIB	(0,125)	Financial Accounting IA Financial Accounting IB
IAU13BT	Internal Auditing IB	(0,125)	
LGF20BT	Local Government Finance IIB	(0,125)	Local Government Finance IA Local Government Finance IB
LGM20BT	Local Government Management IIB	(0,125)	Local Government Management IA Local Government Management IB

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

EUC10BT	End-user Computing IB	(0,000)*	
TOTAL CREDITS FOR THE SEMESTER:		0,500	
TOTAL CREDITS FOR THE SECOND YEAR:		1,000	

THIRD YEAR

LGC300T	Local Government Accounting III	(0,250)	Local Government Finance IIA Local Government Finance IIB
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FIRST SEMESTER

ECN12AT	Economics IA	(0,125)	
LGF30AT	Local Government Finance IIIA	(0,125)	Local Government Finance IIA Local Government Finance IIB
LGM30AT	Local Government Management IIIA	(0,125)	Local Government Management IIA Local Government Management IIB

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

FAC31AT	Financial Accounting IIIA*	(0,000)*	Financial Accounting IIA Financial Accounting IIB
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SECOND SEMESTER

ECN12BT	Economics IB	(0,125)	
LGF30BT	Local Government Finance IIIB	(0,125)	Local Government Finance IIA Local Government Finance IIB
LGM30BT	Local Government Management IIIB	(0,125)	Local Government Management IIA Local Government Management IIB

The subject below is not compulsory for obtaining the qualification and no credit weight has been allocated to it. However, the Department strongly recommends that students take this subject to prepare and equip them for the labour market.

FAC31BT	Financial Accounting IIIB*	(0,000)*	Financial Accounting IIA Financial Accounting IIB
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TOTAL CREDITS FOR THE THIRD YEAR:		1,000	
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FOURTH YEAR

LGT400T	Local Government Financial Management IV	(0,350)	Local Government Accounting III Local Government Finance IIIA Local Government Finance IIIB
RMD100J	Research Methodology	(0,150)	

FIRST SEMESTER

IAU22AT	Internal Auditing IIA	(0,125)	Internal Auditing IA Internal Auditing IB
LGM40AT	Local Government Management IVA	(0,125)	Local Government Management IIIA Local Government Management IIIB

SECOND SEMESTER

IAU22BT	Internal Auditing IIB	(0,125)	Internal Auditing IA Internal Auditing IB
LGM40BT	Local Government Management IVB	(0,125)	Local Government Management IIIA Local Government Management IIIB

TOTAL CREDITS FOR THE FOURTH YEAR: **1,000**

5.3 SUBJECT INFORMATION

SUBJECT NAME: AUDITING IIA
SUBJECT CODE: AUD20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

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: ± 60 hours

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: ± 60 hours

OVERVIEW OF SYLLABUS:

Theory and application of the various steps in the auditing process.

SUBJECT NAME: AUDITING IIIB
SUBJECT CODE: AUD30BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

The auditing of selected business cycles.

SUBJECT NAME: AUDITING IVA
SUBJECT CODE: AUD40AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

Advanced auditing concepts, including special audits and details of internal control and management of the auditing function.

SUBJECT NAME: AUDITING IVB
SUBJECT CODE: AUD40BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

Advanced auditing concepts, including special audits and details of internal control and management of the auditing function.

SUBJECT NAME: CORPORATE LAW IIA
SUBJECT CODE: CPL20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours

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: ± 30 hours

OVERVIEW OF SYLLABUS:

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

SUBJECT NAME: CORPORATE REPORTING IV
SUBJECT CODE: CRE401T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

Generally accepted accounting practice, applicable sections of the Companies Act, Schedule 4 of the Companies Act and the requirements of the Close Corporations Act are studied at an advanced level and applied when drawing up statements.

SUBJECT NAME: COST INTERPRETATION AND MANAGEMENT IVA
SUBJECT CODE: CIM40AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

Activity-based costing and management, target costing, quality costing and transfer prices in a service industry. Business process re-engineering, performance management, short-term decision-making and risk management.

SUBJECT NAME: COST INTERPRETATION AND MANAGEMENT IVB
SUBJECT CODE: CIM40BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

Activity-based costing and management, target costing, quality costing and transfer prices in a service industry. Business process re-engineering, performance management, short-term decision-making and risk management.

SUBJECT NAME: ECONOMICS IA
SUBJECT CODE: ECN12AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

The economy, economic concepts and current economic issues.

SUBJECT NAME: ECONOMICS IB
SUBJECT CODE: ECN12BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

Introduction to micro- and macrotheory, as well as a description of economic concepts and principles.

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, use of specific application packages in the study field of the student.

SUBJECT NAME: END-USER COMPUTING IB
SUBJECT CODE: EUC10BT
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, use of specific application packages in the study field of the student.

SUBJECT NAME: ENGLISH (A LEVEL)
SUBJECT CODE: ENG120T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

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: FINANCIAL ACCOUNTING IA
SUBJECT CODE: FAC11AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

An introduction to accounting, the application of generally accepted accounting practice 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: ± 60 hours

OVERVIEW OF SYLLABUS:

The principles of generally accepted accounting practice. 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: ± 60 hours

OVERVIEW OF SYLLABUS:

The accounting approach to transactions, financial statements and disclosure in respect of advanced partnerships, branch accounting, incomplete record and construction contracts.

SUBJECT NAME: FINANCIAL ACCOUNTING IIB
SUBJECT CODE: FAC22BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

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: ± 60 hours

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: ± 60 hours

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: FINANCIAL MANAGEMENT IV
SUBJECT CODE: FMN442B
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

The task of the financial manager, the capital structure of the enterprise, capital budgets, the time value of money, working capital policy, budgeting process, financial analyses and planning, inflation and taxation and their influence on financial decision-making, dividend policy, mergers, predictions of business failures, and issues and concepts in financial management.

SUBJECT NAME: INTERNAL AUDITING IA
SUBJECT CODE: IAU13AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

An introduction to internal auditing, including professional standards and basic concepts of internal control systems and internal vouchers. Basic preparation for the Internal Auditing student.

SUBJECT NAME: INTERNAL AUDITING IB
SUBJECT CODE: IAU13BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

An overall view of the internal auditing process and a full discussion of the following steps in the process: choosing and preparing an auditing activity, preliminary investigation, general view of internal control, extended tests and audit findings.

SUBJECT NAME: INTERNAL AUDITING IIA
SUBJECT CODE: IAU22AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

The student is familiarised with the aspects of sound human relations and the use of certain auditing applications in the auditing environment. In preparation for Internal Auditing III, attention is given to the basic and fundamental concepts of computer auditing and fraud audits. This unit is based on the syllabus for the professional qualification of Certified Internal Auditors (CIA) of the Institute of Internal Auditors.

SUBJECT NAME: INTERNAL AUDITING IIB
SUBJECT CODE: IAU22BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

The student is familiarised with the aspects of sound human relations and the use of certain auditing applications in the auditing environment. In preparation for Internal Auditing III, attention is given to the basic and fundamental concepts of computer auditing and fraud audits. This unit is based on the syllabus for the professional qualification of Certified Internal Auditors (CIA) of the Institute of Internal Auditors.

SUBJECT NAME: INTERPRETATION OF FINANCIAL STATEMENTS IV
SUBJECT CODE: IFS401T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:

A detailed study of the principles and methods of interpreting financial statements.

SUBJECT NAME: LOCAL GOVERNMENT ACCOUNTING III
SUBJECT CODE: LGC300T
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 120 hours
OVERVIEW OF SYLLABUS:

Generally recognised accounting practice (GRAP) standards that cover the following areas: framework of financial statements, presentation of financial statements, leases, inventory, revenue and revenue recognition, changes in foreign exchange and fundamental errors in accounting policy.

SUBJECT NAME: LOCAL GOVERNMENT FINANCE IA
SUBJECT CODE: LGF10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

Legislation and local government financial structures. The role of the different role-players in financial management and the most important sources of revenue for local government.

SUBJECT NAME: LOCAL GOVERNMENT FINANCE IB
SUBJECT CODE: LGF10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

Expenses on local government level, theories and practices governing aspects relating to the management of procurement in local government.

SUBJECT NAME: LOCAL GOVERNMENT FINANCE IIA
SUBJECT CODE: LGF20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

Accounting transactions related to revenue expenditure, cash flow management.

SUBJECT NAME: LOCAL GOVERNMENT FINANCE IIB
SUBJECT CODE: LGF20BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

External funding, financing of fixed assets, and final adjustments to prepare financial information for financial statements.

SUBJECT NAME: LOCAL GOVERNMENT FINANCE IIIA
SUBJECT CODE: LGF30AT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:
Local government budgets and budget techniques.

SUBJECT NAME: LOCAL GOVERNMENT FINANCE IIIB
SUBJECT CODE: LGF30BT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:
Financial management and accountability.

SUBJECT NAME: LOCAL GOVERNMENT FINANCIAL MANAGEMENT IV
SUBJECT CODE: LGT400T
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:
This subject focuses on the job of the financial manager, applicable legislation, economics, budgeting, strategic management and business plan, and project management.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IA
SUBJECT CODE: LGM11AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
A general overview of local government financing, including assessment rates, sources of revenue and budgeting.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IB
SUBJECT CODE: LGM11BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
A general overview of local government financing, including assessment rates, sources of revenue and budgeting.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IIA
SUBJECT CODE: LGM20AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
The actual and potential sources of revenue, advanced budgeting aspects, stores administration and capital financing.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IIB
SUBJECT CODE: LGM20BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
The actual and potential sources of revenue, advanced budgeting aspects, stores administration and capital financing.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IIIA
SUBJECT CODE: LGM30AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
Policy analysis for planning and implementation.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IIIB
SUBJECT CODE: LGM30BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
Application of management principles.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IVA
SUBJECT CODE: LGM40AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
Application of management principles.

SUBJECT NAME: LOCAL GOVERNMENT MANAGEMENT IVB
SUBJECT CODE: LGM40BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
Application of management principles.

SUBJECT NAME: MERCANTILE LAW IA
SUBJECT CODE: MER10AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
General introduction, principles of the law of contract, specific contracts, the law of negotiable instruments.

SUBJECT NAME: MERCANTILE LAW IB
SUBJECT CODE: MER10BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
General introduction, principles of the law of contract, specific contracts, the law of negotiable instruments.

SUBJECT NAME: ORGANISATIONAL BEHAVIOUR IV
SUBJECT CODE: OBE410T
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
Background to behaviour in an organisation. An introduction to applications of organisational behaviour and organisational dynamics.

SUBJECT NAME: PUBLIC ACCOUNTING MANAGEMENT: PROJECT
MANAGEMENT FOR PUBLIC SECTOR IV
SUBJECT CODE: ORB40PT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:
The finalisation and reprioritisation of services with limited resources during the budgeting process, and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.

SUBJECT NAME: PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCE
MANAGEMENT IV
SUBJECT CODE: ORB40RT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 14 hours

OVERVIEW OF SYLLABUS:

The finalisation and reprioritisation of services with limited resources during the budgeting process, and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.

SUBJECT NAME: PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCIAL
INFORMATION SYSTEMS IV
SUBJECT CODE: ORB40QT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 20 hours

OVERVIEW OF SYLLABUS:

The finalisation and reprioritisation of services with limited resources during the budgeting process, and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: BANK
RECONCILIATION (GOV) II

SUBJECT CODE: PUF20ZT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will understand the bank interfaces, reconciliation, and corrections in the books of a department.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: BUDGETING III

SUBJECT CODE: PUF30XT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will understand the budget procedures followed in government. They will also be able to apply costing techniques to cost activities and to complete a budget and budget cash flow according to the required format.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: CASH-FLOW
MANAGEMENT II

SUBJECT CODE: PUF20YT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will have insight into and be able to record the budgeted amount in the books of the department, request funds, record final transactions, identify and record over- or underspending, as well as unauthorised expenditure.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: DEBTORS
MANAGEMENT II

SUBJECT CODE: PUF20WT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 24 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will be able to identify the different types of debtors, apply legislation and regulations to debtors, calculate interest on outstanding amounts, record debtors and instalments, as well as write off bad debts.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: EXPENDITURE I
SUBJECT CODE: PUF10YT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 26 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will understand the different types of government expenditure and the legislation applicable to expenses. They will also be able to complete the different expenditure forms, record the transactions and follow the audit trail on expenditure (full cycle from initiating the order up to paying and controlling the account).

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: FINANCIAL STATEMENTS III

SUBJECT CODE: PUF30YT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 60 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will be able to compile the financial statements and notes of a national and provincial department, as set by the National Treasury.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: FINANCIAL STRUCTURES I

SUBJECT CODE: PUF10VT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 30 hours

OVERVIEW OF SYLLABUS:

Objective, responsibility, SCOA, ledger, fund. After completing this module, students will understand and be able to use the different financial structures applicable to government's systems.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: LEVIES AND TRADING ACCOUNTS II

SUBJECT CODE: PUF20XT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 10 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will understand the different types of levies and trading accounts, as well as the legislation and procedures applicable to them. They will also be able to determine the cost and record the transactions.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: PROCUREMENT I

SUBJECT CODE: PUF10ZT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 10 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will understand the basic procurement system and process, including all legislation and regulations applicable to procurement.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: REVENUE I

SUBJECT CODE: PUF10XT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 24 hours

OVERVIEW OF SYLLABUS:

After completing this module, students will understand the different types of revenue received by government and the legislation applicable to revenue. They will also be able to compile a revenue register, record the transactions and follow the audit trail on revenue (full cycle from receiving up to depositing and controlling).

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: ROLE-PLAYERS IN GOVERNMENT I
SUBJECT CODE: PUF10WT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:

After completing this module, students will be able to identify the internal and external role-players in government and will understand their duties, responsibilities and functions.

SUBJECT NAME: PUBLIC FINANCE AND ACCOUNTING: SALARIES AND PERSONAL TAX II
SUBJECT CODE: PUF20VT
EVALUATION METHOD: CONTINUOUS ASSESSMENT
TOTAL TUITION TIME: ± 26 hours
OVERVIEW OF SYLLABUS:

After completing this module, students will understand a payroll system, as well as legislation and regulations applicable to the payroll system. They will be able to calculate personal tax, record salaries and deductions and initiate the necessary payments.

SUBJECT NAME: PUBLIC MANAGEMENT IA
SUBJECT CODE: PMG12AT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:

This module explains the locus of public administration in relation to the internal and external environment.

SUBJECT NAME: PUBLIC MANAGEMENT IB
SUBJECT CODE: PMG12BT
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 30 hours
OVERVIEW OF SYLLABUS:

This module introduces students to South African government structures for legislation, execution and legislative authority within the three spheres of government, including community structure.

SUBJECT NAME: RESEARCH METHODOLOGY
SUBJECT CODE: RMD100E, RMD100J
EVALUATION METHOD: 1 X 3-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

Students are introduced to research, the methods of research and research strategies and are equipped with the skills to undertake a research project in a unique, specialised area independently.

SUBJECT NAME: STRATEGIC PLANNING FOR BUDGETING IV
SUBJECT CODE: SPB400T
EVALUATION METHOD: 1 X 4-HOUR PAPER
TOTAL TUITION TIME: ± 60 hours
OVERVIEW OF SYLLABUS:

The nature of business strategy, setting the goals of the organisation, appraising the environment, position appraisal and analysis, understanding products and customers, strategic options and competitor analysis, organisational impacts of business strategy, implementing and controlling plans.