

Current Accounting Programme Offerings			
Qualification Name	Qualification Code	SAQA NLRD	Current Status
ND: Accounting	NDACT2	72209	Last Intake in 2018
ND: Accounting (Extended Curriculum Programme)	NDATF1	72209	Last intake in 2018
NEW Programme Offerings			
Diploma in Accounting	To be offered in 2019	TBC	Replaces ND: Accounting
Diploma in Accounting (Extended Curriculum Programme)	To be offered in 2019	TBC	Replaces ND: Accounting (Extended Curriculum Programme)

## PROGRAMME INFORMATION AND RULES

### NATIONAL DIPLOMA: ACCOUNTING

#### MINIMUM ADMISSION REQUIREMENTS

In addition to the requirements of the General Rules (G7 and G25) the following specific rules shall apply for the National Diploma: Accounting: Senior Certificate or equivalent with the following:

A National Senior Certificate (NSC) with a pass in		SENIOR CERTIFICATE REQUIREMENTS – Senior Certificate or equivalent		
<b>Compulsory</b>	English home language (HL) at level 3 (40 - 49%)	Senior Cert. or Equivalent qualification		
	<b>or</b>	<b>Compulsory Subjects</b>	<b>HG</b>	<b>SG</b>
	English first additional language (FAL) at level 4 (50 - 59%)	Maths <b>OR</b>	E	D
		Accounting	D	C
	<b>AND</b>	<b>OR</b>	Pass in Maths or Accounting with 30 points or more	
<b>or</b>	Maths at level 3 (40 - 49%)			
<b>or</b>	Maths Literacy at level 5 (60 - 69%)			
<b>or</b>	Accounting at level 4 (50 - 59%)			
<b>AND</b>	Two 20 credit subjects (not more than one language) at level 3 (40 - 49%)			
	<b>Please note that this requirement represents the minimum requirement and students applying will be ranked according to a points system based on the ranking code in General rule 7.</b>			

## ADMISSION RATING SYSTEM

The following admission rating system will be applied to the National Senior Certificate (Grade 12) to rank the applicants, on a purely merit basis, in order to facilitate the selection of students applying for full-time study.

<b>Rating Table for National Senior Certificate results for 2009 onwards only:</b>		
<b>Rating Code</b>	<b>Rating</b>	<b>Marks %</b>
7	Outstanding achievement	80 – 100
6	Meritorious achievement	70 – 79
5	Substantial achievement	60 – 69
4	Adequate achievement	50 - 59
3	Moderate achievement	40 - 49
2	Elementary achievement	30 - 39
1	Not achieved	0 - 29

Rating Table for Senior Certificate results only:

<b>Symbol</b>	<b>Marks</b>	<b>HG</b>	<b>SG</b>
A	80 —100	8	6
B	70 —79	7	5
C	60 —69	6	4
D	50 —59	5	3
E	40 —49	4	2
F	30 —39	3	1
G	0 —29	2	0

A minimum total of 30 points (old rating table above) based on six subjects is required for a student to be considered for acceptance.

All prospective learners that meet the above entry requirements would be ranked according to a points system based on the ranking code in General Rule 7.

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.

## **FET Colleges NCV entrance requirements for National Diploma: Accounting:**

A level 4 national certificate vocational with the following minimum requirements:

1. At least 50% in three fundamental subjects including English
2. At least 60% in three compulsory vocational subjects NB: These gazetted minimum admission requirements are subject to more restrictive departmental admission requirements, if applicable.

### **NORMAL DURATION**

ND Accounting: 3 years full-time or 4 years part-time

ND Accounting (ECP): 4 years full-time (no part time)

### **Maximum time allowed for completion of qualification (National Diploma: Accounting and Extended Curriculum Programme)**

The maximum duration is five years of registered study, whether full-time or part-time, see Rule [G17 (2) (c) and rule G21 (a) (4)]. The periods of incomplete study at another institution or the department will be included in the assessment.

### **PRE AND CO-REQUISITES**

#### **National Diploma Accounting**

- Financial Accounting I (Modules 1 & 2) are pre-requisites for Financial Accounting II (Modules 1 & 2), Auditing II (Modules 1 & 2) and Taxation I.
- Cost Accounting I is a pre-requisite for Cost Accounting II (Modules 1 & 2).
- Commercial Law for Accountants I is a pre-requisite for Commercial Law for Accountants II (Modules 1 & 2).
- Financial Accounting II (Modules 1 & 2) are pre-requisites for Financial Accounting III (Modules 1 & 2).
- Auditing II (Modules 1 & 2) are pre-requisites for Auditing III.
- Business Information Systems I (Modules 1 & 2) are pre-requisites for Business Information Systems II (Modules 1 & 2).
- Cost Accounting II (Modules 1 & 2) are pre-requisites for Management Accounting III (Modules 1 & 2).
- Taxation 1 is a pre-requisite for Taxation II (Modules 1 & 2).

## **National Diploma Accounting (Extended Curriculum Programme)**

- Quantitative Literacy and Accounting Professional Practice are pre-requisites for a student to progress to their 2nd year of study (study period 2).
- Quantitative Literacy is a pre-requisite for Business Calculations 1.
- Accounting Professional Practice is a pre-requisite for Financial Accounting I (Modules 1 & 2).
- Financial Accounting I (Modules 1 & 2) are pre-requisites for Financial Accounting II (Modules 1 & 2), Auditing II (Modules 1 & 2) and Taxation 1.
- Cost Accounting I is a pre-requisite for Cost Accounting II (Modules 1 & 2).
- Commercial Law for Accountants I is a pre-requisite for Commercial Law for Accountants II (Modules 1 & 2).
- Financial Accounting II (Modules 1 & 2) are pre-requisites for Financial Accounting III (Modules 1 & 2).
- Auditing II (Modules 1 & 2) are pre-requisites for Auditing III.
- Business Information Systems I (Modules 1 & 2) are pre-requisites for Business Information Systems II (Modules 1 & 2).
- Cost Accounting II (Modules 1 & 2) are pre-requisites for Management Accounting III (Modules 1 & 2).
- Taxation 1 is a pre-requisite for Taxation II (Modules 1 & 2).