VISION
The department of choice for academic excellence

MISSION
“Advancing Finance and Business Information Leaders”
Through
• Excellence in Teaching and Learning
• Relevant Multidisciplinary Research
  • Stakeholder Engagement

VALUES
Integrity

Accountability

Collegiality
(Working together. Mutual respect. Teamwork. Compassion. Empathy. uBuntu: I am because we are. Embrace diversity. Acknowledgement for all)
The department has developed an identity of its own in line with the national and institutional strategic plans. A good relationship exists between staff and students. The department has a dynamic environment where both students and staff are keen to get involved in the core businesses of the institution which are Teaching and Learning, Research and Community Engagement. Furthermore, there is a commitment to provide the country with personnel who have the expertise to ensure economic growth and prosperity of the country. The department responds to the needs of the community by offering viable and academically relevant programmes which equip students with specialised knowledge, skills and resources for a successful career in the fields of Finance and Information Management.

To this end, the department strives to:

- enhance the quality of teaching;
- actively engage in research and innovation;
- broaden access to students from disadvantaged communities;
- consult with various stakeholders to keep abreast of changes in the working environment;
- encourage ongoing staff development.

**What is a University of Technology?**

A university of technology is characterised 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 commercialised thus providing a source of income for the institution. Learning programmes, in which the emphasis on technology capability is as important as cognitive skills, are developed around graduate profiles as defined by industry and the professions.
CONTENTS

1. CONTACT DETAILS 1
2. STAFFING 2
3. PROGRAMMES OFFERED BY THE DEPARTMENT 3
4. PROGRAMME INFORMATION AND RULES 3
   MINIMUM ADMISSION REQUIREMENTS
5. PROGRAMME STRUCTURES 33
6. ASSESSMENT RULES 49
7. RE-REGISTRATION RULES 49
8. MODULE CONTENTS 50

IMPORTANT NOTICE

The departmental rules in this handbook must be read in conjunction with the Durban University of Technology’s General Rules contained in the General Handbook for Students.

NOTE TO ALL REGISTERED STUDENTS

Your registration is in accordance with all current rules of the Institution. If, for whatever reason, you do not register consecutively every year of your programme, your existing registration contract with the Institution will cease. Your re-registration anytime thereafter will be at the discretion of the Institution and, if permitted, will be in accordance with the applicable rules.

DUT reserves the right to change the contents without prior notice.
I. CONTACT DETAILS

All departmental queries to:

Secretary: Mrs Janet McBain
Tel No: (033) 845 8862
E-mail address: janet@dut.ac.za
Location of Department: Block A305

All Faculty queries to: Student Administration Riverside Campus

Faculty officer: Mrs Nelisiwe Ndlovu
Tel No: (033) 845 8818
E-mail: Nelisiwe2@dut.ac.za
Location of Faculty office: Block D202

Executive Dean: Prof O.O. Olugbara
Tel No: (031) 373 5597
Location of Executive Dean’s office: Room no. DD3021, Hotel School Building

Dean’s office: Ritson Road Campus — Durban
2. **STAFFING Name and Qualifications**

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head of Department:</td>
<td>Vacant</td>
</tr>
<tr>
<td>Senior Lecturer:</td>
<td>Dr CJ Nyide, DBA (UKZN); MBA (MANCOSA); B.Tech (CMA) (DUT); ND CMA (DUT); Professional Accountant (SA)</td>
</tr>
<tr>
<td>Lecturers:</td>
<td>Dr CK Dongwe, PhD (Higher Education) (UKZN); M Ed (Higher Education) (UKZN), B Tech Commercial Administration (TN), ND Commercial Administration (TN).</td>
</tr>
<tr>
<td></td>
<td>Dr S Parbanath, PhD (IS &amp; T) (UKZN); MCom (UKZN) (Information Systems &amp; Technology); BSc (Hons) (Unisa) (Information Systems); BSc (Unisa) (Computer Science); JSED (SCE)</td>
</tr>
<tr>
<td></td>
<td>Mrs T Sewnunan, M Tech: Cost &amp; Management Accounting (DUT); B Tech (Internal Auditing) (DUT); ND Internal Auditing (DIT); IIA (SA)</td>
</tr>
<tr>
<td></td>
<td>Mrs PP Mthalane, M Tech: Public Management (DUT); BTech: Commercial Administration (DUT); NC: Project Management (DUT)</td>
</tr>
<tr>
<td></td>
<td>Mr MI Mabhida, M. Comm (Taxation) (UKZN); B Comm (Accounting) (UKZN)</td>
</tr>
<tr>
<td></td>
<td>Mr A Latiff, CA (SA), B Comm (Hons) (UKZN)</td>
</tr>
<tr>
<td></td>
<td>Mrs T Thompson, B Tech (Cost and Management Accounting) (DUT); HDE (Economic Sciences) (UND); Professional Accountant (SA)</td>
</tr>
<tr>
<td></td>
<td>Mr R Mbhele, HDE (Economic Sciences) (UND)</td>
</tr>
<tr>
<td>Technician:</td>
<td>Mr F Ncenjana, B Tech (Information Technology) (WSU)</td>
</tr>
<tr>
<td>Secretary:</td>
<td>Mrs J McBain, Sec.Cert. (UND)</td>
</tr>
</tbody>
</table>
3. PROGRAMMES OFFERED BY THE DEPARTMENT

Programmes are offered in this Department, which, upon successful completion, lead to the award of the following qualifications:

<table>
<thead>
<tr>
<th>Qualification</th>
<th>SAQA NLRD Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>D: Accounting (phased in)</td>
<td>101909</td>
</tr>
<tr>
<td>ND: Accounting (phased out)</td>
<td>72209</td>
</tr>
<tr>
<td>ND: Accounting (Extended Curriculum Programme) (phased out)</td>
<td>3204209</td>
</tr>
<tr>
<td>ND: Cost and Management Accounting (phased out)</td>
<td>72220</td>
</tr>
<tr>
<td>D: Management Accounting (replaced ND: Cost and Management Accounting)</td>
<td>72252</td>
</tr>
<tr>
<td>ND: Office Management and Technology (phased out)</td>
<td>72252</td>
</tr>
<tr>
<td>D: Business and Information Management</td>
<td>97803</td>
</tr>
<tr>
<td>BT: Office Management and Technology (phased out)</td>
<td>72151</td>
</tr>
<tr>
<td>Advanced Diploma in Business and Information Management</td>
<td>110795</td>
</tr>
<tr>
<td>Master of Management Sciences Degree in Administration and Information Management</td>
<td>1083</td>
</tr>
<tr>
<td>Doctor of Philosophy in Business and Information Management</td>
<td>111132</td>
</tr>
</tbody>
</table>

4. PROGRAMME INFORMATION AND RULES

4.1 Diploma in Accounting – SAQA ID Number 101909

This is a three-year qualification. Its purpose is to enable qualifying students to:

- Ensure that individuals are equipped with the knowledge, theory and methodology of the disciplines of Accounting and the related fields, and,

- Enable them to demonstrate initiative and responsibility in a professional or academic context where the application of the principles and theory are emphasised as a basis for entry into the workplace, professional training, further graduate study or professional practice in a wide range of careers within civil society, in the public or private sectors.

Graduates will be able to demonstrate focus, knowledge and proficiencies in the accounting and allied fields.

Exit Level Outcomes:

Apply IFRS and general business principles to a variety of business contexts.
Demonstrate knowledge and an understanding of the underlying principles and concepts relating to financial accounting standards.

Demonstrate knowledge of the general legal framework, and of specific legal areas relating to business including South African tax system, as applicable, to different forms of business entities including but not limited to, companies, close corporations, partnerships and sole proprietors.

Demonstrate knowledge of the use of computerised accounting software and technology resources in organisations.

Identify the socio-economic needs of society and display cultural sensitivity within organisations for a diverse nation.

**Graduate attributes**

The Diploma in Accounting aims to achieve all five DUT graduate attributes:

- Critical and creative thinkers who work independently and collaboratively,
- Knowledge practitioners,
- Effective communicators,
- Culturally, environmentally and socially aware within a local and global context,
- Active and reflective learners.
Minimum Admission Requirements

In addition to the requirements of the General Rules (G7 and G 25), the following specific rules shall apply for the Diploma in Accounting: Applicants must have completed an NSC or equivalent with the following:

<table>
<thead>
<tr>
<th>Compulsory subjects</th>
<th>NSC Rating code</th>
<th>Compulsory subjects</th>
<th>HG</th>
<th>SG</th>
</tr>
</thead>
<tbody>
<tr>
<td>English (home) OR</td>
<td>3</td>
<td>Maths OR</td>
<td>E</td>
<td>D</td>
</tr>
<tr>
<td>English (1st additional)</td>
<td>4</td>
<td>Accounting</td>
<td>D</td>
<td>C</td>
</tr>
<tr>
<td>AND</td>
<td></td>
<td>A minimum of 30 points (old rating table below) based on six subjects is required for a student to be considered for acceptance.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maths OR</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maths Literacy</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OR Accounting</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AND</td>
<td></td>
<td>All applicants who meet the minimum requirements would be ranked according to a point system based on the ranking code in General Rule 7.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Two 20 credit subjects</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please note that this requirement represents the minimum requirement and student applying will be ranked according to a points system based on the ranking code on General Rule 7.

Applicants with TVET entrance requirements:

- 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 subjects including English, **AND**
    2. At least 60% in THREE Vocational subjects.

**NB:** These gazetted minimum admission requirements are subject to more restrictive departmental admission requirements, where...
### Rating Table:

<table>
<thead>
<tr>
<th>Rating code</th>
<th>Rating</th>
<th>Marks (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Outstanding achievement</td>
<td>80 - 100</td>
</tr>
<tr>
<td>6</td>
<td>Meritorious achievement</td>
<td>70 - 79</td>
</tr>
<tr>
<td>5</td>
<td>Substantial achievement</td>
<td>60 – 69</td>
</tr>
<tr>
<td>4</td>
<td>Adequate achievement</td>
<td>50 – 59</td>
</tr>
<tr>
<td>3</td>
<td>Moderate achievement</td>
<td>40 – 49</td>
</tr>
<tr>
<td>2</td>
<td>Elementary achievement</td>
<td>30 – 39</td>
</tr>
<tr>
<td>1</td>
<td>Not achieved</td>
<td>0 – 29</td>
</tr>
</tbody>
</table>

A minimum total of 27 points (rating table above) based on six subjects excluding Life Orientation is required for a student to be considered for acceptance.

### Rating Table:

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Marks</th>
<th>HG</th>
<th>SG</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>80 - 100</td>
<td>8</td>
<td>6</td>
</tr>
<tr>
<td>B</td>
<td>70 - 79</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>C</td>
<td>60 – 69</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>D</td>
<td>50 – 59</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>E</td>
<td>40 - 49</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>F</td>
<td>30 – 39</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>G</td>
<td>0 – 29</td>
<td>2</td>
<td>0</td>
</tr>
</tbody>
</table>

Students applying will be ranked according to the points system based on the ranking code per General Rule 7.
Normal Duration

- Diploma in Accounting: 3 years full-time
- Diploma in accounting (ECP): 4 years full-time

Maximum time allowed for the completion of qualification

[Diploma in Accounting; Diploma in Accounting (ECP)]

The maximum duration is five years of registered study. See Rule [G17 (2) (c) and Rule G21 (b) (3)]. The period of incomplete study at another institution or department will be included in the assessment.

Promotion to a Higher Level/Progression Rules

Students must complete a minimum of TEN (10) modules of the Diploma within TWO (2) years of their FIRST registration. In addition to the above, a student is required to pass Financial Accounting 1A and Financial Accounting 1B in order to progress to Year 2. Similarly, a student is also required to complete Financial Accounting 2A and Financial Accounting 2B order to progress to Year 3.

General Education Modules

The following applies to the respective years of offering (as per the DHET HEMIS template):

Year 1: Business Fundamentals 1 (fundamental) and Cornerstone 101 (core) and a choice of one out of three elective GE module at NQF level 5.

Year 2: Business Fundamentals 2 (fundamental) and one elective out of two GE module at NQF level 6.

Year 3: ICT (fundamental) and one out of two elective GE modules at NQF level 6.

Course Marks

Each subject has a course mark unless performance is evaluated by the continuous evaluation method as approved by Senate.
Work Done during the Year

The calculation of the year mark for each subject will be issued to students with the lecture programme and subject study guides. In addition to the general requirements for a year mark as stipulated in the General Rule G 15, the department reserves the right to refuse a year mark to a student who has not made adequate progress owing to poor attendance as stipulated in subject study guides.

Eligibility for examinations

In terms of General Rule G15 a student will be permitted to write the final examination in a subject if he/she has obtained a course mark of 40% or more.

Pass Requirements

In order to pass an examination, a candidate must obtain a final mark of 50% in terms of General Rule G17. This must be read in conjunction with the learner guide for each module to confirm how the final mark is calculated.

Supplementary Examination

A student may be admitted to a supplementary examination if he/she has obtained a final result of at least 45% and in terms of General Rule G16 (3).
4.2 ND: Accounting (phased out) - SAQA ID Number 72209

This programme was phased out from 1 January 2019 so registration is not open to new first year students.

Normal Duration

National Diploma in Accounting: 3 years full-time

Maximum time allowed for the completion of qualification

The maximum duration is five years of registered study. See Rule [G17 (2) (c) and Rule G21 (b) (3)]. The period of incomplete study at another institution or department will be included in the assessment.

Promotion to a Higher Level/Progression Rules

Students must complete a minimum of 6 modules of the National Diploma within two years of their first registration.

A minimum of 12 modules of the National Diploma within three years of their first registration

Course Marks

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

Work Done during the Year

The calculation of the year mark for each subject will be issued to students with the lecture programme and subject study guides. In addition to the general requirements for a year mark as stipulated in the General Rule G 15, the department reserves the right to refuse a year mark to a student who has not made adequate progress owing to poor attendance as stipulated in subject study guides.
Eligibility for examinations

In terms of General Rule G15 a student will be permitted to write the final examination in a subject if he/she has obtained a course mark of 40% or more.

Pass Requirements

In order to pass an examination, a candidate must obtain a final mark of 50% in terms of General Rule G17. This must be read in conjunction with the learner guide for each module to confirm how the final mark is calculated.

Supplementary Examination

A student may be admitted to a supplementary examination if he/she has obtained a final result of at least 45% and in terms of General Rule G16 (3).

4.3 ND: Accounting (ECP) phase out - SAQA ID Number 3204209

This programme was phased out from 1 January 2019 so registration is not open to new first year students.

Normal Duration

National Diploma in Accounting (ECP): 4 years full-time

Maximum time allowed for the completion of qualification

The maximum duration is five years of registered study. See Rule [G17 (2) (c) and Rule G21 (b) (3)]. The period of incomplete study at another institution or department will be included in the assessment.

Promotion to a Higher Level/Progression Rules

Students must complete a minimum of a minimum of 22 modules within four years of their first year of registration.

Course Marks

Each subject has a course mark unless performance is evaluated by the continuous evaluation method as approved by Senate.
Work Done during the Year

The calculation of the year mark for each subject will be issued to students with the lecture programme and subject study guides. In addition to the general requirements for a year mark as stipulated in the General Rule G 15, the department reserves the right to refuse a year mark to a student who has not made adequate progress owing to poor attendance as stipulated in subject study guides.

Eligibility for examinations

In terms of General Rule G15 a student will be permitted to write the final examination in a subject if he/she has obtained a course mark of 40% or more.

Pass Requirements

In order to pass an examination, a candidate must obtain a final mark of 50% in terms of General Rule G17. This must be read in conjunction with the learner guide for each module to confirm how the final mark is calculated.

Supplementary Examination

A student may be admitted to a supplementary examination if he/she has obtained a final result of at least 45% and in terms of General Rule G16 (3).

4.4 Diploma in Management Accounting – SAQA ID Number

* This is a three-year qualification.

Minimum Admission Requirements

In addition to the requirements of the General Rules (G7 and G 25), the following specific rules shall apply for the Diploma in Accounting: Applicants must have completed an NSC or equivalent with the following:
### NSC Requirements (POST 2009)

<table>
<thead>
<tr>
<th>Compulsory subjects</th>
<th>NSC Rating code</th>
</tr>
</thead>
<tbody>
<tr>
<td>English (home) OR English (1st additional)</td>
<td>3 4</td>
</tr>
<tr>
<td>Maths OR Accounting</td>
<td>E D</td>
</tr>
</tbody>
</table>

### Compulsory subjects: HG SG

<table>
<thead>
<tr>
<th>A minimum of 30 points (old rating table below) based on six subjects is required for a student to be considered for acceptance.</th>
</tr>
</thead>
<tbody>
<tr>
<td>All applicants who meet the minimum requirements would be ranked according to a point system based on the ranking code in General Rule 7.</td>
</tr>
</tbody>
</table>

### Applicants with TVET entrance requirements:

Applicants with TVET Colleges NCV entrance requirements:

3. At least 50% in THREE Fundamental subjects including English, AND
4. At least 60% in THREE Vocational subjects.

### Rating Table:

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Rating</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Outstanding achievement</td>
<td>80 - 100</td>
</tr>
<tr>
<td>B</td>
<td>Meritorious achievement</td>
<td>70 - 79</td>
</tr>
<tr>
<td>C</td>
<td>Substantial</td>
<td>60 – 69</td>
</tr>
<tr>
<td>D</td>
<td>50 – 59</td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>40 - 49</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>30 – 39</td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>0 – 29</td>
<td></td>
</tr>
</tbody>
</table>

### Rating Table:

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>80 - 100</td>
</tr>
<tr>
<td>B</td>
<td>70 - 79</td>
</tr>
<tr>
<td>C</td>
<td>60 – 69</td>
</tr>
<tr>
<td>D</td>
<td>50 – 59</td>
</tr>
<tr>
<td>E</td>
<td>40 - 49</td>
</tr>
<tr>
<td>F</td>
<td>30 – 39</td>
</tr>
<tr>
<td>G</td>
<td>0 – 29</td>
</tr>
</tbody>
</table>

### Please note that this requirement represents the minimum requirement and student applying will be ranked according to a points system based on the ranking code on General Rule 7.

### Rating Table:

<table>
<thead>
<tr>
<th>Rating code</th>
<th>Rating</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Outstanding achievement</td>
<td>80 - 100</td>
</tr>
<tr>
<td>6</td>
<td>Meritorious achievement</td>
<td>70 - 79</td>
</tr>
<tr>
<td>5</td>
<td>Substantial</td>
<td>60 – 29</td>
</tr>
</tbody>
</table>
A minimum total of 25 points (rating table above) based on six subjects excluding Life Orientation is required for a student to be considered for acceptance.

<table>
<thead>
<tr>
<th>Achievement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adequate achievement</td>
<td>50 – 59</td>
</tr>
<tr>
<td>Moderate achievement</td>
<td>40 – 49</td>
</tr>
<tr>
<td>Elementary achievement</td>
<td>30 – 39</td>
</tr>
<tr>
<td>Not achieved</td>
<td>0 – 29</td>
</tr>
</tbody>
</table>

**Normal Duration**

Diploma in Accounting: 3 years full-time

Maximum time allowed for the completion of qualification

The maximum duration is five years of registered study. See Rule [G17 (2) (c) and Rule G21 (b) (3)]. The period of incomplete study at another institution or department will be included in the assessment.

**Promotion to a Higher Level/Progression Rules**

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Minimum credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>84</td>
</tr>
<tr>
<td>2</td>
<td>204</td>
</tr>
<tr>
<td>3</td>
<td>324</td>
</tr>
<tr>
<td>4</td>
<td>384</td>
</tr>
</tbody>
</table>

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/her studies at a period of 5 years.
Exclusion Rules
According to DUT Rule G 17.

Assessment Marks
According to DUT Rule G 13.
4.5 National Diploma in Cost and Management Accounting (phase out) – SAQA ID Number 72220

* This is a three-year qualification.

This programme was phased out from 1 January 2019 so registration is not open to new first year students.

Normal Duration

National Diploma in Cost and Management Accounting: 3 years full-time

Maximum time allowed for the completion of qualification

The maximum duration is five years of registered study. See Rule [G17 (2) (c) and Rule G21 (b) (3)]. The period of incomplete study at another institution or department will be included in the assessment.

Promotion to a Higher Level/Progression Rules

Full time students who are enrolled must pass a minimum of four modules per study period.

Exclusion Rules

According to DUT Rule G 17.

Assessment Marks

According to DUT Rule G 13.
4.6 NATIONAL DIPLOMA IN OFFICE MANAGEMENT AND TECHNOLOGY

NB: The National Diploma in Office Management and Technology is being phased out as from 1st January 2017 – 31 December 2019. After this date this qualification will no longer be offered at DUT.

OM2 Attendance

Work assignments must be completed satisfactorily, within the programme’s stipulated time.

Regular attendance is essential in all subjects if you wish to be successful in this instructional programme.

Holidays are as indicated on the list of sessional dates. These dates must be rigidly observed. Train, plane or ship reservations must be made well in advance to conform with the academic term.

OM3 Year Marks

During the academic year, marks will be given for assignments and tests. These form what is known as the YEAR MARK.

Examination procedures and regulations pertain to tests as well.

The examination pass mark is 50%. The examination mark constitutes 60% and the year mark 40% of the final result for each subject, excepting the major subjects, INFORMATION ADMINISTRATION I, II and III; and BUSINESS ADMINISTRATION I, II AND III.

No examinations are written in these major subjects, INFORMATION ADMINISTRATION I, II and III; and BUSINESS ADMINISTRATION I, II AND III. These subjects are assessed by means of continuous assessment. Practical and theory tests, assignments, projects, etc are set throughout the year and form the FINAL RESULT for these subjects.

(Please refer to study guides for a detailed description).

Students are requested to study the G-Rules in the Rules Booklet for a more detailed explanation.
Notwithstanding Rule G13 a year/semester mark obtained for any subject is only valid for the main examination in the year/semester in which a student is registered plus the supplementary examination in that subject if granted to the student.

**OM4  Condonation of Absence**

A student’s absence from lectures or year mark tests will be condoned only if he/she produces a doctor’s certificate or a certificate from the Durban University of Technology’s nursing sister, within three days of his/her return to lectures. The medical certificate must actually state that the student was unfit to write a test/examination. Each lecturer must sign the certificate, which is then filed away for reference by the departmental secretary.

An absence, which will be condoned, will be on the death of an immediate member of the family. An explanatory letter must accompany the student within three days of his/her return to lectures.

A subpoena to appear in Court will also be accepted as a condonation for a test.

**OM5  Promotion to a higher level**

No student may enrol for Level II of a subject before he/she has passed Level I.

Similarly, no student may attempt Level III of a subject until he/she has passed Level II.

**OM6  Supplementary Examinations**

Rule G13 in the General Handbook will apply.

These will be set in all subjects where an examination is written in the annual Office Management and Technology instructional programmes during December 2020.

**OM7  Subject content**

The subject content for all programmes are included in this handbook. Final details of alterations to certain subject content are not at hand at the time of printing. Demand will determine which of the optional subjects will be offered at any time.
**OM8 Rewrite Examinations**

No rewrite examinations will be available for any subjects on offer in this department.

**OM9 Office Management and Technology Practice**

This programme requires the student/candidate to undergo a period of Office Management and Technology Practice as part of the course. All prescribed compulsory and elective subjects (instructional offerings) and the prescribed experiential component must be passed in order to obtain sufficient credits to qualify for the qualification.

A compulsory component of nine weeks (360 hours) of work integrated learning is prescribed in the National Diploma: Office Management and Technology.

The Office Management and Technology Practice subject is only offered to those students who are registering for Information Administration III, as it is imperative that the advanced computer applications have been thoroughly taught before the student is exposed to the workplace.

Office Management and Technology Practice will appear with all the other subjects on the usual registration form for the National Diploma: Office Management and Technology. A fee is charged for Office Management and Technology Practice. The department will issue each registered student a logbook, which provides full details of the skills which will be acquired in the workplace. This logbook must be presented to the WIL Co-ordinator on the completion of the hours as listed.

Third-year students must also complete a report to be submitted to the WIL co-ordinator in which attention should be given to the reconciliation of theory and practice.

In order to qualify for the National Diploma: Office Management and Technology, a student must pass the 12 credits in the diploma and achieve a minimum pass mark of 50% for both the SKILLS as well as the PERSONALITY TRAITS sections answered during the formal work integrated learning period. The supervisors in industry and departmental staff are responsible for this section of the evaluation (Evaluation Form).
Failure in one or both of these sections will mean that the student has to repeat the entire exercise successfully at another firm. This second attempt has to be completed by the end of January 2020 if the student is to receive the diploma at the graduation ceremony. After the second failed attempt, the student must appeal to the Faculty Board for permission to undertake the experiential learning programme for the third time.

Although the department undertakes to assist the student/candidate in obtaining a suitable experiential learning placement, the onus is on the student/candidate to find a suitable employment “employer”.

The employer must be accredited by the Durban University of Technology for the purposes of Work Integrated Learning. A work integrated learning agreement creates a separate contract between the “employer” and the student/candidate.

**OM10 Pass Requirements**

See General Rule G14, G15, and G17.
4.7 DIPLOMA IN BUSINESS AND INFORMATION MANAGEMENT
– SAQA ID Number 97803

* This is a three-year qualification

BIM1 Minimum Entrance Requirements

In addition to the requirements of the General Rules (G7 and G21B), to register for the three-year Diploma in Business and Information Management, a student must meet the following requirements:

No points are allocated for the subject “Life Orientation”

Note: Selection will be based on the ranking of applicants who meet the minimum requirements.

Preference will be given to applicant with the following subjects:

1. Accounting
2. Business Studies
3. Economics

<table>
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<tr>
<th>Compulsory Subjects</th>
<th>NSC Rating</th>
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<tr>
<td>English (First Additional)</td>
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<td>E</td>
<td>D</td>
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</table>

Five 20 credit subjects (excluding Life Orientation). Not more than two Languages.

SIX (6) best subjects, including English and One (1) Additional Language.

SIX (6) best subjects, including English and One (1) additional Language.

(i) At least 50% in three fundamental subjects, including English:

(ii) At least 60% in three compulsory vocational subjects.
4. Computer Related Subjects

**BIM2 Normal Duration**

The minimum duration of the Diploma programme is THREE years.

**BIM3 Attendance**

Work assignments must be completed satisfactorily, within the programme’s stipulated time.

Regular attendance is essential in all modules if you wish to be successful in this instructional programme.

Holidays are as indicated on the list of sessional dates. These dates must be rigidly observed. Train, plane or ship reservations must be made well in advance to conform with the academic term.

**Duration of Programme Offerings**

The minimum duration for Diploma in Business and Information Management is three years, unless credits for studies at another institution, via Recognition of Prior Learning have been granted.

**Promotion to a Higher Level/ Progression rules**

All modules would have a minimum pass mark of 50%.

A student would not be able to attempt higher level modules before completing the prerequisite lower level module(s).

In addition to the prerequisite, co-requisite and exposure requirements of the individual modules, the students need to:

1. Pass all first year modules to progress to study period three

2. The student shall pass the four major modules (Business Principles and Management 1, 2 and Information Management and Technology 1, 2) in the first year in order to register for third year modules.

3. A student would not be able to attempt higher level modules before completing the prerequisite lower level modules
A Minimum Progression rule (Readily available on the ITS):

The student shall pass and accumulate the minimum number of credits at the end of each year of registration, as indicated in the table below:

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<tr>
<th>END OF YEAR</th>
<th>MINIMUM CREDITS</th>
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<tr>
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<td>3</td>
<td>270</td>
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<tr>
<td>4</td>
<td>320</td>
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</table>

1. This gives the student five years to complete the three-year qualification without intervention as required within DUT general rules G17* and G2 Unsatisfactory Academic Progress

   Students who do not meet the progression rules listed above, will be regarded as having Unsatisfactory Academic Progress, and will not be permitted to continue with the diploma unless an appeal to continue is upheld, (refer to G1 (8) for appeals).

   In order to progress from one study level to the next, a student would need to accumulate a minimum number of credits as indicated in above table. Students achieving below the threshold would be considered as making unsatisfactory academic progress and would be excluded.

2. Work Integrated Learning (Business Information Management Practice)

   1. The Diploma in Business and Information Management has a Work-Integrated Learning (WIL) component.

   2. The work-integrate learning takes place at third year level. The duration is four months (200 hours).

   3. The credit value is 20.
4. Expected learning outcomes

Students are to be able to

1. actively involve themselves in the training and reflect on the experience at the workplace;

2. possess and use analytical skills, cognitive and problem solving skills to conceptualize the experience at the workplace.

3. demonstrate decision making and problem solving skills in order to creatively use the new ideas gained from the experience.

4. effectively work within a team and demonstrate interpersonal skills in the workplace within the BIM environment.

5. organise and manage oneself and one’s activities responsibly and effectively in an ethical and professional manner.

6. communicate effectively using visual, basic mathematical and/or language skills in the modes of oral and/or written persuasion;

7. use technology responsibly, effectively and critically, showing responsibility towards the environment.

8. Assessment methods - Logbook/ individual reflective presentations/ portfolio of evidence, online assessments.

9. Monitoring procedures - Site visits/ supervisors report/ student reports

The department will assist with the placement of students for work-integrated learning but it is an onus of every student to find work-integrated learning “employer”.

3. Interruption of Studies
As per G 1 (5) rules.

4. **Assessment rules**

Refer to the General Rules, page 26, **G13 (k) - Assessment**

All Exit level modules (Business Principles and Management 3 and Information Management and Technology 3) will be moderated externally.

5. **Eligibility for Exams**

1. In addition to rule G12(1) a sub-minimum of 40% is required for the practical components of all subjects in which the semester mark is made up of theory and practical components.

2. As per G12 rules

6. **Academic Integrity**

Refer to the DUT General Rule.

7. **General Education Modules**

The programme comprise of the following compulsory General Education programmes of:

4 Institutional General Educational modules

Cornerstone, Introduction to Sign Language, HIV and Communicable Diseases in KZN, Community Engagement Project

2 Compulsory Faculty General Education modules

Business Fundamentals I and

Business Fundamentals II
1 Elective Faculty General Education modules

Students to choose between Innovation and Emerging Technologies, The Entrepreneur Spirit

8. General Rules

1. All fundamental and core modules are compulsory.

2. Students must complete their four month Work Integrated Learning in Semester 6.

   Attendance for all lectures and tutorials are compulsory.

   Failure to submit assignments will result in a zero mark being awarded, and late submissions will be penalised.
4.7 Advanced Diploma in Business and Information Management – SAQA ID NUMBER 110795

*This is a one-year qualification.

The primary purpose of the qualification is to build on and strengthen the skills and theoretical foundation that was laid in the Diploma in Business and Information Management. This qualification is thus most appropriate for continuing with the professional development of students via the incorporation of an in-depth and systematic understanding of the contemporary underpinning principles, knowledge-base, methods and applications in Business and Information Management. This will equip students to be specialists and professionals in business and information management and related sectors.

A secondary purpose is to enhance the development of research competencies in the student so as to prepare them for possible future postgraduate study. This will be achieved by deepening a student’s understanding and knowledge of theories, practices and methods in Business and Information Management. The student’s ability to create, undertake and solve intricate practical and theory-related problems and activities, through the selection and utilization of suitable methods and techniques in Business and Information Management, will be developed. This is in alignment and support of the national and institutional strategy to enhance postgraduate output.

**Exit Level Outcomes**

- Demonstrate detailed knowledge and understanding of various contemporary management tools and principles within the business and information management environment.

- Apply research skills with the purpose of evaluating current technologies, techniques and business methods in resolving theoretical and practice related problems experienced within the Business and Information Management environment.

- Apply knowledge of accounting and statistical principles and practices and demonstrate skills of managing information effectively.

- Apply discipline specific knowledge, skills, policies and promote ethical behaviour in fostering specific Professional Practice.
• Apply current information management concepts and practices in managing within a business environment using the latest information management software and tools.

• Apply knowledge of Labour and Industrial Relations, Advanced Project Management or Small business development in effectively implementing and managing tasks within the Business and Information Management environment.

• Communicate effectively and efficiently with a range of audiences within an organization, as well as an ability to function effectively within a team to accomplish a common goal.

**Graduate attributes**

1. Critical and Creative thinkers who work independently and collaboratively

   • Graduates work in diverse teams to solve problems through respectful communication, negotiation and cooperation to effect change.

   • Graduates make decisions independently and/or collaboratively and take responsibility for the implications of such decisions.

   • Understand how decisions can affect others and make ethically informed choices.

2. Knowledge Practitioners

   • Graduates apply in-depth knowledge in practice, to their own work, as a member or leader in a team and manage projects in multidisciplinary environments.

   • Graduates extend their knowledge through research, inquiry and reflection using relevant technology and acknowledging the work ideas of others.

3. Effective Communicators

   • Graduates demonstrate proficiency in ethically communicating and presenting arguments and ideas effectively in oral and written forms to diverse audiences.

4. Culturally, Environmentally and Socially aware within a local and global context
• Graduates acknowledge and critically reflect upon personal ethical attitudes, decisions and conduct and act with integrity as part of local, national, global and professional communities.

• Graduates recognise and respect difference and diversity in work and social contexts and practise non-discriminatory attitudes in relation to culture, gender, religion, sexual orientation, identity and ability

5. Active and Reflective Learners

• Graduates will take active, personal responsibility for their learning to enhance their professional and personal life and career development, while

• Demonstrating initiative and self-motivation in relation to their learning.

Minimum Admission Requirements
In addition to the requirements of the General Rules [Rules G7 and G21 (b)], the minimum entrance requirements are:

• Diploma in Business and Information Management at NQF level 6
  Or
• Equivalent Diploma at NQF level 6
  Or
• An appropriate Bachelor’s Degree.

Suitable Candidate Selection
Applicants will be ranked.

Programme Structure
The Advanced Diploma in Business and Information Management is full-time qualification which needs to be completed over a one-year period.

Duration of Programme Offerings
The minimum duration for Advanced Diploma in Business and Information Management is one year.

Promotion to a Higher Level/ Progression rules
The student shall pass all modules to complete the qualification.

Interruption of Studies
In accordance with Rule G21A (b).

Assessment rules
Refer to the General Rules, page 26, G13 (1) (K).
4.8  BACHELOR OF TECHNOLOGY:

OFFICE MANAGEMENT AND TECHNOLOGY (BTOMN1)
(72151)

(phase-out qualification).

Research Methodology, Business Administration IV and Office Administration: Behavioural Aspects will be the only modules offered in 2020.

This qualification will be phased out from December 2019. No new students will be accepted in 2020.

NB: The last first-year intake for B.Tech Office Management & Technology will be in January 2019. This qualification will be replaced with Advanced Diploma in Business and Information Management, to be offered as from 2020.

ENTRANCE REQUIREMENTS

One of the following:

National Diploma: Business Administration
National Diploma: Commercial Administration
National Diploma: Office Management & Technology

SUBJECT CONTENT

NB: Students to read this section in conjunction with the relevant study guides.

Subject content for ND: Office Management and Technology (Subject content can change without notice)

Subject content for BTech: Office Management and Technology (Subject content can subject to change without notice)

OM1 I  Duration

The minimum duration of the B Tech Degree programme is TWO years.
**OM12 Work done during the year**

Departmental Rule OM4 will apply. Please be advised that all subjects in the B.Tech: Office Management and Technology are continuously assessed (100% Year Mark). There are no final examinations.

**OM13 Pass Requirements**

See General Rule G14. No supplementary examinations are granted at BTech level.

**OM14 Syllabi**

The syllabus for each course in the instructional programme is published at the end of the handbook in alphabetical order. A detailed Learner’s Guide for each subject (prepared by the lecturer) will be available at the commencement of the course.

**OM15 Work Integrated Learning**

No work integrated learning component is required at BTech level.

**4.9 MASTER OF MANAGEMENT SCIENCES DEGREE IN ADMINISTRATION AND INFORMATION MANAGEMENT - SAQA ID Number 1083**

This is a thesis based qualification. Entrance into this qualification is a B:Tech: Office Management and Technology or Commercial Administration or Business Administration or equivalent, at the discretion of the programme. Students with Bachelor’s Degree in Technology in Office Management and Technology or Commercial Administration or Business Administration may gain entrance to Master in Management Sciences in Administration and Information Management. The candidates have to apply for a conferment of status via the Faculty Board/Faculty Executive Committee/Faculty Research Committee or Executive Dean for Approval. The above rule will apply until B-Tech degree is phase out and the new HEQSF qualification is implemented, that is, postgraduate diploma:

1. This qualification is intended for persons who will make a contribution, through research, to understanding the application and evaluation of existing knowledge in a specialized area of business and information management. They will also demonstrate a high level of overall knowledge in that area, ranging from fundamental concepts to advanced theoretical or applied knowledge.


4.10 **DOCTOR OF PHILOSOPHY IN BUSINESS AND INFORMATION MANAGEMENT - SAQA ID Number 111132**

**Minimum Admission Requirements**

In addition to the requirements of the General Rules (Rules G7 and G21 (b)), the minimum entrance requirements are:

Master of Management Sciences in Business and Information Management degree or Master of Management Sciences in Administration and Information Management Degree or M-Tech: Commercial Administration degree or M-Tech in Office Management and Technology degree or equivalent.

**Suitable Candidate Selection**

Selection will be based on the ranking of applicants who meet the minimum requirements.

**Programme Structure**

The PhD in Business and Information Management is both full-time and part-time qualification and can be done over three years.

**Duration of Programme Offerings**

The minimum duration for Doctor of Philosophy in Business and Information Management is three years. The qualification will be offered for the first time in 2020.
Promotion to a Higher Level/ Progression rules
The student shall pass the thesis in order to be awarded the PhD in Business and Information Management.

Interruption of Studies
In accordance with Rule G21A(b).

Assessment rules
Refer to the General Rules, page 26, G13 (1)(K).
5. PROGRAMME STRUCTURES

ND: Accounting (being phased-out) NDACT2

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<th>NQF level</th>
<th>Pre-requisites</th>
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C/A = Continuous assessment; Compulsory; O = Optional

BTECH: Office Management and Technology BTOMNI
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C/A = Continuous assessment  
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### ADVANCED DIPLOMA IN BUSINESS AND INFORMATION MANAGEMENT ADBINI

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### MASTER OF MANAGEMENT SCIENCES DEGREE IN ADMINISTRATION AND INFORMATION MANAGEMENT MMAIN1

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6. **ASSESSMENT 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 subject tests are set out in the subject learner guides issued to students at the first lecture.

7. **RE-REGISTRATION RULES**

7.1 **National Diploma:**

Re-admission to later years of study

Full time students who are enrolled for a National Diploma must pass a minimum of three modules per study period in order to be re-admitted for further studies.

Appeals

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

**Maximum Time Allowed for Completion of Qualifications**

The maximum time allowed for completion of qualifications is twice the minimum time of study for the qualifications. The periods of incomplete study at another institution or department will be included in the assessment.
8. MODULE CONTENTS

DIPLOMA IN ACCOUNTING

ADVANCED LAW III (130310103)

Introduction to the law of succession

The Wills Act and drafting of Wills

The Intestate Succession Act and the Distribution of intestate estates

The administration of Deceased Estates Act and the reporting of estates

Winding up of deceased estates and liquidation and distribution accounts

Section 18 (3) estates

Introduction to the law of insolvency

Powers and duties of a trustee

Effects of Insolvency

Proving of claims

Liquidation and distribution account of an insolvent estate

Rehabilitation

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

AUDITING II (040105322) Module 1

Introduction to Auditing

Professional Conduct

Statutory Matters

Corporate Governance
Audit Process
Audit Evidence

**Method of evaluation**
Year Mark 40% and one 3-hour examination 60% = 100%

**AUDITING II (040105322) Module 2**
Internal Controls
Revenue and Receipts Cycle
Acquisition and Payment Cycle
Inventory Cycle
Payroll Personnel Cycle
Finance and Investment Cycle

**Method of evaluation**
Year Mark 40% and one 3-hour examination 60% = 100%

**AUDITING III (040105403)**
Planning and conducting an audit
Process of gathering audit evidence
Preparation of audit working papers

**Method of evaluation**
Year Mark 40% and one 3-hour examination 60% = 100%
BUSINESS CALCULATIONS I (1160805212)

Basic mathematics
Summarising and analysing data
Index numbers

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

BUSINESS INFORMATION SYSTEMS I (060219312) Module 1

Understand the function of the hardware elements and software of the computer.

Use the computer as a storage management tool.

Use the computer as a word-processing tool.

Use the computer as a research and communication tool.

**Method of Evaluation**

100 % Year Mark

BUSINESS INFORMATION SYSTEMS I (060219312) Module 2

Understand the role of the computer in an e-commerce trade cycle.

Use the computer as a word-processing tool.

Use the computer as a spreadsheet tool.

Use the computer as an accounting tool.

**Method of Evaluation**

100 % Year Mark
BUSINESS INFORMATION SYSTEMS II (060219422) Module 1

Communications and Networks

Database Management

Computer Security and Safety, Ethics, and Privacy

Information System Development and Programming Languages

Enterprise Computing

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

---

BUSINESS INFORMATION SYSTEMS II (060219422) Module 1

The World of the Information Systems Analyst

Approaches to System Development

Investigating systems Requirements

Modelling system requirements

The traditional approach to requirements

Moving to Design

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%
COMMERCIAL LAW FOR ACCOUNTANTS I (130309912)

Introduction to the study of law
The South African Judiciary
Contracts
Serious intention to contract
Consensus
Factors affecting consensus
Contractual capacity
Lawfulness
Formalities
Possibility of performance
Valid, void and voidable contracts
Breach of contract and remedies

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

COMMERCIAL LAW FOR ACCOUNTANTS II (130319022) Module 1

Lease
Negotiable instruments
Law of security
Law of insurance
Law of insolvency
Credit agreements
Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

COMMERCIAL LAW FOR ACCOUNTANTS II (130319022) Module 2
Know and apply the law relating to companies.
Know partnerships as business form.
Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

COMMUNICATION I (059900512)
Overview of Communication in the South African Workplace which includes the Communication Process, Intercultural and Non-Verbal Communication; Barriers to Communication and Group Work.

Business Correspondence: Business Letters; Guidelines with regard to Email content; Memoranda.

Meetings: Procedure; Terminology; Documents, that is, Notice, Agenda and Minutes.

Report Writing: The Formal Report Structure including appropriate vocabulary to be used and the use of various tenses.

Method of Evaluation
100 % Year Mark
COST ACCOUNTING I (040104112)

Cost classification and terminology
Stock valuation and inventory control
Labour
Overheads
Statement of goods manufactured and sold
Cost Volume Profit analysis

Method of Evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

COST ACCOUNTING II (040140522) Module 1

Cash budgets
Operational budgets
Flexible budgets
Integrated Accounting
Inter-locking
Contract Costing
Job Costing

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

COST ACCOUNTING II (040140522) Module 2

Marginal Costing
Pricing
Process Costing
Standard Costing
Joint & By Product

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

**ECONOMICS I (220205612) Module 1**

Introductory concepts
The Goods Market
Elasticity
The Labour Market
Production and costs
Market Structure 1: Perfect Competition
Market Structure 2: Monopoly and Imperfect Competition

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%
**ECONOMICS I (220205612) Module 2**

Basic Concepts, Relationships and Issues

Measuring the performance of the economy

A simple Keynesian Model of the economy

The Government and Fiscal Policy

Money and Monetary Policy

The Foreign Sector

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

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**ENTREPRENEURAL SKILLS I (040510912)**

Introduction and importance of SMME’s

Creativity and Idea Generation

The Challenges of Entrepreneurship

Market Feasibility Study

Financial Feasibility Study

Marketing Plan

Financial Plan

Management Plan/Elements of the Business Plan

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%
FINANCIAL ACCOUNTING I (040109212) Module 1

Basics of Financial Accounting
Capturing and Processing
The Adjustment and Closing Process
Reporting on Trading Entities
Reporting on Manufacturing Entities
Expanding the Accounting system (Bank Reconciliation)

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

FINANCIAL ACCOUNTING I (040109212) Module 2

Presentation of Financial Statements
Assets
Liabilities
Equity and different forms of ownership
Partnerships
Companies

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%
FINANCIAL ACCOUNTING II (040109322) (Module 1)

IAS 01 - Presentation of Financial Statements
IAS 01 - Inventories
IAS 18 - Revenue
IAS 10 - Events after the reporting period
IAS 38 —Intangible assets
IAS 37 - Provisions and contingencies

Share capital

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

FINANCIAL ACCOUNTING II (040109322) (Module 2)

IAS 01 - Presentation of Financial Statements
IAS 16 - Property, Plant & Equipment
IAS 36 - Impairments of Assets
IAS 21 - Foreign exchange
IAS 07 —Statements of Cash Flow

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

FINANCIAL ACCOUNTING III (040109403) Module 1

IAS 1 - Framework and presentation of financial statements
IAS 33 —Earnings per share
IAS 17 —Leases
IAS 7 — Statements of Cash Flow

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

**FINANCIAL ACCOUNTING III (040109403) Module 2**

IAS 27- Group Financial Statements

Valuation of business enterprises

Analysis & Interpretation of Financial Statements

Liquidations & Reconstructions

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

**MANAGEMENT ACCOUNTING III (040140603) Module 1**

Explain, calculate, prepare and evaluate fixed and flexible operational and cash budgets

Prepare budget reports reflecting actual against budget

Discuss the use of budget reports to evaluate performance

Explain the behavioural implications of planning and budgeting

Explain the use of IT in the budget process

Analyse, calculate and interpret operational variances

Prepare reports using a range of benchmarks and evaluate the results

Explain the behavioural implications of standard costing

Explain, calculate, apply and compare different group incentive schemes

Discuss and apply the use of advanced stock control methods

Use activity based costing in cost determination
Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

MANAGEMENT ACCOUNTING III (04010603) Module 2

Short term decision-making
Capital budgeting
Network Analysis
Decision Trees
Linear Programming

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

TAXATION I (040109212)

Gross income
Exemptions
Deductions
Fringe benefits
Retirement benefits
Capital gains tax
Employees' tax
Provisional tax

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%
**TAXATION II (040140722) - Module 1**

Taxable income of business enterprises
Special deductions
Capital allowances
Partnerships
Tax avoidance & evasion
Administrative procedures

**Method of Evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

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**TAXATION II (04010722) Module 2**

VAT
Turnover tax
Capital gains tax
Trusts
Small business corporations
Dividends tax
Farming

**Method of Evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%
NATIONAL DIPLOMA: COST AND MANAGEMENT ACCOUNTING

AUDITING II (040105322) Module 1
Introduction to Auditing
Professional Conduct
Statutory Matters
Corporate Governance
Audit Process
Audit Evidence

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

AUDITING II (040105322) Module 2
Internal Controls
Revenue and Receipts Cycle
Acquisition and Payment Cycle
Inventory Cycle
Payroll Personnel Cycle
Finance and Investment Cycle

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%
BUSINESS CALCULATIONS I (1160805212)

Basic mathematics
Summarising and analysing data
Index numbers

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

BUSINESS INFORMATION SYSTEMS I (060219312) Module 1

Understand the function of the hardware elements and software of the computer.
Use the computer as a storage management tool.
Use the computer as a word-processing tool.
Use the computer as a research and communication tool.

Method of Evaluation
100 % Year Mark

BUSINESS INFORMATION SYSTEMS I (060219312) Module 2

Understand the role of the computer in an e-commerce trade cycle.
Use the computer as a word-processing tool.
Use the computer as a spreadsheet tool.
Use the computer as an accounting tool.

Method of Evaluation
100 % Year Mark
BUSINESS STATISTICS II (160805422)

Financial calculations/mathematics.

Forecasting  
Correlation and Regression  
Time Series

Probability  
Probability concepts  
Probability distributions

Sampling Theory

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

COMMERCIAL LAW FOR ACCOUNTANTS I (130309912)

Introduction to the study of law

The South African Judiciary

Contracts

Serious intention to contract

Consensus

Factors affecting consensus

Contractual capacity

Lawfulness

Formalities

Possibility of performance

Valid, void and voidable contracts

Breach of contract and remedies
Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

COMMERCIAL LAW FOR ACCOUNTANTS II (130319022) Module 1

Lease
Negotiable instruments
Law of security
Law of insurance
Law of insolvency
Credit agreements

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

COMMERCIAL LAW FOR ACCOUNTANTS II (130319022) Module 2

Know and apply the law relating to companies.


Know partnerships as business form.

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%
COMMUNICATION I (059900512)

Overview of Communication in the South African Workplace which includes the Communication Process, Intercultural and Non-Verbal Communication; Barriers to Communication and Group Work.

Business Correspondence: Business Letters; Guidelines with regard to Email content; Memoranda.

Meetings: Procedure; Terminology; Documents, that is, Notice, Agenda and Minutes.

Report Writing: The Formal Report Structure including appropriate vocabulary to be used and the use of various tenses.


**Method of Evaluation**

100 % Year Mark

COST ACCOUNTING I (040104112)

Cost classification and terminology

Stock valuation and inventory control

Labour

Overheads

Statement of goods manufactured and sold

Cost Volume Profit analysis

**Method of Evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%
COST ACCOUNTING II (040140522) Module 1

Cash budgets
Operational budgets
Flexible budgets
Integrated Accounting
Inter-locking
Contract Costing
Job Costing

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

COST ACCOUNTING II (040140522) Module 2

Marginal Costing
Pricing
Process Costing
Standard Costing
Joint & By Product

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%
CORPORATE PROCEDURES II (130304022)

Know and understand the general principles of corporate law.
Know and understand the procedure of meetings

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

ECONOMICS I (220205612) Module 1

Introductory concepts
The Goods Market
Elasticity
The Labour Market
Production and costs
Market Structure 1: Perfect Competition
Market Structure 2: Monopoly and Imperfect Competition

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

ECONOMICS I (220205612) Module 2

Basic Concepts, Relationships and Issues
Measuring the performance of the economy
A simple Keynesian Model of the economy
The Government and Fiscal Policy
Money and Monetary Policy
The Foreign Sector
Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

ENTREPRENEURIAL SKILLS I (040510912)
Introduction and importance of SMME’s
Creativity and Idea Generation
The Challenges of Entrepreneurship
Market Feasibility Study
Financial Feasibility Study
Marketing Plan
Financial Plan
Management Plan/Elements of the Business Plan

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

FINANCIAL ACCOUNTING I (040109212) Module 1
Basics of Financial Accounting
Capturing and Processing
The Adjustment and Closing Process
Reporting on Trading Entities
Reporting on Manufacturing Entities
Expanding the Accounting system (Bank Reconciliation)

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%
FINANCIAL ACCOUNTING I (040109212) Module 2

Presentation of Financial Statements

Assets

Liabilities

Equity and different forms of ownership

Partnerships

Companies

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

FINANCIAL ACCOUNTING II (040109322) (Module 1)

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IAS 01 - Inventories

IAS 18 - Revenue

IAS 10 - Events after the reporting period

IAS 38 —Intangible assets

IAS 37 - Provisions and contingencies

Share capital

Method of evaluation

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FINANCIAL ACCOUNTING II (040109322) (Module 2)

IAS 01 - Presentation of Financial Statements

IAS 16 - Property, Plant & Equipment

IAS 36 - Impairments of Assets
IAS 21 - Foreign exchange

IAS 07 —Statements of Cash Flow

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

**FINANCIAL ACCOUNTING III (040109403) Module 1**

IAS 1- Framework and presentation of financial statements

IAS 33 —Earnings per share

IAS 17 —Leases

IAS 7 —Statements of Cash Flow

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%
FINANCIAL ACCOUNTING III (040109403) Module 2

IAS 27- Group Financial Statements

Valuation of business enterprises

Analysis & Interpretation of Financial Statements

Liquidations & Reconstructions

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%

MANAGEMENT ACCOUNTING III (040140603) Module 1

Explain, calculate, prepare and evaluate fixed and flexible operational and cash budgets

Prepare budget reports reflecting actual against budget

Discuss the use of budget reports to evaluate performance

Explain the behavioural implications of planning and budgeting

Explain the use of IT in the budget process

Analyze, calculate and interpret operational variances

Prepare reports using a range of benchmarks and evaluate the results

Explain the behavioural implications of standard costing

Explain, calculate, apply and compare different group incentive schemes

Discuss and apply the use of advanced stock control methods

Use activity based costing in cost determination

**Method of evaluation**

Year Mark 40% and one 3-hour examination 60% = 100%
MANAGEMENT ACCOUNTING III (04010603) Module 2

Short term decision-making
Capital budgeting
Network Analysis
Decision Trees
Linear Programming

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%

ORGANISATIONAL MANAGEMENT III (040941803) Module 1

Basic concepts of management
Business environments
Planning
Organising
Leadership
Motivation & job satisfaction
Modern trends in Management
Organisational change
Conflict,
Organisational development
Control

Method of evaluation
Year Mark 40% and one 3-hour examination 60% = 100%
ORGANISATIONAL MANAGEMENT III (040941803) Module 2

Introduction to Human Resource Management

Job Analysis & Job design

Human Resource Planning

Recruitment

Selection

Induction & Staffing

Health & Safety

Performance Management

Compensation

Labour Relations

Training & Development

Method of evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

TAXATION I (040109212)

Gross income

Exemptions

Deductions

Fringe benefits

Retirement benefits

Capital gains tax

Employees’ tax

Provisional tax

Method of evaluation
TAXATION II (040140722) - Module 1

Taxable income of business enterprises

Special deductions

Capital allowances

Partnerships

Tax avoidance & evasion

Administrative procedures

Method of Evaluation

Year Mark 40% and one 3-hour examination 60% = 100%

TAXATION II (04010722) Module 2

VAT

Turnover tax

Capital gains tax

Trusts

Small business corporations

Dividends tax

Farming

Method of Evaluation

Year Mark 40% and one 3-hour examination 60% = 100%
B TECH: OFFICE MANAGEMENT AND TECHNOLOGY (72151)
ALL SUBJECTS ARE ASSESSED BY A 100 % YEAR MARK.

BUSINESS ADMINISTRATION IV (040205906)

1. STRATEGIC MANAGEMENT
   1.1 Introduction to Strategic Management
   1.2 Environmental considerations
   1.3 Environmental analysis and the Management Information system
   1.4 Determining strategic objectives
   1.5 Analysing strategic alternatives
   1.6 Selecting corporate strategy
   1.7 Implementing strategy
   1.8 Evaluating and controlling performance

2. FINANCIAL MANAGEMENT
   2.1 Introduction
   2.2 Essential concepts for financial management
   2.3 The time value of money
   2.4 Risk and return
   2.5 Financial statement analysis
   2.6 Valuations
   2.7 Investment decisions
   2.8 Capital budgeting
   2.9 Working capital
   2.10 Credit policy and current asset management
   2.11 Financing decisions
2.11.1 Sources of finance
2.11.2 The cost of capital

RESEARCH METHODOLOGY (229900012)

Introduction to research
Problem formulation
Contextualising research
Literature review
  Research Approaches
  Data collection methods
Data collection
Data analysis and interpretation
Academic writing
Research Proposal
Mini research project

OFFICE ADMINISTRATION: BEHAVIOURAL ASPECTS (200700412)

1. INDIVIDUAL BEHAVIOUR AND MECHANISMS OF CHANGE
   1.1 Personality, Values, Emotions, Moods and Perception
   1.2 Motivation and Human Needs
   1.3 HR Policies and Procedures
   1.4 Leadership
   1.5 The role of the Office Administrator and Review of
      Literature on Organisational Behaviour

2. GROUP BEHAVIOUR AND MECHANISMS OF CHANGE
2.1 Group Characterisation and Processes
2.2 Group Communication
2.3 Group Leadership and Facilitation
2.4 Designing Group Learning Activities
2.5 Problems with Group Learning Activities
2.6 The Role of the Office Administrator in Effective Teams in the Workplace

3. ORGANISATIONAL BEHAVIOUR AND MECHANISMS OF CHANGE
3.1 Change and stress management
3.2 Manpower Needs and Planning
3.3 Conflict and Stress in Organisations: Introduction to Negotiating Principles
3.4 Liaison and Communication with Management
3.5 The role of the Office Administrator in Ethical Decision Making

4. PROJECT MANAGEMENT
4.1 Introduction to project management
4.2 The Project Process
4.3 History of Project Management
4.4 Project Communication
4.5 Project Implementation and Evaluation (Community Engagement Project)
DIPLOMA IN BUSINESS AND INFORMATION MANAGEMENT

BUSINESS PRINCIPLES AND MANAGEMENT I Module 1

1. Motivation
2. Self-development
3. Goal setting
4. Macro and Micro Environment
5. PEST analysis
6. SWOT analysis
7. Economic Principles

BUSINESS PRINCIPLES AND MANAGEMENT I Module 2

1. Change Management
2. People Management
3. Customer Relationship Management
4. Business Dynamics
5. Facilities Management
6. Introduction to Supply Change Management

BUSINESS PRINCIPLES AND MANAGEMENT II Module 1

1. Functions of Management
2. Quality control, review and management
3. Ethics and values
4. Social responsibility
5. Group dynamics

BUSINESS PRINCIPLES AND MANAGEMENT II Module 2

1. Self-management
2. Logistics management
3. Imports and Exports
4. Distribution Channels
5. Legislative controls

INFORMATION MANAGEMENT AND TECHNOLOGY I Module 1

1. Computer Security
2. Information Systems
3. Data Communication
4. Emerging Trends in Technology
5. Microsoft Word

INFORMATION MANAGEMENT AND TECHNOLOGY I Module 2

1. Referencing
2. Enterprise Network Infrastructure
3. E-Commerce
4. E-Business
5. Social Networks
6. Microsoft PowerPoint

INFORMATION MANAGEMENT AND TECHNOLOGY II Module 1

1. Information Systems
2. Data Security
3. Fraud and Risk Management
4. Advanced MS Word
5. Introduction to Excel
6. Introduction to Publisher

COMMUNICATION I

1. Communication Theory:
3. Paragraph Writing, Summarising and
4. Report Writing Format
5. Business Correspondence Skills.

COMMUNICATION II

1. Report writing
2. Meetings.
3. Decision making
4. Organisational communication
5. Applying for employment

BUSINESS FUNDAMENTALS I

1. Time Management
2. E-mail messages
3. Assertive communication
4. Conflict Resolution
5. Listening strategies
6. Business Plan

BUSINESS FUNDAMENTALS II

1. Introduction to research
2. Selecting a research topic
3. Stages in the research process
4. Research Methodology
5. Sampling
6. Data collection instruments
7. Environmental considerations
8. Go Green initiative at DUT
9. Sustainable development
10. Ethics in Environmental sustainability
11. Carbon Footprint
12. PEST analysis
13. Triple-bottom line reporting
14. Effective Business Writing
15. 8 Key Elements of a Business Plan
16. Teamwork and leadership
17. Pastel Accounting software
18. Societal consequences of technological developments
19. Appropriate technologies for business practices
20. Forces that shape industry completion
PRIVATE LAW

1. Basic framework of the South African legal system.
2. Sources of South African law.
3. Subdivisions of law.
4. Persons involved in the administration of justice in South Africa.
5. Introduction to the law of Delict.
6. Introduction to the law of Marriage.
7. A brief overview of the principles of the law of Contract.
8. A brief overview of the principles of the law relating to specific contracts.
10. A brief overview of the administration of deceased estates.
11. Introduction to the law of trusts.

RESEARCH PRACTICES AND PRINCIPLES I

1. Databases
2. Plagiarism
3. Reading, writing paraphrasing
4. Introduction to research
5. Types of research
6. Research paradigms
7. Stages in the research process
8. Methodology and methods
9. Sampling
10. Data collection
11. Data analysis

RESEARCH PRACTICES AND PRINCIPLES II

1. The importance of the literature review
2. Research areas
3. Research problem
4. Research questions
5. Searching and finding literature relevant to your research area
6. Organising the literature
7. Theoretical Framework
8. Research approaches
9. Sampling
10. Data collection
11. Ethical considerations
12. Research proposal
13. Uses of a research proposal
14. Research instruments

PROJECT MANAGEMENT I

1. Introduction to Project Management
2. History of Project management
3. Project Life Cycle
4. Project Methodology
5. Project Feasibility
6. Work Breakdown Structure
7. Grant Charts and Network diagrams
8. Project Plan

PROJECT MANAGEMENT II

1. Project Management Techniques
3. Project Cost Management
4. Project Communication Management
5. Project Quality Management
6. Project Risk Management

HUMAN RESOURCES MANAGEMENT I

1. HRM an Overview
2. Reasons for the growth in employees
3. Human Resources Development
4. HRM in today’s workplace (changing nature in HRM)

HUMAN RESOURCES MANAGEMENT II

1. Human Resources Planning and Forecasting
2. Recruitment, selection, placement and induction
3. Legislative requirements related to Human Resource Practices
4. Negotiations, Bargaining Councils, Unions, Strikes and Lockouts
5. Compensation and Benefits Management
Performance Management
Motivation

ACCOUNTING AND FINANCIAL PRINCIPLES I

1. Saving and Investment
   1.1 Budgeting
   1.2 Saving money
   1.3 Investments
   1.4 Banking
   1.5 Retirement planning
   1.6 Sources of Finance
   1.7 Self-employment
2. Real Estate and Mortgages
3. Estate planning
4. Credit and debt management
5. Insurance
6. Accounting
   6.1 Basic Accounting principles and concepts
   6.2 Completing source documents
   6.3 Recording of elementary transactions in the cash journal, debtors’ journal and creditor’s journal.
   6.4 Posting from the cash journals to the general ledger and to the supplementary ledgers