FACULTY VISION

A globally recognized faculty for academic excellence

FACULTY MISSION STATEMENT

“Developing Leaders for the Information Society” Through:
- Excellence in teaching and learning
- Relevant research and Creative Innovation
- Social Entrepreneurship

DEPARTMENTAL VISION

A premier department for academic excellence

DEPARTMENTAL MISSION

“Empowering Leaders in Managerial Accounting and Finance” Through:
- Student-centred Teaching, Learning and Assessment
- Applied Research and Collaboration
- Entrepreneurship and Community Engagement

What is a University of Technology?
A university of technology is characterized 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 commercialized thus providing a source of income for the institution. Learning programmes, in which the emphasis on technological capability is as important as cognitive skills, are developed around graduate profiles as defined by industry and the professions.
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E. &O.E

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

Please note that due to national legislation, signed into effect by the Minister of Higher Education in the Government Gazette no. 40123 of 6th July 2016, the last permitted first time enrolment for any non-HEQSF aligned programme will be the 31st December 2019. This means that you will not be able to enrol for a Bachelor of Technology (BTech) degree at DUT, or at any other institution in South Africa after this date.

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 for every year/semester 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 rules applicable at that time.
I. CONTACT DETAILS

All departmental queries to:
Secretary: Mrs Bongikile Giqwa
Tel No: (031) 373 5644
Fax No: (031) 373 5226
Email: bongekilen@dut.ac.za
Location of Department: Ritson Campus DC - 1204C

All Faculty queries to: Mrs S. Moodley
Faculty officer: Mrs N Singh-Sakichand
Tel No: (031) 373 5520
Fax No: (031) 373 5518
E-mail sandram@dut.ac.za and nitashas@dut.ac.za
Location of Faculty office: East Wing, Hotel School Building, Ritson Campus

Executive Dean: Professor Oludayo, O. Olugbara
Tel No: (031) 373 5597
Fax No: (031) 373 5518
Location of Executive Dean’s office: North Wing, Hotel School Building, Ritson Campus
2. **STAFFING Name and Qualification**

**Head of Department (ACTING)**
Dr. O.M. Olarewaju, Bsc. Msc. PhD (ACC), ACA, BA(SA)

**Associate Professor**
Dr. MD Humanyun Kabir, Ph D (NWU); MBA Accounting University of Chittagong; BBA Honours Accounting (University of Chittagong)

**Lecturers**
- Mrs OA Arise, M Acc (DUT); BSc Hons (ACC)
- Mrs M Cloete, M Acc (DUT); B Tech CMA (TN); HDE (Econ Sci) (UND)
- Dr F Marimuthu, PhD(FIN) (UKZN); MBA (UDW); B Tech CMA; ND CMA (MLST)
- Miss M P Msomi, B Tech CMA; ND CMA (DUT)
- Mrs A Maharaj, M Tech CMA (DUT); B Tech CMA; ND FIS (DUT)
- Mr SK Naidoo, M Tech CMA (DUT); NHD Cost Accounting; ACIS
- Mr N R Nunden, B Com Hons (Man. Acc) (UND); B Tech CMA; N D CMA.
- Mr Z W Nzuza, Professional Accountant (SA); M CMA (DUT); NHC Project Mgt (MANCOSA).
- Mrs S Singh, B Tech CMA; ND CMA (DUT)
- Mrs V Yearwood, B Tech CMA (TN); HDE (Econ. Sci.) (UND)
- Miss S Zunckel, M Acc (DUT) B Tech CMA; ND CMA (DUT)

**Technician**
- Mr B Nkosi, B Tech FIS (DUT); ND FIS (TN)
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>
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<tr>
<td><strong>New offerings</strong></td>
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<tr>
<td>Diploma: Management Accounting</td>
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<tr>
<td>Advanced Diploma: Management Accounting</td>
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<tr>
<td>Master's Degree in Accounting</td>
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<td><strong>Old offerings</strong></td>
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<td>National Diploma: Cost and Management Accounting 1</td>
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<td>National Diploma: Cost and Management Accounting (Extended curriculum programme) 2</td>
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<td>Bachelor of technology: Cost and Management Accounting 3</td>
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</table>

1. The National Diploma: Cost and Management Accounting was re-curriculated and is phased-out to allow for the new Diploma in Management Accounting. The last cohort of first-time entering students admitted to the National Diploma qualification was January 2019 and no new registrations will be allowed onto this qualification (inclusive of transfer students).

2. The National Diploma: Cost and Management Accounting (Extended Curriculum Programme) was re-curriculated and is phased-out to allow for the new Diploma in Management Accounting (Extended Curriculum Programme). The last cohort of first-time entering students admitted to the National Diploma qualification was January 2019 and no new registrations will be allowed onto this qualification (inclusive of transfer students).

3. The Bachelor of Technology Degree will be phased and the Advanced Diploma: Management Accounting will be introduced in 2019.

The department is currently awaiting the accreditation of the Post-Graduate Diploma: Management Accounting. The proposed date of implementation is 2021. The articulation from the Diploma to the Masters is indicated below.
4. PROGRAMME INFORMATION ENTRANCE REQUIREMENTS AND RULES

4.1 Diploma: Management Accounting (3 Years)

Entrance Requirements

In addition to the DUT General Rules pertaining to admission and registration (Rule G7(1) and G7(2)(b)(ii) refer), the minimum admission requirements to the Diploma is

<table>
<thead>
<tr>
<th>NSC REQUIREMENTS</th>
<th>SENIOR CERTIFICATE REQUIREMENTS</th>
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<tbody>
<tr>
<td><strong>Compulsory Subjects</strong></td>
<td><strong>NSC Rating Code</strong></td>
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<td>English (home) OR English(1st additional)</td>
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<tr>
<td>Maths OR Accounting</td>
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<td>OR</td>
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</tr>
<tr>
<td>Three 20 credit subjects</td>
<td>3</td>
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<tr>
<td>OR</td>
<td></td>
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<tr>
<td>English (home) OR English(1st additional)</td>
<td>3</td>
</tr>
<tr>
<td>Maths literacy AND Accounting</td>
<td>5</td>
</tr>
<tr>
<td>And Two 20 credits subjects</td>
<td>3</td>
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</table>
4.2 ADVANCED DIPLOMA: MANAGEMENT ACCOUNTING

Entrance Requirements
The minimum admission requirements for the Advanced Diploma in Management Accounting are:
• Diploma in Management Accounting
• National Diploma in Cost and Management Accounting
• An appropriate diploma or bachelor’s degree at NQF level 6

Meeting the minimum requirements for this programme does not necessarily guarantee admission to the programme due to space constraints. Students that meet their entrance requirements will be ranked according to the academic results of the previous completed qualification at NQF level 6. Recognition of prior learning (RPL) can be used to grant access to students who do not meet the minimum admission requirements. RPL is subject to the DUT RPL Policy.

Duration of instructional programme
One (1) year full-time Two (2) years part-time.

4.3. MASTER’S DEGREE IN ACCOUNTING (MACC)

MINIMUM ADMISSION REQUIREMENTS: Master’s Degree in Accounting (MACC)
In addition to the requirement Rule G24 of the General Rules of the DUT, the following shall apply:
The candidate must have been awarded an Honours Degree (NQF level 8 (new HEQSF)) or a Post Graduate Diploma qualification in the field of either Financial Accounting, Management Accounting, Taxation or Auditing. Candidates who have completed an Honours Degree or a B Tech qualification in any accounting discipline (as noted above) on the old HEQF, may be considered for the Master’s Degree on condition that they are able to obtain a status for level 8 which may entail additional courses required as determined by the department.

Instructional Programme
This instructional programme comprises a research project culminating in a dissertation. In their dissertation students must prove that they understand a particular problem in the industry in which they have done research, are able to analyse and set it out logically, are able to arrive at logical conclusions or a diagnosis, and then able to make proposals for the improvement/the elimination of the problem. The dissertation must comply with the normal general technical requirements and rules with regard to scope, quality and layout per
Rule G43.

**Duration of instructional programme.** The minimum duration of the degree is one year.
### 5.1 DIPLOMA: MANAGEMENT ACCOUNTING

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<tr>
<th>Name of subject</th>
<th>Subject Code</th>
<th>NQF</th>
<th>Study level (Semester)</th>
<th>Module Credit</th>
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**Year 2 - Study period 2**

**Semester 1**

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**Semester 2**

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**Year 3 - Study period 3**

**Semester 1**

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**Semester 2**

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## 5.3 ND: Cost and Management Accounting Extended Curriculum Programme NDCAF2 (Phased out)

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## 5.4 B TECH: Cost and Management Accounting BTCMA2

(Phased out)

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C/A = Continuous assessment

## 5.5 Advanced Diploma: Management Accounting

(Full time)

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5. **REGISTRATION AND RE-REGISTRATION 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.

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

**Eligibility for examinations**
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.

### RE-REGISTRATION RULES

#### 5.1 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.

#### 5.2 BACHELOR OF TECHNOLOGY: COST AND MANAGEMENT ACCOUNTING

**Re-admission to later years of study**
Full time students who are enrolled for the first year of study for a B. Tech must pass a minimum of three modules per semester 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 / department will be included in the assessment.

6.3 ADVANCED DIPLOMA: MANAGEMENT ACCOUNTING

Re-admission to later years of study
Full time student who are enrolled for an Advanced Diploma must pass all ten modules. Part time students who are enrolled for an Advanced Diploma must pass a minimum of any three modules per study period in order to be re-admitted for further studies. In addition to Rule G17, a student must successfully pass 50% or more of the registered modules in order to re-register for the programme.

6.4 MASTER OF ACCOUNTING WARNING OF UNSATISFACTORY ACADEMIC PROGRESS

A student shall be excluded from and refused re-registration:

6.4.1 If there is non-compliance in terms of Rule G24 (2) (b) of the Durban University of Technology’s General Handbook. If the student fails to obtain the qualification within three years after first registering for it the Senate may refuse to renew the students’ registration or may impose any conditions, it deems fit. A student may apply to the Executive Committee of the Faculty Board for an extension.

6.4.2 If the student does not have an approved MAcc research proposal within 6 months of first registration AND submit periodic progress reports. If progress is unsatisfactory, the Faculty Research Committee may elect to de-register the student.

6.4.3 If in the opinion of the supervisor/s and the Faculty Board, the student fails to maintain minimum progress in their research project.

7 SUBJECT CONTENT
NB: students must read this section in conjunction with the relevant module learner guides
7.1 DIPLOMA MANAGEMENT ACCOUNTING
Business Information Systems I
Module 1
Understand the function of the hardware elements and software of the computer.
Describe the special requirements of an enterprise-size organization.
Describe the different phases involved in development of an information system

Business Fundamentals I
Module 1
Manage principles of key business aspects such as time and stress within your everyday and academic life.
Develop and apply written and verbal skills for effective interpersonal, group and organisational communication within business context.
Identify and use information from a variety of sources ethically and responsibly.
Demonstrate an awareness of cultural, social justice issues and ethics in the business world.
Apply basic business literacy concepts small businesses.

Commercial Law for Accountants I
Module 1
Explain the basic framework of the South African Legal system, including the sources of law and the judiciary;
Interpret and apply the general principles of the law of contract;
Interpret and apply the law relating to the contract of sale;
Explain the establishment of representation and its effect in a contract of agency and discuss the extent of liability of an agent;
Explain and apply the legal principles governing delictual liability and unjustified enrichment.

Cornerstone 101
Module 1
Identify and critically interrogate particular constructions about themselves and others in the context of a diverse society.
Apply communication practices appropriate to higher education.
Demonstrate values of respect, accountability and responsibility in relation to a just society and a sustainable environment

Cost and Management Accounting Ia
Module 1
Application of the basic principles of cost classification and terminology.
Define and explain the different terms and concepts in respect of stock holding and administer different stock systems.
Administer remuneration systems.
Classification and analysis of overheads and allocation of overheads by means of predetermined rates.
Discuss the cost flow in a manufacturing concern determine cost of manufactured products and services.
Apply the Cost-volume-profit analysis as a management tool.

Cost and Management Accounting 1b
Module 2
Discuss the basic principles of Integrated and Interlocking costing systems
Classification and analysis of overheads and allocation of overheads by means of predetermined rates in Job Costing.
Discuss the cost flow in contracts to determine cost of service
Apply the various concepts in Case studies for decision making purposes.

Financial Accounting 1a
Module 1
Identify the elements and the effect of transactions on the accounting equation.
Record transactions within the accounting system from source document to conclusion in the financial statements.
Prepare year end procedures including adjustments and closing entries.
Enter transactions using both the perpetual and periodic inventory systems including the recoding of VAT.
Draw up a manufacturing statement to calculate the cost of manufacture of finished goods.
Reconcile the General Ledger Bank account with the Bank Statement.

Financial Accounting 1b
Module 2
Prepare a set of financial statements for a sole trader using correct disclosure.
Record changes in assets especially the purchase, depreciation and disposal of property, plant and equipment.
Present liabilities in the financial statements showing non-current and current portions.
Understand the difference between the equity of a sole trader, partnership, close corporation and a company.
Prepare accounting records for partnerships with respect to profit sharing,
admission of a partners and the liquidation of a partnership.
Record the issue of share capital in a company and its effect on the equity of a company.
Prepare the financial statements of a close corporation.

**Principles of Macroeconomics**

**Module 1**
Use appropriate models to explain how the macro-economy operates.
Explain macroeconomic objectives and their measurement.
Apply the relevant quantitative analysis to measure the relevant economic indicators in the macro-economy.
Explain the role of the monetary sector within the macro-economy.
Discuss the role of the government within the mixed economic system.
Explain the interaction between the domestic economy and the foreign sector (international sector).

**Principles of Microeconomics**

**Module 2**
Define Economics, the economic problem and its implications.
Use a graphical model to explain how a market economy works, identify the participants in this economy and describe the interrelationships between them.
Use demand and supply diagrams to explain how price and output are determined in free and regulated goods markets.
Explain the concept of elasticity and its application in business decisions.
Use demand and supply diagrams to explain how wages and employment are determined in the perfect and imperfect labour markets.
Analyse the cost and revenue structure of a profit maximizing firm.
Evaluate the decisions of firms in perfect and imperfect market structures, both in the short-run and the long-run periods

**Quantitative Techniques 1a**
To perform basic mathematical and financial calculations in the business environment as a mean in assisting in decision making. To perform the summarizing and analyzing of data in the business environment to assist in decision-making.

**Values in the workplace**
Identify personal values and how it influences values about others in the context of a diverse workplace.
Understand the interconnections between values, spirituality, ethics, and leadership.

Develop a greater level of social responsibility and demonstrate appropriate spiritually based values for the workplace.

**Auditing 2a**

**Module 1**

Students is expected to be able to: Describe the reasons for having an auditor, differentiate between the types of auditors, Understand the four parts of the Code of professional conduct apply the application of the code and define the fundamental principles. Identify threats and provide safeguards to address the threats, describe the procedures of pre-incorporation contracts, issuing of shares, financial assistance to directors & removal of directors. Define reportable irregularities.

Define corporate governance. Understand the role and functions of the board of directors, audit committees, internal audit and the company secretary. Describe the steps that lead to the audit process, Understand the fundamental reasons for obtaining evidence and explain the terms sufficiency, appropriate,

**Auditing 2b**

**Module 2**

Students must have an understanding of: Internal controls which are applied in the daily processing of transaction in the business sector, the procedures when good goods are sold on credit and returned by customers, The procedures when goods are purchased on credit and returned to suppliers, The procedures when inventory is received or manufactured and safely stored, The procedures for payment of wages to employees and understanding the various types of fraud than can occur in the cycle.

**Business Fundamentals 2**

Conduct independent research using several methods & sources.

Develop a sense of environmental awareness & responsibility through exposure to trends in sustainable environmental practice.

Explain the environmental impact & ethical implications of decisions taken at the organisational level.

Use established conventions of academic writing to prepare a basic business plan.

Explain perspectives on value, respect and appreciate diversity & difference in local, regional, national and global context.

Develop an awareness of link between technology & society.
Business Information Systems 2
Module 2
Demonstrate a basic understanding of the structure and use of computer networks in business
Demonstrate the ability to use Web 2.0 technologies
Discuss the impact of Web 2.0 services on small businesses
Discuss potential computer risks and the methods of safeguarding against these risks (risks with regards to organizations, individuals, and health and ethical issues in an information system)
Discuss methods for maintaining high-quality data, organizing them in a database and assessing the quality of valuable information
Describe the special requirements of an enterprise-size organization
Describe the different phases involved in development of an information system

Commercial Law for Accountants 2a
Module 1
Outline the law relating to a contract of lease and apply the information to practical situations and find solutions to problems;
Implement the legal provisions relating to the various forms of payment, including negotiable instruments, electronic data interchange and electronic fund transfers, as well as the legal implications of e-commerce and apply the information to practical situations and find solutions to problems;
Analyse the law relating to insurance and apply the information to practical situations and find solutions to problems;
Explain the law relating to the various forms of security and apply the information to practical situations and find solutions to problems.
Implement the legal provisions set out in the National Credit Act 34 of 2005 and the Consumer Protection Act 68 of 2008, and apply the information to practical situations and find solutions to problems;
Outline the provisions relating to employment contracts, the Basic Conditions of Employment Act 75 of 1997, the Occupational Safety Act 85 of 1993 and related labour legislation;
Outline the principles relating to the various intellectual property rights in South Africa; and
Outline the principles governing sequestration and insolvent estates insofar as they relate to the rights of a creditor.
Commercial Law for Accountants 2b
Module 2
Explain the nature, legal status and administration of business organisations
Explain the law relating to the financing and management of companies limited by shares.
Understand the capital maintenance principles and the purpose for which shares are issued, redeemed or purchased and the principles of corporate finance in general.
Explain the appointment, retirement and removal of directors and other prescribed officers of the company.
Understand the concept of “group of companies”, fundamental transactions and takeovers.
Explain the business rescue and compromise proceedings, and remedies, South African enforcement agencies and alternative dispute resolution processes.

Cost and Management Accounting 2a
Module 2
Analyse data and prepare variable budgets and report on performance management
Demonstrate an understanding on contracts and calculate the profit or loss
Reconciliation of Cost profits with Financial profits in an interlocking and integrated accounting system
Calculation of Total Job costs and the application of over and under applied Overheads

Cost and Management Accounting 2b
Module 2
Demonstrate competency in the operation of process costing systems with equivalent units and normal and abnormal losses.
Demonstrate competency in operation of process costing systems with joint and by products
Draw up income statements according to the direct and absorption costing methods
Demonstrate the ability to use pricing decisions
Demonstrate the ability to implement a standard costing system
Financial Accounting 2a
Module 1
Display a thorough knowledge and application of the Conceptual Framework
Prepare and present financial statements in compliance with Generally Accepted
Accounting Practice and International Financial Reporting Standards.
Display a thorough understanding of maintaining proper records pertaining
inventory for different types of entities (i.e. Service, retail and Manufacturing).
Display an understanding of the treatment of shares in accordance with the new
companies act of 2008.

Financial Accounting 2b
Module 2
Display a thorough knowledge and application of the Conceptual Framework
Prepare and present financial statements in compliance with Generally Accepted
Accounting Practice and International Financial Reporting Standards
Display a thorough knowledge of the preparation of the Statement Cash Flows.
Demonstrate an understanding of accounting for Foreign Exchange Transactions.
Demonstrate an ability to perform the annual indicator reviews and accounting
for assets impairment losses

Quantitative Techniques 1b
Module 2
Perform financial calculations in the business environment as a means of assisting
in decision making.
Perform the forecasting of future levels of activities by means of time series
analysis and linear regression and correlation analysis in the business environment
to assist in decision making.
Determine the reliability and certainty of generalizing sampling findings from a
survey to estimate parameters in the target population through probability
concepts and probability distributions in the business environment to assist in
decision making.
Generalize sample findings to their target population through statistical
estimation and hypothesis testing in the business environment to assist in decision
making.

Taxation 1
Module 1
Determine the components of gross income.
Identify and apply all the special inclusions for individuals.
Determine which incomes are exempt for individuals.
Apply the general deduction formula, for individuals.
Compute the tax due by or due to an individual.
Calculate the value of fringe benefits received for an individual.
Apply and discuss Capital Gains Taxation in a relation to individuals.
Complete the tax return for an individual.

**Applied Financial Accounting 3A**
**Module 1**

Apply the conceptual framework of the IASB using an integrated knowledge of International Financial Reporting Standards.

Demonstrate an ability to produce and analyse financial statements in compliance with generally accepted Accounting Practice and IFRS.

Demonstrate an ability to present and evaluate a statement of cash flows.

Apply IFRS to compute, disclose and report on basic earnings per share, dividends per share and headline earnings per share.

Differentiate finance and operating leases and calculate and disclose the elements related thereto in terms of IFRS.

**Applied Financial Accounting 3B**
**Module 2**

Discuss the purpose of financial reporting by applying analysis and interpretation techniques to financial statements.

Identify and execute the requirements of IAS27 to prepare group financial statements/consolidated financial statements in conformity with International Financial Reporting Standards (IFRS) and generally accepted Accounting practice (GAAP).

Apply valuations in respect of a security or business using an asset based or income based valuation in the applicable circumstances.

Incorporate changes in the form of capital structure of an entity in accordance with the objectives to be achieved and legal constraints as applicable to reconstructions and liquidations.

**Community Engagement**

Demonstrate how to apply community engagement principles for the improvement of society.
Work effectively in a diverse group to plan a community engagement project. Work effectively in a diverse group to implement a community engagement project. Work effectively in a diverse group to evaluate a community engagement project.

**Corporate Procedures**
Understand the need for and the requirements for a valid meeting
Outline the role of the chairman in a meeting
Understand the importance of quorum in a meeting
Discuss the role and benefits of an agenda
Have Knowledge of motions and resolutions
Explain procedure and types of voting
Understand the procedure for the taking and keeping minutes
Identify the various types of meetings in the corporate world
Understand the procedure of forming and managing a company
Describe the role of directors in a company
Explain the role and duties of the Company Secretary
Describe the borrowing powers of the company
Explain the termination of the company
Describe the way in which Stock Exchange operates
Define Corporate Governance
Explain the interaction of the corporate governance with business ethics and company law
Describe the history of Corporate Governance internationally
Distinguish between detailed rules based and principle based approaches to Governance
Explain the effect of corporate Governance on directors’ powers and duties
Describe different board structures, the role of the board and corporate social responsibility
Describe the types of policies and procedures that constitute best practice
Explain the regulatory governance framework for companies and benefits to stakeholders

**ENTREPRENEURIAL SPIRIT**
Express ideas and technical details clearly via written reports, communications media, and speech

Show an ability to plan and identify appropriate resources and manage a project through to completion

Demonstrate creativity and innovation by working productively in a laboratory or
field setting both as an individual and as a group

Develop a perspective of the global marketplace.

Engage with contemporary ICTs for example social media and web technologies

**The Global Environment**
Differentiate between various types of environmental pollution and its impact (social, economic and personal)
Describe the social, economic and environmental impact of human population growth
Explain the consequences of climate change on human health, natural resources and biodiversity
Identify the inter-relationships between sustainable development, social responsibility, economic development and environmental protection.

**Management Accounting 3a**
**Module 1**
Discuss, calculate, prepare and evaluate fixed and flexible operational and cash budgets
Discuss the use of budget reports to evaluate performance
Application of IT in the budget process
Calculate and analyse all variances associated with standard costing
Record and Reconcile the standard costing bookkeeping system
Apply and discuss the experience and learning curve
Apply Resource Planning.

**Management Accounting 3b**
**Module 2**
Discuss and apply the relevant costs for both short-term and long-term decision making
Apply and Discuss the linear programming model
Application of project management techniques and tools in cost and management accounting
Evaluate projects using investment appraisal techniques with both quantitative and qualitative factors

**Organisational Management 1a**
**Module 1**
Discuss the concepts of management
Discuss the different types of organisational charts/organograms
Identify and apply the principles of Coordination
Discuss and apply the principles of Leadership, Motivation, Organisational Power and Organisational Politics.
Determine the various conflict management techniques and methods to resolve workplace conflict based on various factors

Organisational Management 1b
Module 2
Discuss the various job analysis methods and the contribution thereof to workplace planning
Determine the planning, implementation and evaluation of placement strategies in the organisation
Implement the various labour legislation that impacts on the administrative role and function of Human Resource Management in the workplace
Discuss the principles and processes of performance management
Apply the various conflict management techniques and methods to resolve workplace conflict based on various factors.

Taxation 2a
Module 2
Apply an integrated knowledge of general and special tax deductions and related allowances and provisions.
Identify, analyse and calculate tax liability
Prepare and complete appropriate and well-formed tax returns in compliance with legislation
Discuss the various legal entities and the tax implications for those entities.

Taxation 2b
Module 2
Compute the value added tax payable or refundable by a vat registered vendor
Discuss VAT vendor processes.
Compute income tax payable for a taxpayer (who operates a business) who has had capital gains transactions during the year of assessment.
Compute taxation of small and micro businesses
Discuss and Apply Tax Avoidance and Tax Evasion legal provisions
Apply the key Sections of the Tax Administration Act

7.2 NATIONAL DIPLOMA IN COST AND MANAGEMENT ACCOUNTING (NDCMA 3) AUDITING II
Module 1
Understand the responsibilities, functions and qualities of the auditor. Understand the concepts and principles relevant to the audit.
Understand the procedures for obtaining audit evidence.

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

Module 2
Understand the framework for internal control and internal control evaluation. Understand the framework for internal audit. Awareness of the process of reporting audit findings.

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

**BUSINESS INFORMATION SYSTEMS I**

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**
Continuous assessment = 100%

**BUSINESS INFORMATION SYSTEMS I**

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**
Continuous assessment = 100%

**COMMERCIAL LAW FOR ACCOUNTANTS I**

Module 1
Understand the SA legal framework. Understand the rules relating to the interpretation of statutes.
Understand and apply knowledge of principles relating to the law of contract. Understand the legal principles relating to Contract of Sale.
Understand and apply knowledge of principles relating to the law of agency.

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

**COMMERCIAL LAW FOR ACCOUNTANTS II**

**Module 1**
Know and understand the most important principles and sections of the Credit Agreements Act 75 of 1980.
Understand the objectives of the Usury Act of 1968. Understand the contract of lease.
Understand the legal principles relating to negotiable instruments. Understand the law relating to insolvency.
Understand and apply the principles relating to the different forms of security. Understand and apply the principles relating to law of insurance.

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

**COMMERCIAL LAW FOR ACCOUNTANTS II**

**Module 2**
Know and apply the law relating to companies

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

**COMMUNICATION SKILLS**
Effectively apply communication principles to a variety of communication activities, contexts and resolving problems. Demonstrate verbal and written communication skills.

**Method of evaluation**
Continuous assessment = 100%

**COST ACCOUNTING I**

**Module 1**
Understand the basic principles of cost classification and terminology.
Define and understand the different terms and concepts in respect of stock holding and administer different stock systems. 
Administer remuneration systems. 
Classification and analysis of overheads and allocation of overheads by means of predetermined rates. Understand the cost flow in a manufacturing concern. 
Determine the cost of manufactured products and services. Use the cost-volume-profit analysis as a management tool. 

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

**COST ACCOUNTING 2**
**Module 1**
Administer an integrated accounting system and a cost ledger accounting system. Operate a basic job-costing system.
Administer contract accounts. Draw up fixed and flexible budgets. **Method of evaluation**

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

**Module 2** Demonstrate competency in the operation of process costing systems with equivalent units and normal and abnormal losses. Demonstrate competency in the operation of process costing systems with joint and by products.

Demonstrate competency in preparing income statements according to direct and absorption costing methods. Demonstrate the ability to use pricing decisions.

Demonstrate the ability to implement a Standard Costing system.

**Method of evaluation**

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

**ECONOMICS I**

**Module 1**

Discuss the study of the economic problem and show how it is manifested in the different participants in the economy.

Discuss different ways in which societies can solve this economic problem through economic systems. Discuss, illustrate and analyse the individual, as well as market, demand and supply curves and discuss price determination and equilibrium in the market.

Calculate, analyse and discuss all related aspects regarding the price elasticity of demand and supply, income elasticity and cross elasticity.

Determine consumer equilibrium using the utility approach. Determine consumer equilibrium using the indifference approach.

Define, discuss and calculate the concepts regarding the production function of a producer as well as different costs of the producer over the short and long term.

Differentiate between the different revenue concepts and discuss and illustrate the profit maximisation in a perfect competitive market.

Determine profit maximisation in an imperfect competitive market for the various market forms.

**Method of evaluation**

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

**ECONOMICS I**

**Module 2**

Discuss international economic markets by referring to international trade, balance of payments, restrictions to trade and international trade organisations.
Analyse the role of government in the economy and evaluate the application of fiscal policy. Analyse the monetary sector’s role into the economy and evaluate the application of monetary policy by the central bank. Differentiate, define, calculate and interpret national income accounting figures. Derive and present graphically the macro-demand curve using the components of total expenditure. Analyse and evaluate the two major causes of economic instability, namely unemployment and inflation. Identify current economic issues and indicate how to address them.

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

**FINANCIAL ACCOUNTING I**
*(0401092120) MODULE 1*

Financial Reporting as specified in AC000
Identify overall objectives of Financial Reporting
Define elements of financial statements related to measurement
Define and advise the qualitative characteristics of financial information Identify and apply recognition and measurement
Explain the need for a conceptual framework Explain the meaning of GAAP
Prepare basic financial reports Practical
Practical work shall consist of tutorial and self-study assignments on all sections of the syllabus.

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

**FINANCIAL ACCOUNTING, I**
*(0401092120) MODULE 2*

Statement of Changes in equity: Sole Trader - changes in capital Partnership Close Corporations Company Change in ownership:
Sole trader - dissolution of entity Partnership - entry and retirement Close Corporations - entry of new member AC Statements AC101 AC108 AC123 AC128

**Practical**
Practical work shall consist of tutorial and self-study assignments on all sections of the syllabus.

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

**FINANCIAL ACCOUNTING II (0401093220)****
(Module 1)
AC101 - Presentation of Financial Statements  
AC108 - Inventory  
AC123 - Property, Plant & Equipment  
AC128 - Impairments of Assets  
AC107 - Events after the balance sheet  
AC112 - Foreign exchange  
AC129 - Intangibles  
AC130 - Provisions and contingencies

**Practical**
Practical work shall consist of tutorial and self-study assignments on all sections of the syllabus. Computer applications

**Method of evaluation**
Year Mark 40% and two 3-hour examinations 60% = 100%

FINANCIAL ACCOUNTING II (0401093220)
(Module 2)
AC101 - Presentation of Financial Statements  
AC108 - Inventory  
AC123 - Property, Plant & Equipment  
AC128 - Impairments of Assets  
AC107 - Events after the balance sheet  
AC111 - Revenue  
AC112 - Foreign exchange  
AC129 - Intangibles  
AC130 - Provisions and contingencies  
AC118 - Cash Flow Statements

**Practical**
Practical work shall consist of tutorial and self-study assignments on all sections of the syllabus. Computer applications

**Method of evaluation**
Year Mark 40% and two 3-hour examinations 60% = 100%

**TAXATION 1**
**Module 1**
Establish what is taxable income.  
Determine and calculate the taxation of persons other than companies. Apply the provisions relating to non-resident taxpayers.
Determine and calculate employees’ tax and provisional tax. Identify and value fringe benefits and allowances.

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

**ENTREPRENEURIAL SKILLS**
Develop an understanding of the basic business and economic principles by identifying & justifying the relationship between business & economic principles. The basic functions of the enterprise and how they relate. Create, maintain and enhance a culture of entrepreneurship. **Method of evaluation**
Year Mark 40% and one 3-hour examination 60% = 100%

**BUSINESS CALCULATIONS**
Basic mathematics
Summarising and analysing data. Index numbers.
**Method of evaluation**
Year Mark 40% and one 3-hour examination 60% = 100%

**Business Statistics 2 (160505422)**
**Method of evaluation**
Year Mark 40% and one 3-hour examination 60% = 100%

**Business Taxation 2 (40141422)**
**Module 1**
Establish what is taxable income. Determine and calculate the taxation of persons other than companies partnerships. Determine and calculate the taxation of companies, close corporations and labour brokers.
Establish what trading stock is and deemed trading stock. Determine and calculate lump-sum benefits from employment. Comply with the general provisions.

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

**Module 2**
Determine the taxation of farming operations. Understand the concept of value-added tax. Determine and calculate output tax.
Determine and calculate input tax.
Identify and calculate the value added tax adjustments. Comply with value-added tax administration.
Understand the concept of value-added tax avoidance. Identify and apply value added tax provisions.
Determine the taxation from capital gains tax in terms of the 8th schedule.

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

**Corporate Procedures 2 (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%

**Financial Accounting III (40109403) Module 1**
Identify overall objectives of financial reporting, the specific information needs of equity investors, and the general information needs of other users.
Define the elements of financial statements related to the measurement of financial position and performance and apply to the presentation of financial reports.
Define and advise the qualitative characteristics financial information
Identify and apply recognition and measurement criteria to financial statements. Explain the need for a conceptual framework and for standards of financial reporting.
Identify the statutory disclosure requirements, and explain the meaning of fair
Module 2
Apply techniques to account for associates, subsidiaries and joint ventures
Incorporate changes in the form or capital structure of an entity in the financial statements in accordance with the objectives to be achieved and the legal constraint.
Demonstrate the purpose of financial reporting by applying analysis and interpretation techniques to financial statements

Method of evaluation
Year Mark 40% and two 3-hour examinations 60% = 100%

Management Accounting 3 (40140603)
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%

Module 2
Measuring relevant costs for decision-making
Apply and evaluate short-term decision-making techniques Apply and discuss the experience and learning curve Apply and discuss the linear programming model Explain and apply the use of decision trees Explain and apply the use of network analysis and PERT analysis Explain the capital budgeting process Evaluate projects using investment appraisal techniques, including, under
conditions of capital rationing Evaluate alternative investment appraisal techniques
Explain the relevance of qualitative factors
Prepare project cash flows that take account of taxations and inflation Evaluate mutually exclusive projects with unequal lives

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

**Organisational Management 3 (40941803)**

**Module 1**
Basic concepts of management.
Understand and apply the principles of planning.
Demonstrate the different types of organisational charts/organograms. Define and apply the concepts of delegation and span control.
Identify and apply the principles of co-ordination.
Identify the main sources of organisational power and the use of organisational politics. Identify the sources of job satisfaction and their effect on the organisation.
Understand and apply the principles of leadership. Identify and apply the principles of motivation.
Identify modern trends of management and their effects on the parties concerned. Understand the factors influencing organisational change, conflict and organisational development. Define and identify control/monitoring measures.

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

**Module 2**
Understand and apply the strategic human resources planning process. Understanding the human resource function and its effect on the organization. Understand the designing of jobs and its effect on the organization structure. Understand and apply the recruitment and selection of staff.
Identify and apply appropriate appraisal systems. Identify the rewards open to staff, their appropriateness and effectiveness. Identify staff movements in an organization and their effects on staff. Identify and apply the options open to managers in staff training and development. Understand the legislation affecting management and staff. Identify and deal with the effects of change in the organization.

**Method of evaluation**

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

**NATIONAL DIPLOMA: COST & MANAGEMENT ACCOUNTING (EXTENDED CURRICULUM PROGRAMME)**

SUBJECTS AS PER 7.2 AND THE FOLLOWING ADDITIONAL SUBJECTS:

**Accounting Professional Practice**

This module provides development in two aspects, viz. Higher Education Literacies and Information Literacy. In this module, students will develop the values, attitudes, ways of thinking and behaving, beliefs and ways of interacting of Higher Education.

Learners will be able to:

- be responsible citizens, by helping them develop and apply a variety of personal management and self-reliance skills;
- apply the language used in the academic contexts;
- write academic texts in a style appropriate to their field of study;
- communicate effectively in an academic context, by interacting with lecturers and peers.
- to recognize and define information needs
- to identify and use a variety of information sources
- to recognise that information is organised in a variety of ways in order to be easily accessible
- to develop a search strategy to find relevant information
- to evaluate and select relevant sources according to set criteria
- to use information ethically and responsibly

This module will be run over the entire academic year at 4 periods per week. The course is evaluated using continuous assessment. Assessments include the following

- class tests
- portfolios
· presentations and
· an integrated project

Because it is continuous assessment learners are expected to work consistently in order to pass.

**Method of evaluation**

**Continuous assessment**

=100%

**Quantitative Literacy**

Learners will be able to:

· use numbers to quantify and solve problems in their daily lives as well as the field of commerce;
· recognize the relationships represented by different graphs;
· convert from one measure to another e.g. currencies, time etc.;
· develop reasoning based on elementary mathematics, word problems.

This module will be run over one semester at 2 periods per week.

The course is evaluated using an examination. Assessments for the duly performed will include
at least 4 control tests.

**Method of evaluation**
Dp 40% and one 3 hour exam 60%

### 7.3 B TECH: COST & MANAGEMENT ACCOUNTING (BTCMA2) FINANCIAL MANAGEMENT IV (Module 1)

The role and environment of financial management
Read and interpret financial statements
Analyse and interpret financial statements
Analyse interpret cash flows

Financial planning
The impact of time value of money on financial decision making
The impact of risk and return on financial decision making
To link risk and return to determine the value of a bond
To link risk and return to determine the value of an enterprise

**Dividend policy decision making**

### FINANCIAL MANAGEMENT IV (Module 2)

Capital budgeting determining cash flows and applying techniques
Calculating cost of specific sources of capital
Leverage and capital structure
Management of current assets
Management of current liabilities
Fundamentals of mergers and takeovers
International managerial finance

### FINANCIAL REPORTING IV (Module 1)

Overall objectives of financial reporting, specific information needs of equity investors and general information needs of other users.
Elements of financial statements related to the measurement of financial position and financial performance are defined and applied to the presentation of financial reports
Qualitative characteristics of financial reports are defined and applied to presentation and measurement issues.
Identify recognition and measurement criteria and apply to the incorporation of
items in financial statements.
Conceptual framework for standards of financial reporting. Statutory disclosure requirements
Generally accepted accounting practice, meaning, standard setting process and Application on the following standards.

Techniques for analysis and interpretation of financial statements

FINANCIAL REPORTING IV (Module 2)
Select, measure, classify and report accounting data Select and report non-financial data relevant to risk
Financial reports for different legal forms of business entity Different characteristics of equity for different forms of entity
Various bases of measurement Current and future developments
Changes in the form of capital structure of an entity

**MANAGEMENT ACCOUNTING IV (Module 1)**
Activity based costing and activity based management Direct product profitability
Alternative costing and accounting methodologies Target costing
Life cycle costing Pricing Strategies Linear programming
Decision making under risk and uncertainty Pareto analysis
Total quality management
Theory of constraints and synchronous manufacturing. Performance measurement; cost, profit and investment centers Transfer pricing.

**MANAGEMENT ACCOUNTING IV (Module 2)**
The history and development of management accounting Current developments in management accounting
Case study

**RESEARCH METHODOLOGY**
Basic orientation. Tools of research.
Problem identification and development. Review of the related literature.
Planning the research proposal. Instrumentation.
Writing the proposal.
Presenting the results of research. Working with a supervisor/promoter.
Statistics.

**SYSTEMS AND PROJECT MANAGEMENT (Module 1)**
The role of information technology and systems within the business environment The control of activities and resources.

**SYSTEMS AND PROJECT MANAGEMENT (Module 2)**
Auditing concepts of activities and systems Project management Management of quality
BUSINESS STRATEGY
Manage the financial aspects of business up to corporate level. Determine and apply various advanced techniques whereby relevant information is reported to management in regard to control, planning, reporting of performance and the monitoring of
efficiency and the optimal usage of resources.
Preparation analysis and interpretation of financial statements for regulated
and other industries in compliance with statutory requirements.
Develop and apply documentation techniques and system development;
implement an operations and management system.
Formulate the long-term objectives for the enterprise and identify the goals to
supplement these objectives.
Analysing, designing and implementing financial management techniques for
decision making purposes.

7.4 ADVANCED DIPLOMA: MANAGEMENT ACCOUNTING

FINANCIAL MANAGEMENT 4 (MODULE 1)

- **Introduction/overview to Financial Management**
  An introduction to the basic type of financial management
decisions and the responsibilities of the financial
manager in business enterprises.

- **Time value of money**
  Students are taught how to value estimated future cash flows by applying
time value of money principles on repayments of a loan as well as other
fundamental financial management aspects.

- **Valuation of bonds and shares**
  Time value of money principles are used to value bonds and debentures
using two methods of valuing ordinary shares, namely, dividend discount
model and the free cash flow model.

- **Risk and Return**
  To introduce the definition of risk and return on investment, to identify
the key elements of risk and to measure business and financial risk.

- **Portfolio Management**
  To understand the collection of different investments comprising a
shareholder’s portfolio. To understand that the relationship between a
return from one investment and returns from other investments in a
portfolio is as important as their individual risk and return.

- **Dividend Policy**
  To understand and perform calculations on the various approaches to
managing dividends.

- **Analysis and Interpretation of Financial statements**
  Interpret and analyse financial statements and
understand the effect of qualitative factors on quantitative analysis.
FINANCIAL MANAGEMENT 4 (MODULE 2)

- **Cost of Capital**
  To calculate cost of capital essential for determining an appropriate discount rate to evaluate investment opportunities.

- **Capital Budgeting**
  To explain the capital budgeting process, to evaluate projects using various investment appraisal techniques and to underline the relevance of qualitative factors.

- **Sources of Finance**
  An introduction to finance where commodities are traded in a capital and financial market.

- **Working Capital Management**
  An outline of the various working capital management policies are discussed. The computation of the working capital funding requirements is analysed.

- **Mergers and Take-overs**
  The different types and motives of mergers are discussed and the regulation of mergers in terms of the companies Act 2008 are explained. And relevant computation of mergers is performed thereof.

- **International Financial Management**
  Identifying the various types of foreign exchange exposure and international trade that companies are required to manage.

FINANCIAL REPORTING 4 (MODULE 1)

- **Conceptual Framework**
- **IAS1 presentation of financial statements**
- **Taxation**
- **Earnings per share**
- **Interpretation of financial statements**

MANAGEMENT ACCOUNTING 4 (MODULE 1)

- **Measuring Relevant Cost & Revenues for Decision making**
  Distinguish between relevant & irrelevant cost & revenues for decision making.
• **Theory of constraints and the concept of Synchronous manufacturing**

Outline the theory constraint and apply throughput accordingly.

• **Risk and Uncertainty**

Apply techniques for accounting for risk and uncertainty as an assessment criterion in decision making.

• **Operational control and performance measurement**

Broadly discuss the four different types of responsibility centres. Prepare performance reports.
Discuss non-financial measures as an aid to operational control.

• **Divisional performance Evaluation**

Distinguish between functional and divisionalised structures. Explain the advantages, disadvantages and prerequisites of four successful divisionalisation.
Distinguish between return on investment and residual income.

• **Transfer Pricing**

Describe the objectives of a sound transfer pricing system. Identify and describe the five different transfer pricing methods.
Describe the additional factors to be considered when setting transfer prices.

**MANAGEMENT ACCOUNTING 4 (MODULE 2)**

• Outlining the historic development of management accounting
Discuss the history of management accounting.

• Explaining the current developments in management accounting.
Critically evaluate how new developments may be expected to create value for organization in the future (eg beyond budgeting and environmental management accounting.

• Applying sound management accounting knowledge, principles and practice in advising any organization in its long term plan.
Critically assess a simulated organization situation and provide relevant input into the organisation’s decision making process.

**RISK MANAGEMENT**
A. Identification, classification and evaluation of risk
   Identify the types of risk facing an organization
   Evaluate the organisation’s ability to bear identified risks
   Recommend responses to identified risks.
   Recommend techniques that will enable the board to discharge its responsibilities with respect to managing risks.
   Advise the board on its responsibilities for reporting risks to shareholders and other stakeholders.
   Evaluate ethical, social and environmental issues arising from risk management.

B. Responses to strategic risk
   Recommend appropriate measures for the strategic control and direction of various types of organisations
   Recommend solutions for the risks of dysfunctional behaviour arising from the associated models of performance measurement.
   Advise managers of the risks in the development of strategies for information systems that support the organisation’s strategic requirements.
   Evaluate the risks of unethical behaviour.
   Evaluate the risks associated with poor governance structures.

C. Internal controls to manage risk
   Evaluate the appropriateness of control systems for the management of an organisation.
   Evaluate the essential features of internal control systems for identifying, assessing and managing risks.
   Evaluate the effective planning and management of internal audit and internal audit investigations.

STRATEGIC PLANNING
• Explain the concept of strategy
• Identify organization stakeholders and their influence on the organization
• Identify and evaluate the importance of objectives and objective setting organizations mission, goals and aims different approaches to strategy formation
• Evaluate and appraise international issues, competitive forces and data for environmental analysis
• Identify and evaluate strengths, weaknesses, opportunities and threats of an organization
• Prepare strategic scenario reports
• Analyse, prepare and evaluate organisation’s product and customer portfolio, growth and divestment strategies, response strategies to competitor’s actions
• Evaluate appropriate control measures and the use of multidimensional models of performance measurement and the use of shareholder value analysis
• Identify problems in strategic performance measurement

SYSTEMS AND PROJECT MANAGEMENT 4 (MODULE 1)
• Project Management
• Management of quality
• Auditing of Activities and Systems
• Audit Cycles

SYSTEMS AND PROJECT MANAGEMENT 4 (MODULE 2)
• Information Technology and Systems
• Control of Activities and resources
• Business Analysis

E&OE