

2016 HANDBOOK FINANCE & INFORMATION MANAGEMENT (PMB)



HANDBOOK FOR 2016

FACULTY OF ACCOUNTING AND INFORMATICS

DEPARTMENT of FINANCE and INFORMATION MANAGEMENT (Midlands)

Ī

FACULTY VISION

Promoting leadership in business and related technology through real world education

Faculty Mission Statement

Mission is:

- Promoting quality in teaching and learning.
- Encouraging a culture of ongoing research.
- Engaging business, the profession and other relevant stakeholders to provide relevant career focused education.

Strategic focus areas:

- Building Sustainable Student Communities of Living and Learning
- Building Research and Innovation for Development
- Building a Learning Organisation
- Building a Sustainable University

DEPARTMENTAL VISION

The Academic department of Choice

Mission Statement

Our mission is to:-

- Excel in teaching and learning.
- Develop and promote technology transfer and research.
- Engage and network with external stakeholders.

OBJECTIVES

To position the departmental regionally, nationally and internationally.

To have appropriately qualified staff.

- o To attract and retain suitably competent learners.
- o To promote a conducive teaching and learning environment

DEPARTMENT OF FINANCE & INFORMATION MANAGEMENT

The Department will respond 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.

To this end the department will:

- enhance the quality of teaching;
- o broaden access to students from disadvantaged communities;
- o consult with institutes to keep abreast of changes in the working environment;
- encourage ongoing staff development;
- provide students with the technical skills needed for employment.
- visit students on site and discuss current trends with their supervisors during experiential learning periods;
- monitor the job advertisements in the local and national press.

GENERAL

The department has developed an identity of its own. A good relationship exists between staff and students. The department has a dynamic environment where both students and staff are keen to get involved. There is a commitment to provide the country with personnel who have the expertise to ensure economic growth and prosperity.

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.

C	ONTENTS	Page
CC	ONTACT DETAILS	2
ST.	AFF	3
IN	FORMATION	4
RU	ILES	4
	General Rules of the Department	4
	National Diploma: Accounting	5
	National Diploma: Accounting (4 years)	8
	National Diploma: Cost & Management Accounting	9
	National Diploma: Office Management and Technology	П
	Bachelor's Degree in Technology: Office Management and Technology	15
	Master of Management Sciences Degree in Administration and Information Management	19
ΑB	RIDGED SYLLABLIN ALPHABETICAL ORDER	20

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.

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 reregistration anytime thereafter will be at the discretion of the Institution and, if permitted, will be in accordance with the rules applicable at that time.

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
Fax No: (033) 845 8816
Location of Department: Block A305

All Faculty queries to:

Faculty officer: Mrs Vineta Hornby
Tel No: (033) 845 8818
Fax No: (033) 845 8840
Location of Faculty office: Block D202

Executive Dean(Acting): Mr MSE Kharwa
Tel No: (031) 373 5597
Fax No: (031) 373 5593

Location of Executive Room no. DD3021, Hotel School Building

Dean's office: (Ritson Road Campus — Durban)

2. **STAFFING** Name and Qualification

Senior Lecturers

*Dr P Green, PhD (Leadership Studies) (UKZN); MBA (UKZN); M Tech: Commercial Administration (DUT); PG DIP: Management (UKZN); HDE (Economic Sciences) (UND); Professional Accountant (SA)

Lecturers

Mrs C Dongwe, M Ed (Higher Education) (UKZN), B Tech Commercial Administration (TN), ND Commercial Administration (TN).

Mrs PP Mthalane, M Tech: Public Management (DUT); BTech: Commercial Administration (DUT); NC: Project Management (DUT)

Mr A Latiff, CA (SA), B Comm (Hons) (UKZN) Mr R Mbhele, HDE (Economic Sciences) (UND)

Mr D Moonsamy, Hons BSc (Info Sys) (UNISA), BSc (Comp. Sc. & Maths) (UNISA), Dipl Datametrics (UNISA), A+ (ITT) Mr B Ndlovu, M Sc. (Statistics) (UKZN); BSc (Hons) (UN); B Sc (UN)

Mr C Nyide, MBA (MANCOSA); B.Tech (CMA) (DUT); ND CMA (DUT); Professional Accountant (SA)

Mr S Parbanath, MCom (UKZN) (Information Systems & Technology); BSc (Hons) (Unisa) (Information Systems); BSc (Unisa) (Computer Science); ISED (SCE)

Mrs T Sewnunan, M Tech: Cost & Management Accounting (DUT); B Tech (Internal Auditing) (DUT); ND Internal Auditing (DIT); IIA (SA)

Mrs T Thompson, B Tech (Cost and Management Accounting) (DUT); HDE (Economic Sciences) (UND); Professional Accountant (SA)

Technician

Mr F Ncenjana, B Tech (Information Technology) (WSU)

Administrative Staff

Mrs J McBain, Sec.Cert. (UND)

* Head of Department

3. PROGRAMMES OFFERED BY THE DEPARTMENT

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

Qualification	SAQA NLRD
	Number
ND: ACCOUNTING	72209
ND: ACCOUNTING (4 years)	3204209
ND: COST AND MANAGEMENT ACCOUNTING	72220
ND: OFFICE MANAGEMENT AND TECHNOLOGY	72252
BT: OFFICE MANAGEMENT AND TECHNOLOGY	72151

4. GENERAL DEPARTMENTAL RULES

4.1 INSTRUCTIONAL PROGRAMMES OFFERED IN THE DEPART-MENT OF FINANCE & INFORMATION MANAGEMENT

National Diploma: Accounting

National Diploma: Accounting (4 years)

National Diploma: Cost and Management Accounting National Diploma: Office Management and Technology

Bachelor's Degree of Technology: Office Management and Technology

4.2 WORK DONE DURING THE YEAR

- 4.2.1 The calculation of the year mark for each subject will be issued to students with the lecture programme and subject study guides.
- 4.2.2 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.

4.3 YEAR/SEMESTER MARK

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 in terms of general rule G13(2).

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

4.4 ENTRANCE REQUIREMENTS

Consideration will be given to relevant practical experience where persons applying do not possess the specific subject requirements as set out in the various programmes. However, such persons applying must be in possession of a Senior Certificate or a National Senior Certificate or meet all mature age requirements.

4.5 MATURE AGE

See general rule G7(3).

4.6 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.

4.7 SUPPLEMENTARY EXAMINATIONS

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 G13 (2).

4.8 SPECIAL EXAMINATIONS

Refer to general rule G13 (3).

4.9 PASS REQUIREMENTS

In order to pass an examination, a student must obtain a final mark of 50% in terms of rule G14.

4.10 PROMOTION TO HIGHER LEVEL

Refer to General Rule G16.

4.11 SYLLABII

The abridged syllabus for each subject indicated in the instructional programmes is published at the end of this handbook in alphabetical order.

NATIONAL DIPLOMA IN ACCOUNTING (72209) NDACT2

ACI ENTRANCE REQUIREMENTS

(Standard statement aligned with SAQA Registration)

In addition to the requirements of the General Rules (G7 and G21B), to register for the THREE year ND: Accounting, a student must meet the following requirements:

A National S	enior Certificate (NSC) with a pass in	SENIOR CERTIFICATE REQUIREMENTS					
	English home language (HL) at level 3 (40 - 49%)	Senior Cert. or Equivalent qualification					
	or	Compulsory Subjects	HG	SG			
	English first additional language (FAL) st level 4 (50 - 59%)	Maths OR	E	D			
AND or	Maths at level 3 (40 - 49%) Maths Literacy at level 5 (60 - 69%)	Accounting	D	С			
or AND	Accounting at level 4 (50 - 59%) Two 20 credit subjects (not more than one language) at level 3 (40 - 49%)	OR Pass in Maths or Accounting with 30 p	points or mo	ore			

FET College minimum entrance requirements

Four N4 credits in appropriate subjects (attaining a mark of at least 50 % in each of the 4 subjects) provided that the person can prove communicative competence in English.

National Certificate (Vocational) minimum entrance requirements

Level 4 with at least 50 % in three fundamental subjects, including English, AND at least 60 % in three compulsory vocational subjects.

Note: This requirement represents the minimum and students will be ranked according to a points system based on the ranking code in General Rule G7.

ADMISSION RATING SYSTEM

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

Rating Table for Senior Certificate results for 2008 and earlier only:

Symbol	Marks	HG	SG
A	80 —100	8	6
В	70 —79	7	5
С	60 —69	6	4
D	50 —59	5	3
E	40 —49	4	2
F	30 —39	3	I
G	0 —29	2	0

A minimum total of 30 points (old rating table above) based on six subjects is required for a student to be placed on the short-list.

Rating table for Senior Certificate results for 2009 onwards only:

Rating Code	Rating	Marks %
7	Outstanding achievement	80 —100
6	Meritorious achievement	70 —79
5	Substantial achievement	60 —69
4	Adequate achievement	50 —59
3	Moderate achievement	40 —49
2	Elementary achievement	30 —39
I	Not achieved	0 - 29

All prospective learners that meet the above entry requirements would be ranked according to their English/ Mathematics/ Accounting marks obtained. Those applicants who did not achieve scores equal to or above:

- 45% for English, 55% for English (1st additional) or
- 45% for Mathematics, 65% for Mathematics Literacy or
- 55% for Accounting

may be placed on the extended curriculum programme as they would be considered under prepared and at risk of not coping with the demands of the regular programme. The extended curriculum programme, through a purposeful and structured set of learning experiences will provide these students with the academic foundations necessary for them to succeed on the regular programme.

Re-admission to later years of study

Students must complete a minimum of 10 (ten) modules of the National Diploma within two years of their first registration.

AC2 NORMAL DURATION

3 years full-time

AC3 INSTRUCTIONAL PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTING (72209)

Code	Subjects:	*C/O	Semester/ Year	Assessment	NQF Level	Pre- requi- site	Co- requi- site
ENCS111 FNCS121	Economics Economics	С	1st Semester 2nd Semester	Exam Exam	5 5		
FACN111 FACN121	Fin. Accounting Fin. Accounting	C	1st Semester 2nd Semester	Exam Exam	5		
BCLC101	Bus. Calculations I	C	1st Semester	Exam	5		
CMMT101	Communication I	С	1st Semester	Continuous Assessment	5		
CACC101	Cost Accounting I	С	1st Semester	Exam	5		
CLWA101	Comm. Law for Accountants	С	2 nd Semester	Exam	5		
ETRP101	Entrepreneurial Skills I	С	2nd Semester	Exam	5		
BINS111	Bus. Information Systems I	С	2nd Semester	Continuous Assessment	5		

Code	Subjects:	*C/ O	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- requisite
CACC211 CACC221	Cost Accounting II Cost Accounting II	C C	1st Semester 2nd Semester	Exam Exam	5 5	CACC101 CACC101	
FACN211 FACN221	Fin. Accounting Fin. Accounting	С	1st Semester 2nd Semester	Exam Exam	5 5	FACN111 & FACN121 FACN111 & FACN121	
AUDN211 AUDN221	Auditing II Auditing II	C	1st Semester 2 nd Semester	Exam Exam	5 5	FACN111 & FACN121 FACN111 & FACN121	
BINS121	Bus. Information Systems I	С	1st Semester	Continuous Assessment	5		
CLWA211 CLWA221	Comm. Law for Accountants	С	1st Semester	Exam	5	CLWA101 CLWA101	
	Comm .Law for Accountants	С	2nd Semester	Exam	5		
CLWA101	Comm. Law for Accountants	С	2 nd Semester	Exam	5		
TXAN101	Taxation I	С	2nd Semester	Exam	5	FACN111 & FACN121	

NATIO	NATIONAL DIPLOMA: ACCOUNTING: YEAR 3											
Code	Subjects:	*C/	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- reguisite					
ADVL301	Advanced Law 3	С	1st Semester	Exam	6	CLWA211 & CLWA221						
AUDN301	Auditing III	С	2nd Semester	Exam	6	AUDN211 & AUDN221 FACN211 & FACN221						
BINS211	Bus. Information Systems 2	С	1st Semester	Exam	6	BINS111 & BINS121						
BINS221	Bus Information Systems 2	С	2nd Semester	Exam	6	BINS111 & BINS121						
FACN311	Fin. Accounting III	С	1st Semester	Exam	6	FACN211 & FACN221						
FACN321	Fin. Accounting III	С	2nd Semester	Exam	6	FACN211 & FACN221						
MACT311	Management Accounting III	С	1st Semester	Exam	6	CACC211 & CACC221						
MACT321	Management Accounting III	С	2nd Semester	Exam	6	CACC211 & CACC221						
TXAN211	Taxation II	С	1st Semester	Exam	6	TXAN101						
TXAN221	Taxation II	С	2nd Semester	Exam	6	TXAN101						

C = Compulsory; O = Optional

AC3 INSTRUCTIONAL PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTING (4 YEARS) (320429)

NATIO	NATIONAL DIPLOMA: ACCOUNTING: YEAR I												
Code	Subjects:	*C/	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- requisite						
ADVL301	Advanced Law 3	С	1st Semester	Exam	6	CLWA211 & CLWA221							
APFP101	Accounting Professional Practice	С	Year	Continuous Assessment	5								
QLIT101	Quantitative Literacy	С	1st Semester	Exam	5								
CACC101	Cost Accounting 1	С	1st Semester	Exam	5								
CMMT101	Communication 1	С	1st Semester	Continuous Assessment	5								
BINS111	Bus. Information Systems 1	С	2nd Semester	Continuous Assessment	5								
CLWA101	Comm. Law for Accountants	С	2nd Semester	Exam	5								
ETRP101	Entrepreneurial Skills I	С	2nd Semester	Exam	5								
BCLC101	Business Calculations 1	С	2nd Semester	Exam	5	QLIT101							

NATIC	NATIONAL DIPLOMA: ACCOUNTING: YEAR 2											
Code	Subjects:	*C/ 0	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- requisite					
BINS121	Bus. Information Systems	С	1st Semester	Continuous Assessment	5							
CACC211	Cost Accounting II	С	1st Semester	Exam	5	CACC101						
CACC221	Cost Accounting II	С	2nd Semester	Exam	5	CACC101						
FACN111	Fin. Accounting 1	С	1st Semester	Exam	5	APFP101						
FACN121	Fin. Accounting 1	С	2nd Semester	Exam	5	APFP101						
ENCS111	Economics 1	С	1st Semester	Exam	5							
ENCS121	Economics 1	С	2nd Semester	Exam	5							
CLWA211	Comm. Law for	С	1st Semester	Exam	5	CLWA101						
CLWA221	Accountants II	С	2nd Semester	Exam	5	CLWA101						
	Comm. Law for											
	Accountants II											

NATIO	NATIONAL DIPLOMA: ACCOUNTING: YEAR 3												
Code	Subjects:	*C/	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- requisite						
ADVL301	Advanced Law 3	С	1st Semester	Exam	6	CLWA211 & CLWA221							
AUDN211	Auditing II	С	1st Semester	Exam	6	FACN111 & FACN121							
AUDN221	Auditing II	С	2nd Semester	Exam	6	FACN111 & FACN121							
BINS211 BINS221	Bus. Information Systems 2	С	1st Semester	Exam	6	BINS111 & BINS121							
DIIVOZZI	Bus Information Systems 2	С	2nd Semester	Exam	6	BINS111 & BINS121							
FACN211	Fin. Accounting II	С	1st Semester	Exam	6	FACN111 & FACN121							
FACN221	Fin Accounting II	С	2nd Semester	Exam	6	FACN111 & FACN121							
TXAN101	Taxation I	С	2nd Semester	Exam	5	FACN111 & FACN121							

NATIONAL DIPLOMA: ACCOUNTING: YEAR 4

NATIO	NATIONAL DIPLOMA: ACCOUNTING: YEAR 3													
Code	Subjects:	*C/	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- requisite							
AUDN301	Auditing III	С	2 nd Semester	Exam	6	AUDN211 & AUDN221								
FACN311	Fin. Accounting III	С	1st Semester	Exam	6	FACN211 & FACN221								
FACN321	Fin Accounting III	С	2nd Semester	Exam	6	FACN211 & FACN221								
MACT311	Management Accounting	С	1st Semester	Exam	6	CACC211 & CACC221								
MACT321	Management Accounting	С	2nd Semester	Exam	6	CACC211 & CACC221								
TXAN211	Taxation II	С	1st Semester	Exam	6	TXAN101								
TXAN221	Taxation II	С	2nd Semester	Exam	6	TXAN101								

^{*} C = Compulsory; O = Optional

MANAGEMENT ACCOUNTING (72220) NDCSA2 CMI ENTRANCE REQUIREMENTS

A Natior	al Senior Certificate (NSC) with a pass in	SENIOR CERTIFICATE REQUIREME	NTS	
	English home language (HL) at level 3 (40 - 49%)	Senior Cert. or Equivalent qualification		
	or	Compulsory Subjects	HG	SG
	English first additional language (FAL) at level 4 (50 - 59%)	Maths OR	E	D
AND or	Maths at level 3 (40 - 49%) Maths Literacy at level 5 (60 - 69%)	Accounting	D	С
AND AND	Accounting at level 4 (50 - 59%) Two 20 credit subjects (not more than one language) at level 3 (40 - 49%)	OR Pass in Maths or Accounting with 30	points or mo	ore

FET College minimum entrance requirements

Four N4 credits in appropriate subjects (attaining a mark of at least 50 % in each of the 4 subjects) provided that the person can prove communicative competence in English.

National Certificate (Vocational) minimum entrance requirements

Level 4 with at least 50 % in three fundamental subjects, including English, AND at least 60 % in three compulsory vocational subjects.

Note: This requirement represents the minimum and students will be ranked according to a points system based on the ranking code in General Rule G7.

ADMISSION RATING SYSTEM

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

Rating Table for Senior Certificate results for 2008 and earlier only:

Symbol	Marks	HG	SG
A	80 —100	8	6
В	70 —79	7	5
С	60 —69	6	4
D	50 —59	5	3
E	40 —49	4	2
F	30 —39	3	I
G	0 —29	2	0

A minimum total of 30 points (old rating table above) based on six subjects is required for a student to be placed on the short-list.

Rating table for Senior Certificate results for 2009 onwards only:

Rating Code	Rating	Marks %
7	Outstanding achievement	80 —100
6	Meritorious achievement	70 —79
5	Substantial achievement	60 —69
4	Adequate achievement	50 —59
3	Moderate achievement	40 —49
2	Elementary achievement	30 —39
I	Not achieved	0 - 29

CM2 NORMAL DURATION

3 years full-time

CM3 INSTRUCTIONAL PROGRAMME:

NATIC	NATIONAL DIPLOMA: COST & MANAGEMENT ACCOUNTING Year I						
Code	Subjects:	*C/	Semester/	Assessment	NQF	Pre-	Co-
		0	Year		Level	requisite	requisite
ENCS111	Economics	С	1st Semester	Exam	5	CLWA211 & CLWA221	
ENCS121	Economics	С	2nd Semester	Exam	5		
FACN111	Fin. Accounting	С	1st Semester	Exam	5		
FACN121	Fin. Accounting	С	2nd Semester	Exam	5		
BCLC101	Bus. Calculations I	С	1st Semester	Exam	5		
CMMT101	Communication I	С	1st Semester	Continuous Assessment	5		
CACC101	Cost Accounting I	С	1st Semester	Exam	5		
CLWA101	Comm. Law for	С	2nd Semester	Exam	5		
	Accountants I						
ETRP101	Entrepreneurial Skills I	С	2nd Semester	Exam	5		
BINS111	Bus. Information Systems I	С	2nd Semester	Continuous Assessment	5		

NATIO	DNAL DIPLOMA	: CC	ST & MAN	NAGEMENT AC	COU	NTING	Year 2
Code	Subjects:	*C/	Semester/	Assessment	NQF	Pre-	Co-
		0	Year		Level	requisite	requisite
BINS121	Bus. Information Systems I	С	1st Semester	Continuous Assessment	5		
CACC211	Cost Accounting II	С	1st Semester	Exam	5	CACC101	
CACC221	Cost Accounting II	С	2nd Semester	Exam	5	CACC101	
FACN211	Fin. Accounting	С	1st Semester	Exam	5	FACN111 & FACN121	
FACN221	Fin. Accounting	С	2nd Semester	Exam	5	FACN111 & FACN121	
AUDN211	Auditing II	С	1st Semester	Exam	5	FACN111 & FACN121	
AUDN221	Auditing II	С	2nd Semester	Exam	5	FACN111 & FACN121	
CLWA211	Comm. Law for Accountants II	С	1st Semester	Exam	5	CLWA101	
CLWA221	Comm. Law for Accountants II	С	2nd Semester	Exam	5	CLWA101	
TXAN101	Taxation I	С	2nd Semester	Exam	5	FACN111 & FACN121	

Code	Subjects:	*C/	Semester/ Year	Assessment	NQF Level	Pre- requisite	Co- requisite
CRPC201	Corporate Procedures II	С	1st Semester	Exam	6	CLWA211 & CLWA221	requisite
OMNG311	Organizational Management	С	1st Semester	Exam	6		
OMNG321	Organizational Management	С	2nd Semester	Exam	6		
BSTT201	Business Statistics II	С	2nd Semester	Exam	6	BCLC101	
FACN311	Fin. Accounting III	С	1st Semester	Exam	6	FACN211 & FACN221	
FACN321	Fin Accounting III	С	2nd Semester	Exam	6	FACN211 & FACN221	
MACT311	Management Accounting III	С	1st Semester	Exam	6	CACC211 & CACC221	
MACT321	Management Accounting III	С	2nd Semester	Exam	6	CACC211 & CACC221	
TXAN211	Taxation II	С	1st Semester	Exam	6	TXAN101	
TXAN221	Taxation II	С	2nd Semester	Exam	6	TXAN101	

^{*} C = Compulsory; O = Optional

NATIONAL DIPLOMA: OFFICE MANAGEMENT AND TECHNOLOGY OMI ENTRANCE REQUIREMENTS

NSC REQUIREMENTS		SENIOR CERTIFICATE REQUIREMENTS				
Compulsory Subjects	NSC	Senior Cert. or equivalent qualification				
	Rating Code	Compulsory Subjects	HG	SG		
English (home) OR	4	English	Е	D		
English (1st additional)	4					
Maths OR	3	AND	•			
Maths Literacy	4	1				
And three (3) 20 credit subjects	3	 best five (5) subjects, including English ar I additional language. 				

OM2 NORMAL DURATION

The minimum duration of the Diploma programme is THREE years.

OM3 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.

OM4 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 AD-MINISTRATION I, II and III; and BUSINESS ADMINISTRATION I, II AND III. These subjects are assessed by means of a 100% YEAR MARK practical and theory tests, assignments, projects, etc are set throughout the year and form the FINAL RESULT for these subjects.

(Please refer to the learner guides for a detailed description on how the YEAR MARK is assessed at each level).

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.

OM5 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.

OM6 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.

OM7 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 2016.

OM8 SYLLABI

The syllabi for all programmes are included in this handbook. Final details of alterations to certain syllabuses are not at hand at the time of printing. Demand will determine which of the optional subjects will be offered at any time.

OM9 REWRITE EXAMINATIONS

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

OMIO MATURE AGE STUDENTS

In addition to Rule G7(3) mature age students must pass Level I of both major subjects in the first year.

OMIT 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) training 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 performed in the workplace. This logbook must be presented to the Head of Department on the completion of the hours as listed.

Third-year students must also complete a report 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 experiential 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 2017 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 an "employer".

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

Programme Structure

Apart from the compulsory subjects at least one optional subject has to be passed at Level II, so that a total of at least twelve subjects and experiential learning are offered for the diploma.

OM12 PASS REQUIREMENTS

See General Rule G14, G15, and G17.

PROGRAMME STRUCTURE —OFFICE MANAGEMENT AND TECHNOLOGY

NATIONAL DIPLOMA: OFFICE MANAGEMENT AND TECHNOLOGY

Code	Subjects	*C/O	Year	NQF Level	Pre-requisite/Co-requisite
YEAR I		l .			1
INFA101	Information Administration I	С		5	
BSAM101	Business Administration I	С	1	5	
PSLM101	Personnel Management I	0	I	5	
LGLP101	Legal Practice I	0		5	
FACNIII	Financial Accounting I Module I	0		5	
FACN121	Financial Accounting I Module 2	0		5	
CMCN101	Communication I	С		5	
YEAR 2					•
INFA201	Information Administration II	С	2	5	Information Administration I
BSAM201	Business Administration II	С	2	5	Business Administration I
PSLM201	Personnel Management II	0	2	5	Personnel Management I
LGLP211	Legal Practice II Module I	0	2	5	Legal Practice I
LGLP221	Legal Practice II Module 2	0	2	5	Legal Practice I
FACN211	Financial Accounting II Module I	0	2	5	Financial Accounting 1 Module 1 & 2
FACN221	Financial Accounting II Module 2	0	2	5	Financial Accounting 1 Module 1 & 2
CMCN201	Communication II	С	2	5	Communication I
YEAR 3					•
INFA301	Information Administration III	С	3	6	Information Administration II
BSAM301	Business Administration III	С	3	6	Business Administration II
MCTL301	Mercantile Law I	0	3	6	Legal Practice I
PSLM201	Personnel Management II	0	2	6	Personnel Management I
LGLP211	Legal Practice II Module I	0	2	6	Legal Practice I
LGLP221	Legal Practice II Module 2	0	2	6	Legal Practice I
FACN211 FACN221	Financial Accounting II Module I	0	2	6	Financial Accounting Module & 2
OTPRIOI	Financial Accounting II Module 2	0	2	6	Financial Accounting Module & 2
OTEKIUI	Office Management & Technology Practice	С	3	6	Ţ.

C + Compulsory; O = Optional

B.TECH: OFFICE MANAGEMENT AND TECHNOLOGY - PART-TIME (TWO YEARS)

Research Methodology and Business Administration IV will be offered in the first year of study. Information Administration IV, Labour and Immaterial Law and Office Administration: Behavioural Aspects will be offered in the second year of study.

ENTRANCE REQUIREMENTS

One of the following:

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

or equivalent, at the discretion of the programme.

PROGRESSION REQUIREMENTS

On completion of the first year of study, learners may proceed to the second year of study, if they have passed one subject being either Information Administration IV or Office Administration: Behaviourial Aspects.

SUBJECT CONTENT

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

SYLLABI for ND: Office Management and Technology (Syllabi subject to change without notice)

SYLLABI for ND: Office Management and Technology (Syllabi subject to change without notice)

OMI6 DURATION

The minimum duration of the Degree programme is TWO years.

OMI7 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 evaluated (100% Year Mark). There are no final examinations.

OMI8 PASS REQUIREMENTS

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

OMI9 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.

OM20 WORK INTEGRATED LEARNING

No work integrated learning component is required at BTech level.

OM21 INSTRUCTIONAL PROGRAMME:

Code	Subjects:	*C/O	Semester/ Year	Assessment	NQF Level	Pre-requisite/ Co- requisite
INFA401	Information Administration IV	С	Year	Continuous assessment	7	National Diploma
BASM401	Business Administration IV	С	Year	Continuous assessment	7	National Diploma
RSCM101	Research Methodology	С	Year	Continuous assessment	7	National Diploma
LBIL101	Labour & Immaterial Law	С	Year	Continuous assessment	7	National Diploma
OADBI01	Office Administration Behavioural Aspects	С	Year	Continuous assessment	7	National Diploma

MASTER OF MANAGEMENT SCIENCES DEGREE IN ADMINISTRA-TION AND INFORMATION MANAGEMENT

This is a thesis based qualification. Entrance into this qualification is a B.Tech: Office Management and Technology or Commercial Administration or equivalent, at the discretion of the programme.

Students with a Bachelor's Degree in Technology Office Management and Technology or Commercial Administration or Business Administration may gain entrance to Master in Management Sciences Degree in Administration and Information Management provided that a minimum of 60 % is obtained in Research Methodology (if the student completed a B. Tech after 2016). 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 phased out and the new HEQSF qualification is implemented, that is, postgraduate diploma: Business and Information Management (HEQSF 8).

OM22 INSTRUCTIONAL PROGRAMME:

Code	Subjects	NQF Level	Pre-requisite/Co-requisite
THIS IS A	THESIS BASED QUALIFICATION	9	B Tech or equivalent (Research Methodology 60 % and above at B-Tech level)

SYLLABI

NATIONAL DIPLOMA: 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 o 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 I

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

BUSINESS CALCULATIONS 1(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 I

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 a accounting tool.

Method of Evaluation

100 % Year Mark

BUSINESS INFORMATION SYSTEMS II (060219422) Module I

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 examination 60% = 100%

BUSINESS INFORMATION SYSTEMS II (060219422) Module I

The World of the Information Systems Analyst

Approaches to System Development

Investigating systems Requirements

Modeling system requirements

The traditional approach to requirements

Moving to Design

Method of evaluation

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 I

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.

Understand and apply provisions of the Close Corporation Act 69 of 1984.

Know partnerships as business form.

Method of evaluation

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

COMMUNICATION 1 (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.

Oral Communication Skills: preparation and presentation.

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 I

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%

-22-

ECONOMICS I (220205612) Module I

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

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 I

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

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 I

IAS I- 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 I

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 I

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%

-25-

NATIONAL DIPLOMA: COST AND MANAGEMENT ACCOUNTING

AUDITING II (040105322) Module I

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 1(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 I

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 a 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

Contractua 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 I

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.

Understand and apply provisions of the Close Corporation Act 69 of 1984.

Know partnerships as business form.

Method of evaluation

COMMUNICATION 1 (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.

Oral Communication Skills: preparation and presentation.

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 I

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

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 I

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 I

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 I)

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 I

IAS I- Framework and presentation of financial statements

IAS 33 —Earnings per share

IAS 17 —Leases

IAS 7 —Statements of Cash Flow

Method of evaluation

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 I

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%

ORGANISATIONAL MANAGEMENT III (040941803) Module I

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

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

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

TAXATION II (040140722) - Module I

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%

NATIONAL DIPLOMA: OFFICE MANAGEMENT & TECHNOLOGY

BUSINESS ADMINISTRATION I (040214612)

- I. Economic principles.
- Industrial sectors.
- 3. Forms of ownership.
- 4. Financing.
- Insurance.
- Post and telecommunication services.
- 7. The Administrative function.
- 8. Office procedures and duties.
- Financial administrative procedures.

Method of Evaluation

100 % Year Mark

BUSINESS ADMINISTRATION II (040214722)

- I. Functions of management.
- 2. Information and office management.
- 3 Planning: What office work is to be done.
- 4 Planning: How will the office work be done.
- 5. Organisation: Principles of organisation.
- 6. Actuating and directing human resources.
- Control of office activities.

Method of Evaluation

100 % Year Mark

-33-

BUSINESS ADMINISTRATION III (040215703)

- I. Management of human resources.
- 2. Office supervision.
- Labour relations.
- 4. Evaluation of administrative procedures and systems.

Method of Evaluation

100 % Year Mark

COMMUNICATION I (059900512)

SECTION A: INTERPERSONAL COMMUNICATION

- I. Communication Process.
- Models.
- Barriers.
- 4. Perception.
- Cross-cultural communication.
- 6. Nonverbal communication.
- Self-awareness.
- 8. Listening skills
- 9. Conflict resolution in interpersonal relationships

SECTION B: GENERAL BUSINESS WRITING SKILLS

- I. Article.
- 2. Summarising.
- 3. Correspondence.
- 4. Short forms of communication.
- 5. Reports.
- 6. Notices, agendas and minutes.

SECTION C: ORAL COMMUNICATION

- I. Group discussion.
- 2. Individual oral presentation.
- 3. Formal meetings.

Method of Evaluation

100 % Year Mark

COMMUNICATION II (059900622)

- 1. Organisational communication.
- 2. Visual/Graphic communication.
- 3. Interviewing, consulting and negotiation skills.
- 4. Problem solving.
- 5. Small Group communication.
- 6. Reading skills (scanning, skimming, comprehension, critical analysis).
- 7. Job application.
- 8. Translation skills.
- 9. More advanced practice in:
 - 9.1 correspondence
 - 9.2 report writing
 - 9.3 meeting procedures
- 10. Human relations and self-development.
- 11. Nature and field of Public Relations.

Method of Evaluation

100 % Year Mark

FINANCIAL ACCOUNTING I (040109212) Module I

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 I)

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%

INFORMATION ADMINISTRATION I (060205612)

- 1. Introduction to Processing of Information
 - I.I The Internet
 - 1.2 Care of equipment and maintenance.
 - 1.3 Electrical Safety.
 - 1.4 Hardware and software.
 - 1.5 Input, output, storage and systems unit
- 2. Computer Applications
 - 2.1 Computer literacy.
 - 2.2 Processing of text.
 - 2.3 Introduction to data capturing.
- 3. Practical Assignments

Method of Evaluation

100 % Year Mark

INFORMATION ADMINISTRATION II (060205722)

- 1. Information Processing Technology: Specific.
- 2. Assessment of user requirements.
- 3. Systems and Software Configuration.
- 4. Computer Security.
- Software: Advanced Text Processing.
- 6. Software: Advanced Data capturing.
- 7. Practical Assignments.

Method of Evaluation

100 % Year Mark

INFORMATION ADMINISTRATION III (060205803)

- I. Management of Information Technology.
- 2. Management Information Systems and Database Management Systems.
- 3. Evaluation of Software.
- 4. Evaluation of Hardware.
- 5. In-house training/Consultancy services.
- 6. Networks (including the Internet).
- Advanced Spreadsheets. Database, Presentation, Graphics and Desktop Publishing.
- 8. Practical Assignments.

A group theory research project is allocated and the group is required to present their findings in the form of a PowerPoint presentation to their class. They also have to provide the notes for their particular section. Three evaluations will take place for each group presentation:

- 1. The individuals within each group will evaluate each other.
- 2. A class evaluation
- The lecturer's evaluation

Method of Evaluation

100 % Year Mark

LEGAL PRACTICE (1130303812)

Section A:

The law firm: The role of the private practitioner in the administration of justice; the structure and organisation of a legal practice.

- I. The legal profession: Legal practitioners in private practice and the public and private sectors. The role of the legal profession.
- 2. Attorneys and advocates in private practice. Academic and professional training. The legal format of their practices and personnel structure thereof.
- The organisation of an attorney's practice. Departmentalisation, office layout, computerisation and word processing, the handling of mail, files and filing systems, telephone techniques and etiquette, accounting procedures that concern the secretary/administrator; the firm's library.
- 4. The role of the legal secretary/administrator. Duties; the importance of legal ethics; confidentiality; relationship with professionals, staff, clients, officialdom and the public.

Section B

Litigation and collections:

- I. Introduction: Brief analysis of the concept of law and the sources and divisions of modern South African law.
- 2. The structure of the judicial system. Nature of a court. Concept of jurisdiction: Trial/appeal, criminal and civil, inherent limited. The supreme courts: Appellate, provincial and local divisions, circuit courts and the specialised courts. Lower courts: Regional and district magistrate's courts, black divorce courts, children's courts, courts of chiefs and headmen. The small claims courts.
- 3. Tribunals: Industrial court, court of registrar of patents and trademarks, valuations court, road transportation and liquor licensing boards.
- Officers and officials of the courts: Presiding officers: Judges, magistrates, commissioners, chairmen (of boards); Officers of the Registrar, Master of the Supreme Court, deputy sheriff; and clerks and messengers of the lower courts.
- 5. Civil litigation. The jurisdiction of civil courts, particularly the magistrates and small claims courts. The progression of defended civil cases in the supreme and magistrates courts. The difference between actions and applications. Summonses and pleadings, notices of motion and affidavits. Preparation for trial: Setting down, discovery, subpoenas. Judgement and the taxation of costs. Appeal and review.
- 6. Debt collection in the magistrate's court. Nature of collection work and organisation of collections department. Magistrates Court Act 32/1944. Procedures before judgement: Citation of parties describing causes of action, written offers and consents, the summonses. Taking judgement. Procedures after judgement: Section 65 procedures and possible orders and steps thereafter.

Section C

Legal instruments:

- I. Affidavits: Nature of, and examples of when required. Regulations for administration of oaths and affirmations.
- 2. Powers of attorney. General and special. Preparation of.
- 3. Underhand agreements. Nature of, typing and preparation of, examples.
- 4. Notarial documents. The notary public, his qualifications and functions. Preparation of notarial documents with special reference to antenuptual contracts. Some examples of other common notarial documents.
- 5. Wills. Nature of and requirements for validity. Analysis of basic contents: Testamentary trusts, usufructs, fideicommissa, codicils.
- 6. The Stamp Duties Act 77/1968. Nature and payment of. Defacement (cancellation) of stamps. Time period and penalties.

Section D:

Basic conveyancing

- Brief outline of the deeds office and its functions, and the Deeds Registries Act 47/1937, and regulations.
- 2. The sequence of events, and preparation of the documentation involved, from deed of alienation to receipt of newly registered title, in a routine transfer of a residential erf between natural persons.
- Mortgage bonds. Nature of preparation of new mortgage bonds and cancellation of existing bonds.

Section E:

Practical lesson units:

Here the student is required, on receipt of relevant instructions, any incoming correspondence, documents, notes, tapes or prescribed forms, to open a file, type and prepare basic documentation and/or conduct routine procedures involved in the following:

- I. Legal correspondence
- 2. Powers of attorney and affidavits
- 3. A simple will
- 4. An undefended divorce action
- 5. A Rule 43 application
- 6. A debt collection matter
- 7. A deed of sale, lease, antenuptual contract
- 8. Standard documentation for a routine transfer

Method of Evaluation

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

LEGAL PRACTICE II (130302922) MODULE I

- I. Introduction. Real and personal rights. Registration of real rights in land and brief outline of the system in South Africa.
- 2. The deeds registry, its personnel and functions.
- 3. The Deeds Registries Act No 47/1937 and regulations. Deeds office practice and registrars' circulars.
- 4. The conveyancer, and the organisation of the conveyancing department.
- 5. The subdivision of land. Minor subdivisions, establishment of townships.
- 6. The transfer of real rights to land. The casual requirement of registration and effect of this. Different methods of transfer.
- Sale of land: Alienation of Land Act 68/1981. Deed of sale, instalment sale of land.
- 8. A routine transfer: Analysis of a deed of transfer and sequence of steps from deed of sale to delivery of newly registered deed of transfer.
- Other types of transfer: Estate, donation, partition and expropriation transfers. Transfers in terms of section 31, 33 and proviso to section 16 of Deeds Registries Act.
- 10. Certificates of registered and consolidated title.

- 11. Servitudes. Nature and various kinds of. Procedure for registration of.
- 12. Sectional Titles. Sectional Titles Act No 66/1971. Preparation of scheme and approval and registration thereof. Sequence of steps in the sale and transfer of a sectional title unit. The conveyancer's protocol.
- 13. Mortgage bonds. Nature of real rights created by. Analysis of contents of standard building society bond. Preparation and lodgement of, Disposal of, cessions, part payments, release and substitutions.

Method of Evaluation

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

LEGAL PRACTICE II (130302922) MODULE 2

- I. Brief explanation of the South African Law of Succession. Wills, types of, analysis of contents, testamentary trusts, fideicommissa, usufructs, codicils.
- 2. The Master's office, its personnel and functions.
- Relevant legislation: The Administration of Estates Act No 66/1965, Wills Act, Estale Duty Act, Succession Act, Trust Monies Protection Act, Deeds Registries Act.
- 4. The executor. Nature and duties. Executor testamentary and dative.
- 5. Reporting the estate and appointment of executor. Death notices, section 9(1)(a), inventory, acceptance of trust, security.
- 6. Procedure for winding up a solvent, testate deceased estate after receipt of letter of executorship. Notice to debtors and creditors. Ascertaining value of estate assets for executors inventory, opening and operating estate banking account, dealing with claims against estate, completing estate duty return and liquidation and distribution account, with particular reference to preparation, lodgement of, and dealing with Master's queries regarding estate account; realisation and transfer to beneficiaries and heirs, final requirements.
- 7. A brief note on intestate and insolvent estates.

Method of Evaluation

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

MERCANTILE LAW I (130301012) GENERAL INTRODUCTION

The purpose of this section is to orientate the student with regard to the Law and to give him/her the necessary background knowledge concerning the origin and administration of the Law. Superficial knowledge is required for examination purposes.

- I.I The concept "Law".
- 1.2 Sources of origin of the SA LawLegislation, common law, judicial precedent, function and purpose of SA Law Reports, custom.
- 1.3 Division of the SA Lawit is not expected that students should have an in-depth knowledge of the various legal fields but they should have an idea about the nature of each field. A critical approach to the division is also not expected.
- 1.4 The judiciary in South Africatypes of courts (special courts excluded), types of proceedings, the execution of judgements and sentences, various types of legal practitioners.

2. GENERAL PRINCIPLES OF THE LAW OF CONTRACT

- 2.1 The requirements for a valid contract.
- 2.2 Parties to the agreement.
- 2.3 Void and voidable contracts.
- 2.4 Obligations subject to time-clauses & conditions.
- 2.5 Forms of breach of contract.
- 2.6 Remedies for breach of contract.
- 2.7 Transfer and termination of obligations and personal rights.

3. SPECIFIC CONTRACTS

- 3.1 The contract of Purchase and Sale
 - 3.1.1 The nature and formation of the agreement.
 - 3.1.2 The rights and duties of the seller.
 - 3.1.3 The rights and duties of the buyer.
 - 3.1.4 Special contracts of sale.
 - 3.1.4.1 Sale by description and sample
 - 3.1.4.2 CIF, FOR, and FOB sales.
 - 3.1.4.3 Auctions.
 - 3.1.4.4 Sales subject to price control.

3.2 Hire-Purchase Contract

- 3.2.1 The nature and formation of the agreement.
- 3.2.2 Agreements subject to the Hire-Purchase Act, 1942, as amended.
 - 3.2.2.1 Provisions of the Hire-Purchase Act, 1942, with which the parties must comply.
 - 3.2.2.2 The provisions of the Hire-Purchase Act, 1942, directed to the protection of the buyer and seller respectively.
 - 3.2.2.3 The rights of pledgees, retention holders, and lessors in respect of goods subject to Hire Purchase.
 - 3.2.2.4 The Limitation and Disclosure of Finance Charges Act, no 73/1968, as amended.
- 3.3 The Common Law Contract of Service
 - 3.3.1 The nature and formation of the agreements locatio conductio operarum and locatio conductio operis.
 - 3.3.2 The parties.
 - 3.3.3 The relationship between the parties with reference to the following:
 - 3.3.3.1 Their rights and duties toward each other.
 - 3.3.3.2 Sick leave.
 - 3.3.3.3 Vacation leave.
 - 3.3.3.4 Ouantum meruit.
 - 3.3.3.5 The termination of the agreements.
 - 3.3.4 The rights and duties between the parties inter se and as against third parties.
 - 3.3.5 Liability of the employer, for the delicts of servants and independent contractors.

4. THE LAW OF NEGOTIABLE INSTRUMENTS

A study of the Bills of Exchange Act. No 34 of 1964, as amended with reference to

- 4.1 The various types of negotiable instruments (bills of exchange, promissory notes, cheques).
- 4.2 Parties to negotiable instruments excluding their liability.
- 4.3 Formal requirements for negotiable instruments with special reference to cheques.
- 4.4 The concepts negotiability and transferability. Limitations on the negotiability and transferability of cheques.
- 4.5 Protection of bankers.

Method of Evaluation

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

PERSONNEL MANAGEMENT I (041104112)

- I. To introduce students to the psychological aspects of individual behaviour and social processes.
- 2. To introduce students to the responsibilities of personnel management and the realities of a career in personnel management

Section A: Individual behaviour

- Individual differences
- Nature of human abilities
- 3. Perception
- 4. Learning
- 5. Memory
- 6. Personality
- 7. Frustration and conflict
- 8. Stress, alcoholism, drug dependence

Section B: Social processes

- Attitudes
- 2. Role theory
- 3. Conformity
- 4. Groups
 - 4.1 Group dynamics
 - 4.2 Cohesiveness
- 5. Social perception

Method of Evaluation

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

PERSONNEL MANAGEMENT II (041104222)

- Introduction to organisation theory Ι.
- 2. Manpower planning
- 3. Job analysis
- 4. Hiring
- - 4.1 Recruitment
 - 4.2 Selection
 - 4.3 Induction
- 5. Performance appraisal
- 6. Compensation
- Maintenance and safety management

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.

INFORMATION ADMINISTRATION IV (060202006)

RISK MANAGEMENT ١.

- LL Management's responsibilities
- 1.2 Computer related fraud
- Computer security and fraud defences 1.3
- 1.4 Personal computer security
- 1.5 Legal aspects of computer security

MANAGEMENT DECISION MAKING 2.

- 2.1 Decision making, systems, modelling and support
- 2.2 Implementing management decision making
- Organisational and social impact of management decision-making 2.3
- 2.4 Linear programming: basic principles

LABOUR AND IMMATERIAL LAW(130305812)

PRIVATE LAW; LAW OF OBLIGATIONS I.

- LI Law of Delict
 - LLL Requirements for delictual liability
 - Vicarious liability: the employer is liable for actions of his employee 1.1.2
 - 1.1.3 Unfair competition
- 1.2 Law of Contract
 - 1.2.1 Basic principles for a valid contract
 - 1.2.2 Contents of a contract
 - 1.2.3 Contract of employment
 - 1.2.4 Leases, lease-lend, mandate

CORPORATE LAW

- 2.1 Basic differences between a company, close corporation, sole trader and partnership
- 2.2 Basic aspects of company law

3. LABOUR LAW

- 3.1 Basic principles
- 3.2 Legislation applicable e.g. Workmen's Compensation Act (injuries on duty)
- 3.3 Institutional bodies, their functions and powers

4. LAW OF IMMATERIAL PROPERTY

- 4.1 Nature, origin, rights and infringement thereof
 - 4.1.1 Patents
 - 4.1.2 Trade marks
 - 4.1.3 Copyright
 - 4.1.4 Computer software, videos, advertisements etc.

BUSINESS ADMINISTRATION IV (040205906)

I. 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)

Term One: Research basics

Literature review

Term Two: Statistics

2.

Research Proposal

Term Three: Research Report on a mini research

OFFICE ADMINISTRATION: BEHAVIOURAL ASPECTS (200700412)

I. INDIVIDUAL BEHAVIOUR AND MECHANISMS OF CHANGE

- 1.1 Personality and Perception
- 1.2 Motivation and Human Needs
- 1.3 HR Policies and Procedures
- 1.4 Leadership
- 1.5 Learning Methods
 - 1.5.1 Programmed Learning
 - 1.5.2 Task Analysis
 - 1.5.3 Criterion Referenced Instruction
 - 1.5.4 Debate and Discussion
 - 1.5.5 Role Play and Case Study
 - 1.5.6 Seminars, Symposia, Lectures
 - 1.5.7 Brainstorming and Reflection on Experience

I.6 The role of the Office Administrator in individual behaviour 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 Group Behaviour

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 Organisational Behaviour

4. **PROJECT MANAGEMENT**

- 4.1 Introduction to project management
- 4.2 The Project Process
- 4.3 History of Project Management
- 4.4 Project Communication