

CALENDAR 2012
FACULTY OF ECONOMIC AND
MANAGEMENT SCIENCES
UNDERGRADUATE PROGRAMMES

Potchefstroom Campus

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PLEASE MENTION YOUR UNIVERSITY NUMBER IN ALL CORRESPONDENCE.

The General Academic Rules of the University, to which all students have to subject themselves and which apply to all the qualifications offered by the University, appear in a separate publication and are available on the web page at: http://www.puk.ac.za/jaarboek/index_e.html.

Please note: Although the information in this Calendar has been compiled with the utmost care and accuracy, the Council and the Senate of the University accept no responsibility whatsoever for errors that may occur. Before students finally decide on the selection of modules, they must consult the class timetable. If a clash occurs in the planned selection of a student, the relevant module combination is not permitted.

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OFFICE BEARERS

DEAN Prof AE Loots

WORKWELL: Research Unit for Economic and Management Sciences. Prof J Pienaar

FOCUS AREA: Tourism Research in Economic Environs and Society (TREES):
Prof M Saayman

DIRECTORS OF SCHOOLS AND PROGRAMME LEADERS:

SCHOOL OF ECONOMICS

Director: Prof W Viviers

Programme: International Trade: Dr M Matthee

Programme: Risk Management:

Programme: Economics: Prof WF Krugell

SCHOOL OF BUSINESS MANAGEMENT

Director:

Programme: Entrepreneurship: Prof J Kroon

Programme: Marketing: Prof LR Jansen van Rensburg

Programme: Tourism Management: Prof E Slabbert

SCHOOL OF HUMAN RESOURCE SCIENCES

Director: Prof JC Visagie

Programme: Labour Relations: Dr HM Linde

Programme: Industrial Psychology: Mr G Rabie

SCHOOL OF ACCOUNTING SCIENCES

Director: Prof SS Visser

Programme for Chartered Accountancy Training (CA (SA)): Prof JP Fouché

Programme for Financial Accountancy Training (SAIPA): Prof AA Stoop

Programme for Forensic Accountancy Training: Mnr D Aslett

Programme for Management Accountancy Training (CMA): Mr RJJ Barnard

Programme for Taxation:

POTCHEFSTROOM BUSINESS SCHOOL

Director: Prof TE du Plessis

Programme: MBA Education: Prof RA Lotriet

Programme: Study School & Marketing: Prof CA Bisschoff

Programme: Post Graduate Diploma in Management: Dr H Lotz

ADMINISTRATIVE MANAGER: Prof SJ van der Merwe

FACULTY COUNCIL

Dean: Loots, AE (Chairperson)

Aslett, D

Barnard, RJJ

Bibbey, FJ

Buys, PW

Du Plessis, TE

Du Toit, T

Fouché, JP

Jackson, LTB

Jansen van Rensburg, LR

Kroon, J

Krugell, WF

Linde, HM

Matthee, M

Moss, H

Otto, H

Pienaar, J

Potgieter, C

Rabie, G

Raubenheimer, H

Saayman, M

Sieberhagen, Gv/dM

Slabbert, E

Stander, AL

Stoop, AA

Van der Merwe, SJ (secretary)

Visagie, JC

Visser, SS

Viviers, W

Commercial chairperson

E.1 FACULTY RULES

E.1.1 AUTHORITY OF THE GENERAL RULES

The faculty rules valid for the different qualifications, programmes and curricula of this faculty and contained in this faculty calendar are subject to the General Rules of the University, as determined from time to time by the Council of the University on recommendation of the Senate. The faculty rules should therefore be read in conjunction with the General Rules.

The *General Academic Rules*, which are published on the website of the University at <http://www.nwu.ac.za>, can be found under "Governance and Management"/"Policy and Rules"/"A-rules".

E.1.2 EVALUATION OF ACADEMIC LITERACY

- a) In order to evaluate their ability to function in an academic environment, all undergraduate students who register at the University for the first time must report for a compulsory skills test in academic literacy, at a time and place determined by the University. The purpose of this test is to identify students who, due to inadequate academic skills, may fail to complete their study programme within the stipulated period.
- b) Students have the option of writing the compulsory skills test in English or in Afrikaans. With the exception of students who are identified as borderline cases by the test, each student has only one opportunity to write the test. Students who are regarded as borderline cases will be granted a second opportunity to write the test.
- c) Students who are regarded as at-risk cases must register for the module AGLA111 [Afrikaans] or AGLE111 [English] depending upon the language in which the compulsory skills test was written. These modules are not calculated in terms of curriculum credits, but the credits earned in this way are regarded as additional credits.
- d) Admission to the examination for AGLA111 / AGLE111 requires a participation mark of 35%. Students who are not admitted to the examination for AGLA111 / AGLE111 or who fail the relevant examination as well as two or more other modules will have to be re-evaluated by the Evaluation Committee if they want to continue their studies in the following semester. In order to avoid the termination of studies, AGLA111/AGLE111 must be completed at the end of the student's second historic year, at the very latest
- e) Admission to the module AGLA121 / AGLE121, which is compulsory for all students who register at the University for the first time, requires that a student should first complete AGLA111 / AGLE111 and must obtain a mark of at least 40% for AGLA111 / AGLE111. The modules AGLA121 / AGLE121 constitute a value of 12 credits that form part of the curriculum for which the student has registered, and must be taken in the language in which the compulsory skills test and AGLA111 / AGLE111 were taken. There is a sub-minimum in each of the three components of AGLA/E121.
- f) Students who failed the module AGLA111 / AGLE111, but were allowed to continue with AGLA121 / AGLE121 and who passed the examination in this

module, may have the result of AGLA111 / AGLE111 condoned by the relevant School Director to allow for a pass mark in the module.

- g) Students who have already successfully completed a module or modules (course[s]) similar to AGLA111, 121 / AGLE111, 121, at another institution and can provide proof of this, can apply, in writing, to receive recognition for this from the **Head of the Centre for Academic and Professional Language Practice**.

E.1.3 WARNING AGAINST PLAGIARISM

Assignments are individual tasks and not group activities (unless explicitly indicated as group activities). For further details see:

[http://www.nwu.ac.za/governance and management/policies and rules/index.html](http://www.nwu.ac.za/governance%20and%20management/policies%20and%20rules/index.html)

E.1.4 CAPACITY STIPULATION

Please take note of the fact that, owing to specific capacity constraints, the University reserves the right to select candidates for admission to certain fields of study. This means that prospective students who comply with the minimum requirements may not necessarily be admitted to the relevant courses.

E.1.5 RECOGNITION OF PRIOR LEARNING

The North-West University accepts the principle underlying outcomes-based, source-based and lifelong learning, in which considerations of articulation and mobility play a significant role, and subscribes to the view that recognition of prior learning, whether acquired by formal education curricula at this or another institution, or informally (by experience), is an indispensable element in deciding on admission to and awarding credits in an explicitly selected teaching-learning programme of the North- West University.

The recognition of prior learning concerns the provable knowledge and learning that an applicant has acquired, whether by having completed formal education curricula, or by experience. At all times the question will be what the level of the skills is, and skills will be assessed in the context of the exit level skills required by the intended teaching-learning programme or modules in the programme, or the status for which the applicant applies, and not merely by virtue of the experience recorded by the applicant. Recognition of prior learning will therefore take place in terms of applied competencies demonstrated by the applicant in his/her application, taking into consideration the exit level outcomes that have to be obtained by means of the selected teaching-learning programme.

The North-West University accepts that recognition of prior learning must take place in a valid, trustworthy and fair way, within the normal existing policy on awarding credits to prospective and existing students, whether they are from this or another institution.

For processing an application for recognition of prior learning a non-refundable administrative levy is payable as determined by the University from time to time.

The process for the recognition of prior learning is given in General rule A.5.1.2.6.

E.1.6 REGISTRATION

Registration is the prescribed complete process a student has to follow to register as a student of the North-West University (general rules A.1.and A.5.3).

E.1.6.1 REGISTRATION FOR ADDITIONAL MODULES

A student may over and above the required modules of the relevant curriculum take additional modules in any year according to the provisions of general rules A.5.3.5. Students in the faculty are limited to a maximum of 96 credits per semester.

E.1.7 DURATION OF STUDIES

The minimum duration for a BCom degree is three years and the maximum duration to complete the degree is four years.

E.1.8 TRAINING OF TEACHERS

Curricula conforming to the required number of credits in recognised learning areas and/or school subjects grant admission to the one-year long Postgraduate Certificate of Education (PGCE). This is an academic professional certificate that is directed at the training of teachers for the intermediate and/or senior and further education and training phase.

Admission requirements for PGCE:

- a) A first university degree with 150 credits in recognised learning areas and/or school subjects or a recognised qualification that counts up to 360 credits on NQF level 5 and which includes at least 150 credits in recognised learning areas and/or school subjects.
- b) The compilation of the degree must be of such a nature that the student takes at least two subject didactics. (Consult the *Calendar* of the Faculty of Education Sciences on the requirements that apply to every subject didactics.)
- c) A student who has not yet obtained his/her degree may under certain circumstances be allowed to enrol for the PGCE and to take the modules that he/she lacks for his/her degree simultaneously with the PGCE studies. Special permission must be obtained from the relevant faculties.
- d) Currently for the Post Graduate Certificate in Education (PGCE) ("NGOS") ACCS111, 121 is not accepted as a one-year school subject, but rather ACCE111, 121. The BMAN modules and the BMAR-module in E361P are deemed as a third-year school subject. LARM and IOPS in the same curriculum up to third-year level are deemed sufficient for enrolling for the Methodology of Life Orientation.

E.1.9 EXAMINATION

E.1.9.1 Examination opportunities

The examination opportunities and relevant rules are established according to general rule A.5.4.

E.1.9.2

Composition of the participation mark

- a) The participation mark for a module (general rule A.1) may be compiled from tests, assignments and practical work.
- b) The relation between theory and practical work in view of calculating the participation mark for a module is indicated in the relevant study guide of a module.

E.1.9.3

Admission to the examination

- a) Admission to the examination in any module takes place by obtaining a proof of participation (general rules A.5.4.3).
- b) A proof of participation that grants admission to the examination will only be issued after a student has, to the satisfaction of the school director in consultation with the subject group chairperson, complied with the requirements of the specific proof of participation as set out in the **study guide** of the relevant module.
- c) For modules for which a participation mark has been built up, a participation mark of 35% for a first-year module in the first semester for admission to the examination in the relevant module is required. A participation mark of 40% is required for first-year modules in the second semester and second and third year modules.

E.1.9.4

Module mark

The module mark (general rule A.1) is calculated according to the ratio between the participation mark and the examination mark as indicated in the module outcomes (see E.4.).

E.1.9.5

Pass requirements of a module and a curriculum

- a) The provisions of general rules A.5.4.4 apply.
- b) The sub-minimum for all modules in which examinations are written is 40% (general rule A.5.4.4.4). There are also modules from other faculties such as Law, where the JURI-modules have a sub-minimum of 45%.
- c) The pass requirement of a module in which examinations are taken, is a module mark of 50%.
- d) Where a student who is a bona fide first-time entering student has failed any first level module of the first semester, the school director may nevertheless award a pass mark of 50% for such module, provided that an examination mark of at least 50% has been attained in it.
- e) Passing all the modules of which the programme is compiled individually, passes the programme.
- f) The requirements for a module/curriculum/qualification to be passed with distinction, is 75%. Any qualification will be conferred with distinction if the candidate obtains an average of 75% for all core modules of a curriculum of the qualification at all levels in the minimum period of study.

E.1.9.6

Progress in a curriculum based on assumed learning

- a) A module of any subject can only be taken if the student has already complied with prescribed assumed learning as stipulated in the list of modules.

- b) General rule A.5.3.5 stipulates the number of credits for which the student may register in a subsequent semester without permission from the Dean.

E.1.9.7 Termination of studies

The studies of a student may be terminated (general rule A.5.7):

- a) when the student exceeds the maximum duration of study; or
- b) when a student did not pass at least half of the credits for two consecutive years as prescribed for the two years.

E.1.10 MODULES TO COMPLETE A DEGREE

E.1.10.1 A few modules to complete a degree:

In order to reach the programme outcomes of a curriculum on this campus, it is not possible to complete third-year modules through another institution, such as UNISA, to complete the degree here. If one or more third-level modules are needed to complete a degree, the student must return full time to pass the modules, or, in some instances, class exemption (with specific conditions) can be organised with the specific lecturer. Exemption from classes can only be given if the module has been attended previously, admission to the exam was received, but the exam was not passed. Exemption from classes will only be granted once (if the module is then not passed, it must again be taken full time).

A maximum of two modules can be completed on second level through another institution, such as UNISA, to complete the degree, provided that those are the only modules that are needed to complete the degree in that year.

The introductory modules on first level have greater overlaps and the equivalent can be acknowledged if it is necessary to complete the degree.

E.1.10.2 Students who wish to resume studies after a certain period.

Students, who wish to complete their degree after a minimum of five years, will be subject to the following guidelines:

- If approximately 50% of the modules are needed to complete the degree, the entire second and third years have to be completed, plus the outstanding first-year subjects.
- If approximately 50% of the third-year modules are needed, the entire third year will have to be completed.
- If only one or at most three modules are needed to complete the degree, then the core modules on third level should at least also be completed.

E.1.11

SCHOOLS AND RESEARCH UNIT IN THE FACULTY

The Faculty of Economic and Management Sciences consists of **five schools**. A **director** manages each school. In each school, there are different **programmes**, each with a **programme leader**. The schools are especially responsible for the teaching of undergraduate and post-graduate programmes.

The different schools and programmes are the following:

SCHOOL	PROGRAMME
Potchefstroom Business School	MBA training Study Schools Post Graduate Diploma in Management
School of Human Resource Sciences	Human Resource Management Industrial Psychology and Labour Relation Management
School of Economics	Economics and International Trade Economics and Risk Management Economics, Risk and Investment Management
School of Business Management	Marketing Entrepreneurship Tourism Management Understand the Economic World and Business ethics
School of Accounting Sciences	Chartered Accountancy Training Financial Accountancy Training Forensic Accountancy Training Management Accountancy Training Taxation

Research in the Faculty is managed by the director of the research unit, **WorkWell: Research Unit for Economic and Business Sciences** and a **Focus Area**.

Research Unit/ focus area	Programme
WorkWell:	Research Unit for Economic and Management Sciences
TREES	Focus area for Tourism Research in Economic Environs and Society

The directors of the research unit and Focus Area are responsible for the management of research in the faculty including the research component of the master's and doctorate (PhD) education programmes. More information is available on the website of the faculty. Research is also conducted together with other research unit/focus areas (such as the Research Focus Area for Business Mathematics (BMI))

E.2

QUALIFICATIONS, PROGRAMMES AND CURRICULA

In the Faculty of Economic and Management Sciences, different **qualifications** can be obtained at an **undergraduate** and **post-graduate level**. One of those that can be obtained at an **undergraduate level** is known as the Baccalaureus Commercii (BCom) degree, of which all the curricula are only offered on a full-time basis.

These BCom-degrees are offered in **different programmes (curricula)**. Each programme consists of a **fixed curriculum** that is in turn compiled **from relevant modules (subdivisions of subjects)**. Each module has a **unique code**, carries a certain **credit value**, has a **descriptive name** and is **briefly described** under the heading **"Module outcomes"** (see E.4).

Information on the rules for the different qualifications, programmes and curricula are set out in this calendar. For administrative purposes, the **different programmes/curricula** are placed under the different schools (in which they are primarily offered) and each one is provided with a **unique degree code**. The rules and full detail of the rules for the different post-graduate qualifications, programmes and curricula are found in a separate post-graduate calendar of the Faculty of Economic and Management Sciences.

A prospective student must first decide which qualification he or she wishes to obtain, after which the specific programme/curriculum is selected.

The North-West University is authorised to award the following degrees in the Faculty of Economic and Management Sciences:

E.2.1 LIST OF QUALIFICATIONS AND PROGRAMMES

FIRST BACCALAUREUS DEGREE				
Qualification	Programmes	Qualification- & Curriculum Code	Method of delivery	NQF level
SCHOOL OF ECONOMICS				
Baccalaureus Commercii (BCom)	Economics and International Trade	500130: E340P	Full-time	7
Baccalaureus Commercii (BCom)	Economics and Risk Management	500132: E341P	Full-time	7
Baccalaureus Commercii (BCom)	Economics, Risk Management and Investment Management	500134: E342P	Full-time	7
Baccalaureus Commercii (BCom)	Economics and Informatics	500135: E343P	Full-time	7
Baccalaureus Commercii (BCom)	Law	500183: R301P	Full-time	7
Honours Baccalaureus Commercii (BCom (Hons))	Economics	504126: E644P	Full-time	8

Honours Baccalaureus Commercii (BCom (Hons))	International Trade	504127: E645P	Full-time	8
Honours Baccalaureus Commercii (BCom (Hons))	Risk Management	504128: E646P	Full-time	8
SCHOOL OF BUSINESS MANAGEMENT				
Baccalaureus Commercii (BCom)	Entrepreneurship and Business Management	500142: E350P	Full-time	7
Baccalaureus Commercii (BCom)	Communication Management	500145: E353P	Full-time	7
Baccalaureus Commercii (BCom)	Marketing Management	500203: E354P	Full-time	7
Baccalaureus Commercii (BCom)	Tourism Management	500141: E355P	Full-time	7
Baccalaureus Commercii (BCom)	Tourism Management and Recreational studies	500171: E356P	Full-time	7
Baccalaureus Commercii (BCom)	Marketing and Tourism Management	500182: E357P	Full-time	7
Baccalaureus Commercii (BCom)	Law	500183: R301P	Full-time	7
Honours Baccalaureus Commercii (BCom (Hons))	Entrepreneurship and Marketing	504130: E654P	Full-time	8
Honours Baccalaureus Commercii (BCom (Hons))	Tourism Management	504131: E655P	Full-time	8
Honours Baccalaureus Artium (BA (Hons))	Tourism Management	102153: E654P	Full-time	8
SCHOOL OF HUMAN RESOURCE SCIENCES				
Baccalaureus Commercii (BCom)	Industrial psychology and labour relations management (started 2010)	500153: E360P	Full-time	7
Baccalaureus Commercii (BCom)	Human Resource Management (started 2010)	500151: E361P	Full-time	7
Honours Baccalaureus Commercii (BCom (Hons))	Industrial Psychology	504120: E660P	Full-time	8
Honours Baccalaureus Artium (BA (Hons))	Industrial Psychology	102150: E661P	Full-time	8

Honours Baccalaureus Commercii (BCom (Hons))	Human Resource Management	504121: E662P	Full-time	8
Honours Baccalaureus Artium (BA (Hons))	Human Resource Management	102151: E663P	Full-time	8
Honours Baccalaureus Commercii (BCom (Hons))	Labour Relations Management	504122: E664P	Full-time	8
Honours Baccalaureus Artium (BA (Hons))	Labour Relations Management	102152: E665P	Full-time	8
SCHOOL OF ACCOUNTING SCIENCES				
Baccalaureus Commercii (BCom)	Forensic Accountancy	500 181: E370P	Full-time	7
Baccalaureus Commercii (BCom)	Chartered Accountancy	500155: E371P	Full-time	7
Baccalaureus Commercii (BCom)	Financial Accountancy	500156: E 372P	Full-time	7
Baccalaureus Commercii (BCom)	Management Accountancy	500158: E373P	Full-time	7
Baccalaureus Commercii (BCom)	Accounting and Informatics	500162: E374P	Full-time	7
Baccalaureus Commercii (BCom)	Taxation (started 2010)	500185: E375P	Full-time	7
Baccalaureus Commercii (BCom)	Law	500183: R301P	Full-time	7
Honours Baccalaureus Commercii (BCom (Hons))	Chartered Accountancy	504123: E630P	Full-time	8
Honours Baccalaureus Commercii (BCom (Hons))	Financial Accountancy	504124: E631P	Full-time / Part Time	8
Honours Baccalaureus Commercii (BCom (Hons))	Management Accountancy	504125 E632P	Full-time / Part Time	8
Honours Baccalaureus Commercii (BCom (Hons))	Forensic Accountancy	504132: E634P	Full-time	8

E.2.2 RULES FOR THE DEGREE BACCALAUREUS COMMERCII (BCOM)

E.2.2.1 Duration (minimum and maximum duration)

The minimum duration of study for a BCom degree is three years and the maximum duration for the completion of the degree is four years.

E.2.2.2 Admission requirements for the qualification

The establishment of the APS (Academic performance table)

NSC rating	APS count
8 (90-100%)	8
7 (80-89%)	7
6 (70-79%)	6
5 (60-69%)	5
4 (50-59%)	4
3 (40-49%)	3
2 (30-39%)	2
1 (0-29%)	1

The performances achieved in six subjects are used to determine the APS count. (Four designated subjects and two NSC-subjects). Life Orientation (LO) will not taken in account to calculate the APS score. The language of education must at least be at level 4 (50-59%).

E.2.2.3 Faculty-specific admission requirements

The following requirements apply to the different BCom degrees:

DEGREE	APS	Maths level
Entrepreneurship and Business Management (500142: E350P)	24	3 (40-49%)
Tourism Management (500141;E355P)	24	3 (40-49%)
Tourism Management and Recreation studies (500171: E356P)	24	3 (40-49%)
Marketing Management (500203: E354P)	24	3 (40-49%)
Marketing and Tourism Management (500182: E357P)	24	3 (40-49%)
Communication Management (500145 : E353P)	24	3 (40-49%)
Human Resource Management (500151: E361P)	24	3 (40-49%)

Industrial Psychology and Labour relations (500153: E360P)	24	3 (40-49%)
Economics and International Trade (500130: E340P)	24	4 (50-59%)
Economics and Risk Management (500132: E341P)	28	4 (50-59%)
Economics, Risk Management and Investment Management (500134: E342P)	28	5(60-69%)
Agricultural Economics and Risk Management (500132: E344P)	28	5(60-69%)
Economics and Informatics(500135: E343P)	28	4 (50-59%)
Accounting and Informatics (500162: E374P)	28	4 (50-59%)
Financial Accountancy(SAIPA) (500156: E371P)	28	4 (50-59%)
Taxation (500185: E376)	28	4 (50-59%)
Law (Business Management, Economics or Accounting) (500183: R301P)	30	4 (50-59%) (Language requirement Level 5)
Management Accountancy)(CIMA) (500158: E372P)	30	5(60-69%)
Chartered Accountancy for CA (SA) (500155: E370P)	30	5(60-69%)
Forensic Accountancy (500181: E378P)	36	5(60-69%) (Language requirement Level 5)

- Students that did not have Accounting as a school subject should take the Basic Accounting Short Course at the beginning of the first semester of the first year. If the course is passed with 75% the student may register for ACCC111 in the first semester. Students that achieve between 60% and 75% for the course, may register for ACCF111, but should not take ACCC111. Students with less than 60% for the course should register for ACCS111. In this case ACCS111 and ACCS121 should first be passed before the student can register for ACCF111.
- If a student reaches 65% at the end of the first semester in ACCF111, the student may be allowed to do ACCC121 in the second semester. If a student reaches 65% in ACCF121, he/she may write the second examination of ACCC121 and if a mark of 55% is reached, he/she can be admitted to the second year CA-Accountancy.

Module Code	Descriptive name	Assumed learning	Credits
ACCC111	Accounting: Framework, Foundations, Cycle and Financial Reporting	Mathematics level 5 (60-69%)	16
ACCC121	Accounting: Accounting for different entities	ACCC111 (55%) or ACCF111 (65%)	16
ACCC271	Accounting: Introduction to AARP/IFRS, Corporative Accounting and Analysis and Interpretation (from 2008)	ACCC121 (55%) or ACCF111 /121 (65%) and ACCC121 (55%) in the second examination	32
ACCC371	Accounting: Complex Corporate Accounting (including Groups) and AARP/IFRS	ACCC271 (55%)	32
ACCF111	Financial Accounting: Basic Concepts, Accounting Cycle, Accounting Systems and Elementary Financial Reporting	Maths gr12 level 4 (50-59%)	16
ACCF121	Financial Accounting: Special Accounts, Partnerships and Close Corporations	ACCC/F (40%)	16
ACCF211	Financial Accounting: Financial Reporting	ACCF111, 121 or ACCC111, 121	16
ACCF221	Financial Accounting: Special Topics and Elementary Group Statements	ACCF211 (40%) or ACCC271 (40%)	16
ACCF311	Financial Accounting: Group Statements and introduction to IFRS	ACCF211, 221 or ACCC271	16
ACCF321	Financial Accounting: IFRS	ACCF311 (40%) or ACCC371 (40%)	16
ACCS111	Financial Accounting (Special): Basic Concepts, Accounting Cycle and Accounting Systems		16
ACCS121	Financial Accounting (Special): Financial Reporting, Analyses and Interpretation of Financial Statements	ACCS111 (40%)	16
ACMP311	Computers applications in Accountancy	ACCC271/ ACCF211/221	12
AGLA111	Introduction to Academic Literacy		
AGLA121	Academic Literacy		12
AUDT211	Auditing: The Auditor and the Audit Process	ACCC111, 121	12

AUDT221	Auditing: Applications and Computer Auditing	AUDT211 (40%)	12
AUDT371	Auditing: Audit process- and Company Law applications	AUDT211, 221	24
BMAN111	Introduction to Business Management		12
BMAN121	General Management		12
BMAN211	Introduction to Marketing Management		16
BMAN212	Entrepreneurial Skills		16
BMAN221	Purchasing and Supply Chain Management		16
BMAN222	Entrepreneurial Opportunities		16
BMAN311	Financial Management		16
BMAN312	Entrepreneurship		16
BMAN321	Strategic Management		
BMAR211	Services Marketing		16
BMAR221	Consumer behaviour		16
BMAR311	Product Decisions		16
BMAR312	Price and distribution decisions		16
BMAR321	Marketing Research		16
BMAR322	Integrated Marketing Communication (IMC)		16
ECON111	Introduction to Economics		12
ECON121	Basic Micro- and Macro-economics	ECON111 (40%)	12
ECON211	Macro-economics	ECON121(40%) & WISN112/123(40%)	16
ECON221	Micro-economics	ECON121 (40%) & WISN112/123 (40%)	16
ECON311	Monetary and Fiscal Policy	ECON211, 221 (40%)	16
ECON321	Economic Analysis	ECON211 (40%)	16
ECON322	Development Economics	ECON211 (40%)	16
EKIP211	International Trade Relations		16
EKIP221	International Trade Finance and Payment		16
EKIP311	International Trade Geography		16
EKIP321	International Business Communication		16
EKRP211	Introduction to Risk Management		16
EKRP221	Investment Management	ECON211 (40%)	16
EKRP311	Bank Risk Management	ECON211, EKRP211, EKRP221 (4 0%) or ECON211, BWIA221 (40%)	16

EKRP321	Financial Markets	EKRP221, WISN111/112/123 (40%) or BWIA221, WISK111 (40%)	16
FINM221	Financial management: Introduction	ACCF121/ACCC121 (40%), WISN111 or 112 or 123	16
FINM321	Financial management: Decision-making and valuations	FIN211	16
FORP111	Forensic Accounting		16
FORP121	Forensic Accounting	FORP111	16
FORP213	Forensic Accounting and Investigation	FORP111, 121	16
FORP223	Forensic Specific Crimes	FORP212	16
FORP311	Forensic Accounting and Investigation	FORP212, 222	16
FORP321	Forensic Accounting and Investigation	FORP311	16
FREB111	Business French for beginners 1		12
FREB121	Business French for beginners 2		12
GERB111	Business German Elementary I		12
GERB121	Business German Elementary 2	GERB111	12
HRMA122	The functions of Human Resource Management		12
IAUD211	Internal Auditing: Role of the internal auditor	ACCF111, 121 or ACCC111, 121	12
IAUD221	Internal Auditing: Planning of the internal audit process.	IAUD211 (40%)	12
IAUD321	Internal auditing: Field work and finalization of the internal auditing process	IAUD211, 221	16
IOPS 121	Occupational Health and Ergonomica		12
IOPS111	Introduction to Industrial Psychology		12
IOPS211	Personnel Psychology		16
IOPS221	Occupational Psychology		16
IOPS311	Organisation Psychology		16
IOPS321	Psychometrics and Research Methodology		16
ITRW112	Introduction to Programming		12
ITRW123	Graphical Interface Programming I	ITRW112	12
ITRW211	Graphical Interface Programming II	ITRW123	8
ITRW213	Systems Analysis I	ITRW123	16
ITRW225	Systems Analysis and Design II	ITRW213	16
ITRW311	Databases I	ITRW225	16

ITRW321	Databases II	ITRW311	16
JURI111	Introduction to Law		12
JURI112	Language Skills in Legal Context		8
JURI113	History of Law		12
JURI114	Law of Persons and Juristic Persons		12
JURI121	Indigenous Law		12
JURI122	Legal Skills		12
JURI123	Contemporary Foundations of South African Law		12
JURI124	Law of Succession		12
JURI211	Criminal Law: General Principles		12
JURI213	Criminal Procedure		12
JURI214	Constitutional Law		12
JURI215	Entrepreneurial Law		12
JURI216	Family Law		12
JURI217	Interpretation of Statutes		12
JURI221	Criminal Law: Specific Crimes		12
JURI223	Criminal Procedure		12
JURI224	Labour Law		12
JURI225	Law of Delict		12
JURI226	Law of Property		12
JURI314	Law of Evidence		12
JURI315	Law of Contract: General Principles		12
JURI323	Law of Civil Procedure in the Higher Courts		12
JURI325	Law of Evidence		12
JURI327	Law of Contract: Specific Contracts		12
KCOM111	Introduction to Mass Communication		12
KCOM112	Introduction to Communication Context		12
KCOM121	Introduction to Journalism	KCOM111	12
KCOM122	Introduction to Corporate Communication		12
KCOM211	Publishing (DTP)	KCOM121	16
KCOM213	Corporate Communication: Relation management	KCOM122	16
KCOM221	Media Policy, - ethics, -law	KCOM111	16
KCOM222	Intercultural and international communication		16

KCOM313	Corporate communication: marketing communication management	KCOM122, 213	
KCOM316	Corporate Media: WEB development	KCOM211	
KCOM317	Video: technology and visual aesthetics		16
KCOM321	Research Methodology		16
KCOM322	Development and Political Communication		16
KCOM326	Integrated corporate media	KCOM211,316	16
KCOM327	Video: pre production		16
KCOM371	Media- and corporate writing	KCOM121	8/8
LARM111	Introduction to workplace relations		12
LARM211	Occupational Management		16
LARM221	Work Group Dynamics		16
LARM311	Theory and Practice of Labour Relations		16
LARM321	Management of Labour Relations		16
LARM322	Conflict Management		16
MACC211	Management Accounting: Costing Concepts, Elements and Systems	ACCS111, 121 or ACCF111, 121 or ACCC111,121	16
MACC221	Management Accounting: Cost/Costing Behaviour and Decision-making Techniques	MACC211 (40%)	16
MACC311	Management Accounting: Planning and Control	MACC211, 221	16
MBWK112	Motor learning		12
MBWK114	Sport Organisation and Administration		12
MBWK121	Sport Trauma		8
MBWK219	Sport and Exercise Physiology I		8
MBWK223	Kinanthropometry		8
MBWK225	Sport and Exercise Physiology II		8
MBWK226	Exercise Psychology		8
MBXG121	Training in Gymnastics		8
MBXR111	Training in Rugby		8
MLAW111	Introduction to Contracts and Business Law		12
MLAW121	Mercantile Law: Business Forms		12
MLAW211	Mercantile Law: Advanced Mercantile Law	MLAW121	12
PETH211	Professional Ethics for Accountants		12
PSDT111	Development of Professional Skills		12
PSYC121	Social and community- Psychology		12

PSYC211	Development Psychology		16
PSYC212	Personality Psychology		16
PSYC221	Positive Psychology		16
PSYC311	Psychopathology		16
PSYC321	Basic life aid and ethics		16
RKKX113	Introduction to Outdoor Recreation		12
RKKX123	Introduction to Recreation		12
RKKX214	Recreation Leadership		16
RKKX224	Applied Recreation practice		16
RKKX314	Professional issues in Recreation		16
RKKX315	Leisure time facilitating		16
RKKX324	Leisure time Programming		16
RKKX325	Recreation Management		16
STRA321	Strategy, risk management and control	ACCC271 or ACCF211 & 221	12
STTN111	Descriptive statistics		12
STTN121	Introductory Statistical Inference 1	STTN111	12
STTN122	Introductory Statistics		12
STTN124	Practical Statistics	STTN111/122	12
STTK211	Probability Theory	WISN111,121	16
TAXC211	Introduction to Income Tax and VAT	ACCC111, 121	12
TAXC221	Introduction to Income Tax of individuals and Estate Administration	TAXC211 (40%)	12
TAXC371	Tax Applications	ACCC271 & TAXC221 (40%)	32
TAXF211	Taxation: Introduction to Taxation of Companies	ACCF/ACCC111, ACCF/ACCC121	12
TAXF221	Taxation: Introduction to Taxation of Individuals	TAXF211 (40%)	12
TAXF311	Taxation: Taxation of Individuals and Businesses	ACCF211, 221 or ACCC211, 221 / TAXF221 or TAXC221	16
TAXF321	Taxation: Taxation of Companies, Trusts farming and Other	TAXF311 (40%) TAXC311 (40%)	16
TAXS312	Taxation: Advanced Value Added Tax	TAXF321 (40%)	16
TAXS313	Taxation: Advanced Employee Tax	TAXF321 (40%)	16

TAXS322	Taxation: Advanced Capital gain Tax	TAXS312 (40%) and TAXS313 (40%)	16
TAXS323	Taxation: Tax Administration	TAXS312 (40%) and TAXS313 (40%)	16
TAXS324	Taxation: Specific research methodology and effective opinion writing	TAXS312 (40%) and TAXS313 (40%)	16
TMBP111	Introduction to Tourism Management		8
TMBP121	Hospitality Management		16
TMBP211	Applied Tourism Management	BMAN121	16
TMBP221	Tourism Marketing		16
TMBP311	Sustainable ecotourism Management		16
TMBP312	Introduction to Event Management (choice module)		16
TMBP321	Game Farm Management		16
TMBP322	Applied Event Management (choice module)		16
VHTB311	Hospitality Management: Food and Beverage Management		16
WISN111	Introductory Algebra and Analysis I	Mathematics gr 12 level 5	12
WISN121	Introductory Algebra and Analysis II	WISN111	12
WISN112	Advanced Mathematical Techniques	Mathematics (level 4)	12
WISN123	Mathematical Techniques for Finance	Mathematics (level 3)	12
WVES221	Understanding the economic world		12
WVES311	Business Ethics		8

E.3 CURRICULA OF THE DEGREE BACCALAUREUS COMMERCII (BCOM)

E.3.1 OUTCOMES OF A BCOM DEGREE

The general outcomes of the BCom qualification are the following:

- a) Empowering students with graduate knowledge of concepts, structures, models, theories, principles, skills, research methodologies and applied competence enabling them to pursue rewarding careers in the changing economic and business environment of the new millennium.
- b) Providing South Africa with graduates who are competent in one or more of the following specialisation fields: Economics, International Trade, Risk Management, Business Management, Entrepreneurship, Tourism, Accounting, Computer Science and Information Technology, Human Resource Development, Labour Relations, Law, Communication Management, Sport Management, and Business Ethics.
- c) Assisting and enabling the student to develop his/her intellectual and moral capacity to understand the economic and business environment, to think critically and innovatively and to lay the foundations for further specialisation.

In addition to the general outcomes of this qualification, its contents are structured in such a way that specific exit levels (including the critical outcomes) can be attained. A BCom graduate will be able:

- a) to demonstrate a thorough knowledge of and insight into economic and business environments and to solve problems that arise from these environments in the context of other disciplines;
- b) to identify and solve convergent and divergent economic and business-related problems in a creative and critical manner on the strength of his/her multidisciplinary knowledge of concepts, structures, models, theories, principles and research methods;
- c) to identify and create opportunities and understand the entrepreneurial process.
- d) to act effectively both as an individual and in the context of a team and organisation in view of creating the opportunity to develop as a leader in a multidisciplinary environment;
- e) to organise and manage his/her activities with self-discipline, integrity and commitment in a responsible and effective manner, in order to reach the required goals;
- f) to collect, analyse, organise, critically evaluate and apply economic and entrepreneurial management knowledge;
- g) to exploit and communicate economic and business information effectively by utilising appropriate information technology;
- h) to demonstrate responsibility towards the environment and the health of other people through the effective and critical use of science and technology;
- i) to practise lifelong learning by establishing an active interest in the dynamics of the economic and business environment;

- j) to demonstrate an understanding of the need to sustain competence and healthy practices in order to keep ahead of the changing economic environment of new methods, techniques and competing challenges;
- k) to critically evaluate views of life;
- l) to develop respect for the value system of this University;
- m) to act as a responsible citizen at local, national and international level;
- n) to be sensitive to the socio-economic needs of our heterogenic and multicultural business communities and of the world in general; and
- o) to exploit educational and career opportunities.

E.3.2

ARTICULATION

- a) Vertically, the BCom qualification articulates a competency to apply for admission to NQR level 8 qualifications specifically honours qualifications in the student's selected specialist discipline.
- b) The BCom qualification prepares the graduate for a career in a local and international economic and business environment.
- c) The BCom qualification may grant the student admission to related studies at other institutions for higher education.
- d) Articulation at other tertiary institutions is possible on the strength of applicable exit levels attained.

E.3.3

CURRICULA OF PROGRAMMES IN THE DIFFERENT SCHOOLS

NOTE: Core modules ("Main subjects") are indicated by an (H) next to it.

E.3.3.1 SCHOOL OF ECONOMICS
E.3.3.1.1 500130: E340P BCOM ECONOMICS AND INTERNATIONAL TRADE

(This curriculum started in 2009)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS/ACCF111	16	BMAN211 (H)	16	BMAN311 (H)	16
BMAN111 (H)	12	BMAR211	16	ECON311 (H)	16
ECON111 (H)	12	ECON211 (H)	16	EKIP311 (H)	16
PSDT111	12	EKIP211 (H)	16	EKRP211	16
ITRW112	12			OR FREB111	12
				OR GERB111	12
				WVES311	12
Total 1st semester	64	Total 1st semester	64	Total 1st semester	76/2
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS/ACCF121	16	BMAN221 (H)	16	ECON321 (H)	16
AGLA 121	12	ECON221 (H)	16	ECON322 BMAN 321 (H)	16
BMAN121 (H)	12	EKIP221 (H)	16	EKIP321 (H)	16
ECON121 (H)	12	BMAR221	16	EKRP221	16
STTN122	12	WVES221	12	OR FREB121	12
WISN123	12			OR GERB121	12
Total 2nd semester	76	Total 2nd semester	76	Total 2nd semester	64/0
Total year level 1	140	Total year level 2	140	Total year level 3	140/ 132
Total credits for the curriculum					420/ 412
* Students who did not have Accounting in Grade 12, will have to register for ACCS111, 121. * Students must take consecutive modules as the choice module. * If an honours degree in Risk Management is considered, then EKRP311, 321 must be taken additionally.					

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS/ACCF111*	16	ACCF211	16	BMAN311	16
BMAN111	12	BMAN211	16	ECON311 (H)	16
ECON111 (H)	12	ECON211 (H)	16	EKIP311 (H)	16
PSDT111	12	EKIP211 (H)	16	EKRP311 (H)	16
WISN112	12	EKRP211 (H)	16	WVES311	12
Total 1st semester	64	Total 1st semester	80	Total 1st semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS/ACCF121	16	ACCF221	16	BMAN321	16
AGLA121	12	BMAR221	16	ECON321 (H)	16
BMAN121	12	ECON221 (H)	16	ECON322	16
ECON121 (H)	12	EKIP221 (H)	16	EKIP321 (H)	16
STTN122	12	EKRP221 (H)	16	EKRP321 (H)	16
		WVES221	12		
Total 2nd semester	64	Total 2nd semester	92	Total 2nd semester	80
Total year level 1	128	Total year level 2	172	Total year level 3	156
Total credits for the curriculum					456
* Students who did not have Accounting in Gr. 12, will have to register for ACCS111 and ACCS121 in the first year, and then for ACCF111, ACCF121 and ACCF211, ACCF221 in the second and third years. There should be no timetable clashes.					

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF111	16	ACCF211	16	BMAN311	16
BMAN111	12	ECON211 (H)	16	ECON311 (H)	16
ECON111 (H)	12	EKIP211 (H)	16	EKIP311 (H)	16
PSDT111	12	EKRP211 (H)	16	EKRP311 (H)	16
STTN111	12	STTK211	16	WVES311	12
WISN111	12				
Total 1st semester	64	Total 1st semester	80	Total 1st semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121	16	ACCF221	16	BMAN321	16
AGLA121	12	BMAR221	16	ECON321 (H)	16
BMAN121	12	ECON221 (H)	16	ECON322	16
ECON121 (H)	12	EKIP221 (H)	16	EKIP321 (H)	16
STTN121	12	EKRP221 (H)	16	EKRP321 (H)	16
WISN121	12	WVES221	12		
Total 2nd semester	76	Total 2nd semester	92	Total 2nd semester	80
Total year level 1	152	Total year level 2	172	Total year level 3	156
Total credits for the curriculum					480

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3 (2011)	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS/ACCF111	16	ECON211 (H)	16	ECON311 (H)	16
BMAN111	12	EKRP211 (H)	16	EKRP311 (H)	16
ECON111 (H)	12	ITRW211 (H)	8	ITRW214 (H)	16
ITRW112 (H)	12	ITRW213 (H)	16	ITRW311 (H)	16
PSDT111	12	MACC211	16	WVES311	12
WISN112	12				
Total 1st semester	76	Total 1st semester	72	Total 1st semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS/ACCF121	16	ECON221 (H)	16	ECON321 (H)	16
AGLA121	12	EKRP221 (H)	16	ECON322 (H)	16
BMAN121	12	ITRW 225 (H)	16	EKRP321 (H)	16
ECON121 (H)	12	MACC221	16	ITRW321 (H)	16
ITRW123 (H)	12	WVES221	12	ITRW325 (H)	16
STTN122	12				
Total 2nd semester	76	Total 2nd semester	76	Total 2nd semester	80
Total year level 1	152	Total year level 2	148	Total year level 3	156
Total credits for the curriculum					456
* Students who did not have Accounting in Grade 12, will have to register for ACCS111, 121.					

(This curriculum started in 2009 and is subject to selection)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF/ACCS111	16	JURI211 (H)	12	JURI216 (H)	12
BMAN111	12	JURI213 (H)	12	JURI217 (H)	12
ECON111	12	JURI214 (H)	12	JURI313 (H)	12
JURI111 (H)	12	JURI215 (H)	12	JURI315 (H)	12
JURI112 (H)	8	CHOOSE two from: BMAN211 or ECON211 or ACCF211 (H)	32	CHOOSE one from: BMAN311 or ECON311 or ACCF311 (H)	16
JURI113 (H)	12				
JURI114 (H)	12				
				CHOOSE one from: BMAR312 or EKIP/ EKRP211Or TAXF211	16/12
Total 1st semester	84	Total first semester	80	Total first semester	80/76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121/ACCS121	16	JURI121 (H)	12	JURI224 (H)	12
AGLA121	12	JURI122 (H)	12	JURI225 (H)	12
BMAN121	12	JURI221 (H)	12	JURI226 (H)	12
ECON121	12	JURI223 (H)	12	JURI327 (H)	12
JURI123 (H)	12	CHOOSE two from: BMAN221 or ECON221 Or ACCF221 (H)	32	CHOOSE one from: BMAN321 or ECON321 or ACCF321 (H)	16
JURI124 (H)	12				
WISN123 / STTN122	12				
				CHOOSE one from: BMAR321 or EKIP/ EKRP221 or TAXF221	16/12
Total 2nd semester	84	Total 2nd semester	80	Total 2nd semester	80/76
Total year level 1	172	Total year level 2	160	Total year level 3	60/52
Total credits for the curriculum					492/84
** Students who will choose ECON as a core module must take WISN123 on first year level. ** Students who choose BMAN 311 & 321 must take BMAR 312 & 321. ** Students who choose ECON 311 & 321 must take EKIP 211 & 221 or EKRP 211 & 221. If an honours in Economics is considered then ECON322 must be taken additional. ** Students who choose ACCF311, 321 in the 3 rd year, must take TAXF 211, 221 (each 12 credits) and the total credits of the degree is then 484). Students who take ACCF211 should have passed ACCF121.					

E.3.3.1.6

504126: E644P

BCOM (HONS) ECONOMICS

FIRST SEMESTER		
CODE	CR	Description
ECON611	16	Micro-economics
ECON612	16	Macro-economics
ECON616	16	International trade theory and policy
ECON618	16	Research methods
TOTAL CREDITS	64	
SECOND SEMESTER		
ECON622	16	Monetary and fiscal policy
ECON624	16	Economic modelling
ECON627	16	Research project
ECON628	16	Development economics
TOTAL CREDITS	64	
TOTAL CREDITS FOR THE CURRICULUM	128	
Requirement: 60% in ECON211, 221, 311, 321,322.		

E.3.3.1.7

504127: E645P

BCOM (HONS) INTERNATIONAL TRADE

FIRST SEMESTER		
CODE	CR	Description
ECON613	16	Export market development
ECON615/619	16	Derived instruments/ International transport,
ECON616	16	International trade theory and policy
ECON618	16	Research methods
TOTAL CREDITS	64	
SECOND SEMESTER		
ECON621	16	International trade relations
ECON626	16	International trade law
ECON625	16	Export administration
ECON627	16	Research project
TOTAL CREDITS	64	
TOTAL CREDITS FOR THE CURRICULUM	128	
Requirements: 65% in EKIP211, 221, 311, 321 and 60% ECON321.		

FIRST SEMESTER		
CODE	CR	Description
ECON610	16	Investment management
ECON612	16	Macro-economics
ECON615	16	Derived instruments
ECON617	16	Econometrics
TOTAL CREDITS	64	
SECOND SEMESTER		
ECON621	16	International monetary relations
ECON622	16	Monetary and fiscal policy
ECON623	16	Risk management
ECON627	16	Research project
TOTAL CREDITS	64	
TOTAL CREDITS FOR THE CURRICULUM	128	
Requirements: 60% in EGRP 211, 221, 311, 321 and ECON 211, 311, 321. or 60% in BWIA221, 271, ECON211, EGRP311, STTK321.		

E.3.3.2 SCHOOL OF BUSINESS MANAGEMENT

E.3.3.2.1 500142: E350P BCOM ENTREPRENEURSHIP AND BUSINESS MANAGEMENT

(This curriculum started in 2009)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3 (2011)	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS111	16	BMAN211 (H)	16	BMAN311 (H)	16
BMAN111 (H)	12	BMAN212 (H)	16	BMAN312 (H)	16
ECON111	12	LARM211 (H)	16	BMAR311	16
ITRW112	12	ECON211	16	LARM311 (H)	16
PSDT111	12			WVES311	12
Total first semester	64	Total first semester	64	Total first semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS121	16	BMAN221 (H)	16	BMAN321 (H)	16
AGLA121	12	BMAN222 (H)	16	BMAR321	16
BMAN121 (H)	12	BMAR221	16	BMAR322	16
ECON121	12	ECON221	16	LARM321 (H)	16
STTN122	12	LARM221 (H)	16		
WISN123	12	WVES221	12		
Total second semester	76	Total second semester	92	Total second semester	64
Total year level 1	140	Total year level 2	156	Total year level 3	140
Total credits for the curriculum					436

(This curriculum started in 2009)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3 (2011)	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS111	16	BMAN211 / TMBP211 (H)	16	BMAN311/TMBP311/ TMBP312 (H)	16
BMAN111 (H)	12	EKIP211	16	BMAR311 (H)	16
ECON111	12	KCOM211 (H)	16	BMAR312 (H)	16
KCOM111 (H)	12	KCOM213 (H)	16	KCOM316/317 (H)	16
TMBP111 (H)	12			KCOM371 (H)	8
				WVES311	12
Total 1st semester	64	Total 1st semester	64	Total 1st semester	84
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
AGLA121	12	BMAN221 / TMBP221 (H)	16	BMAN321/TMBP321/ TMBP322 (H)	16
BMAN / TMBP121 (H)	12	BMAR221 (H)	16	BMAR321 (H)	16
ECON121	12	KCOM221 (H)	16	BMAR322 (H)	16
KCOM121 (H)	12	KCOM222 (H)	16	KCOM322/326/327(H)	16
KCOM122 (H)	12	WVES221	12	KCOM371 (H)	8
STTN122	12				
WISN123	12				
Total 2nd semester	84	Total 2nd semester	76	Total 2nd semester	72
Total year level 1	148	Total year level 2	140	Total year level 3	156
Total credits for the curriculum					444
* Students who want to specialise in an honours degree in Video, must take KCOM317 & KCOM327 and passed it with an average minimum of 60%. * Students who want to specialise in an honours degree in Corporative media, must take KCOM316 & KCOM326 and passed it with KCOM211, 371 with an average minimum of 60%.					

(This curriculum started in 2009)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3 (2011)	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS111	16	BMAN211 (H)	16	BMAN311 (H)	16
BMAN111 (H)	12	BMAN212	16	BMAR311 (H)	16
ECON111	12	BMAR211 (H)	16	BMAR312 (H)	16
ITRW112	12	ECON211	16	EKIP311 (H)	16
PSDT111	12	EKIP211 (H)	16	WVES311	12
Total first semester	64	Total first semester	80	Total first semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS121	16	BMAN221 (H)	16	BMAN321 (H)	16
AGLA121	12	BMAR221 (H)	16	BMAR321 (H)	16
BMAN121 (H)	12	ECON221	16	BMAR322 (H)	16
ECON121	12	EKIP221 (H)	16	EKIP321 (H)	16
STTN122	12	WVES221	12		
WISN123	12				
Total second semester	76	Total second semester	76	Total second semester	64
Total year level 1	140	Total year level 2	156	Total year level 3	140
Total credits for the curriculum					436

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3 (2011)	
First semester		First semester		First semester	
Module Code	Cr	Module Code	Cr	Module Code	Cr
ACCS111	16	BMAN211 (H)	16	BMAN311 (H)	16
BMAN111 (H)	12	BMAN212	16	ECON311/EKIP311	16
ECON111	12	ECON211/EKIP211	16	TMBP311 / TMBP312 (H)	16
ITRW112	12	TMBP211 (H)	16	VHTB311	16
PSDT111	12			WVES311	12
TMBP111 (H)	12				
Total first semester	76	Total first semester	64	Total first semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Module Code	Cr	Module Code	Cr	Module Code	Cr
ACCS121	16	BMAN221 (H)	16	BMAN321 (H)	16
AGLA121	12	BMAN222	16	BMAR321	16
BMAN121 (H)	12	ECON221/EKIP221	16	ECON321/EKIP321	16
ECON121	12	TMBP221 (H)	16	TMBP321 / TMBP322 (H)	16
STTN122	12	WVES221	12		
TMBP121 (H)	12				
WISN123	12				
Total second semester	88	Total second semester	76	Total second semester	64
Total year level 1	164	Total year level 2	140	Total year level 3	140
Total credits for the curriculum					444
# If the student wants to do an honours degree in Economics, ECON211, 221, 311 and 321 must be taken and ECON322 must be taken additional. # If a student takes EKIP211/221 in the second year, then EKIP311 en EKIP321 must be taken in the third year. # If a student takes TMBP311 then TMBP321 must be taken in the second semester. The same in terms of TMBP312 and TMBP322.					

YEAR LEVEL 1		YEAR LEVEL 2 (2010)		YEAR LEVEL 3 (2011)	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS111	16	BMAN211	16	BMAN311	16
BMAN111	12	EKIP211	16	RKKX314 (H)	16
ECON111	12	RKKX212 (H)	16	RKKX3145 (H)	16
PSDT111	12	TMBP211 (H)	16	TMBP311 / TMBP312 (H)	16
RKKX113 (H)	12			VHTB311	16
TMBP111 (H)	12			WVES311	12
Total first semester	76	Total first semester	64	Total first semester	92
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS121	16	EKIP221	16	BMAR321	16
AGLA121	12	RKKX224 (H)	16	RKKX324 (H)	16
BMAN121	12	STTN122	12	RKKX325 (H)	16
ECON121	12	TMBP221 (H)	16	TMBP321/ TMBP322 (H)	16
RKKX123 (H)	12	WVES221	12		
TMBP121 (H)	12				
WISN123	12				
Total second semester	88	Total second semester	72	Total second semester	64
Total year level 1	164	Total year level 2	136	Total year level 3	156
Total credits for the curriculum					456

(This curriculum started in 2009)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCS111	16	BMAN211 (H)	16	BMAN311 (H)	16
BMAN111 (H)	12	BMAR211 (H)	16	BMAR311 (H)	16
ECON111	12	ECON211	16	BMAR312 (H)	16
ITRW112	12	TMBP211 (H)	16	TMBP311 / TMBP312 (H)	16
PSDT111	12			WVES311	12
TMBP111 (H)	12				
Total first semester	76	Total first semester	64	Total first semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCS121	16	BMAN221 (H)	16	BMAN321 (H)	16
AGLA121	12	BMAR221 (H)	16	BMAR321 (H)	16
BMAN121 (H)	12	ECON221	16	BMAR322 (H)	16
ECON121	12	TMBP221 (H)	16	TMBP321 / TMBP322 (H)	16
STTN122	12	WVES221	12		
TMBP121 (H)	12				
WISN123	12				
Total second semester	88	Total second semester	76	Total second semester	64
Total year level 1	164	Total year level 2	140	Total year level 3	140
Total credits for the curriculum					444

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF/ACCS111	16	JURI211 (H)	12	JURI216 (H)	12
BMAN111	12	JURI213 (H)	12	JURI217 (H)	12
ECON111	12	JURI214 (H)	12	JURI313 (H)	12
JURI111 (H)	12	JURI215 (H)	12	JURI315 (H)	12
JURI112 (H)	8	CHOOSE two from: BMAN211 or ECON211 or ACCF211 (H)	32	CHOOSE one from: BMAN311 or ECON311 or ACCF311 (H)	16
JURI113 (H)	12				
JURI114 (H)	12				
				CHOOSE one from: BMAR312 or EKIP/ EKRP211Or TAXF211	16/12
Total 1st semester	84	Total first semester	80	Total first semester	80/76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121/ACCS121	16	JURI121 (H)	12	JURI224 (H)	12
AGLA121	12	JURI122 (H)	12	JURI225 (H)	12
BMAN121	12	JURI221 (H)	12	JURI226 (H)	12
ECON121	12	JURI223 (H)	12	JURI327 (H)	12
JURI123 (H)	12	CHOOSE two from: BMAN221 or ECON221 Or ACCF221 (H)	32	CHOOSE one from: BMAN321 or ECON321 or ACCF321 (H)	16
JURI124 (H)	12				
WISN123 / STTN122	12				
				CHOOSE one from: BMAR321 or EKIP/ EKRP221 or TAXF221	16/12
Total 2nd semester	84	Total 2nd semester	80	Total 2nd semester	80/76
Total year level 1	172	Total year level 2	160	Total year level 3	160/52
Total credits for the curriculum					492/84
<p>** Students who will choose ECON as a core module must take WISN123 on first year level.</p> <p>Students who choose ECON 311 & 321 must take EKIP 211 & 221 or EKRP 211 & 221. If an honours in Economics is considered then ECON322 must be taken additional.</p> <p>** Students who choose BMAN 311 & 321 must take BMAR 312 & 321.</p> <p>** Students who choose ACCF311, 321 in the 3rd year, must take TAXF 211,221 (each 12 credits) and the total credits of the degree is then 484). Students who take ACCF211 should have passed ACCF121.</p>					

FIRST SEMESTER		
CODE	CR	Description
BMAN611	16	Integrated management application
BMAN612	16	Advanced entrepreneurship
BMAR611	16	Retail management
BMAR671 (year module)	(16)	Marketing research
TOTAL CREDITS	64	
SECOND SEMESTER		
BMAN621 or BMAR621	16	Business plan / Marketing plan
BMAN622 or BMAR622	16	Financial Management / International Marketing
BMAR623	16	Sales management
BMAR671 (year module)	(16)	Marketing research
TOTAL CREDIT	64	
TOTAL CREDITS FOR THE CURRICULUM	128	
Requirements: 65% in third-year level core modules of BMAN/BMAR. Admission is subject to selection.		

E.3.3.2.9**504131: E655P****BCOM (HONS) TOURISM MANAGEMENT (FULL-TIME)**

SEMESTER/ YEAR MODULES		
CODE	CR	Description
TMBP611 (first semester)	16	Research methodology in Tourism
TMBP621 (second semester)	16	Tourism research (mini dissertation)
TMBP671 (year module)	32	Advanced tourism management and development
TMBP672 (year module)	32	Advanced ecotourism management
TMBP673 (year module)	32	Advanced tourism marketing
TOTAL CREDITS FOR THE CURRICULUM	128	
Requirements: 65% in the core modules of TMBP. Admission is subject to selection.		

E.3.3.2.10**102153: E654P****BA (HONS) TOURISM MANAGEMENT (FULL-TIME)**

SEMESTER/YEAR MODULES		
CODE	CR	Description
TMBP611 (first semester)	16	Research methodology in Tourism
TMBP621 (second semester)	16	Tourism research (mini-dissertation)
<i>Any three of the following:</i>		
TMBPP671	32	Advanced tourism management and development
TMBPP672	32	Ecotourism and sustainable management
TMBP673	32	Advanced tourism marketing
RKKX673 RKKX679	16 16	Recreation and practise management Leisure Programming
TOTAL CREDITS FOR THE CURRICULUM	128	
Requirements: 65% in the core modules of TMBP (and RKKX). Admission is subject to selection.		

E.3.3.3 SCHOOL OF HUMAN RESOURCE SCIENCES
E.3.3.3.1 500153: E360P
BCOM INDUSTRIAL PSYCHOLOGY AND LABOUR RELATIONS MANAGEMENT
(This curriculum started in 2010)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
FIRST SEMESTER		FIRST SEMESTER		FIRST SEMESTER	
Code	CR	Code	CR	Code	CR
ACCS 111	16	IOPS 211 (H)	16	BMAN 211	16
BMAN 111	12	LARM 211 (H)	16	IOPS 311 (H)	16
ECON 111	12	PSYC 211 (H)	16	LARM 311 (H)	16
IOPS 111 (H)	12	PSYC 212 (H)	16	PSYC 311 (H)	16
LARM 111 (H)	12	STTN 111	12	WVES 311	12
Total first semester	64	Total first semester	76	Total first semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
SECOND SEMESTER		SECOND SEMESTER		SECOND SEMESTER	
Code	CR	Code	CR	Code	CR
ACCS 121	16	IOPS221 (H)	16	BMAR221	16
AGLA 121	12	LARM221 (H)	16	IOPS321 (H)	16
BMAN 121	12	PSYC221	16	LARM321 (H)	16
ECON 121	12	STTN124	12	LARM322 **	16
IOPS 121 (H)	12	WVES221	12	PSYC321	16
PSYC 121	12				
Total 2nd semester	76	Total semester 2nd	72	Total semester 2nd	64/**80
Total year level 1	140	Total year level 2	148	Total year level 3	140/**156
TOTAL CREDITS FOR THE CURRICULUM					428/44 4
Note: The above programme offers the opportunity to be admitted to the honours in Human resource management/ Labour relations. (Admission is subject to selection.)					

****LARM 322 Optional**

(This curriculum started in 2010)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3 (2012)	
FIRST SEMESTER		FIRST SEMESTER		FIRST SEMESTER	
Code	CR	Code	CR	Code	CR
ACCS 111	16	BMAN 211	16	BMAN 311	16
BMAN 111	12	IOPS 211 (H)	16	IOPS 311 (H)	16
ECON 111	12	LARM 211 (H)	16	LARM 311 (H)	16
IOPS 111 (H)	12	STTN 111	12	WVES 311	12
LARM 111 (H)	12				
Total first semester	64	Total first semester	60	Total first semester	60
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
SECOND SEMESTER		SECOND SEMESTER		SECOND SEMESTER	
Code	CR	Code	CR	Code	CR
ACCS 121	16	BMAR 221	16	BMAN 321	16
AGLA 121	12	IOPS 221 (H)	16	IOPS 321 (H)	16
BMAN 121	12	LARM 221 (H)	16	LARM 321 (H)	16
ECON 121	12	STTN 124	12	LARM 322	16
HRMA 122	12	WVES 221	12		
IOPS 121 (H)	12				
Total second semester	76	Total second semester	72	Total second semester	64
Total year level 1	140	Total year level 2	132	Total year level 3	124
TOTAL CREDITS FOR THE CURRICULUM					396

Note: The above programme offers the opportunity to apply be admitted to the honours in Human resource management/ Labour relations. (Admission is subject to selection.) If a student is interested in doing an honours in Industrial psychology, including training as a Psychometrist, as well as admission to the Masters degree in Industrial psychology (subject to selection), he/she must register for the following additional modules in his/her under-graduate studies: PSYC211, 212, 221 and 311. Please note that the curriculum above already includes STTN111, 124; both of which are also prerequisites for honours in Industrial Psychology. Please also see the 2012-EMC-Post-graduate Calendar; the prerequisites of which are applicable to 2012's First year students – therefore when they, during October 2014, apply to be allowed into the Honours studies in 2015. The same principle is applicable to the First year students of 2011 and 2010: the Post-graduate Calendars (as far as prerequisites are concerned) of 2011 and 2010 respectively are applicable to them. As far as admission to honours in Business Management is concerned, the student should please enquire at the School of Business Management.

E.3.3.3.3

504112: E660P

BCOM (HONS) INDUSTRIAL PSYCHOLOGY

AND

102150: E661P

BA (HONS) INDUSTRIAL PSYCHOLOGY

FIRST SEMESTER		
CODE	CR	Description
IOPS611	8	Psychometrics
IOPS612	8	Psychological Evaluation & Forensic Psychology
IOPS613	8	Organisational Behaviour
IOPS614	8	Research Methodology
IOPS615	8	Career Psychology
IOPS616	16	Employee Wellness
IOPS617	8	Organisational Development
IOPS618	8	Authentic Helping
TOTAL CREDITS	72	
SECOND SEMESTER		
HRMA622	8	Human Capacity Building
HRMA623	16	Human Resource Management Strategies
IOPS622	16	Research Report
IOPS624	48	Advanced Practical Work
TOTAL CREDITS	88	
TOTAL CREDITS FOR THE CURRICULUM	160	

E.3.3.3.4

504121: E662P

BCOM (HONS) HUMAN RESOURCE MANAGEMENT

AND

102151: E663P

BA (HONS) HUMAN RESOURCE MANAGEMENT

FIRST SEMESTER		
CODE	CR	Description
HRMA612	8	Psychological evaluation, Recruitment, Selection and Placement
IOPS613	8	Organisational Behaviour
IOPS614	8	Research Methodology
IOPS615	8	Career Psychology
IOPS616	16	Employee Wellness
IOPS617	8	Organisational Development
IOPS618	8	Authentic Helping
LARM611	8	Industrial Sociological Theories
TOTAL CREDITS	72	
SECOND SEMESTER		
HRMA621	16	Practical Work
HRMA622	8	Human Capacity Building
HRMA623	16	Human Resource Management Strategies
IOPS622	16	Research Report
LARM623	16	Applied Labour Relations
LARM624	16	Collective bargaining and Negotiation
TOTAL CREDITS	88	
TOTAL CREDITS FOR THE CURRICULUM	160	

E.3.3.3.5**504122: E664P****BCOM (HONS) LABOUR RELATIONS***AND***102152: E665P****BA (HONS) LABOUR RELATIONS**

FIRST SEMESTER		
CODE	CR	Description
IOPS 613	8	Organisational Behaviour
IOPS 616	16	Employee Wellness
IOPS 617	8	Organisational Development
LARM 611	8	Industrial Sociological Theories and Social Change
LARM 614	8	Research Methodology
LARM 615	16	Advanced Labour Relations
LARM 616	16	Labour Market Principles
TOTAL CREDITS	80	
SECOND SEMESTER		
HRMA 622	8	Human Capacity Building
HRMA 623	16	Human Resource Management Strategies
LARM 621	16	Group Dynamics
LARM 622	16	Research Report
LARM 623	16	Applied Labour Relations
LARM 624	16	Collective Bargaining and Negotiation
TOTAL CREDITS	88	
TOTAL CREDITS FOR THE CURRICULUM	168	

E.3.3.4 SCHOOL OF ACCOUNTING SCIENCES

E.3.3.4.1 500181: E370P BCOM FORENSIC ACCOUNTANCY

(This curriculum started in 2009)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCC111 (H)	16	AUDT211 (H)	12	ACMP311	12
BMAN111	12	MLAW211	12	FORP312 (H)	16
ECON111	12	FORP213 (H)	16	JURI314	12
FORP111 (H)	16	JURI213	12		
MLAW111	12	JURI315	12		
JURI211	12	PETH211	12		
WISN112	12	TAXC211 (H)	12		
Total first semester	92	Total first semester	88	Total first semester	40
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCC121 (H)	16	AUDT221 (H)	12	FORP322 (H)	16
AGLA/E121	12	FORP223 (H)	16	JURI325	12
FORP121 (H)	16	JURI223	12		
MLAW121	12	JURI323	12		
STTN122	12	TAXC221 (H)	12		
Total second semester	68	Total second semester	64	Total second semester	28
		YEAR MODULE:			
		ACCC271 (H)	32	ACCC371 (H)	32
				AUDT371 (H)	24
				TAXC371 (H)	32
		Total year module	32	Total year module	88
Total year level 1	160	Total year level 2	184	Total year level 3	156
Total credits for the curriculum					500
<ul style="list-style-type: none"> Students who register as first years in 2010/11 are informed that due to changed requirements of Professional Bodies, the second and third years of this programme have been changed in 2012. Note: If the student wants to apply for admission to the Hons. BCom (Chartered Accountancy) after the BCom (Forensic Accountancy) or the Hons. BCom (Forensic Accountancy), the following additional modules should also be passed: ECON121, MACC211, MACC221, MACC311, FINM221 and FINM321. Further additional modules may also be required as the curriculum for Hons. BCom (Chartered Accountancy) changes. Students are advised to make sure of such changes every year. 					

(This curriculum starts in 2012)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCC111 (H)	16	AUDT211 (H)	12	ACMP311	12
BMAN111	12	MACC211 (H)	16	MACC311 (H)	16
ECON 111	12	MLAW211	12		
MLAW111	12	PETH211	12		
PSDT111	12	TAXC211 (H)	12		
WISN112	12				
Total first semester	76	Total first semester	64	Total first semester	28
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCC121 (H)	16	AUDT221 (H)	12	FINM321 (H)	16
AGLA121	12	FINM221 (H)	16	STRA321	12
BMAN121	12	MACC221 (H)	16		
ECON121	12	TAXC221 (H)	12		
MLAW121	12				
STTN122	12				
Total second semester	76	Total second semester	56	Total second semester	28
		YEAR MODULE			
		ACCC271 (H)	32	ACCC371 (H)	32
				AUDT371 (H)	24
				TAXC371 (H)	32
		Total year module	32	Total year module	88
Total year level 1	152	Total year level 2	152	Total year level 3	144
Total credits for the curriculum					448

Students who register as first years in 2010/11 are informed that due to changed requirements of Professional Bodies, the second and third years of this programme have been changed in 2012.

(This curriculum starts in 2012)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF111 (H)	16	ACCF211 (H)	16	ACCF311 (H)	16
BMAN111	12	IAUD211 (H)	12	ACMP311	12
ECON111	12	MACC211 (H)	16	MACC311 (H)	16
MLAW111	12	MLAW211	12	TAXF311 (H)	16
PSDT111	12	TAXF211 (H)	12	WVES311	12
WISN112	12				
Total first semester	76	Total first semester	68	Total first semester	72
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121 (H)	16	ACCF221 (H)	16	ACCF321 (H)	16
AGLA121	12	FINM221 (H)	16	FINM321 (H)	16
BMAN121	12	IAUD221 (H)	12	IAUD321 (H)	16
ECON121	12	MACC221 (H)	16	TAXF321 (H)	16
MLAW121	12	TAXF221 (H)	12		
STTN122	12	WVES221	12		
Total second semester	76	Total second semester	84	Total second semester	64
Total year level 1	152	Total year level 2	152	Total year level 3	136
Total credits for the curriculum					440

Students who register as first years in 2010/11 are informed that due to changed requirements of Professional Bodies, the second and third years of this programme have been changed in 2012.

(This curriculum starts in 2012)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF / ACCC111 (H)	16	ACCF211 (H)	16	ACCF311 (H)	16
BMAN111	12	IAUD211 (H)	12	ACMP311	12
ECON111	12	MACC211 (H)	16	MACC311 (H)	16
MLAW111	12	MLAW211	12	TAXF311 (H)	16
PSDT111	12	TAXF211 (H)	12	WVES311	12
WISN112	12				
Total 1st semester	76	Total 1st semester	68	Total 1st semester	72
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF / ACCC121 (H)	16	ACCF221 (H)	16	ACCF321 (H)	16
AGLA121	12	IAUD221 (H)	12	FINM321 (H)	16
BMAN121	12	FINM221 (H)	16	IAUD321 (H)	16
ECON121	12	MACC221 (H)	16	STRA321	12
MLAW121	12	TAXF221 (H)	12	TAXF321 (H)	16
STTN122	12	WVES221	12		
Total second semester	76	Total second semester	84	Total second semester	76
Total year level 1	152	Total year level 2	152	Total year level 3	148
Total credits for the curriculum					452

Students who register as first years in 2010/11 are informed that due to changed requirements of Professional Bodies, the second and third years of this programme have been changed in 2012.

(This curriculum starts in 2012)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF111 (H)	16	ACCF211 (H)	16	ACCF311 (H)	16
BMAN111	12	ITRW211 (H)	8	ITRW311 (H)	16
ECON111	12	ITRW213 (H)	16	MACC311 (H)	16
ITRW112 (H)	12	MACC211 (H)	16	TAXF311 (H)	16
PSDT111	12	TAXF211 (H)	12	WVES311	12
WISN112	12				
Total 1st semester	76	Total 1st semester	72	Total 1st semester	76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121 (H)	16	ACCF221 (H)	16	ACCF321 (H)	16
AGLA121	12	FINM221 (H)	16	FINM321 (H)	16
BMAN121	12	ITRW225 (H)	16	ITRW321 (H)	16
ECON121	12	MACC221 (H)	16	TAXF221 (H)	16
ITRW123 (H)	12	TAXF221 (H)	12		
STTN122	12	WVES221	12		
Total second semester	76	Total second semester	88	Total second semester	64
Total year level 1	152	Total year level 2	156	Total year level 3	140
Total credits for the curriculum					448

Students who register as first years in 2010/11 are informed that due to changed requirements of Professional Bodies, the second and third years of this programme have been changed in 2012.

(This curriculum will be presented only if more than 20 applicants apply for it)

YEAR LEVEL 1		YEAR LEVEL 2 (2011)		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF 111	16	ACCF211	16	ACMP311	12
BMAN111	12	IAUD211	12	JURI315	12
ECON111	12	JURI215	12	TAXS312 (H)	16
JURI111	12	JURI217	12	TAXS313 (H)	16
PSDT111	12	TAXF311 (H)	16	WVES311	12
TAXF211 (H)	12				
Total 1st semester	64	Total 1st semester	68	Total 1st semester	68
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121	16	ACCF221	16	JURI 327	12
AGLA121	12	IAUD221	12	TAXS322 (H)	16
ECON121	12	JURI226	12	TAXS323 (H)	16
STTN122	12	TAXF321 (H)	16	TAXS324 (H)	16
TAXF221 (H)	16	WVES221	12		
WISN123	12				
Total second semester	80	Total second semester	68	Total second semester	60
Total year level 1	144	Total year level 2	136	Total year level 3	128
Total credits for the curriculum					416

Students who register as first years in 2010/11 are informed that due to changed requirements of Professional Bodies, the second and third years of this programme have been changed in 2012.

(This curriculum started in 2009 and is subject to selection)

YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
First semester		First semester		First semester	
Code	Cr	Code	Cr	Code	Cr
ACCF/ACCS111	16	JURI211 (H)	12	JURI216 (H)	12
BMAN111	12	JURI213 (H)	12	JURI217 (H)	12
ECON111	12	JURI214 (H)	12	JURI313 (H)	12
JURI111 (H)	12	JURI215 (H)	12	JURI315 (H)	12
JURI112 (H)	8	CHOOSE two from: BMAN211 or ECON211 or ACCF211 (H)	32	CHOOSE one from: BMAN311 or ECON311 or ACCF311 (H)	16
JURI113 (H)	12				
JURI114 (H)	12				
				CHOOSE one from: BMAR312 or EKIP/ EKRP211Or TAXF211	16/12
Total 1st semester	84	Total first semester	80	Total first semester	80/76
YEAR LEVEL 1		YEAR LEVEL 2		YEAR LEVEL 3	
Second semester		Second semester		Second semester	
Code	Cr	Code	Cr	Code	Cr
ACCF121/ACCS121	16	JURI121 (H)	12	JURI224 (H)	12
AGLA121	12	JURI122 (H)	12	JURI225 (H)	12
BMAN121	12	JURI221 (H)	12	JURI226 (H)	12
ECON121	12	JURI223 (H)	12	JURI327 (H)	12
JURI123 (H)	12	CHOOSE two from: BMAN221 or ECON221 Or ACCF221 (H)	32	CHOOSE one from: BMAN321 or ECON321 or ACCF321 (H)	16
JURI124 (H)	12				
WISN123 / STTN122	12				
				CHOOSE one from: BMAR321 or EKIP/ EKRP221 or TAXF221	16/12
Total 2nd semester	84	Total 2nd semester	80	Total 2nd semester	80/76
Total year level 1	172	Total year level 2	160	Total year level 3	160/52
Total credits for the curriculum					492/84
<p>** Students who will choose ECON as a core module must take WISN123 on first-year level.</p> <p>** Students who choose ECON 311 & 321 must take EKIP 211 & 21 or EKRP 211 & 221. If an honours in Economics is considered then ECON322 must be taken additionally.</p> <p>** Students who choose ACCF311, 321 in the 3rd year, must take TAXF 211,221 (each 12 credits) and the total credits of the degree is then 484). Students who take ACCF211 should have passed ACCF121.</p> <p>** Students who choose BMAN 311 & 321 must take BMAR 312 & 321.</p>					

E.3.3.4.8

504123: E630P

BCOM (HONS) CHARTERED ACCOUNTANCY (Full-time)

YEAR MODULES		
CODE	CR	Description
RECP671	48	Advanced Financial Accounting
RECP672	48	Advanced Auditing
RECP673	48	Advanced Tax
RECP674	48	Management Accounting and Financial Management
TOTAL CREDITS FOR THE CURRICULUM	192	

E.3.3.4.9

504124: E631P:

BCOM (HONS) FINANCIAL ACCOUNTANCY (FULL-TIME AND PART-TIME)

YEAR MODULES		
CODE	CR	Description
REKP671	32	Accounting: Advanced GAAP and group statements
REKP672	32	Accounting: Practical accountancy
REKP673	32	Financial analysis
REIP671	32	Tax: Advanced tax and trusts
BRKP671	32	Financial decision-making: Financial management and -strategy
TOTAL CREDITS FOR THE CURRICULUM	160	

E.3.3.4.10 504125: E632P

**BCOM (HONS) MANAGEMENT ACCOUNTANCY
(FULL-TIME AND PART-TIME)**

FIRST SEMESTER		
CODE	CR	Description
FIRST SEMESTER		
BRKP 613	16	Planning and decision-making techniques
BRKP 614	16	Management decision-making
SECOND SEMESTER		
BRKP 623	16	Performance-evaluation and -management
YEAR MODULES		
BRKP 671	32	Financial decision-making: Financial management and -strategy
BRKP672	32	Information systems and integrated systems
BRKP 674	32	Organisation management
BRKP 676	32	Management accountancy: Financial analysis
TOTAL CREDITS FOR THE CURRICULUM	176	

E.3.3.4.11 504132: E634P

**BCOM (HONS) IN FORENSIC ACCOUNTANCY
(FULL-TIME)**

YEAR MODULES		
CODE	CR	Description
RECP671	48	Advanced accounting
FORP672	48	Forensic case studies
FORP671	48	Advanced forensic accounting
TOTAL CREDITS FOR THE CURRICULUM	144	

E.4 MODULE OUTCOMES – UNDERGRADUATE

E.4.1 SCHOOL OF ECONOMICS

E.4.1.1 MODULES

Code	Name	Requirements	Cr
ECON111	Introduction to Economics		12
ECON121	Basic Macro- and Micro-economics	ECON111 (40%)	12
ECON211	Macro-economics	ECON121 & WISN112/123	16
ECON221	Micro-economics	ECON121 & WISN112/123	16
ECON311	Fiscal and Monetary Policy	ECON211& 221	16
ECON321	Economic Analysis	ECON211	16
ECON322	Development Economics	ECON211	16
EKIP211	International Trade Relations		16
EKIP221	International Trade Finance and Payment		16
EKIP311	International Trade Geography		16
EKIP321	International Business Communication		16
EKRP211	Introduction to Risk Management		16
EKRP221	Investment Management	ECON211	16
EKRP311	Bank Risk Management	ECON211	16
EKRP321	Financial Markets	WISN111/112/123	16
Other modules in the curricula of the School of Economics			
STTN111	Descriptive statistics		12
STTN121	Introductory statistical inference	STTN111/122	12
STTK211	Probability theory	WISN111,121	16
WISN111	Introductory Algebra and Analysis I	Maths level 5	12
WISN121	Introductory Algebra and Analysis II	WISN111	12

E.4.1.2 MODULE OUTCOMES

Module code: ECON111	Semester 1	NQF level: 5
Title: Introduction to economics		
Module outcomes:		
After completion of this module, you should be able to demonstrate:		
<ul style="list-style-type: none"> a fundamental knowledge and understanding of the basic functioning of the economy and its various components, the economic problem of scarcity, limited resources and 		

<p>unlimited needs, how different economic systems try to solve “this problem”, and the ways that fiscal, monetary and other policy measures are implemented to reach specific economic objectives;</p> <ul style="list-style-type: none"> • as an individual and/or in groups, the skills to interpret and analyse the behaviour of the principle economic agents, such as consumers and producers; • as an individual and/or in groups, the skills to interpret and analyse economic data on the fiscal, monetary and other policies of South Africa; • the ability to identify, evaluate and solve defined, routine and new economic problems (such as unemployment and high inflation) in the South African context, based on evidence-based methods, procedures and techniques; and • the ability to gather information from given sources, select information appropriate to the task, analyse, synthesise and evaluate that information and communicate results and/or suggestions in an ethically-sound manner in writing and verbal demonstration, using appropriate IT. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: ECON121	Semester 1	NQF level: 5
Title: Basic micro- and macroeconomics		
<p>Module outcomes:</p> <p>After the completion of this module, you should be able to demonstrate:</p> <ul style="list-style-type: none"> • fundamental knowledge and insight into the principles and theories on which microeconomics, macroeconomics and the Simple Macroeconomic Model are based and also to apply concepts and terminology in answering well-defined problems and case-studies; • fundamental knowledge of the interaction between and interdependence of economic participants and economic indicators; • skills to analyse and evaluate case studies, examples and problems on certain macro- and micro-economic phenomena, with reference to demand, supply, equilibrium, consumption, production, price elasticity and various forms of competition; • a fundamental understanding of the causes of inflation, unemployment and economic growth and knowledge to recommend policies with regard to these; • skills to apply the Simple Macroeconomic Model in economic analyses and predictions; and • information-gathering and processing skills for writing assignments within the context of micro- and macroeconomics, individually and in groups. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: ECON211	Semester 1	NQF level: 6
Title: Macroeconomics		
<p>Module outcomes</p> <p>After the completion of this module, you should be able to:</p> <ul style="list-style-type: none"> ▪ analyse the interrelationship relationship between different economic variables in an open economy; 		

<ul style="list-style-type: none"> ▪ evaluate the effects of various policy steps on the functioning of the economy in the long- and short term; and ▪ identify and apply different policy measures to address macro-economic problems. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: ECON221	Semester 1	NQF level: 6
Title: Microeconomics		
Module outcomes: After completion of this module, you should be able to demonstrate: <ul style="list-style-type: none"> • sound knowledge and understanding of relevant terms, rules, concepts, principles and theories to describe microeconomics and its application in the 'real world'; • use theory-driven arguments and IT skills to collect, organise, analyse and interpret as individual and/or group, information regarding microeconomic issues; • demonstrate problem solving abilities regarding consumer demand and choices, market structures and the behaviour of competitors, equilibrium analyses, micro-policy, and government intervention in the economy in the form of taxation/subsidisation; and • effectively communicate findings and/or solutions, coherently and reliably to an audience of peers and academics, using individual and/or group methods. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: ECON311	Semester 1	NQF level: 7
Title: Fiscal and monetary policy		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate well-rounded and systematic knowledge of market failure and the role of government in the economy; • demonstrate as an individual and/or part of a group, the practical skills to identify instances of market failure in case studies and to recommend the appropriate forms of government intervention; and • demonstrate the competence to evaluate different forms of government intervention in the economy and to communicate recommendations to policymakers and stakeholders in written reports and oral presentations using the appropriate IT. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		

Module code: ECON321	Semester 2	NQF level: 7
Title: Economic analysis		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate well-rounded and systematic knowledge of classical linear regression models and specification testing of regression results; • demonstrate as individual and/or part of a group, the practical skills to estimate and test a regression model with Eviews software, undertake specification testing, including testing for stationarity, structural breaks, multicollinearity, heteroscedasticity and autocorrelation, and to formulate solutions for practical problems in the field of Economic analyses; and • demonstrate the competence to identify a research question in the fields of Economics, Risk management or International trade, retrieve relevant information, apply basic statistics and econometric methods to analyse and interpret the research results, and then communicate the findings in an ethically-sound oral presentation using the appropriate IT as well as in a mini-dissertation of 20 pages. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundu.		
Module code: ECON322	Semester 2	NQF level: 7
Title: Development economics		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate well-rounded and systematic knowledge of economic conditions in low- and middle-income economies and the structural characteristics of Least Developed Countries' economies; • apply critical understanding of terms, rules, principles and theories to analyse, interpret and evaluate, as an individual or in groups, economic performance, in low- and middle-income economies, and other economic development issues in order to take part in norm-based arguments; • demonstrate well-developed information retrieval skills, analyse, interpret and evaluate the information to ethically deal with unfamiliar concrete and abstract problems in Development economics; and • communicate information in well-structured arguments in written assignments and oral presentations following prescribed formats while using appropriate technology. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundu.		

Module code: EKIP211	Semester 1	NQF level: 6
Title: International trade relations		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate a sound knowledge and understanding of concepts, ideas, theories, principles and rules of the following: international trade relations, the effect of government interference in international trade policies, the different types of trade limitations and enhancements, the impact of trade blocs on world trade, the effect of international trade institutions on world trade, and how businesses can benefit from international trade transactions; • demonstrate the skills to retrieve information identified in order to analyse the composition/classification of countries in terms of world trade as well as their international trade policies; • determine, analyse and apply financing of international trade with regard to exchange rates and a country's balance of payments with a focus on the South African situation; • evaluate South Africa's position in the international trade environment in terms of openness, international trade status, international trade relationships and contribution from the different sectors to international trade; • use knowledge of South Africa's international trade structure and priorities to solve real-world problems and justify findings and proposals with theory-driven arguments; and • communicate reports and presentations to lay- and professional audiences individually and/or in groups, by using IT. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: EKIP221	Semester 1	NQF level: 6
Title: International trade finance and payment		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • distinguish between the different dimensions of financial risk in international trade; • distinguish between the different options to international payment methods and terms; • choose the appropriate payment method and term; • discuss the purpose of export credit insurance and the nature of the industry; • explain the principles underlying export credit insurance, the types of export credit insurance available, the practical aspects surrounding export credit insurance policies, the following up of overdue payments and claiming under export credit insurance; • analyse the cost component of an export quotation and explain export pricing considerations; • describe how to work with foreign currencies and the impact of South African exchange control regulations on international trade transactions; • define and analyse the broad categories of international finance and the finance facilities offered by banks and confirming houses; and • discuss the finance facilities offered by Business Partners, Industrial Development Corporations (IDC) and by the South African government. 		
Method of delivery: Full-time		

Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: EKIP311	Semester 1	NQF level: 7
Title: International trade geography		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate a thorough knowledge and insight of the basic principles of economic geography; the distribution of economic activity, population, resources and income throughout the world; the historic development of capitalism and technological development in different continents; the development of transport and communication systems throughout the world and the flows of foreign investment throughout the world; • analyse the inter-relationship between economic geography, development, international business and the global economy; • analyse the causes and effects of the distribution of the world population on economic and trade geography; • analyse the agricultural, manufacturing and services sectors of the most important international role-players; • investigate the relationship between transport, economic development and geography; • analyse the social and economic impact of the Internet, as well as the possible future impact of technological development of telecommunications on geography; • analyse the influence of geography on trade patterns; and • analyse the causes of poverty in the modern-day world and to evaluate the different development strategies. 		
Method of delivery: Full-time		
Assessment modes: The formative and Summative assessment methods and weights will be available in the study guide and on Efundi		
Module code: EKIP321	Semester 2	NQF level: 7
Title: International business communication		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • discuss the many circumstances giving rise to the need to communicate with other parties when transacting business at an international level; • name, and provide practical examples of, the different types of communication (both verbal and non-verbal); • give a detailed description of the components of culture, and illustrate with the help of examples, how cultural differences present one of the key hurdles to effective communication in an international business context; • provide practical guidelines on how best to communicate and, where necessary, negotiate (both verbally and non-verbally) with business people from North America, South America, Asia, Europe and other parts of Africa; and • give practical cases involving a breakdown in communication between a South African and a foreign business partner (e.g. importer, agent, licensee, etc.), identify the source of the problem and recommend an appropriate means of getting the business relationship back on track. 		

Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: EKR211	Semester 1	NQF level: 6
Title: Introduction to risk management		
Module outcomes: After completion of this module, the learner should be able to: <ul style="list-style-type: none"> • demonstrate a clear understanding of what risk entails and how to manage risk strategically in a corporate environment in South Africa; • explain why risk management plays an important role in the business environment; • identify and distinguish between various types of risks; • demonstrate both theoretical knowledge and practical application of the risk management process, i.e. the identification, evaluation and control of risk in a variety of scenarios; and • demonstrate a clear understanding of the various forms of risk financing strategies, the cost associated with the different strategies and the appropriateness thereof for different risks. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: EKR221	Semester 1	NQF level: 6
Title: Investment management		
Module outcomes: After completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate a solid knowledge of the general principles of Investment management. • explain the required rate of return as investment criterion; • discuss the fundamental principles of investment in terms of risk/return and the time value of money; • explain diversification; • discuss and analyse the investment management process; • discuss the organisation and functioning of security markets; • distinguish between and evaluate the different investment theories; • discuss valuation principles and practices in investment management; • explain and discuss fundamental analysis; • explain and discuss technical analysis; and • discuss portfolio management and portfolio evaluation from the perspective of the investment manager. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: EKR311	Semester 1	NQF level: 7
Title: Bank risk management		
Module outcomes: After completion of this module, students should be able to: <ul style="list-style-type: none"> • demonstrate a sound and systematic knowledge and understanding of how the Assets 		

<p>and Liabilities Committee (ALCO) manages their assets and liabilities to address banking risks, the role that the management of these financial assets and liabilities plays in the South African economy, as well as the financial and other related risks in a financial institution;</p> <ul style="list-style-type: none"> demonstrate well-developed skills to solve problems by strategically managing the process of minimising financial risks, maximising the interest income and equity of financial institutions, and exhibiting a thorough understanding of the regulatory environment in which banks operate; and use individual and group methods to effectively communicate information with regard to bank risk management coherently and reliably in appropriate formats. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: EKR321	Semester 2	NQF level: 7
Title: Financial markets		
<p>Module outcomes:</p> <p>After completion of this module, the students should be able to:</p> <ul style="list-style-type: none"> demonstrate a well-rounded and systematic knowledge and understanding of the mechanics of the South African Money and Capital Markets, including SAFEX and the Bond Exchange (the Johannesburg Stock Exchange and shares were covered in EKR211), and understand and use the mechanics of the products and instruments, including derivatives, used in these markets and the regulatory environment; demonstrate the ability to work as an analyst, a market dealer, stock broker and back office official in the banking and treasury environment; in unfamiliar concrete and abstract scenarios, apply basic portfolio management using the products and instruments of the above-mentioned markets; and work in groups and/or as an individual and effectively communicate information in an ethically-sound manner, using the appropriate IT. 		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: STTN111	Semester 1	NQF level: 5
Title: Descriptive Statistics		
<p>Module outcomes:</p> <p>A student who has completed this module should be able to demonstrate the following: fundamental knowledge of the most important elementary statistical techniques used every day, such as sampling methods, graphical representation of data, descriptive measures of locality and scattering, least squares line fitting, predictions by means of least squares line fitting, correlation coefficients, multiple linear regression with applications to predictions, time series data and movement components in order to predict future outcomes and practical considerations with regard to questionnaires and sampling sizes; to demonstrate problem-solving skills by solving familiar and unfamiliar problems; to implement the acquired knowledge by applying sampling methods, graphical representation of data, descriptive measures of locality and scattering, least squares fittings, predictions by means of least squares fittings, correlation coefficients, interpretation of multiple regression, calculations of movement components, predictions of future outcomes of time series data and determining sampling sizes for actual data.</p>		
Method of delivery: Full-time		

Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: STTN121	Semester 2	NQF level: 5
Title: Introductory Statistical Inference		
<p>Module outcomes:</p> <p>A student who has completed this module should be able to demonstrate the following:</p> <p>fundamental knowledge of probabilities and probability distributions, the central limit theorem, estimation of population parameters by means of point and interval estimation, hypothesis testing for population averages and proportions for one and two samples, one-way analysis of variance (ANOVA) and categorical data analysis, contingency tables and basic tests on categorical data; problem-solving skills by analysing familiar and unfamiliar problems, using acquired knowledge to solve simple probability problems, applying the central limit theorem, estimating population parameters by means of point and interval estimation, testing hypotheses regarding population averages and proportions for one and two samples, applying analysis of variance (ANOVA) methods and interpreting computer output, applying methods of categorical analysis, such as contingency tables and basic tests on categorical data.</p>		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: STTK211	Semester 1	NQF-level: 6
Title: Probability Theory		
<p>Module outcomes:</p> <p>On completing the module, the student should be able to demonstrate knowledge of the following: concepts, such as outcome space, events, probability measures, counting processes, stochastic outcomes of events and the independence of events; important probability theorems, such as the law of total probability and the theorem of Bayes; stochastic variables, distribution functions and mass functions. Special attention will be given to discrete stochastic variables and the following distributions will be discussed in depth: binomial, geometric, negative binomial, hypergeometric and Poisson distributions. The following continuous random variables, together with their distribution functions, will be discussed in detail: exponential, gamma and normal distributions. Functions of these variables will also be discussed. Probability structures of two or more stochastic variables will be defined in the same outcome space and functions of joint distributions. The student should be able to demonstrate knowledge of conditional distributions and the ability to apply probability calculations to conditional distributions; to demonstrate knowledge of ordered statistics and the ability to apply it; to demonstrate knowledge of the expectation value of and standard deviation from all the important mass functions and density functions previously discussed; demonstrate knowledge of covariance and correlation of two stochastic variables, together with conditional expectation values and moment generating functions; to demonstrate knowledge of the first and second moment, two of the most important theorems in probability theory, namely the so-called law of large numbers and the central limit theorem.</p>		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: WISN111	Semester 1	NQF level: 5
Name: Introductory Algebra and Analysis I		

Module outcomes: On completing this module, students should be able to do the following: demonstrate fundamental knowledge of basic set theory and logic, the system of integer and real numbers, mathematical induction, permutations and combinations and the binomial theorem, the concept of functions, circle measure and trigonometric functions, inverse functions and inverse trigonometric functions, polynomials in one variable, rational functions, partial fractions, vectors and the operations between vectors, complex numbers, representations by polar coordinates, limits, continuity and differentiability of standard functions, indefinite integrals of simple functions, the theorem of L'Hospital and its applications, the use of derivatives in optimisation and in sketching curves; demonstrate problem-solving skills by analysing familiar and unfamiliar problems, by using the knowledge of techniques to apply set notation and logic to systems of numbers, by proving theorems with mathematical induction, by determining the number of arrangements and selections from a set, by developing powers of first-degree polynomials, by finding the limits of all the above mentioned functions, also by using the theorem of L'Hospital, by calculating derivatives and indefinite integrals of simple functions and sketching the functions, by formulating optimisation problems mathematically and using knowledge of derivatives to solve them, by performing operations with complex numbers and vectors, and sketching curves in polar coordinates.		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		
Module code: WISN121	Semester 2	NQF level: 5
Name: Introductory Algebra and Analysis II		
Module outcomes: On completing this module, students should be able to do the following: demonstrate fundamental knowledge of basic concepts of sequences, series and power series, and the basic theorems on the converging of series, Taylor series, the basic properties and applications of the definite integral, the fundamental theorems of differential and integral calculus, hyperbolic and inverse hyperbolic functions, applications of integration to surfaces, lengths and volumes, first-order separable differential equations, systems of linear equations, Gaussian reduction, matrices and matrix operations, determinants and Cramer's rule; demonstrate problem-solving skills by analysing familiar and unfamiliar problems, using knowledge of techniques to handle systems of linear equations, judging convergence of sequences and series, calculating Taylor series, determining integrals and derivatives and integrals of exponential and hyperbolic functions, solving differential equations and calculating surfaces, lengths and volumes		
Method of delivery: Full-time		
Assessment modes: The formative and summative assessment methods and -weights will be made available in the study guides and on Efundi.		

E.4.2 SCHOOL OF BUSINESS MANAGEMENT

E.4.2.1 BUSINESS MANAGEMENT

E.4.2.1.1 MODULES

Code	Name	Requirements	Cr
BMAN111	Introduction to Business Management		12
BMAN121	General Management		12
BMAN211	Introduction to Marketing Management		16
BMAN212	Entrepreneurial Skills		16
BMAN221	Purchasing and Supply Chain Management		16
BMAN222	Entrepreneurial Opportunities		16
BMAN311	Financial Management		16
BMAN312	Entrepreneurship		16
BMAN321	Strategic Management		16
BMAR211	Services Marketing		16
BMAR221	Consumer behaviour		16
BMAR311	Product Decision		16
BMAR312	Price and Distribution Decisions		16
BMAR321	Marketing Research		16
BMAR322	Integrated Marketing Communication (IMC)		16

E.4.2.1.2 MODULE OUTCOMES

Module code: BMAN 111	Semester 1	NQF level: 5
Title: Introduction to business management		
Module outcomes: Upon completion of this module, you should be able to demonstrate: <ul style="list-style-type: none">• a complete and systematic knowledge of the nature of business management, establishment issues of a new business, the different business functions and the basic elements of a business plan;• skills, based upon an informed comprehension of theories and concepts, to identify established issues of a new business, identify the different business functions and to draw up a basic SWOT analysis and business plan; and• the ability to undertake a literature and environmental review, prepare a basic report as individual or as a member of a team and to communicate in writing as well as verbally the report to an audience.		

Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 40 2 assignments: weight – 10 Summative: 1 x 3-hour examination: weight – 50 This is a guideline and can change.		
Module code: BMAN121	Semester 2	NQF level: 5
Title: General management		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> • use management in different contexts; • show a management mindset; • report on management and managers in a changing environment; • understand and use the underlying principles of planning; • do organisational design and understand the human resource process; • understand how to lead and remunerate employees; • apply the principles of control in a business situation; • apply his/her knowledge in decision-making; • be familiar with the management of change, stress and innovation, motivation, leadership and trust; • participate as part of a team; • evaluate and apply management by objectives; • demonstrate an ethical approach in all operations; • communicate effectively as an individual and in groups; and • do at least half of his/her assignments in English – the language of the business world. 		
Method of delivery: Full-time		
Assessment modes: Formative: 2 - 3 class tests: weight – 30 1 assignment: weight – 15 1 - 2 other assignments and/or tests: weight – 5 Summative: 1 x 3-hour examination: weight – 50 This is a guideline and can change.		
Module code: BMAN211	Semester 1	NQF level: 6
Title: Introduction to marketing management		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> • understand the nature of marketing management; • demonstrate an ability to provide an adequate overview of a business's marketing environment; • explain the role of marketing information in the marketing process; • accurately define the concept 'marketing research'; • comment in detail on marketing research as a tool to collect information in order to solve marketing management problems; • adequately discuss consumer behaviour and consumer decision-making; • understand the processes of market segmentation, targeting and positioning; and • explain the components of the marketing mix. 		
Method of delivery: Full-time		
Assessment modes: Formative: 2-3 class tests: weight – 30 1 assignment: weight – 15 1-2 other assignments and/or tests: weight – 5 Summative: 1 x 3-hour examination: weight – 50		

This is a guideline and can change.		
Module code: BMAN212	Semester 1	NQF level:6
Title: Entrepreneurial skills		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> • know how to get access to the resources required for a successful management / entrepreneurship career; • discover opportunities in different industries and fields of study; • discover his/her interests, personality, talents and values and bring in connection with the chosen industry and field of study; • develop a personal development plan with a vision and goals; • plan income and expenses wisely and improve the use of numbers in everyday life; and • implement his/her own personal development plan by communicating with various audiences what has been learned, improve functional numeric, receive and give relevant feedback, understand and express oneself better, understand your emotions, apply self-control, demonstrate good interpersonal skills and effectively use functional business language. 		
Method of delivery: Full-time		
Assessment modes: Formative: 2-3 class tests: weight – 35 1-2 assignments: weight – 20 1-2 other assignments: weight – 15 Summative: 1 x 2-hour examination: weight – 30 This is a guideline and can change.		
Module code: BMAN 221	Semester 2	NQF level: 6
Title: Purchasing and supply chain management		
Module outcomes: Upon completion of this module, you should be able to: <ul style="list-style-type: none"> • provide an overview of purchasing management; • understand how to manage the supply base with special emphasis on the selection of suppliers; • determine the key performance areas of purchasing and supply in terms of cost analysis, inventory management and materials management; • identify the instruments used in managing purchasing and supply and electronic information; and • understand the areas of application in purchasing and supply. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 35 2 assignments / homework assignments: weight – 15 Summative: 1 x 3-hour examination: weight – 50 This is a guideline and can change.		
Module code: BMAN222	Semester 2	NQF level: 6
Title: Entrepreneurial opportunities		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> • use the term entrepreneurship in different contexts; • display an entrepreneurial mindset; • report on the elements of entrepreneurship; 		

<ul style="list-style-type: none"> • understand the functioning of the brain, brain preferences and thinking skills; • manage his thoughts and self talk; • identify stumbling blocks and know how to overcome them; • evaluate environments and identify opportunities for creative application in all walks of life; • understand and utilise the characteristics for entrepreneurial success; • use applicable creative techniques to generate ideas and solve problems; • function in idea-generating teams; • demonstrate the use of entrepreneurial language; • display skills imperative to creative entrepreneurial thinking; • plan and execute the initial steps in implementing a solution or project in practice; • demonstrate an ethical approach in all operations; and • communicate effectively on a one-to-one basis and in groups. 		
Method of delivery: Full-time		
Assessment modes: Formative: 2-3 class tests: weight – 35 1-2 assignments: weight – 20 1-2 other assignments: weight – 15 Summative: 1 x 2-hour examination: weight – 30 This is a guideline and can change.		
Module code: BMAN 311	Semester 1	NQF level: 7
Title: Financial management		
Module outcomes: Upon completion of this module, you should be able to demonstrate: <ul style="list-style-type: none"> • a complete and systematic knowledge of financial statements and cash management, fixed assets, analysis of financial management and working capital, time value of money, valuation and the required rate of return, financial decisions and dividend policy; • skills, based upon an informed comprehension of theories and concepts, evaluating and analysing financial statements, calculating all calculations on the time value of money, financial aspects and making decisions based on these results; and • the ability to undertake a literature and environmental review, prepare a basic report on financial issues as individual or as a member of a team and communicate in writing as well as verbally the report to an audience. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 35 1 integrated assignment: weight – 10 2 class assignments: weight – 5 Summative: 1 x 3-hour examination: weight – 50		
Module code: BMAN312	Semester 1	NQF level: 7
Title: Entrepreneurship		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> understand what entrepreneurs and entrepreneurship entail; utilise the context of entrepreneurship; report on how to go about looking for sustainable ideas; understand and utilise the underlying principles of planning a new business; apply competitive advantage as key success factor know how to organise a new business; conduct the launch of a new business; 		

Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 30 1 Integrated assignment: weight – 20 Summative: 1 x 3-hour examination: weight – 50 This is a guideline and can change.		
Module code: BMAR 221	Semester 2	NQF level: 6
Title: Consumer behaviour		
Module outcomes: Upon completion of this module, you should be able to: <ul style="list-style-type: none"> • understand the scope of consumer behaviour with specific reference to the importance thereof from a marketing management perspective; • understand how motivation, personality, perception, learning and attitude influence the consumer as an individual; • indicate how consumers are influenced by the social and cultural settings; and • have an understanding of the consumer decision-making process and its influence on marketing strategies aimed at addressing consumer needs by satisfying their behaviour. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 35 2 assignments / homework assignments: weight – 15 Summative: 1 x 3-hour examination: weight – 50 This is a guideline and can change.		
Module code: BMAR 311	Semester 1	NQF level: 7
Title: Product decisions		
Module outcomes: Upon completion of this module, you should be able to : <ul style="list-style-type: none"> • Understand what is meant with the concept 'product' • Examine the management of new products • Evaluate the positioning of new products • Discuss individual product decisions • Discuss multiple product decisions • Comment on the product life cycle concept 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 30 1 Integrated assignment – 20 Summative: 1 x 3-hour examination: weight – 50 This is only a guideline and can be changed.		
Module code: BMAR 312	Semester 1	NQF level: 7
Title: Price and Distribution Decisions		
Module outcomes: Upon completion of this module, you should be able to : <ul style="list-style-type: none"> • demonstrate knowledge about the importance of price and price setting; • explain the nature and role of price in an organisation; • understand the price-value relationship; • the role of price in the marketing mix; • identify the steps in the price setting process and discuss it; • determine the final price; • demonstrate knowledge in designing distribution channels; • demonstrate the ability to select channel members; • demonstrate knowledge of logistics management; 		

E.4.2.2 TOURISM MANAGEMENT**E.4.2.2.1 MODULES**

Code	Name	Requirements	Cr
TMBP111	Introduction to Tourism Management		8
TMBP121	Hospitality Management		16
TMBP211	Applied Tourism Management	BMAN121	16
TMBP221	Tourism Marketing		16
TMBP311	Sustainable Eco-tourism		16
TMBP312	Introduction to Event Management (choice module)		16
TMBP321	Game Farm Management		16
TMBP322	Applied Event Management (choice module)		16
VHTB311	Hospitality Management: Food and Beverage Management		16

E.4.2.2.2 MODULE OUTCOMES

Module code: TMBP111	Semester 1	NQF level: 5
Title: Introduction to tourism management		
Module outcomes: After completion of this module the learner would be able to: <ul style="list-style-type: none"> demonstrate a fundamental knowledge base of the tourism industry, which includes an informed understanding of the functioning and development thereof in a wider context and in relation to society; demonstrate fundamental knowledge of the various components of the tourism industry as well as the individual's role in the industry and well-defined situations; demonstrate awareness and sensitivity for the economic, social and environmental impacts of tourism as well as be able to identify and analyse these impacts and provide solutions for well-defined problems; and understand the value of tourism for the economy in South Africa. 		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 10 3 other informal class assessments: weight – 15 Summative: 1 x 3-hour assessment: weight – 50 This is a guideline and can change.		
Module code: TMBP121	Semester 2	NQF level:5
Title: Hospitality management		
Module outcomes: After completion of this module the learner would be able to: <ul style="list-style-type: none"> demonstrate fundamental knowledge and insight into the principles and management of the guesthouse industry and conference tourism in South Africa as well as apply these to 		

well-defined problems and case studies; <ul style="list-style-type: none"> show insight into the development, planning and management of a guesthouse and/or conferences; analyse and evaluate case studies or problem situations concerning the guesthouse industry and conferences and be able to report the solutions or findings by means of a report, which must be presented either verbally or in writing according to specific guidelines and a well-defined ethical framework; and demonstrate efficient information-gathering, analysis, synthesis and evaluation skills in the writing of assignments. 		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 10 3 other informal class assessments: weight – 15 Summative: 1 x 3-hour assessment; weight – 50 This is a guideline and can change.		
Module code: TMBP211	Semester 1	NQF level: 6
Title: Applied tourism management		
Module outcomes: After completion of this module the learner would be able to: <ul style="list-style-type: none"> demonstrate a sound knowledge and understanding of the concepts, components and theories of entrepreneurship and tourism management (facility management, financial management and casino management) in the South African context; implement certain techniques and procedures to select entrepreneurial opportunities in the tourism industry by implementing certain techniques and procedures after critical analysis and synthesis of the relevant information; solve well-defined but unfamiliar problems with specific reference to the development of business plans for any type of tourism business; demonstrate risk-management skills based on case studies; make responsible decisions within an ethical framework regarding the development and management of a tourism organisation; and present and communicate information reliably and coherently, either verbally or non-verbally, by using the appropriate information technology. 		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 10 3 other informal class assessments: weight – 15 Summative: 1 x 3-hour assessment; weight – 50 This is a guideline and can change. <i>Pre-requisite: BMAN121</i>		
Module code: TMBP221	Semester 2	NQF level:6
Title: Tourism marketing		
Module outcomes: After completion of this module, the learner would be able to: <ul style="list-style-type: none"> demonstrate a sound knowledge and understanding of the concepts, components and theories of tourism marketing; compile a marketing plan for any tourism product according to certain methods and procedures; solve well-defined but unfamiliar problems in the tourism-marketing context by means of the right methods and based on a strong value system of certain norms and values; and evaluate and synthesise marketing information critically as an individual or part of a team and then be able to communicate solutions or proposals, verbally or non-verbally, by 		

means of the appropriate information technology.		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 25 3 integrated assignments: weight – 15 Summative: 1 x 3-hour assessment: weight – 40 1 primary assignment: weight – 20 This is a guideline and can change.		
Module code: TMBP311	Semester 1	NQF level: 7
Title: Sustainable ecotourism management (Choice module)		
Module outcomes: After completion of this module the learner would be able to: <ul style="list-style-type: none"> demonstrate, as an individual or as part of a team, a well-rounded and systematic knowledge and practical skills with regard to ecotourism management, which include park management, the management of marine and coastal areas as well as the practical presentation of environmental and cultural elements in a sustainable manner to tourists. This must be done from a well-established ethical value system; demonstrate skills to identify and analyse unfamiliar concrete and abstract problems relating to environmental management and be able to provide solutions by means of certain procedures, methods and techniques; argue and participate in discussions regarding solutions where a multiplicity of 'right' answers is possible; and present and communicate academic work/information in well-structured arguments, either verbally or non-verbally, with the appropriate information technology. 		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 15 Summative: 1 x 3-hour assessment: weight – 40 1 primary assignment: weight – 20 This is a guideline and can change. <i>(If the learner chooses TMBP311 as choice module, he/she must take TMBP321 in the second semester.)</i>		
Module code: TMBP321	Semester 2	NQF level:7
Title: Game Farm Management (Choice module)		
Module outcomes: After completion of this module the learner would be able to: <ul style="list-style-type: none"> demonstrate a well-rounded and systematic knowledge base with regard to the concepts, components, theories, models and frameworks of game farm management, which include game farm development, planning, management, legislation and hunting tourism; conduct research with regard to game farm management, but also be able to critically analyse, as individual or as part of a team, current research in order to make conclusions and argue certain suggestions based on theoretical and practical evidence; identify, critically analyse and provide effective solutions for unfamiliar concrete and abstract problems in this field of study; practically demonstrate the planning regarding the development of a game farm, either verbally or non-verbally; and present and communicate academic work/information in well-structured arguments, either verbally or non-verbally, with the appropriate information technology. 		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 15 2 other informal class assessments: weight – 10		

<p>Summative: 1 x 3-hour assessment: weight – 50</p> <p>This is a guideline and can change.</p> <p><i>Pre-requisite: TMBP311</i></p>		
Module code: TMBP312	Semester 1	NQF level: 7
Title: Introduction to event management (Choice module)		
<p>Module outcomes:</p> <p>After completion of this module, the learner would be able to:</p> <ul style="list-style-type: none"> demonstrate, as an individual or as part of a team, a well-rounded and systematic knowledge and practical skills with regard to the management of events, which include certain definitions, types of events, role players involved in the events industry, advantages and disadvantages of events, the elements of event management, the objectives of events, facility considerations, programme planning, awards planning, human resources planning, registration planning, procedures, risk and emergency procedures as well as food and transport planning; demonstrate skills to identify, analyse and evaluate unfamiliar concrete and abstract problems relating to event management and be able to plan, implement, evaluate and improve the event plan by means of the appropriate software; and conduct a literature search on an identified theme or problem and be able to analyse and interpret this information to suggest certain conclusions based on ethical arguments, and present these either verbally or non-verbally. 		
Method of delivery: Full-time		
<p>Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 15</p> <p>Summative: 1 x 3-hour assessment: weight – 40 1 primary assignment: weight – 20</p> <p>This is a guideline and can change. (If the learner chooses TMBP312 as choice module, he/she must take TMBP322 in the second semester.)</p>		
Module code: TMBP322	Semester 2	NQF level: 7
Title: Applied event management (Choice module)		
<p>Module outcomes:</p> <p>After completion of this module the learner would be able to:</p> <ul style="list-style-type: none"> demonstrate a well-rounded, systematic knowledge and critical understanding of the planning of an event; apply skills with regard to the practical planning of an event based on unfamiliar concrete and abstract problems; identify, analyse and provide solutions for abstract problems in event management in an ethical manner; retrieve, analyse and present information by means of the appropriate information technology; and plan and execute various types of events. 		
Method of delivery: Full-time		
<p>Assessment methods: Formative: 3 class tests: weight – 25 2 integrated assignments: weight – 15 2 other informal class assessments: weight – 10</p> <p>Summative: 1 x 3-hour assessment; weight – 50</p> <p>This is a guideline and can change.</p> <p><i>Pre-requisite: TMBP312</i></p>		
Module code: VHTB311	Semester 1	NQF-level: 7
Title: Hospitality management: Food and beverage management		

Module outcomes:

After completion of this module the learner would be able to:

- plan, manage and implement hospitality management programmes according to food and beverage needs;
- demonstrate information technology skills;
- act and argue from a well-defined ethical framework;
- indicate a purposeful network with the hospitality industry;
- show the adequate attitude(s) towards the hospitality industry;
- function effectively in groups; and
- additional to the above, the learner should be able to function from a pure ethical perspective in all fields of hospitality management.

Method of delivery: Full-time

Assessment methods: Formative: 3-4 integrated assignments: weight – 40
 3-4 scheduled tests, weight – 40
 2-4 other tests and assignments: weight –20
 Summative: 1 x 3-hour assessment: weight – 50

This is a guideline and can change.

E.4.2.3 UNDERSTAND THE WORLD**E.4.2.3.1 MODULES**

Code	Name	Requirements	Cr
WVES221	Understanding the economic world		12
WVES311	Business Ethics		12

E.4.2.3.2 MODULE OUTCOMES

Module code: WVES221	Semester 2	NQF-level: 6
Title: Understanding the economic world		
Module outcomes: Upon completion of this module, you should be able to: <ul style="list-style-type: none"> • have a fundamental knowledge base of a selection of world views and ideologies and their critical understanding through an ability to compare the nature and demonstrate function, as well as different contemporary manifestations of these world views and ideologies; • have the ability to understand the interrelatedness of phenomena such as occurs in natural and social systems, and from this vantage point, analyse and evaluate real life problems or case studies based on core issues of our time, such as poverty, constant change, human rights, HIV-AIDS, power abuse, corruption, racism, xenophobia, etc.; • be able to articulate their personal world view and use it as a point of departure for arguing 		

and communicating feasible solutions to core issues and problems of our time in a typical academic manner		
Method of delivery: Full-time		
Assessment methods: Formative: 3 class tests: weight – 40 Class attendance: weight – 10 Summative: 1 x 1-hour examination: weight – 50 This is a guideline and can change.		
Module code: WVES311	Semester 1	NQF-level: 7
Title: Business ethics		
Module outcomes: After completion of this module you should: <ol style="list-style-type: none"> 1. Possess knowledge of <ul style="list-style-type: none"> - Selected ethical theories - Moral decision-making strategies - Selected socio-economic ethical issues - Selected issues and approaches with regard to business ethics - The nature of organizations and management from an ethical perspective 2. Possess the ability and skills to apply the above knowledge to case studies 3. Possess the ability and skills to analyse and evaluate the abovementioned theories and issues from different philosophical and ideological perspectives. 		
Method of delivery: Full-time		
Assessment methods: Formative: Weekly class tests: weight – 20 Semester test: weight – 50 Essay – 30 Summative: 1 x 2-hour examination: weight – 50 This is a guideline and can change.		

E.4.3 SCHOOL OF HUMAN RESOURCE MANAGEMENT**E.4.3.1 INDUSTRIAL PSYCHOLOGY****E.4.3.1.1 MODULES**

IOPS111	Introduction to Industrial Psychology		12
IOPS 121	Occupational Health and Ergonomics		12
IOPS211	Personnel Psychology		16
IOPS221	Occupational Psychology		16
IOPS311	Organisation Psychology		16
IOPS321	Psychometrics and Research Methodology		16
BSKT	Personnel Psychology		16
Other modules in this curriculum of the School of Human Resource Management			
PSYC121	Social and Community Psychology		12
PSYC211	Developmental Psychology		16
PSYC212	Personality Psychology		16
PSYC221	Positive Psychology		16
PSYC311	Psychopathology		16
PSYC321	Basic Counselling and ethical conduct		16

E.4.3.1.2 MODULE OUTCOMES

Module code: IOPS111	Semester 1	NQF level: 5?
Title: Introduction to Industrial psychology		
Module outcomes: The student should be able to: <ul style="list-style-type: none">• demonstrate knowledge of, and insight into the core areas of Industrial Psychology, including career prospects, roles, functions and competencies of registered counsellors and psychometrists and psychologists;• define and describe the role and the use of the principles of Industrial Psychology;• analyse the biological bases of behaviour, which include cognitive abilities, memory, learning and motivation; and• analyse the social bases of behaviour, which includes interpersonal interaction like		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100 Summative: 1 x 2-hour examination: weight – 50		

Module code: IOPS121)	Semester 2	NQF level: 5
Title: Career health and Ergonomics		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • demonstrate knowledge of the nature and importance of a safe and healthy work environment that enhances the quality of the work life of employees; • show insight into the problems that workers experience regarding safety, health, quality of work life and the human-technology interaction; • demonstrate knowledge of the application of ergonomics by designing models to fit body posture, the office/work environment, designing for special populations and the practical application of the models by means of the ergonomics checklist; • demonstrate knowledge of the connection between work and psychological well being (e.g. Psychological adjustment); • know the determinants and causes of work maladjustment and the implications thereof for safety; • demonstrate knowledge of the types of work dysfunctions and other work-related and organisational maladjustments; • demonstrate knowledge of the ways in which organisations should go about to ensure a safe and healthy work environment conducive to improving the quality of work life; and • demonstrate knowledge of the most important provisions of the Occupational Health and Safety Act (Act 85 of 1993) in maintaining safe and healthy work environments. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100 Summative: 1 x 3-hour examination: weight – 50		
Module code: IOPS211	Semester: 1	NQF level: 6
Title: Personnel psychology		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • show knowledge of the changing nature of work and how this will affect the application of psychological principles in decision-making; • analyse and apply different types of criteria/standards as it pertains to decision-making for people at work in a fair and equitable way; • evaluate/assess the quality of and applicability of different psychological predictors; and • apply the correct problem solving method such as the development, appraisal and motivation of people at work. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100 Summative: 1 x 2-hour examination: weight – 50		
Module code: IOPS221	Semester: 2	NQF level: 6
Title: Career psychology		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • Evaluate the implications of the changing organisation for careers using various theories of career choice/development and counselling in solving career related problems; • Identify different life/career stages and the methods that can be used in dealing with 		

career issues; and • assess different effects of career experiences on employees and all aspects of career management support.	
Method of delivery:	Full-time
Methods of assessment:	Formative: 3 Large scheduled tests: weight – 100 Summative: 1 x 2-hour examination: weight – 50

Module code: IOPS311	Semester: 1	NQF level: 7
Title: Organisational psychology		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • explain the research, theories and approaches regarding organisational behaviour, stress, motivation, job satisfaction, leadership, group behaviour, organisation politics, conflict, decision-making, communication and organisation architecture; • show sensitivity for individual, group and organisational problems at national and international level; • demonstrate skills to diagnose individual, group and organisation problems and identify opportunities to intervene or refer to other professionals; • advise relevant parties on solutions and to facilitate such solutions; • explain the competencies of an organisation development consultant; • diagnose the changes that have an influence on individuals, groups and organisations. • explain the management of change; • use skills to make an organisation diagnoses; and • show an understanding of elementary organisation development interventions. 		
Method of delivery:		Full-time
Methods of assessment:		Formative: 3 Large scheduled tests: weight – 100 Summative: 1 x 3-hour examination: weight – 50
Module code: IOPS321	Semester 2	NQF level: 7
Title: Psychometry and Research methodology		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • show an understanding of psychological measurement, its ethics and requirements; • apply psychometrical techniques; • evaluate different psychometrical techniques and select techniques that can be used in all fairness in a given situation; • show an understanding of the nature and measurement of intelligence, interest and personality; • interpret psychological protocols; • show an understanding of the nature of research, quantitative and qualitative approaches as well as the research process (i.e. literature review, data collection methods, sampling techniques, hypotheses, research objectives, reliability and validity); • demonstrate knowledge to plan an elementary research project; and • apply knowledge of the use of the American Psychological Association (APA) referencing 		

technique.		
Method of delivery: Full-time		
Methods of assessment: Formative: 4 Large scheduled tests: weight – 60 4 Assignments: weight – 40 Summative: 1 x 3-hour examination: weight – 50		
Module code: BSKT221	Semester 2	NQF level: 6
Title: Personnel psychology		
Module outcomes: The student should be able to:		
<ul style="list-style-type: none">• show knowledge of the changing nature of work and how this will affect the application of psychological principles in decision-making;• analyse and apply different types of criteria/standards as it pertains to decision-making for people at work in a fair and equitable way;• evaluate/assess the quality of and applicability of different psychological predictors; and• apply the correct problem solving method such as the development, appraisal and motivation of people at work.		
Method of delivery: TLS		
Methods of assessment: Formative: 1 “Semester” test: weight – 30 2 Assignments: weight – 70 Summative: 1 x 3-hour examination: weight – 60		
Module code: PSYC121	Semester 2	NQF level: 5
Title:	Social and Community Psychology	
Module outcomes: After completion of the module, the student should be able to:		
<ul style="list-style-type: none">• demonstrate a fundamental knowledge of and insight into the perspectives and theories on which social and community psychology is based and also to apply the concepts and terminology in well-defined problems or case studies such as poverty, constant change, human rights, power abuse, corruption, racism, xenophobia, etc within a multi-cultural context and an understanding of the inter-relatedness;• demonstrate information gathering and processing skills for writing assignments within the context of the social and community psychology, individually or in groups;• analyse and evaluate, in individual and group tasks, case studies, examples or problem situations and solutions, to convey this in the form of a report or assignment, verbally or written, within the prescribed conventions and formats; and• demonstrate a clear attitude and ethical system in all forms of communication and interaction with people.		
Method of delivery:	Full time	
Method of assessment:	Pc 1 x 2 hours; 1 : 1	
Module code: PSYC211	Semester 1	NQF level: 6
Title:	Developmental Psychology	
Module outcomes: After completion of the module, the student should be able to:		
<ul style="list-style-type: none">• develop a sound knowledge base of the physical, cognitive, social, moral and personality development of human beings in every stage of the life cycle;• demonstrate a sound understanding of views on human nature, concepts, theories and		

key terminologies used in Developmental Psychology in order to communicate information reliably, coherently and ethically in assessment tasks;		
<ul style="list-style-type: none">• demonstrate the ability to critically evaluate, analyze and synthesise information of human development in order to solve simulated problems, individually and in groups; and• develop a sound understanding of academic discourses concerning the impact which diverse contexts such as poverty, malnutrition, over-population, geographic circumstances, discrimination and inadequate social and physical stimulation has on human development.		
Method of delivery:	Full-time	
Method of assessment:	Pc 1 x 3 hours; 1 : 1	
Module code: PSYC212	Semester 1	NQF level: (6
Title:	Personality Psychology	
Module outcomes: After completion of the module, the student should be able to:		
<ul style="list-style-type: none">• demonstrate a grounded knowledge of:• different meta-theoretical world and life views relevant to human functioning;• schools of thought on personality for example psychodynamic, humanistic and eco-systemic;• explain, reason, substantiate with applicable literature and communicate, verbally and in written form, the content and application possibilities of personality theories and personality psychology integrating the basis of scientific method and ethical principles; and• analyse well-defined and emerging true life problems, situations and case studies by using the most applicable procedures and techniques used in personality psychology, to explain behaviour using personality theories, to compare and to reason possible solutions and to communicate this in a coherent/ logical and reliable report.		
Method of delivery:	Full time	
Method of assessment:	Pc 1 x 3 hours; 1 : 1	
Module code: PSYC221	Semester 2	NQF level: 6
Title:	Positive Psychology	
Module outcomes: After completion of the module, the student should be able to:		
<ul style="list-style-type: none">• demonstrate a solid knowledge base of:• the shift from the traditional pathogenic paradigm to a salutogenic perspective of human functioning and from there to a balanced perspective on mental health from pathology to flourishing and its implications for public health care;• Positive Psychology/Psychofortology as a movement within the field of Psychology;• a sound understanding of the important concepts, rules, principles and theories related to psychological health in order to apply it to the identification and facilitation of personal and others' functioning within a multicultural context;• demonstrate the ability to solve well-defined but unfamiliar problems related to psychological and psycho-social health, using appropriate procedures and sound evidence drawn from a critical analysis of different theories within Positive Psychology/Psychofortology, and communicate the information reliably and coherently, both orally and in writing, giving proof of effective and critical reasoning/; and• apply your knowledge and insight in Positive Psychology/Psychofortology in a moral-ethical and culture sensitive way on both individual and social levels with sensitivity to		

inter alia collectivist and individualist value systems.		
Method of delivery:	Full time	
Method of assessment:	Pc 1 x 3 hours; 1 : 1	
Module code: PSYC311	Semester 1	NQF level: 7
Title:	Psychopathology	
Module outcomes: After completion of the module, the student should be able to:		
<ul style="list-style-type: none">• demonstrate ,in the context of a bio-psycho-social model;• a rounded and systematic knowledge of psychological disturbances in a multi-cultural context;• show a coherent and critical understanding of the relevant concepts and terminologies, theories and processes and techniques of the psychopathology in a professional context so that you can apply this in undefined and more complex problem situations in case studies;• an understanding of pathology and interventions in the context of primary, secondary and tertiary health care;• demonstrate the skills of information gathering and processing in order to complete written assignments;• analyze case studies individually or in groups and to give your own integrated opinion based on theoretical grounds and to communicate this information in the form of a report according to prescribed conventions of the discipline; and• demonstrate a clear value system and code of ethical conduct in all forms of communication and interaction.		
Method of delivery:	Full time	
Method of assessment:	Pc 1 x 3 hours; 1 : 1	
Module code: PSYC321	Semester 2	NQF level: 7
Title:	Basic Counselling and ethical conduct	
Module outcomes: After completion of the module, the student should be able to:		
<ul style="list-style-type: none">• demonstrate a grounded knowledge of a general model, the therapeutic process, typical counselling techniques, a few selected application fields (e.g. AIDS and post traumatic counselling) and the ethical code of counselling and a coherent and critical understanding of the relevant concepts, principles and theories of the field so that you can apply this in undefined complex problem situations and ethical dilemmas in case studies;• analyse case studies or examples (individually or in groups) and form an own opinion based on theoretical grounds and to communicate this in a report according to prescribed conventions of the discipline; and• demonstrate a clear value and ethical system in all forms of communication and interaction with an awareness of human rights issues.		
Method of delivery:	Full time	
Method of assessment:	Pc 1 x 3 hours; 1 : 1	

E.4.3.2 LABOUR RELATIONS MANAGEMENT

E.4.3.2.1 MODULES

LARM111	Introduction to Workplace Relations		12
LARM211	Occupational Management		16
LARM221	Work Group Dynamics		16
LARM311	Theory and Practice of Labour Relations		16
LARM321	Management of Labour Relations		16
LARM322	Conflict Management		16
HRMA122	The Functions of Human Resource Management		12
BSOT221	Occupational Sociology		
PSDT111	Professional Skills Development		12

E.4.3.2.2 MODULE OUTCOMES

Module code: LARM111	Semester 1	NQF level: 5
Title: Introduction to Workplace relations		
Module outcomes: The student should be able to: <ul style="list-style-type: none">• demonstrate knowledge of, insight into the terminology, core principles and theories, and background of Industrial Sociology as it is applied in business;• demonstrate a fundamental knowledge and insight of the study field of Industrial Sociology;• describe the role of the worker and organisations as part of the broader society;• show an understanding of the inter-relationship between business and the community; and• demonstrate the ability to collect information regarding the responsibility of people and the community.		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight Summative: 1 x 3-hour examination: weight – 50		
Module code: LARM211	Semester 1	NQF level: 6
Title: Career management		
Module outcomes: The student should be able to: <ul style="list-style-type: none">• demonstrate an informed comprehension of the challenges in occupations, motivation to work, conflict between occupations and role theory;• display a fundamental knowledge of how an organisation structure can influence a business;• analyse, interpret and relay unknown problems related to mobility;• understand stratification and the working of the organisation on different levels; and		

<ul style="list-style-type: none"> • evaluate socio-demographic and economic trends which can affect work wellness. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100		
Summative: 1 x 3-hour examination: weight – 50		
Module code: LARM221	Semester 2	NQF level: 6
Title: Work-group dynamics		
<p>Module outcomes:</p> <p>The student should be able to:</p> <ul style="list-style-type: none"> • demonstrate knowledge of, and insight into the terminology, core principles and theories, and background of Work-group dynamics as it is applied in groups within the workplace; • display an in-depth knowledge and understanding of the structure, significance and functions of different groups as sub-systems in interaction within the workplace; and • to work in groups to address and analyse problems in well-defined groups situations and report the findings in an assignment conforming to Labour Relations Management format. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100		
Summative: 1 x 3-hour Exam: weight – 50		
Module code: LARM311	Semester 1	NQF level: 7
Title: Theory and practice of labour relations		
<p>Module outcomes:</p> <p>The student should be able to:</p> <ul style="list-style-type: none"> • show insight into and knowledge of labour relations concepts; modalities that influence the regulation of labour relations; tripartite relationships; industrial democracy, participation and representation, development of labour relations in South Africa; • display an in-depth knowledge and understanding of legislation, labour unions, collective bargaining and the way all of these aspects influence the labour environment; • know and understand the dynamics of strikes, reasons for strikes; representation of labourers at an organisation level by means of forums and future labour relations development; and • reveal knowledge on managing labour relations effectively in businesses/organisations. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100		
Summative: 1 x 3-hour examination: weight – 50		
Module code: LARM321	Semester 2	NQF level: 7
Title: Theory and practice of labour relations		
<p>Module outcomes:</p> <p>The student should be able to:</p> <ul style="list-style-type: none"> • demonstrate a sound and systematic knowledge of labour relations management; • display comprehension of the various aspects of the law of contract that applies to the contract of employment; • demonstrate knowledge of labour legislation and the enforcement thereof; • master the implementation and management of labour relations in the workplace; • relay and criticise the South African mechanism for the settlement of labour disputes; • function effectively in groups; and • apply ethical principles in labour relations. 		

Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100		
Summative: 1 x 3-hour examination: weight – 50		
Module code: LARM322	Semester 2	NQF level: 7
Title: Conflict management		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • demonstrate knowledge of, and insight into, the terminology, core principles and theories, and background of conflict as it is applicable to groups within the workplace; • display an in-depth knowledge and understanding the importance of utilising appropriate management skills to deal with conflict within the workplace; and • evaluate conflict participants, address and analyse conflict in well-defined situations and report the findings and suggest ways of solving/managing the conflict in an assignment conforming to Labour Relations Management formats. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100		
Summative: 1 x 3-hour examination: weight – 50		
Module code: HRMA122	Semester 2	NQF level: 7
Title: The functions of Human resource management		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • know and understand the nature, value and functions of, as well as the challenges to human resource management; • demonstrate knowledge of and insight into job analysis, human resource planning, recruitment, selection, compensation, induction, training and development, performance management and the application of skills in utilising programmes in all these aspects in organisations; and • apply knowledge and skills to compile and evaluate programmes in human resource management. 		
Method of delivery: Full-time		
Methods of assessment: Formative: 3 Large scheduled tests: weight – 100		
Summative: 1 x 2-hour examination: weight – 50		
Module code: BSOT221	Semester 2	NQF level: 6
Title: Career sociology		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • interpret, within a contemporary work context, a comprehensive and systematic knowledge of organisation dynamics, management interventions and -mechanism that are experienced by several careers and professions. 		
Method of delivery: TLS		
Methods of assessment: Formative: 1 “Semester” test: weight – 30		
2 Assignments: weight – 70		
Summative: 1 x 3-hour examination: weight – 60		

Module code: PSDT111	Semester 1	NQF level: 5
Title: Professional Skills Development		
<p>Module outcomes: Upon completion of this module, the student should be able to:</p> <p>Outcome 1: demonstrate personal attributes, such as self-management, taking responsibility and being motivated;</p> <p>Outcome 2: know and demonstrate insight into the role of group dynamics, demonstrate an ability to work in a group, lead a group and manage diversity;</p> <p>Outcome 3: demonstrate an ability to manage change; and</p> <p>Outcome 4: demonstrate the ability to do career planning and understand the chosen career environment.</p>		
Method of delivery: Full-time		
<p>Methods of assessment: Formative: One (1) "semester test": weight – 40</p> <p style="text-align: center;">Three (3) class tests/assignments: weight – 60</p> <p style="text-align: center;">Summative: One (1) examination (3 hours): weight – 50</p> <p>(The above serves as guidelines for assessment and is subject to change.)</p>		

E.4.4 SCHOOL OF ACCOUNTING SCIENCES**E.4.4.1 TAXATION****E.4.4.1.1 MODULES**

Module Code	Descriptive name	Assumed learning	Credits
TAXC211	Introduction to tax on Companies	ACCC111, 121	12
TAXC221	Introduction to tax on individuals and administration of estate	TAXC211	12
TAXC371	Tax Applications	ACCC271 & TAXC221 (40%)	32
TAXF211	Introduction to taxation of companies	ACCF111,121	12
TAXF221	Introduction to taxation of individuals	TAXF211	12
TAXF311	Taxation: Taxation of Individuals and Businesses	ACCF211, 221 or ACCC271 / TAXF/TAXC221	16
TAXF321	Taxation: Taxation of Companies, Trusts and Other	TAXF311 (40%) TAXC311 (40%)	16
TAXS312	Taxation: Advanced Value Added Tax	TAXF321 (40%)	16
TAXS313	Taxation: Advanced Employee Tax	TAXF321 (40%)	16
TAXS322	Taxation: Advanced Capital gain Tax	TAXS312 (40%) and TAXS313 (40%)	16
TAXS323	Taxation: Tax Administration	TAXS312 (40%) and TAXS313 (40%)	16
TAXS324	Taxation: Specific research methodology and effective opinion writing	TAXS312 (40%) and TAXS313 (40%)	16

E.4.4.1.2 MODULE OUTCOME

Module code: TAXC211	Semester: 1	NQF level: 6
Title: Introduction to tax on Companies		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> • interpret and apply the Income Tax Act and relevant court cases, issued by the South African Revenue Service, pertaining to companies; • demonstrate a clear understanding of the definition of gross income, exempt income, deductible expenses and taxable income as defined by the Income Tax Act, pertaining to business activities; • identify and calculate basic specific deductions and capital allowances of companies; • calculate basic capital gains tax (CGT) according to the Eighth Schedule of the Income 		

Tax Act; <ul style="list-style-type: none"> calculate the normal income tax payable by companies; provide basic administrative procedures pertaining to the Income Tax Act; and calculate basic Value Added Tax (VAT), as required by the Value Added Tax Act. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester Summative: 1 x 3-hour examination: weight – 50		
Module code: TAXC221	Semester: 2	NQF level: 6
Title: Accounting: Income tax of individuals and administration of estate		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> interpret and apply the Income Tax Act, court cases as well as practice notes, issued by the South African Revenue Service, pertaining to individuals; demonstrate a clear understanding of the definition of gross income, exempt income, deductible expenses and taxable income as defined by the Income Tax Act; motivate why items are taxable/deductible pertaining to individuals, by referring to court cases; demonstrate the ability to calculate the normal income tax (including capital gains tax) payable by individuals on taxable income of remuneration, investment income and fringe benefits; demonstrate the ability to calculate employees' tax that has to be deducted from remuneration, as well as provisional tax payable on income other than remuneration; calculate, by referring to legislation the donations tax payable; and perform the tax and accounting treatment of deceased and insolvent estates with reference to the Administration of Estates Act nr. 66 of 1965 and the Insolvency Act nr. 24 of 1936. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester Summative: 1 x 3-hour examination: weight – 50		
Module code: TAXC371	Year module	NQF level: 7
Title: Tax Applications		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> interpret the Income Tax Act, court cases and SARS practice notes; identify and calculate capital and other allowances for various entities (e.g. companies, CCs, partnerships, farmers) and individuals; calculate the normal income tax payable by individuals and the following entities (e.g. companies, CCs, partnerships, farmers); calculate secondary tax on companies (STC); calculate the taxation on lump sums received; calculate the different types of taxation as required by the Fourth Schedule of the Income Tax Act payable by individuals, as well as companies (e.g. provisional tax, employees tax, etc); interpret and calculate the Value Added Tax (VAT) according to the Value Added Tax Act; calculate and apply the principles of Capital Gains Tax (CGT) according to the Eighth Schedule of the Income Tax Act; identify, by means of referring to legislation and court cases, cases of tax avoidance and the consequences thereof; 		

<ul style="list-style-type: none"> • calculate, by means of referring to legislation and court cases, estate duty; • calculate the relevant taxes relating to trusts and identify the relevant taxpayers as well as cases of tax avoidance in terms of Sections 7 and 25 of the Income Tax Act; and • apply all taxes to advanced taxation problems and calculations. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester Summative: 1 x 3-hour examination: weight – 50		
Module code: TAXF211	Semester: 1	NQF level: 6
Title: Taxation: Introduction to taxation of companies		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • interpret and apply the Income Tax Act and relevant court cases, issued by the South African Revenue Service, pertaining to companies; • demonstrate a clear understanding of the definition of gross income, exempt income, deductible expenses and taxable income as defined by the Income Tax Act, pertaining to business activities; • identify and calculate basic specific deductions and capital allowances of companies; • calculate basic capital gains tax (CGT) according to the Eighth Schedule of the Income Tax Act; • calculate the normal income tax payable by companies; • provide basic administrative procedures pertaining to the Income Tax Act; and • calculate basic Value Added Tax (VAT), as required by the Value Added Tax Act. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50		
Module code: TAXF221	Semester: 2	NQF level: 6
Title: Taxation: Introduction to income tax		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • . interpret and apply the Income Tax Act, court cases as well as practice notes, issued by the South African Revenue Service, pertaining to individuals; • demonstrate a clear understanding of the definition of gross income, exempt income, deductible expenses and taxable income as defined by the Income Tax Act, pertaining to individuals; • motivate why items pertaining to individuals are taxable/deductible, by referring to court cases; • demonstrate the ability to calculate the normal income tax (including capital gains tax) payable by individuals on taxable income of remuneration, investment income and fringe benefits; and • demonstrate the ability to calculate employees' tax that has to be deducted from remuneration, as well as provisional tax payable on income other than remuneration. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50		

Module code: TAXF311	Semester: 1	NQF level: 7
Title: Taxation: Taxation of individuals and businesses		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • interpret the relevant income tax law, case law and practice notes issued by the South African Revenue Services; • demonstrate a clear understanding of the definition of gross income, deductible expenses, fringe benefits, lump sum receipts and taxable income of individuals carrying on trade or business; • calculate income tax payable on taxable income derived by an individual from farming operations; • calculate income tax payable on taxable income derived by individual partners from carrying on trade in partnership; and • calculate normal income tax payable by individuals on taxable income derived from employment, investment income, fringe benefits, lump sum receipts and from carrying on trade or business. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50		
Module code: TAXF321	Semester: 2	NQF level: 7
Title: Taxation: COMPANY TAXES, TRUSTS, FARMING, VAT, CGT		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • Interpret the relevant income tax law, case law and practice notes issued by the South African Revenue Services; • Demonstrate a clear understanding of the definitions in the Income Tax Act regarding gross income, deductible expenses and taxable income of farming operations, companies and trusts; • Calculate the normal income tax payable by farmers, companies and trusts, calculate Donations tax and Estate duty payable; • Interpret the Value Added Tax (VAT) law and calculate VAT; • Calculate Secondary Tax on Companies (STC); • Interpret the Capital Gains Tax (CGT) law and calculate CGT; and • Motivate the taxability and deductibility of items by referring to case law and the income tax law. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50		
Module code: TAXS312	Semester: 1	NQF level: 7
Title: Taxation: ADVANCED VALUE ADDED TAX		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • a detailed and systematic knowledge of the Value Added Tax Act, important decisions of the courts and, the practice notes, interpretation notes and VAT rulings issued by the Commissioner for SARS; 		

<ul style="list-style-type: none"> the ability to analyse sets of facts and apply the knowledge to formulate possible solutions; the ability to research the Value Added Tax Act, case law and other relevant guidance to formulate the best conclusion/solution of the Value Added Tax implications to a particular transaction; and the ability to communicate the conclusion/solution and its application to different factual situations, in writing or orally, with reference to the necessary authority. 		
Method of delivery:		Full-time
Assessment modes:		Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50
Module code: TAXS313	Semester: 1	NQF level: 7
Title: Taxation: ADVANCED EMPLOYEES' TAX		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> a detailed and systematic knowledge of the Income Tax Act, with specific reference to the Fourth and Seventh Schedules, important decisions of the courts and, the practice notes, interpretation notes and rulings issued by the Commissioner for SARS the ability to analyse sets of facts and apply the knowledge to formulate possible solutions; the ability to research the legislation, case law and other relevant guidance to formulate the best conclusion/solution of the employees' tax implications to a particular transaction; the ability to communicate the conclusion/solution and its application to different factual situations, in writing or orally, with reference to the necessary authority 		
Method of delivery:		Full-time
Assessment modes:		Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50
Module code: TAXS322	Semester: 2	NQF level: 7
Title: Taxation: ADVANCED CGT		
Module outcomes: After completion of this module, the student should be able to demonstrate: <ul style="list-style-type: none"> a detailed and systematic knowledge of the Income Tax Act, with specific reference to the Eighth Schedule, important decisions of the courts, rulings issued by the Commissioner for SARS and SARS Comprehensive Guide to CGT; the ability to analyse sets of facts and apply the knowledge to formulate possible solutions; the ability to research the legislation, case law and other relevant guidance to formulate the best conclusion/solution of the capital gains tax implications to a particular transaction; and the ability to communicate the conclusion/solution and its application to different factual situations, in writing or orally, with reference to the necessary authority 		
Method of delivery:		Full-time
Assessment modes:		Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50

Module code: TAXS323	Semester: 2	NQF level: 7
Title: Taxation: TAX ADMINISTRATION		
Module outcomes: After completion of this module, the student should be able to demonstrate: <ul style="list-style-type: none">• the a detailed and systematic knowledge of the general anti avoidance rule, the dispute resolution process, advance tax rulings, binding private rulings and binding class rulings and all other administrative provisions with specific reference to the Income Tax Act, case law and interpretation notes issued by the Commissioner for SARS;• a thorough understanding of the general principles of tax administration, including taxpayer rights and SARS' Services Charter;• a thorough understand the role of the SARS Service Monitoring office with regards to the tax administration in South Africa;• the ability to research the legislation, case law and other relevant guidance to formulate the best conclusion/solution of the employees' tax implications to a particular transaction, situation or dispute; and• the ability to communicate the conclusion/solution and its application to different factual situations, in writing or orally, with reference to the necessary authority.		
Method of delivery:	Full-time	
Assessment modes:	Formative: 3 class tests: weight – 20 2 x 1-hour tests: weight – 30 Summative: 1 x 3-hour examination: weight – 50	
Module code: TAXS324	Semester: 2	NQF level: 7
Title: Taxation: Tax specific research methodology and effective opinion writing		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none">• to access information by utilising appropriate technology (computer, e-mail, Internet, fax) effectively in the taxation and business environment;• a through awareness of and familiarity with the most credible sources of information for tax related research;• the ability to correctly render the student's own as well the viewpoint of others in respect of theories, and the logical and systematic formulation of personal viewpoints or theories in communicating with other business and professional people;• to communicate in a concise, unambiguous and professional manner, correctly recognizing referenced works; and• to identify the most appropriate manner in which to do this communication.		
Method of delivery:	Full-time	
Assessment modes: Assessment criteria will be communicated at the beginning of the semester via the working schedule.		

E.4.4.2 MANAGEMENT ACCOUNTANCY**E.4.4.2.1 MODULES**

Module Code	Descriptive name	Assumed learning	Credits
MACC211	Management Accounting: Costing Concepts, Elements and Systems	ACCS111, 121 or ACCF/ACCC 111, 121	16
MACC221	Management Accounting: Cost/Costing Behaviour and Decision-making Techniques	MACC211 (40%)	16
MACC311	Management Accounting: Planning and Control	MACC211, 221	16
FINM221	Financial management: Introduction	ACCC/ACCF121 /WISN112	16
FINM321	Financial management: Decision-making and valuations	FINM221	16

E.4.4.2.2 MODULE OUTCOME

Module code: MACC211	Semester: 1	NQF level: 6
Title: Management accounting: Cost terms, -elements and -systems.		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> • demonstrate a sound knowledge and understanding of the subject management or management accounting and to become familiar with the cost terms and concepts that are applicable to managerial accounting; • demonstrate your ability to deal with material and labour costs in manufacturing organisations as well as overhead cost; • demonstrate a sound knowledge and understanding of how to deal with overhead cost, as part of product cost (manufacturing cost) and as period cost (non-manufacturing cost); • demonstrate a sound knowledge and understanding of cost and income statements in organisations and how to determine the net income for a period after determining the cost of goods manufactured and cost of goods sold; • demonstrate a sound knowledge and understanding, and your ability to design a job-order costing system for an organisation and to apply it to the organisation's needs; and • demonstrate a sound knowledge and understanding of a process costing system. You should also be able to determine the cost price per unit completed, based on the three cost elements, namely direct material, direct labour and manufacturing overhead on an individual basis, as well as a preparation of a cost and production report by making use of the weighted-average and the first-in-first-out (FIFO) method, where normal and abnormal spoilage occurs. 		
Method of delivery: Full-time		
Assessment modes: Assessment criteria will be communicated at the beginning of the semester via the working schedule.		

Module code: MACC221	Semester: 2	NQF level: 6
Title: Management accounting: Cost behaviour patterns and decision-making techniques		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> do a cost estimation by using a cost equation, and prepare an income statement by using the contribution format; understand the relationship between cost, volume and profit and the application of this relationship in decision-making; become aware of the cost-volume-profit relationships when multiple products are dealt with in organisations, and the relevant information to take note of when decision-making occurs; allocate joint costs to products, account for by-products, and make decisions as to whether a product should be further processed or terminated; allocate service department costs by using the most appropriate allocation basis and allocation method for the service department cost; and apply linear programming as a technique for decision-making in organisations. 		
Method of delivery: Full-time		
Assessment modes: Assessment criteria will be communicated at the beginning of the semester via the working schedule.		
Module code: MACC311	Semester: 1	NQF level: 7
Title: Management accounting: Planning and control		
Module outcomes: Upon completion of this module, the student should be able to: <ul style="list-style-type: none"> demonstrate knowledge and insight of the ethics of the management accountant in exercising his / her responsibility in an organisation; demonstrate knowledge and insight of the planning process and to prepare short-term and long-term budgets for an organisation; prepare flexible budgets for various activity levels of an organisation, and to analyse and interpret cost variances for controlling purposes; demonstrate knowledge and insight of standard costing as cornerstone of budgeting, and to analyse and interpret standard cost variances; demonstrate knowledge and insight of direct and absorption costing systems used for internal and external reporting purposes; and demonstrate knowledge and insight in segmental reporting and transforming pricing. 		
Method of delivery: Full-time		
Assessment modes: Assessment criteria will be communicated at the beginning of the semester via the working schedule.		
Module code: FINM221	Semester: 2	NQF level:6
Title: Financial management: Introduction		
Module outcomes: Upon completion of this module, you should be able to: <ul style="list-style-type: none"> understand the role of financial management and the financial manager in a business organisation and identify the primary goal of financial management; understand the concept of the time value of money and perform calculations; understand the relationship between risk and return and evaluate the risk and return of organisations based on the necessary calculations; understand the basic accounting statements and concepts and perform an evaluation of financial performance using financial statement analysis to assess the current financial 		

condition of the firm; <ul style="list-style-type: none"> • demonstrate a knowledge of the characteristics of the principle forms of finance used by companies and the ways in which they may be issued; • demonstrate a basic knowledge of the characteristics of financial instruments and how they can be applied by companies to hedge against risk; • demonstrate a complete and systematic knowledge of the factors to be considered by a company when deciding on its capital structure; • demonstrate the skills to calculate the cost of the different sources of finance and the weighted average cost of capital of a company; and • understand and apply the various techniques in evaluating capital investment projects. 		
Method of delivery: Full-time		
Assessment modes: Assessment criteria will be provided at the beginning of the semester by means of a working schedule.		
Module code: FINM321	Semester: 2	NQF level: 7
Title: Financial management: Decision-making and valuations		
Module outcomes: Upon completion of this module, you should be able to: <ul style="list-style-type: none"> • demonstrate an understanding of the primary goal of financial management and the concept of time value of money and the skills to apply time value of money principles to real world problems; • demonstrate an understanding of the weighted average cost of capital (WACC) and the ability to calculate the WACC of a company; • understand and apply the various techniques in evaluating capital investment projects; • evaluate capital investment projects under conditions of inflation and capital rationing; • demonstrate knowledge of the different sources of finance for capital investment projects and make a recommendation based on the discounted cash flow technique; • demonstrate an understanding of working capital management including the working capital cycle, working capital policies and working capital financing policies; • demonstrate the skills to evaluate accounts receivable management as well as inventory management systems of companies; • demonstrate the basic skills to perform a valuation of a company; and • demonstrate an understanding of the dividend policy of a company. 		
Method of delivery: Full-time		
Assessment modes: Assessment criteria will be provided at the beginning of the semester by means of a working schedule.		

E.4.4.3 FINANCIAL ACCOUNTANCY

E.4.4.3.1 MODULES

Module Code	Descriptive name	Assumed learning	Credits
ACCS111	Financial Accounting (Special): Basic Concepts, Accounting Cycle and Accounting Systems		16
ACCS121	Financial Accounting (Special): Financial Reporting, Analyses and Interpretation of Financial Statements	ACCS111 (40%)	16
ACCF111	Financial Accounting: Basic Concepts, Accounting Cycle, Accounting Systems and Elementary Financial Reporting	Maths gr12 level 4 (50-60%)	16
ACCF121	Financial Accounting: Special Accounts, Partnerships and Close Corporations	ACCC/F (40%)	16
ACCF211	Financial Accounting: Financial Reporting	ACCF111, 121 or ACCC111, 121	16
ACCF221	Financial Accounting: Special Topics and Elementary Group Statements	ACCF211 (40%) or ACCC211 (40%)	16
ACCF311	Financial Accounting: Group Statements	ACCF211, 221 or ACCC211, 221	16
ACCF321	Financial Accounting: <i>Generally Accepted Accounting Practice</i> – Capita Selecta	ACCF311 (40%) or ACCC371 (40%)	16

E.4.4.3.2 MODULE OUTCOME

Module code: ACCS111	Semester: 1	NQF level: 5
Title: Financial accounting (special): Basic concepts, accounting cycle and accounting systems		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • explain the purpose and function of accounting; • demonstrate a clear understanding of the accounting equation; • create journals, ledgers, subsidiary ledgers and control accounts; • design an accounting system that will meet the requirements of a specific entity; and • record transactions and prepare financial statements of sole traders. 		
Method of delivery:	Full-time	
Assessment modes:	Formative: 3 tests (class and formally): weight – 30 1 simulation project: weight – 15 2 informal class evaluations: weight – 5 Summative: 1x 3-hour examination: weight – 50	

Module code: ACCS121	Semester: 2	NQF level: 5
Title: Financial accounting (special): Bank reconciliation, elementary financial reporting and analysis and interpretation of elementary financial statements		
Module outcomes: After completion of this module, the student should be able to <ul style="list-style-type: none"> draw up a cash receipts- and payment journal and prepare a bank reconciliation statement; prepare a statement of comprehensive income (income statement), statement of financial position (balance sheet) and a statement of changes in equity for sole traders on a generally acceptable format; and identify and explain financial ratios, explain their purpose and use it in the analyses of the liquidity, profitability and solvency of a sole trader. 		
Method of delivery: Full-time		
Assessment modes: Formative: 3 tests (class and formally): weight – 40 2 informal class evaluations: weight – 10 Summative: 1 x 3-hour examination: weight – 50		
Module code: ACCF111	Semester: 1	NQF level: 5
Title: Financial accounting: Basic concepts, accounting systems and elementary financial reporting		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> explain the purpose and function of accounting; demonstrate a clear understanding of the accounting equation; create journals, ledgers, subsidiary ledgers and control accounts; design an accounting system that will meet the requirements of a specific entity; prepare bank reconciliations; calculate claims against insurers for inventory losses; and record transactions and compile financial statements for sole traders and departmental accounts. 		
Method of delivery: Full-time		
Assessment modes: Formative: 4 class tests of which the 3 best marks will be taken into account: weight – 40 4 assignments: weight – 10 Summative: 1 x 3-hour examination: weight – 50		

Module code: ACCF121	Semester: 2	NQF level: 5
Title: Financial accounting: Elementary financial reporting, partnerships, closed corporations and companies		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> record transactions and compile the Statement of receipts and payments, Statement of comprehensive income (income statement) and Statement of financial position (balance sheet) for non-trading enterprises; compile annual financial statements for partnerships; compile annual financial statements for closed corporations in conformity with Generally Accepted Accounting Practice (GAAP); and demonstrate a clear understanding of the different types of company shares, record transactions for the issue and redemption of shares and compile elementary financial statements for companies. 		
Method of delivery: Full-time		
Assessment modes: Formative: 4 class tests of which the 3 best marks will be taken into account: weight – 40 4 assignments: weight – 10 Summative: 1 x 3-hour examination: weight – 50		
Module code: ACCF211	Semester: 1	NQF level: 6
Title: Financial accounting: Financial reporting		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> Explain the motivation for establishing a trust; name the parties to a trust; know what the duties and powers of trustees are and how the office of the trustee may be vacated; discuss the rights of the trust beneficiary and know what the remedies are to protect his interest; know the ways in which a trust can be terminated; calculate the tax payable by the trust and place it on record; explain the function of the annual financial statements of a trust and know how to compile the financial statements for presentation to interested parties; Name the duties and powers of the body corporate and trustees as defined in the Sectional Titles Act; compile the annual financial statements of a sectional title entity; Demonstrate his/her knowledge of the accounting standard of which the objective is to create a framework for the preparation and presentation of financial statements; Demonstrate his/her knowledge of International Accounting Standard (IAS) 1 of which the objective is to set out the structure and content of financial statements and the overall requirements for presentation; Demonstrate his/her knowledge of IAS 7 of which the objective is to prescribe the structure and contents of the statement of cash flow; Demonstrate a clear understanding of the disclosure requirements of companies as prescribed by the Companies Act and in accordance with International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Practice (GAAP); compile, analyse and interpret the statement of cash flow; Demonstrate his/her knowledge of IAS 16 of which the objective is to prescribe the accounting treatment for property, plant, and equipment; Identify and analyse financial ratios; explain the use and application of ratios in the analyses and interpretation of an undertaking's liquidity, profitability and solvency; compile a report to interested parties regarding the liquidity, profitability and solvency of the 		

business; and <ul style="list-style-type: none"> Convert incomplete records to proper financial records based on the double entry system; reconstruct the annual financial statements of the business from the information obtained from incomplete records. 		
Method of delivery: Full-time		
Assessment modes: Formative: 4 class tests of which the best three tests will be taken into account in calculating the participation mark: weight – 45 2 homework assignments: weight – 5 Summative: 1 x 3-hour examination: weight – 50		
Module code: ACCF221	Semester: 2	NQF level: 6
Title: Financial accounting: Special topics and elementary group statements		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> Demonstrate his/her knowledge of International Accounting Standard (IAS) 2 of which the objective is to prescribe how the cost of inventory is determined and which information is provided in the financial statements; Calculate the cost price and selling price per unit of a manufactured product; record the accounting entries of a manufacturing concern in the journal and ledger, including unrealised profit in completed goods; compile the financial statements of 'n manufacturing entity; Demonstrate his/her knowledge of IAS 18 of which the objective is to prescribe the accounting treatment for revenue arising from certain types of transactions and events; Demonstrate his/her knowledge of IAS 40 of which the objective is to prescribe the accounting treatment for investment property; Demonstrate his/her knowledge of IAS 17 of which the objective is to prescribe, for lessees and lessors, the accounting treatment for finance and operating leases; and Explain the purpose of and need for consolidated financial statements; draft pro forma journal entries and consolidated financial statements at the date of acquisition and a few years since the acquisition date; account for intra group transactions relating to unrealised profit in opening and closing inventory, management fees, dividends, loans and interest. 		
Method of delivery: Full-time		
Assessment modes: Formative: 4 class tests of which the best 3 will be taken into account in calculating the participation mark: weight – 45 2 homework assignments: weight – 5 Summative: 1 x 3-hour examination: weight – 50		
Module code: ACCF311	Semester: 1	NQF level: 7
Title: Financial accounting: Group statements and introduction to International Financial Reporting Standards (IFRS)		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> execute applicable consolidated accounting entries relating to a parent company and a single subsidiary; compile consolidated statements of financial position/balance sheet; comprehensive income/income statement; changes in equity, cash flow and notes to the consolidated financial statements relating to a parent and subsidiary; demonstrate his/her knowledge of the IASB's mission and objectives, the scope of International Financial Reporting Standards (IFRS), due process for developing IFRS and Interpretations, and policies on effective dates, format, and language for IFRS; 		

<ul style="list-style-type: none"> • demonstrate his/her knowledge of IAS 1 of which the objective is to prescribe the basis for presentation of general-purpose financial statements, to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities; • demonstrate his/her knowledge of IAS 12 of which the objective is to prescribe the accounting treatment for income taxes; • demonstrate his/her knowledge of IAS 8 of which the objective is to prescribe the accounting treatment for changes in accounting estimates, changes in accounting policies and the correction of prior period errors; • demonstrate his/her knowledge of IAS 10 of which the objective is to prescribe the accounting treatment for events after the balance sheet date; and • demonstrate his/her knowledge of IAS 37 of which the objective is to prescribe the accounting treatment for provisions, contingent liabilities and contingent assets. 		
Method of delivery: Full-time		
Assessment modes: 4 tests during the semester: weight – 50 1 x 3-hour examination: weight – 50		
Module code: ACCF321	Semester: 2	NQF level: 7
Title: Financial accounting: International Financial Reporting Standards (IFRS)		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • demonstrate his/her knowledge of IAS 18 of which the objective is to prescribe the accounting treatment for revenue arising from certain types of transactions and events; • demonstrate his/her knowledge of IAS 23 of which the objective is to prescribe the accounting treatment for borrowing costs including interest on bank overdrafts and borrowings, amortisation of discounts or premiums on borrowings, amortisation of ancillary costs incurred in the arrangement of borrowings and finance charges on finance leases; • demonstrate his/her knowledge of IAS 16 of which the objective is to prescribe the accounting treatment for property, plant and equipment; • demonstrate his/her knowledge of IAS 36 of which the objective is to ensure that assets are carried at no more than their recoverable amount and to define how recoverable amount is calculated; • demonstrate his/her knowledge of IAS 38 of which the objective is to prescribe the accounting treatment for intangible assets; • demonstrate his/her knowledge of IAS 40 of which the objective is to prescribe the accounting treatment for investment property; • demonstrate his/her knowledge of IAS 17 of which the objective is to prescribe, for lessees and lessors, the accounting treatment for finance and operating leases; and • demonstrate his/her knowledge of IAS 33 of which the objective is to prescribe the accounting treatment for earnings per share (EPS) amounts in order to improve performance comparisons between different enterprises, excluding diluted and headline earnings per share. 		
Method of delivery: Full-time		
Assessment modes: 4 tests during the semester: weight – 50 1 x examination: weight – 50		

E.4.4.4 CHARTERED ACCOUNTANCY**E.4.4.4.1 MODULES**

Module Code	Descriptive name	Assumed learning	Credits
ACCC111	Accounting: Framework, Assumptions, Cycle and Financial Reporting	Mathematics level 5 (60-69%)	16
ACCC121	Accounting: Introductory Corporate Reporting	ACCC111 (55%) or ACCF111 (65%)	16
ACCC271	Accounting: Corporate accounting and introduction to IFRS and group statements	ACCC121 (55%) or ACCF111 /121 (65%) and ACCC121 (55%) in the 2 nd examination	32
ACCC371	Accounting: Complex Corporate Accounting and IFRS	ACCC271 (55%)	32

E.4.4.4.2 MODULE OUTCOME

Module code: ACCC111	Semester: 1	NQF level: 5
Title: Accounting: Framework, foundations, cycle and financial reporting		
<p>Module outcomes:</p> <p>On completion of the module, the student should be able to:</p> <ul style="list-style-type: none"> • demonstrate a basic knowledge of the principles of the accounting cycle, including the recording of transactions and adjustments from source documents in the subsidiary journals/ledgers and general ledger of an entity; • understand the accounting framework and the basic elements of financial statements, including their recognition and measurement criteria; • prepare a set of basic financial statements, in the correct format, based on the information in a trial balance or general ledger, including basic disclosure in the notes to the financial statements; and calculate and account for insurance gains/losses; • calculate and account for insurance gains/losses; and • prepare financial statements when a set of incomplete accounting records is received. 		
Method of delivery: Full-time		
<p>Assessment modes: Formative: Will be communicated in writing to students at the start of the semester.</p> <p>Summative: 1 x 3-hour examination: weight – 50</p>		
Module code: ACCC121	Semester: 2	NQF level: 5
Title: Accounting for different entities		
<p>Module outcomes:</p> <p>On completion of the module, the student should be able to:</p> <ul style="list-style-type: none"> • apply the definitions, recognition and measurement criteria of the different elements of financial statements, as well as the principles regarding the presentation of financial statements to a given situation; • distinguish between different entity forms, including sole proprietors, partnerships, 		

companies and closed corporations, and account for transactions in the records of each of these entity forms; <ul style="list-style-type: none"> effectively use information technology in the recording of transactions in the records of an entity; and effectively work together with others as part of a team or group. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester (3 class tests). Summative: 1 x 3-hour examination: weight – 50		
Module code: ACCC271I	Year module	NQF level: 6
Title: Accounting: Corporate accounting, analysis of financial statements and introduction to IFRS and group statements		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> understand and interpret basic principles of different International Financial Reporting Standards (IFRS) and the interaction between them; analyse and interpret a set of financial statements; perform a very basic consolidation of a parent and one subsidiary; utilise spreadsheets and accounting software to perform calculations and in the preparation of financial statements; and organise and manage activities in a responsible and effective manner. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester (3 class tests). Summative: 1 x 3-hour examination: weight – 50		
Module code: ACCC371	Year module	NQF level: 7
Title: Accounting: Complex corporate accounting and IFRS		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> perform a complex consolidation of a parent and one or more subsidiaries; account for an investment in an associated entity or a joint venture; prepare a set of financial statements that fully comply with International Financial Reporting Standards (IFRS), including the discussion of the correct accounting treatment of transactions and the recording of transactions; effectively utilise information technology in the accounting/auditing profession; identify and solve problems where the response provides evidence of critical and creative thinking; and collect, analyse, organise and evaluate information. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester. Summative: 1 x 4-hour examination: weight – 50		

E.4.4.5 COMMERCIAL LAW

E.4.4.5.1 MODULES

Module Code	Descriptive name	Assumed learning	Credits
MLAW111	Introduction to Contracts and Business Law		12
MLAW121	Business Forms		12
MLAW311	Commercial Law: Advanced Company Law	MLAW121	12

E.4.4.5.2 MODULE OUTCOME

Module code: MLAW111	Semester: 1	NQF level: 5
Title: Introduction to business and contract law		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> • demonstrate a general knowledge of the general principles of the law of contract and the general principals of business law; • apply the principles in a basic case study and make a recommendation; • identify and solve a basic legal problems; • logically and systematically formulate and argue a legal point of view; and • show insight into the connection between different aspects of the law of contracts and business law. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester. Summative: 1 x 3-hour examination: weight – 50		
Module code: MLAW121	Semester: 2	NQF level: 5
Title: Mercantile Law: Business forms		
Module outcomes: On completion of the module, the student should be able to: show the theoretical and practical knowledge of the law regarding the different forms of enterprises by: <ul style="list-style-type: none"> • demonstrating a sound knowledge and insight of the law regarding partnership, closed corporations and certain aspects of the company law; • analysing case studies and providing legal advice; • applying the applicable legal rules or norms regarding the different forms of enterprises to the establishment thereof, membership requirements, internal and external relationships; and • applying the rules in practice. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester. Summative: 1 x 3-hour examination: weight – 50		

Module code: MLAW311	Semester: 1	NQF level: 7
Title: Mercantile Law: Advanced Mercantile Law		
Module outcomes: On completion of the module, the student should be able to: demonstrate a complete theoretical and practical knowledge of the law regarding the general principles and administration of companies and demonstrate an ability to apply in case studies the relevant statutory and common law principals – with specific reference to: corporate functionaries, capacity and representation, offer of shares for subscription and sale, share capital, majority rule and minor protection, company financial statements, auditors, company groups, reorganisations and arrangements, judicial management and winding up of companies and closed corporations.		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester Summative: 1 x 3-hour examination: weight – 50		

E.4.4.6 AUDITING

E.4.4.6.1 MODULES

Module Code	Descriptive name	Assumed learning	Credits
IAUD211	Internal Auditing: Role of the internal auditor.	ACCF111,121 or ACCC111,121	12
IAUD221	Internal Auditing: Planning of the internal auditing process	IAUD211 (40%)	12
IAUD321	Internal Auditing: Fieldwork and finalisation phases of the internal audit process	IAUD211,221	16
AUDT211	Auditing: The Auditor and the Audit Process	ACCC111, 121	12
AUDT221	Auditing: Applications and Computer Auditing	AUDT211 (40%)	12
AUDT371	Auditing: Audit process- and Company Law Applications	AUDT211, 221	24

E.4.4.6.2 MODULE OUTCOME

Module code: IAUD211 (SAIPA)	Semester: 1	NQF level: 6
Title: Internal auditing: Role of the internal auditor		
Module outcomes: After completion of this module, the student should be able to:		

<ul style="list-style-type: none"> • demonstrate his/her ability to discuss the history and development of internal auditing and define the purpose, authority and responsibility of internal audit activities; • demonstrate a clear understanding of the relationship between internal auditing and other related concepts, for example external auditing, the audit committee and board of directors; • demonstrate a basic knowledge and application of the provisions regarding corporate governance contained in the King Report; • describe the internal control environment of an organisation and the related internal control systems, including policies and procedures; • evaluate the effectiveness of an internal control environment; and • distinguish between the different stages of the internal audit process. 		
Method of delivery: Full-time		
Assessment modes: Formative: 4 class tests of which the best three tests will be taken into account in calculating the participation mark: weight – 45 2 homework assignments: weight – 5 Summative: 1 x 3-hour examination: weight – 50		
Module code: IAUD221	Semester: 2	NQF level: 6
Title: Internal auditing: Planning of internal audit process		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • demonstrate his/her ability to plan and conduct internal audit activities; • demonstrate an ability to assess the risk for internal audit engagements; • demonstrate his/her ability to incorporate risk in the internal audit plan, including the formulation of internal audit procedures based on the risk identified; and • compile internal audit procedures, including audit objectives and scope. 		
Method of delivery: Full-time		
Assessment modes: Formative: 4 class tests of which the best three tests will be taken into account in calculating the participation mark: weight – 45 2 homework assignments: weight – 5 Summative: 1 x 3-hour examination: weight – 50		
Module code: IAUD321	Semester: 2	NQF level: 7
Title: Internal auditing: Fieldwork and finalisation phases of the internal audit process		
Module outcomes: After completion of this module, the student should be able to: <ul style="list-style-type: none"> • demonstrate his/her ability to generate internal audit working papers; • demonstrate an ability to utilise data gathering tools, including interviewing, questionnaires and checklists; • demonstrate his/her ability to utilise statistical sampling methods, including ACL; • describe process mapping, including flowcharting; • communicate findings to management, including report writing; and • demonstrate the ability to interpret findings and perform follow-up review procedures. 		
Method of delivery: Full-time		
Assessment modes:		
Module code: AUDT211	Semester: 1	NQF level: 6
Title: Auditing: The Auditor and the Audit Process		
Module outcomes: On completion of the module, the student should be able to: Regarding the audit profession in South Africa		

<ul style="list-style-type: none"> • Explain the need for an audit; • Distinguish between the different types of audits and auditors; • Understand the difference between the professional and regulatory bodies with regard to the audit profession, as well as the purpose and duties, respectively, of each body; • Discuss the purpose of an audit, general principles relating to the performance of an audit, as well as the degree of assurance that an audit offers to the users of audited information; • Discuss the quality control procedures relating to the performance of an audit; and • Discuss the purpose, structure, content and scope of audit documentation with reference to ISA 230R. <p>Regarding the audit process:</p> <ul style="list-style-type: none"> • Know and discuss the different steps that the audit process consists of; • Know and discuss the requirements that each step of the audit process must consist of, as illustrated by the international audit standards; and • Apply the principles relating to each step of the audit process to a practical case study. <p>Regarding fraud and error:</p> <ul style="list-style-type: none"> • Know the responsibilities of the auditor, specific audit procedures to be performed, as well as the reactions of the auditor with regard to fraud and error as illustrated by ISA 240 (Redrafted); • Know and apply the definition of a reportable irregularity to a case study according to the Auditing Profession Act; and • Know and apply the duties of the auditor with regard to reporting on reportable irregularities according to the requirements of the Auditing Profession Act. 		
Method of delivery:		Full-time
Assessment modes:		Formative: Will be communicated in writing to students at the start of the semester. Summative: 1 x 3-hour examination: weight – 50
Module code: AUDT221	Semester: 2	NQF level: 6
Title: Auditing: Applications and Computer Auditing		
<p>Module outcomes:</p> <p>On completion of the module the student should be able to:</p> <ul style="list-style-type: none"> • understand the functioning of the different operating systems in a business, with specific reference to: <ul style="list-style-type: none"> • the organisational structure and responsibilities of staff members; • source documents used; • flow of information to record transactions; and • supervising and control procedures that must be performed. • apply the procedures that should be performed by the auditor in the verification of the different financial statements items, with specific reference to: <ul style="list-style-type: none"> • the audit objectives; • identification of audit risks; • design of an audit programme; • interpretation of results; and • making a conclusion. • formulate an appropriate audit opinion in the audit report for the users of financial statements; and • know and apply the responsibilities of auditors regarding material irregularities with clients. 		
Method of delivery:		Full-time
Assessment modes:		<p>Formative: Will be communicated in writing to students at the start of the semester</p> <p>Summative: 1 x 3-hour examination: weight – 50</p>

Module code: AUDT371	Year module	NQF level: 7
Title: Auditing: Audit process- and Company Law applications		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> • understand and be able to apply the Companies Act and selected South African Auditing Statements, in all communications; • apply and interpret the knowledge of the technical terms and demonstrate the acquisition of professional communication skills; • analyse and interpret factual auditing situations in financial statements and case studies; • demonstrate your skills in problem solving in case studies; • be able to work in groups because practical auditing is done in teams; • know, understand and implement the correct steps in the audit process, in particular regarding the requirements of the Companies Act; • write an audit report after successful completion of the audit; and • be able to prepare advice/recommendations on completion of the audit, illustrating the acquisition of skills in writing reports, memorandums, audit programmes or audit working papers complying with the desired professional approach. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester Summative: 1 x 3-hour examination: weight - 50		

E.4.4.7 SUPPORTIVE COURSES

E.4.4.7.1 MODULES

Module Code	Descriptive name	Assumed learning	Credits
ACMP311	Accounting & Computers: Accounting Computer Applications	ACCC271/ ACCF211/221	12
PETH211	Professional Ethics for Accountants		12
STRA321	Strategy, risk management and control	ACCC271/ ACCF211/221	12

E.4.4.7.2 MODULE OUTCOME

Module code: ACMP311	Semester: 1	NQF level: 7
Title: Computer applications in accounting		
Module outcomes: On completion of the module, the student should be able to: <ul style="list-style-type: none"> • Understands the need for access to information; • Establishes or enhances financial reporting using IT; • Understands how IT impacts an accountant's daily functions and routines; • Applies appropriate IT systems / tools to business accounting problems (including 		

spreadsheets, CAATS, internet, research); and • Demonstrates an understanding of business and accounting systems (including accounting packages, LAN's and e-commerce).		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester. Summative: 2 x 3-hour examinations (practical and theory): weight – 50		
Module code: PETH211	Semester: 1	NQF level: 7
Title: Professional ethics for accountants		
Module outcomes: On completion of the module, the student should be able to: <ol style="list-style-type: none"> 1. demonstrate a fundamental knowledge and understanding of world views and ideologies by analysing, synthesising and a critique of: <ul style="list-style-type: none"> • the nature and function of, as well as the similarities and differences between world views and ideologies, • different important contemporary manifestations of these views, and • the influence of these views on issues of our time and world (including poverty, change, human rights, HIV-AIDS, power abuse, corruption, scholarship, etc.); 2. demonstrate understanding for the interrelatedness of phenomena and of natural and social systems; 3. articulate a personal world view and a coherent own view about some of the core issues and problems of our time; 4. analyse and evaluate real-life problems and case studies and argue and give feasible answers to these problems from an own established world view; 5. report on your knowledge and viewpoints in a typically academic manner; 6. illustrate a sound introductory understanding of the ethical dimension of individual and social life experiences within the context of cultural diversity; 7. understand and explain the virtue theory and deontological and utilitarian ethics and the relevance thereof for business and professional ethics on a basic level; 8. demonstrate his/her ability to apply ethical decision-making strategies, for instance, case studies; 9. show an understanding of the classical liberal approach to the role of business and government in society, as well as the basic principles of a fair tax system; 10. show a sound introductory understanding of selected socio-economic ethical issues applicable to business and in professional practice and understand and explain them; 11. show an introductory understanding of selected issues and approaches in business ethics in South Africa and internationally; 12. have basic knowledge and understanding of corporate control in South Africa including organisations and conformation; 13. place in ethical perspective the knowledge and basic skills with reference to the nature of organisations and management and demonstrate the ability to link these skills and knowledge with appropriate case studies; 14. demonstrate sound knowledge of the nature of professionalism in general as well as concerning the ethical aspects; 15. demonstrate an understanding of the goals, structures and content of selected ethical codes of business and professions; 16. have an understanding of the main ethical issues and aspects of the accounting and auditing profession and understand and apply them; 17. demonstrate the ability to analyse case studies in the accounting profession with reference to decision-making, comparative ethics and diverse ethics (where applicable); and 18. show an understanding of the 		

Professional Code of Conduct for accountants and auditors in South Africa.		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester Summative: 1 x 3-hour examination: weight – 50		
Module code: STRA321	Semester: 2	NQF level: 7
Title: Strategy, risk management and control		
Module outcomes: On completion of the module, the learner should be able to: <ul style="list-style-type: none"> • Be able to supervise a team; • Gain an understanding of the entity's mission, vision and strategies and strategic plan; • Define strategy, know the strategy process, who the key stakeholders of an entity is and what is corporate culture; • Develop, evaluate and manage an entity's strategies; • Understand the external influences on an entity's strategy development; • Understand the internal influences on an entity's strategy development; • Evaluate the entity's performance measurement and reporting strategy • Evaluate the adequacy of the entity's IT strategy; • Understand the need for access to information • Evaluate an entity's ability to manage organisational performance in accordance with the entity's strategies; • Define risk, know risk management approaches, principle categories of risk, types of risk, risk identification tools; • Identify and evaluates opportunities and risks; • Understand the entity's risk management processes; • Evaluate the entity's risk management programme • Document risk, analyse risk (including IT risk) and prepare and recommend implementation strategies to manage risk; • Evaluate an entity's plans for risk management; and • Evaluate an entity's plans for risk management. 		
Method of delivery: Full-time		
Assessment modes: Formative: Will be communicated in writing to students at the start of the semester. Summative: 1 x Integrated assignment: weight – 50		

E.4.4.8 FORENSIC ACCOUNTANCY**E.4.4.8.1 MODULES**

Module Code	Descriptive name	Assumed learning	Credits
FORP111	Forensic Accounting		16
FORP121	Forensic Accounting	FORP111	16
FORP213	Forensic Accounting and Investigation	FORP111, 121	16
FORP223	Forensic Specific Crimes	FORP212	16
FORP311	Forensic Accounting and Investigation	FORP212, 222	16
FORP321	Forensic Accounting and Investigation	FORP311	16

E.4.4.8.2 MODULE OUTCOMES

Module code: FORP111	Semester: 1	NQF level: 5
Title: Forensic accountancy		
Module outcomes: On completion of this module, the learner should be able to: <ul style="list-style-type: none"> demonstrate a fundamental knowledge of the cost, perceptions and statistics relevant to the prevalence of economic crime in South Africa, and an introduction to the motivational factors contributing to economic crimes; demonstrate a fundamental knowledge of the business and legal environment in South Africa relevant to forensic accounting, the role of various professions, including but not limited to those of external auditors, forensic investigators, internal auditors, management and lawyers, as well as certain types of business transactions; and demonstrate a fundamental knowledge of selected types of economic crimes and the investigation thereof. 		
Method of delivery: Full-time		
Assessment modes: <ul style="list-style-type: none"> Formative: Class tests, individual and group assignments focusing on the demonstration and application of knowledge also in problem-solving and the retrieval, analysis and integration of information: weight – 50 Summative: 1 x 3-hour examination: weight – 50 		
Module code: FORP121	Semester: 2	NQF level: 5
Title: Forensic accountancy		
Module outcomes: On completion of this module, you should be able to: <ul style="list-style-type: none"> demonstrate a fundamental knowledge of the terms, concepts, principles, aspects, and theories underpinning Forensic accounting, as well as the various role players in the forensic environment and the types of services rendered by forensic accounting investigators; demonstrate a fundamental knowledge of the principles of the law of delict, 		

<p>circumstances under which delicts and delictual liability may arise, the requirements for the establishment and termination of delictual liability and the different legal remedies available within the private law and new constitutional dispensation;</p> <ul style="list-style-type: none"> individually and within groups, compare the content and types of services of the various role players in the forensic environment and demonstrate an understanding of the relationship and interaction between the law of delict and the ability to draw from other areas of the law such as criminal law; demonstrate an ability to solve practical and elementary/basic real world legal problems in a systematic fashion by analysing the problem, information retrieval, evaluation of the information gathered and the integration of the information in a possible/proposed solution; and communicate solutions in writing and orally to academic professionals and peers aided by selected technologies, legal argumentation and discourse based on ethically-sound and value-driven principles. 		
Method of delivery: Full-time		
Assessment modes: <ul style="list-style-type: none"> Formative: Class tests, individual and group assignments focusing on the demonstration and application of knowledge also in problem-solving and the retrieval, analysis and integration of information: weight – 50 Summative: 1 x 3-hour examination: weight – 50 		
Module code: FORP213	Semester: 1	NQF level:
Title: Forensic accountancy		
Module outcomes: On completion of this module, you should be able to: <ul style="list-style-type: none"> demonstrate a solid knowledge base in Criminal law with special reference to the principles governing a selection of specific commercial crimes; apply the terminology specific to Criminal law correctly and in context in written and oral presentations; analyse commercial crimes, in terms of common or statutory Criminal law and select and apply the relevant statutory and common law rules and principles in which the state may convict and punish perpetrators for the unlawful, blameworthy acts or omissions that constitute specific commercial offences in context, in sets of facts; solve problems by analysing sets of facts and formulate solutions with reference to applicable case law and legislative provisions; and present your points of view in class during group discussions and/or presentations in a coherent and logical way with evidence of a sound ethical and value-based approach. 		
Method of delivery: Full-time		
Assessment modes: <ul style="list-style-type: none"> Formative: Class tests, individual and group assignments focusing on the demonstration and application of knowledge also in problem-solving and the retrieval, analysis and integration of information: weight – 50 Summative: 1 x 3-hour examination: weight – 50 		
Module code: FORP223	Semester: 2	NQF level:
Title: Forensic Accountancy		
Module outcomes: On completion of this module, the learner should be able to: <ul style="list-style-type: none"> demonstrate a substantiated knowledge and skills regarding the application of relevant rules and theories regarding conduct concerning the commercial crime scene; the administration and contents of a dossier; conducting interviews; and the management of informers; 		

<ul style="list-style-type: none"> demonstrate a well-rounded and systematic knowledge to evaluate sourced crime intelligence and to compile profiles of witnesses and suspects; to compile affidavits in accordance with relevant legal requirements; and to communicate information in a coherent and reliable way; and demonstrate a comprehensive and systematic knowledge, and theoretical insight, concerning the factors that influence deviant behaviour and underlie criminal activity with specific emphasis on economic offences and organised crime. 		
Method of delivery: Full-time		
Assessment modes: Formative: Class tests, individual and group assignments focusing on the demonstration and application of knowledge also in problem-solving and the retrieval, analysis and integration of information: weight – 50 Summative: 1 x 3-hour examination: weight – 50		
Module code:FORP312	Semester: 1	NQF level: 5
Title: Forensic accountancy		
Module outcomes: Upon completion of this module, the learner should be able to: <ul style="list-style-type: none"> demonstrate a well-rounded and systematic knowledge in the application of the techniques used to identify and trace hidden assets; demonstrate a well-rounded and systematic knowledge of compiling affidavits and managing the commercial crime scene; demonstrate a well-rounded and systematic knowledge of conducting forensic investigations into selected commercial crimes according to specific procedures, backed by effective and purposeful evidence; and demonstrate a well-rounded and systematic knowledge of techniques applied in the cost determination of a product, the valuation of businesses, modulating and discounting of future losses. 		
Method of delivery: Full-time		
Assessment modes: Formative: Class tests, individual and group assignments focusing on the demonstration and application of knowledge also in problem-solving and the retrieval, analysis and integration of information: weight – 50 Summative: 1 x 3-hour examination: weight – 50		
Module code: FORP322	Semester: 2	NQF level: 16
Title: Forensic accountancy		
Module outcomes: On completion of this module, you should be able to: <ul style="list-style-type: none"> demonstrate a well-rounded and systematic knowledge base in labour law as it pertains to forensic accounting investigations in the workplace with specific reference to the contract of employment; discipline and dismissals, unfair labour practices and dispute resolution; demonstrate a well-rounded and systematic knowledge of selected aspects of the Law of Negotiable Instruments and Electronic Commerce including cambial obligations, bills of exchange, cheques, electronic commercial transactions and electronic methods of payment as it pertains to forensic investigations; solve problems by analysing sets of facts; identify the sources of labour law and law of negotiable instruments and electronic commerce applicable to a specific forensic accounting scenario, gather information and apply/integrate information coherently in the formulation of solutions with reference in your argument/motivation to applicable case law and legislative provisions; and present your points of view in class and in group discussions in written and oral 		

presentations in a coherent and logical way, ethically sound and value-based.	
Method of delivery:	Full-time
Assessment modes:	
<ul style="list-style-type: none"> Formative: Class tests, individual and group assignments focusing on the demonstration and application of knowledge also in problem-solving and the retrieval, analysis and integration of information: weight – 50 Summative: 1 x 3-hour examination: weight – 50 	

E.4.5 SOME SERVICE MODULES FOR THE FACULTY (INFORMATION OF MODULES IN OTHER FACULTIES WILL BE FOUND IN THEIR SPECIFIC CALENDERS)

E.4.5.1 MODULES

Module Code	Descriptive name	Assumed learning	Credits
AGLA111	Introduction to Academic Literacy		
AGLA121	Academic Literacy		12
FREB111	Business French for beginners 1		12
FREB121	Business French for beginners 2		12
GERB111	Business German Elementary I		12
GERB121	Business German Elementary 2	GERB111	12
STTN122	Introductory Statistics		12
WISN112	Advanced Mathematical Techniques	Maths level 4	12
WISN123	Mathematical Techniques	Maths level 3	12

E.4.5.1.1 MODULE OUTCOMES

Module code: AGLA111	Semester: 1	NQF level: 5
Title: Introduction to academic literacy		
Module outcomes: On completion of this module the student should be able to <ul style="list-style-type: none"> demonstrate basic knowledge of learning strategies, academic vocabulary and register as well as the reading and writing of academic texts in order to function effectively in the academic environment; communicate effectively orally and in writing in an appropriate manner in an academic environment; understand, interpret, and evaluate basic academic texts and write appropriate academic genres in a coherent manner by making use of accurate and appropriate academic conventions; and listen, speak, read and write accurately, fluently and appropriately in an ethical framework. 		
Method of delivery: Full-time		

Assessment methods: Tests and assignments – weight: 60% Semester exam 1x2 hours – weight: 40%		
Module code: AGLA121	Semester: 1	NQF level: 5
Title: Academic literacy		
Module outcomes: On completion of this module, students should be able to <ul style="list-style-type: none"> • demonstrate fundamental knowledge of appropriate computer programs, as well as apply learning, listening, reading and writing strategies, use academic language register and read and write academic texts, in order to function effectively in the academic environment; • as an individual and a member of a group communicate effectively orally and in writing in an ethically responsible and acceptable manner in an academic environment; • as an individual and a member of a group find and collect scientific knowledge in a variety of study fields, analyse, interpret, and evaluate texts, and in a coherent manner synthesise and propose solutions in appropriate academic genres by making use of linguistic conventions used in formal language registers. 		
Method of delivery: Full-time		
Assessment methods: Tests and assignments – weight: 60% Semester exam 1x2 hours – weight: 40%		
Module code: FREB111	Semester: 1	NQF level: 5
Title: Business French elementary		
Module outcomes: Upon completion of this module, the learners should be able to: <ul style="list-style-type: none"> • speak French at an elementary level, which includes understanding the basic rules of pronunciation of the French language; understanding and orally using general expressions as well as performing oral tasks like introducing themselves and others, asking others about themselves, providing information about themselves, etc. • understand spoken French in business situations at an elementary level; • read, comprehend and translate simple, relevant texts; • write elementary texts; • apply basic rules of grammar; • compare the South African and French business contexts; • dispose of general knowledge about French-speaking countries; • approach situations of communication with adequate knowledge of intercultural awareness; and • be prepared to sit the DELF A1 (Common European Framework for Language Proficiency) examination. 		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 3-hour examination: weight – 50		
Module code: FREB121	Semester: 2	NQF level: 5
Title: Business French elementary: Intermediary		
Module outcomes: Upon completion of this module, the learners should be able to: <ul style="list-style-type: none"> • speak French at an elementary level about everyday matters; understand and orally use general expressions as well as perform oral tasks like describing their immediate surroundings, education, origin, basic requirements and/or wishes, etc.; • understand common spoken French at an elementary level in relevant situations like in the office and/or at work as well as expressions belonging to common topics like family, 		

shopping, immediate surroundings etc.; • read, comprehend and translate simple relevant texts; • write elementary texts; • apply basic rules of grammar; • compare the South African and French business contexts; • dispose of general knowledge about French-speaking countries; and • approach situations of communication with adequate knowledge of intercultural awareness.		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 3-hour examination: weight – 50		
Module code: GERB111	Semester: 1	NQF level: 5
Title: Business German elementary I		
Module outcomes: Upon completion of this module, the learners should be able to: <ul style="list-style-type: none"> • speak German at an elementary level, which includes understanding the basic rules of pronunciation of the German language; understanding and orally using general expressions as well as performing oral tasks like introducing themselves and others, asking others about themselves, providing information about themselves, etc. • understand spoken German in business situations at an elementary level; • read, comprehend and translate simple relevant texts; • write elementary texts; • apply basic rules of grammar; • compare the South African and German business contexts; • dispose of general knowledge about German-speaking countries; and • approach situations of communication with adequate knowledge of intercultural awareness. 		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 3-hour examination: weight – 50		
Module code: GERB121	Semester: 2	NQF level: 5
Title: Business German elementary II		
Module outcomes: Upon completion of this module, the learners should be able to: <ul style="list-style-type: none"> • speak German at an elementary level about everyday matters; understand and orally use general expressions as well as perform oral tasks like describing their immediate surroundings, education, origin, basic requirements and/or wishes, etc.; • understand common spoken German at an elementary level in relevant situations like in the office and/or at work as well as expressions belonging to common topics like family, shopping, immediate surroundings etc.; • read, comprehend and translate simple relevant texts; • write elementary texts; • apply basic rules of grammar; • compare the South African and German business contexts; • dispose of general knowledge about German-speaking countries; and • approach situations of communication with adequate knowledge of intercultural awareness. 		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 3-hour examination: weight – 50		

Module code: STTN122	Semester: 2	NQF level:5
Title: Statistics for managerial sciences		
Module outcomes: The student should be able to: <ul style="list-style-type: none"> • have a synoptic appreciation of selected statistical topics; • perform elementary calculations regarding the normal distribution; • determine point and interval estimation and to determine sample sizes for simple practical applications; • perform hypothesis testing regarding location for one- as well as two-sample cases; and • apply basic regression methods, time series analysis procedures and interpret index numbers. 		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 3-hour examination: weight – 50		
Module code: WISN123	Semester: 2	NQF level: 5
Title: Mathematical Techniques		
Module outcomes: At the end of this module, the student will have mastered the following topics at an introductory level: the function concept as demonstrated by examples including the exponential and logarithmic functions; a solution method for systems of linear equations; matrix algebra; linear programming problems in more than two variables; analysis of the tempo at which functions change. The student will have acquired skills to identify these concepts in practical situations, to formulate them in mathematical symbols and then to find new information in the above-mentioned situations by applying appropriate properties and applicable differentiation or linear algebraic calculation techniques.		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 2-hour examination: weight – 50		
Module code: WISN112	Semester: 1	NQF level: 5
Title: Advanced mathematical techniques		
Module outcomes: On successfully completing this module, students must be able to use basic mathematical techniques to master the following at a more advanced level: the function concept according to examples that include exponential and logarithmic functions; a solution method for systems of linear equations; matrix algebra; linear programming problems in more than two variables; analysis of the tempo at which functions change. The student will have developed the ability to identify the concepts in practical situations, analyse them, formulate them in mathematical symbols and then to suggest solution probabilities. Additionally, the work ought to be done individually and in groups and solutions ought to be communicated by means of appropriate IT.		
Method of delivery: Full-time		
Assessment modes: Formative: weight – 50 Summative: 1 x 2-hour examination: weight – 50		

E.4.6 EQUIVALENT MODULES IN THE OLD (UP TO 2008) AND NEW (FROM 2009) CURRICULA

Modules in 2008			Equivalent modules from 2009		
Module code	Description	Cr	Module code	Description	Cr
LEER111 & RINL111	Learning and Reading Development and Computer Information Skills	8 8	AGLA121	Academic literacy	12
STTK122	Statistics for managerial sciences	8	STTN122	Introductory statistics	12
WISK123	Mathematical techniques	8	WISN123	Mathematical techniques	12
WISK124/115	Advanced mathematical techniques	8	WISN112	Advanced mathematical techniques	12
Human Resources					
BSKP111	Introduction to Industrial Psychology	8	IOPS111	Introduction to Industrial Psychology	12
BSKP151	Occupational Health	8	IOPS121	Ergonomics and Occupational Health	12
BSKP161	Diversity in Work Context	8		Module discontinued (Replaced with PSYC 121)	
BSKP211	Personnel Psychology	16	IOPS211	Personnel Psychology	16
BSKP251	Career Psychology	8	IOPS221	Career Psychology	16
BSKP261	Psychopathology in the Work Context	8		Module discontinued (Replaced with PSYC311)	
BSKP311	Organisational Psychology	16	IOPS311	Organisational Psychology	16
BSKP361	Research Methodology	8	IOPS321	Psychometrics and Research Methodology	16
BSKP351	Psychometrics	8			
			PSYC121	Social and Community Psychology (in place of BSKP161)	12
PSIG211	Human Development in Social-cultural Context	16	PSYC211	Developmental Psychology	16
PSIG241	Perspectives on Being a Person A	8	PSYC212	Personality Psychology	16
PSIG342	Perspectives on Being a Person B	8			
PSIG312	Theoretical Perspectives on counselling	16		Module discontinued	

			PSYC311	Psychopathology (in place of BSKP261)	16
BSOP111	Introduction to Industrial Psychology	8	LARM111	Introduction to workplace relations	12
BSOP151	Social Pathology/	8	IOPS121	Occupational health and Ergonomics	12
BSOP161	Social change	8			
BSOP211	Occupational Sociology	16	LARM211	Occupational management	16
BSOP221	Group Dynamics	16	LARM221	Work Group Dynamics	16
BSOP311	Theory and Practice of Labour Relations	16	LARM311	Theory and Practice of Labour Relations	16
BSOP321	Management of Labour Relations	16	LARM321	Management of Labour Relations	16
			LARM322	Conflict resolution	16
MHBP111	Introduction to Human Resource Management	8	PSDT111	Professional Skills Development	12
			HRMA122	The functions of Human Resource Management	12
ECONOMICS					
EKNP111	The functioning of the SA economic system	8	ECON111	Introduction to economics	12
EKNP121	Basic macro- and micro-economics	16	ECON121	Basic micro- and macro-economics	12
EKNP211	Micro- and macro-economics	16	ECON211 ECON221	Macro-economics Micro-economics	16 16
EKNP221	Fiscal and monetary policy	16	ECON311	Fiscal and monetary policy.	16
EKNP311	Development Economics	16	ECON322	Development Economics	16
EKNP321	Economic Analysis	16	ECON321	Economic Analysis	16
BUSINES MANAGEMENT					
ONBP111	Introduction to business management	8	BMAN111	Introduction to business management	12
ONBP122	Introduction to marketing management	16	BMAN211	Introduction to marketing management	16
			BMAN121	General management	12
ONBP212	Marketing Planning	16	BMAR211 (new)	Service Marketing	16
ONBP214	Entrepreneurial Management	16	BMAN 212	Entrepreneurial Skills	16

ENTR 221	Creative Entrepreneurship	8	BMAN222	Entrepreneurial Opportunities	16
ONBP213	Consumer Behaviour	16	BMAR221	Consumer Behaviour	16
ONBP221	Purchasing and Supply Chain Management	16	BMAN221	Purchasing and Supply Chain Management	16
ONBP311	Lewensvatbaarheid-studies	16	BMAN311	Financial Management	16
ONBP312	Handelsmerkbesluite	16			16
ONBP313	Bemarkingsnavorsing	16	BMAR321	Marketing Research	16
ONBP321	Ondernemingsplan	16	BMAN321	Strategic Management	16
ONBP322	Prysbesluite	16	BMAR312	Price and distribution decisions	16
ONBP323	Geïntegreerde Bemarkingskommunikasie (GIBK)	16	BMAR322	Integrated Marketing Communication (IMC)	16
ONBP324	Entrepreneuriese Strategiese Bestuur	16			16
ONTP111	Introduction to tourism management	8	TMBP111	Introduction to tourism management	12
ONTP122	Hospitality management	16	TMBP121	Hospitality management	12
ONTP123	Sport tourism and events management	16	TMBP312	Introduction to events management	16
ONTP211	Applied Tourism Management	16	TMBP211 Requirement BMAN121	Applied Tourism Management	16
ONTP212	Entrepreneurial Tourism Management	16	TMBP322	Applied Event Management CHOICE MODULE	16
ONTP224	Game Farm Management	16	TMBP321	Game Farm Management CHOICE MODULE	16
ONTP311	Ecotourism	16	TMBP311	Sustainable ecotourism Management	16
ONTP321	Tourism Marketing	16	TMBP221	Tourism Marketing	16
VHTB311	Hospitality Management: Food and Beverage Management	16	VHTB311	Hospitality Management: Food and Beverage Management	16
ACCOUNTING					
BRKP211	Management accounting: Cost terms, -elements and -systems.	16	MACC211	Management accounting: Cost terms, -elements and -systems.	16
BRKP221	Management accounting: Cost behaviour patterns	16	MACC221	Management accounting: Cost behaviour patterns	16

	and decision-making techniques			and decision-making techniques	
BRKP311	Management Accounting: Planning and Control	16	MACC311	Management Accounting: Planning and Control	16
			FINM221	Financial management: Introduction	16
BRKP321	Decision-making and Financial Management	16	FIM321	Financial management: Decision-making and valuations	16
PVRR131/ HRER141	Introduction to contract law/ Introduction to business law	16	MLAW111	Introduction to business and contract law	12
RHRP121	Trade law: Business law	16	MLAW121	Mercantile law: Business forms	12
MLAW311 (RHRP311)	Commercial Law: Advanced Company Law	16	MLAW211	Commercial Law: Advanced Company Law	12
RESP111	Financial accounting (special): Basic concepts, accounting cycle and accounting systems	16	ACCS111	Financial accounting (special): Basic concepts, accounting cycle and accounting systems	16
RESP121	Financial accounting (special): Financial reporting, analyses and interpretation of financial statements	16	ACCS 121	Financial accounting (special): Bank reconciliation, elementary financial reporting and analysis and interpretation of elementary financial statements	16
REKP111	Financial accounting: Basic concepts, accounting cycle, accounting systems and elementary financial reporting	16	ACCF111	Financial accounting: Basic concepts, accounting systems and elementary financial reporting	16
REKP121	Financial accounting: Special accounts, partnerships and closed corporations	16	ACCF121	Financial accounting: Elementary financial reporting, partnerships, closed corporations and companies	16
REKP211	Financial Accounting: Financial Reporting	16	ACCF211	Financial Accounting: Financial Reporting	16
REKP221	Financial Accounting: Special Topics and Elementary Group Statements	16	ACCF221	Financial Accounting: Special Topics and Elementary Group Statements	16
REKP321	Financial Accounting: <i>Generally Accepted</i>	16	ACCF321	Financial Accounting: <i>Generally Accepted</i>	16

	<i>Accounting Practice – Capita Selecta</i>			<i>Accounting Practice – Capita Selecta</i>	
REOP211	Auditing: The Auditor and the Audit Process	16	IAUD211 (SAIPA)	Internal Auditing: Role of the internal auditor.	16
REOP221	Auditing: Applications and Computer Auditing	16	IAUD221	Internal Auditing: Planning of the internal auditing process	16
			IAUD321	Internal Auditing: Fieldwork and finalisation phases of the internal audit process	16
REOP211	Auditing: The Auditor and the Audit Process	16	AUDT211 (CA)	Auditing: The Auditor and the Audit Process	12
REOP221	Auditing: Applications and introductory Computer Auditing	16	AUDT221 (CA)	Auditing: Applications and Computer Auditing	12
AUDT321 (REOP321)	Auditing: Company Law Applications and Computer Auditing		AUDT371 (CA)	Auditing: Company Law Applications and Computer Auditing	24
RECP111	Accounting: Framework, Assumptions and Applications	16	ACCC111	Accounting: Framework, Foundations, Cycle, and Financial Reporting.	16
RECP121	Accounting: Introduction to corporate accounting	16	ACCC121	Accounting for different entities	16
RECP271	Accounting: Introduction to AARP/IFRS, Corporate Accounting and Analysis and Interpretation	32	ACCC271	Accounting: Introduction to IFRS, Corporate Accounting and Analysis and Group Statements	32
RECP371	Accounting: Complex Corporate Accounting (including Groups) and AARP/IFRS (from 2009)	32	ACCC371	Accounting: Complex Corporate Accounting (including Groups) and AARP/IFRS (from 2009)	32
RPEP212	Professional Ethics	12	PETH311	Professional Ethics for accountants	12
KOMS255	Effective communication	8	KCOM226	Effective communication (phased out from 2012)	12
From 2012 ACMP211 (RRTP212) ACMP321 (RRTP321)	Computer Applications in Accounting Accounting & Computers: Accounting and Auditing Computer Applications	12 16	ACMP311	Computer Applications in Accounting	12
			STRA321 (New -2012)	Strategy, risk management and control	12

E.5

LIST OF QUALIFICATIONS AND PROGRAMMES

FIRST BACCALAUREUS DEGREE					
Qualification	Programmes	Qualification- and Curriculum code	Mode of Delivery	P	NQF level I
SCHOOL OF ECONOMICS					
BCom	Economics and international trade	500130: E340P	F	21	7
	Economics and risk management	500132: E341P	F	22	7
	Economics, risk management and investment management	500134: E342P	F	23	7
	Economics and informatics	500135: E343P	F	24	7
	Law	500183: R301P	F	25	7
BCom (Hons)	Economics	504126: E644P	F	26	8
	International trade	504127: E645P	F	26	8
	Risk management	504128: E646P	F	27	8
SCHOOL OF BUSINESS MANAGEMENT					
BCom	Entrepreneurship and business management	500142: E350P	F	28	7
	Communication management	500145: E353P	F	29	7
	Marketing management	500203: E354P	F	30	7
	Tourism management	500141: E355P	F	31	7
	Tourism management and recreational studies	500171: E356P	F	32	7
	Marketing and tourism management	500182: E357P	F	33	7
	Law	500183: R301P	F	34	7
BCom (Hons)	Entrepreneurship and marketing	504130: E654P	F	35	8
BCom (Hons)	Tourism management	504131: E652P	F	36	8
BA (Hons)	Tourism management	102153: E654P	F	36	8

SCHOOL OF HUMAN RESOURCE SCIENCES					
BCom	Industrial Psychology and Labour Relations Management	500153: E360P	F	37	7
BCom	Human resource management	500151: E361P	F	38	7
BCom (Hons)	Industrial psychology	504120: E660P	F	39	8
BA (Hons)	Industrial psychology	102150: E661P	F	39	8
BCom (Hons)	Human resource management	504121: E662P	F	40	8
BA (Hons)	Human resource management	102151: E663P	F	40	8
BCom (Hons)	Labour relations	504122: E664P	F	41	8
BA (Hons)	Labour relations	102152: E665P	F	41	8
SCHOOL OF ACCOUNTING SCIENCES					
BCom	Forensic accountancy	500 181: E370P	F	42	7
BCom	Chartered accountancy	500155: E371P	F	43	7
BCom	Financial accountancy	500156: E 372P	F	44	7
BCom	Management accountancy	500185: E373P	F	45	7
BCom	Accounting and informatics	500162: E374P	F	46	7
BCom	Taxation	500158: E375P	F	47	7
BCom	Law	500183: R301P	F	48	7
BCom (Hons)	Chartered accountancy	504123: E630P	F	49	8
BCom (Hons)	Financial accountancy	504124: E631P	F	49	8
BCom (Hons)	Management accountancy	504125: E632P	F	50	8
BCom (Hons)	Forensic accountancy	504132: E634P	F	50	8