

**CALENDAR 2014**  
FACULTY OF ECONOMIC AND  
MANAGEMENT SCIENCES  
POST-GRADUATE  
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.nwu.ac.za/webfm\\_send/57625](http://www.nwu.ac.za/webfm_send/57625)

**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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## **OFFICIALS:**

**DEAN** Prof SS Visser

**RESEARCH UNIT** for Economic and Management Sciences: **WORKWELL**. Prof J Pienaar

**FOCUS AREA** for Tourism Research in Economic Environs and Society: **TREES**.  
Prof M Saayman

**NICHE AREA** for Trade and Development: **TRADE**. Prof W Viviers

### **DIRECTORS OF SCHOOLS AND PROGRAMME LEADERS:**

#### **SCHOOL OF ECONOMICS**

**Director:** Prof WF Krugell

**Programme: International Trade:** Prof M Matthee

**Programme: Risk Management:** Dr A Heymans

**Programme: Economics:** Dr PMS van Heerden

#### **SCHOOL OF BUSINESS MANAGEMENT**

**Director:** Prof LR Jansen van Rensburg

**Programme: Entrepreneurship:** Prof J Kroon

**Programme: Marketing:** Prof D Petzer

**Programme: Tourism Management:** Prof E Slabbert

#### **SCHOOL OF HUMAN RESOURCE SCIENCES**

**Director:** Prof JC Vsagie

**Programme: Labour Relations:** Dr HM Linde

**Programme: Industrial Psychology:** Mr G Rabie

#### **SCHOOL OF ACCOUNTING SCIENCES**

**Director:** Prof JP Fouché

**Programme for Chartered Accountancy Training (CA):** Prof N van der Merwe

**Programme for Financial Accountancy Training:** Prof DP Schutte

**Programme for Forensic Accountancy Training:** Mr A van Zyl

**Programme for Management Accountancy Training (CIMA):** Ms R Louwrens

**Programme for Taxation:** Prof P van der Zwan

**Programme: Institutional Alignment** Mr RJJ Barnard

## 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: Visser, SS (Chairperson)	Otto, H
Barnard, RJJ	Petzer, D
Buys, PW	Pienaar, J
Du Plessis, TE	Rabie, G
Du Toit, T	Raubenheimer, H
Fouche, JP	Saayman, M
Heymans, A	Schutte, DP
Jackson, LTB	Slabbert, E
Jansen van Rensburg, LR	Stander, AL
Kroon, J	Van der Merwe, N
Krugell, WF	Van der Merwe, SJ (secretary)
Linde, B	Van der Zwan, P
Linde, HM	Van Heerden, PMS
Louwrens, R	Van Zyl, A
Matthee, M	Visagie, JC
Moss, H	Viviers, W
	Commercia chairperson

## **E.6 GENERAL FACULTY RULES FOR THE DIFFERENT POST-GRADUATE QUALIFICATIONS IN THE FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES**

### **E.6.1 AUTHORITY OF THE A-RULES**

The faculty rules applicable to the different programmes of the Faculty of Economic and Management Sciences and included in this calendar of the Faculty are subject to the general academic rules of the North-West University, as determined from time to time by the Council of the North-West University on the recommendation of the Senate, and therefore the faculty rules have to be read together with those general academic rules (hence referred to as general rule(s)).

The *General Academic Rules*, are published on the Web pages of the University: [http://www.nwu.ac.za/webfm\\_send/57625](http://www.nwu.ac.za/webfm_send/57625)

### **E.6.2 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/webfm\\_send/24677](http://www.nwu.ac.za/webfm_send/24677)

### **E.6.3 CAPACITY STIPULATION**

Please take cognisance of the fact that, owing to specific capacity constraints, the University reserves the right to select candidates for placement in 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.6.4 SCHOOLS AND RESEARCH UNIT IN THE FACULTY**

The Faculty of Economic and Management Sciences consists of five schools. A director manages each school. In every 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:

<b>SCHOOL</b>	<b>PROGRAMMES</b>
Potchefstroom Business School	MBA - Education Middle Management Programme Advanced Management Programme
School of Human Resource Sciences	Human Resource Management Industrial Psychology and Labour Relations Management
School of Economics	International Trade Risk Management Economics



School of Business Management	Marketing Entrepreneurship Tourism Management Understanding the economic world and Business Ethics
School of Accounting Sciences	Chartered Accountants' Training Financial Accountants' Training Management Accountants' Training Forensic Accountants' Training Taxation

Research in the Faculty is managed by the directors of the **Research Unit for Economic and Business Sciences: WorkWell**., a **Focus Area and a Niche 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.
TRADE	Niche area for Trade and Development

The directors of the research unit, Focus Area and Niche 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.7

### QUALIFICATIONS, PROGRAMMES, CURRICULUMS AND MODULES

In the Faculty of Economic and Management Sciences different qualifications can be obtained at a post-graduate level; some of these only on a full-time basis and some both on a full-time and part-time basis. All of these degrees are presented in different programmes. Each programme consists of different curriculums, of which each one is compiled from relevant modules. Each module represents (the contents of) a subdivision of a "subject". Examples of "subjects" are Economics, International Trade, Risk Management, Labour Economics, Business Management, Tourism Management, Industrial Psychology, Industrial Sociology, Management Accounting, Financial- and Forensic Accounting.

Information on the rules for the different qualifications, programmes and curriculums are explained in this calendar. For administrative purposes the different programmes/curriculums are grouped under the different schools (in which they are primarily presented) and each of these programmes/curriculums is provided with a unique degree/qualification code. 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 at a post-graduate level in the Faculty of Economic and Management Sciences:

#### E.7.1

#### QUALIFICATIONS, PROGRAMMES AND CURRICULUMS

POST-GRADUATE DEGREES IN THE FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES				
QUALIFICATION	PROGRAMME	Qualification and Curriculum code	Method of delivery	NQF level
<b>SCHOOL OF ECONOMICS</b>				
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
Magister Commercii (MCom)	Economics	505 120: E803P	Full-time and Part-time	9
Magister Commercii (MCom)	International Trade	505 121: E804P	Full-time and Part-time	9
Magister Commercii (MCom)	Risk Management	505 122: E805P	Full-time and Part-time	9

Philosophiae Doctor (PhD)	International Trade	506 121: E901P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Risk Management	506 122: E902P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Economics	506 120: E903P	Full-time and Part-time	10
<b>SCHOOL OF BUSINESS MANAGEMENT</b>				
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 (HonsBA)	Tourism Management	102153: E654P	Full-time	8
Magister Commercii (MCom)	Tourism Management	505 123:E817P	Full-time and Part-time	9
Magister Artium (MA)	Tourism Management (	103 170:E818P	Full-time and Part-time	9
Magister Commercii (MCom)	Entrepreneurship	505 124: E814P	Full-time and Part-time	9
Magister Commercii (MCom)	Marketing Management	505 125: E815P	Full-time and Part-time	9
Magister Commercii (MCom)	Business Management	505 134: E816P	Full-time and Part-time	9
Philosophiae Doctor (PhD)	Marketing Management	506125: E914P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Entrepreneurship	506124: E915P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Business Management	506 108: E916P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Tourism Management	506 126: E917P	Full-time and Part-time	
<b>SCHOOL OF HUMAN RESOURCE SCIENCES</b>				
Honours Baccalaureus Commercii (BCom(Hons))	Industrial Psychology (starts 2012)	504112: E660P	Full-time and Part-time	8
Honours Baccalaureus Artium (HonsBA)	Industrial Psychology (starts 2012)	102150: E661P	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Human Resource Management (starts 2012)	504121: E662P	Full-time and Part-time	8

Honours Baccalaureus Artium (HonsBA)	Human Resource Management	102151: E663P	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Labour Relations (starts 2012)	504122: E664P	Full-time and Part-time	8
Honours Baccalaureus Artium (HonsBA)	Labour Relations (starts 2012)	102152: E665P	Full-time and Part-time	8
Magister Commercii (MCom)	Industrial Psychology (starts 2012)	505 126: E850P	Full-time and Part-time	9
Magister Artium (MA)	Industrial Psychology (starts 2012)	103 171: E851P	Full-time and Part-time	9
Magister Commercii (MCom)	Human Resource Management	505 128: E852P	Full-time and Part-time	9
Magister Artium (MA)	Human Resource Management (2012)	103 173: E853P	Full-time and Part-time	9
Magister Commercii (MCom)	Labour Relations Management	505 145: E826P	Full-time and Part-time	9
Magister Artium (MA)	Labour Relations Management	103 186: E827P	Full-time and Part-time	9
Philosophiae Doctor (PhD)	Industrial Psychology (starts 2012)	506 127: E921P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Labour Relations Management	506 136: E923P	Full-time and Part-time	10

**SCHOOL OF ACCOUNTING SCIENCES**

Honours Baccalaureus Commercii (BCom(Hons))	Chartered Accountancy	504123: E630P	Full-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Financial Accountancy	504124: E635P	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Management Accountancy	504125: E636P	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Forensic Accountancy	504132: E634P	Full-time	8
Magister Commercii (MCom)	Management Accountancy (Lectured)	505 129: E840P	Full-time and Part-time	9
Magister Commercii (MCom)	Management Accountancy Dissertation	505 129: E841P	Full-time and Part-time	9
Magister Commercii (MCom)	Accountancy Dissertation	505 130: E842P	Full-time and Part-time	9
Magister Commercii (MCom)	South African and International Taxation Dissertation	505 132: E834P	Part-time	9
Magister Commercii (MCom)	International Taxation (Lectured)	505 132: E835	Part-time	9

Magister Commercii (MCom)	South African and International Taxation (Lectured)	505132: E839P	Part-time	9
Magister Commercii (MCom)	Forensic Accountancy	505 133: E844P	Part-time	9
Philosophiae Doctor (PhD)	Management Accountancy	506 129: E935P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Accountancy	506 130: E936P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Taxation	506 132: E937P	Part-time	10
<b>POTCHEFSTROOM BUSINESS SCHOOL (PBS)</b>				
Post graduate Diploma in Management (PGDM)	Business Administration	549112: E535P	Full-time	8
Magister in Business Administration (MBA)	Business Administration	508102: E784P	Part-time	9
Philosophiae Doctor (PhD)	Business Administration	509102: E901P	Full-time and Part-time	10

## E.7.2 LIST OF POST GRADUATE MODULES

### E.7.2.1 LIST OF HONOURS MODULES

<b>SCHOOL OF ECONOMICS</b>			
<b>Module Code</b>	<b>DESCRIPTIVE NAME</b>	<b>Credits</b>	<b>Semester</b>
ECON 610	Investment Management	16	1
ECON 611	Micro-economics	16	1
ECON 612	Macro-economics	16	1
ECON 613	Export Market Development	16	1
ECON 614	Economic Development	16	1
ECON 615	Derivatives	16	1
ECON 616	International Trade Theory and Policy	16	1
ECON 617	Econometrics	16	1
ECON 618	Research Methods	16	1
ECON 619	International Cargo Movement	16	1
ECON 621	International Trade Relations	16	2
ECON 622	Fiscal and Monetary Policy	16	2

ECON 623	Risk Management	16	2
ECON 624	Economic Modelling	16	2
ECON 625	Export Administration	16	2
ECON 626	International Trade Law	16	2
ECON 627	Research Project	16	2
SCHOOL OF BUSINESS MANAGEMENT			
MODULE CODE	DESCRIPTIVE NAME	Credits	SEMESTER
BMAN 611	Integrated Management Application	16	1
BMAN 612	Advanced Entrepreneurship	16	1
BMAR 611	Retail Management (B2B)	16	1
BMAR 671	Marketing Research	32	Year module
BMAN 621	Business Plan	16	2
BMAR 621	Marketing Plan	16	2
BMAN 622	Financial Management	16	2
BMAR 622	International Marketing	16	2
BMAR 623	Sales Management	16	2
TMBP 611	Research Methodology in Tourism	16	1
TMBP 621	Tourism Research (mini dissertation)	16	2
TMBP 671	Advanced Tourism Management and Development	32	Year module
TMBP 672	Advanced Eco-tourism Management	32	Year module
TMBP 673	Advanced Tourism Marketing	32	Year module
SCHOOL OF HUMAN RESOURCE SCIENCES			
Module CODE	MODULE NAME	Credits	Semester
HRMA 612	Psychological Evaluation, Recruitment, Selection and Placement	8	1
HRMA 621	Practical Work (Prerequisites IOPS613, IOPS615 & HRMA612)	16	2
HRMA 622	Human Capacity Building	8	2
HRMA 623	Human Resource Management Strategies	16	2
IOPS 611	Psychometrics	8	1
IOPS 612	Psychological Evaluation & Forensic Psychology	8	1

IOPS 613	Organisational Behaviour	8	1
IOPS 614	Research Methodology	8	1
IOPS 615	Career Psychology	8	1
IOPS 616	Work Wellness	16	1
IOPS 617	Organisational Development	8	1
IOPS 618	Authentic Helping	8	1
IOPS 622	Research Report (Prerequisites IOPS614)	16	2
IOPS 624	Advanced Practical Work (Prerequisites IOPS611 & IOPS612 )	48	2
LARM 611	Industrial Sociological Theories	8	1
LARM 623	Applied Labour Relations	16	2
LARM 624	Collective Bargaining and Negotiation	16	2
LARM 614	Research Methodology	8	1
LARM 615	Advanced Labour Relations	16	1
LARM 616	Labour Market Principles	16	1
LARM 621	Group Dynamics	16	2
LARM 622	Research Report	16	2
<b>SCHOOL OF ACCOUNTING SCIENCES</b>			
<b>Module Code</b>	<b>DESCRIPTIVE NAME</b>	<b>Credits</b>	<b>Semester</b>
<b>Accounting Sciences: Management Accounting</b>			
BRKP 671	Financial Decision Making	32	Year module
BRKP 672	Information Systems and Integrated Management	32	Year module
BRKP 674	Organisational Management	32	Year module
BRKP 676	Management Accounting: Financial Analysis	32	Year module
BRKP 613	Planning and Decision Making Techniques	16	1
BRKP 614	Management Decision Making	16	1
BRKP 623	Performance Evaluation and Management	16	2
MACC 611 (2014)	Organisational management	16	1
MACC 612 (2014)	Planning and evaluation	16	1
MACC 613 (2014)	Decision-making and control	16	1
MACC 614 (2014)	Risk management	16	1
MACC 621 (2014)	Integrated Management	16	2
MACC 622 (2014)	Business strategy	16	2
MACC 623 (2014)	Financial Accounting	16	2
MACC 624 (2014)	Financial Strategy	16	2

MACC 671 (2014)	Applied research project for management accountants	32	Year module
<b>Accounting Sciences: Chartered Accountancy</b>			
RECP 671	Advanced Financial Accounting	48	Year module
RECP 672	Advanced Auditing	48	Year module
RECP 673	Advanced Taxation	48	Year module
RECP 674	Advanced Management Accounting and Financial Management	48	Year module
<b>Accounting Sciences: Financial Accountancy</b>			
REKP 671	Advanced IFRS and Group Statements	32	Year module
REIP 671	Advanced Taxation and Trusts	32	Year module
REKP 674	Audit and Corporate Governance	32	Year module
REKP 675	Financial Management and Strategy	32	Year module
REKP 676	Applied Research in Financial Accountancy	32	Year Module
<b>Accounting Sciences: Forensic Accountancy</b>			
RECP671	Advanced Financial Accounting	48	Year module
FORP672	Forensic Case Studies	48	Year module
FORP671	Advanced Forensic Accounting	48	Year module

#### E.7.2.2 LIST OF MAGISTER MODULES

<b>SCHOOL OF ECONOMICS</b>		
<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
ECON 872	Dissertation	148
ECON 874	Advanced Economics	16
ECON 876	Advanced Research Methodology	16
ECON 879	Advanced International Trade	16
ECON 882	Advanced Risk Management	16



<b>SCHOOL OF BUSINESS MANAGEMENT</b>		
<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
BMAR 872	Dissertation	144
BMAR 874	Advanced Marketing Management	36
ENTR 872	Dissertation	144
ENTR 874	Advanced Entrepreneurship	36
BMAN 872	Dissertation	144
BMAN 874	Advanced Business Management	36
TMBP 872	Dissertation	126
TMBP 874	Advanced Tourism Management	54
<b>SCHOOL OF HUMAN RESOURCE SCIENCES</b>		
<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
<b>Human Resource Sciences&amp; Industrial Psychology</b>		
HRMA 872	Dissertation	148
HRMA 874	Scientific Reasoning	16
HRMA 875	People Development	16
IOPS 873	Mini-dissertation	100
IOPS 874	Scientific Reasoning	16
IOPS 875	People Development	16
IOPS 876	Professional industrial Psychology	16
IOPS877	Wellbeing	16
IOPS878	Applied counselling	16
<b>Labour Relations Management</b>		
LARM 871	Dissertation	180
<b>SCHOOL OF ACCOUNTING SCIENCES</b>		
<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
<b>Management Accountancy</b>		
MACC 871	Dissertation	180
MACC 873	Mini-dissertation	84
MACC 874	Advanced Financial Management and Strategy	48

MACC 875	Advanced Management Accounting and Business Strategy	48
<b>Forensic Accountancy</b>		
FORP871	Dissertation: Forensic Accounting	180
<b>Accounting</b>		
ACCC871	Dissertation: Accounting	180
<b>Taxation</b>		
TAXM 871	Dissertation	188
TAXM 873	Mini-dissertation	60
TAXI 873	Mini-dissertation	92
TAXM 874	International Taxation: Advanced General Principles	48
TAXM 875	International Taxation: Advanced Tax Planning	48
TAXM 876	General Principles of Taxation: Gross Income, Income, Deductions and Assessed Losses	48
TAXM 877	Various Types of Tax Payers, Capital Gains Tax, VAT	48
TAXM 878	International Taxation	32
Remark: From 2010 the credit values of modules changed.		
<b>POTCHEFSTROOM BUSINESS SCHOOL</b>		
<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
PBSA 811	Financial Reporting	16
PBSA 812	Organisational Behaviour	16
PBSA 813	Business Law and Ethics	16
PBSA 821	Managerial Statistics	16
PBSA 822	Managerial Economics	16
PBSA 823	Information Management	16
PBSB 811	Managerial Accounting	16
PBSB 812	Marketing Management	16
PBSB 813	Operations Management	16
PBSB 821	Entrepreneurship	16
PBSB 822	Financial Management	16
PBSB 823	Change Management	16

PBSC 811	Research Methodology	16
PBSC 812	Strategic Formulation and Implementation	16
PBSC 813	Strategic Management Application – The Company Project	16
PBSC 873	Mini-dissertation	64

### E.7.2.3 LIST OF PHD-MODULES

MODULE CODE	PROGRAMME	CREDITS
<b>Economics</b>		
ECON 971	Economics	360
EKIP 971	International Trade	360
EKRP 971	Risk Management	360
<b>Business Management</b>		
BMAR 971	Marketing Management	360
ENTR 971	Entrepreneurship	360
BMAN 971	Business Management	360
TMBP 971	Tourism Management	360
<b>Human Resource Management Sciences</b>		
IOPS 971	Industrial Psychology	360
LARM 971	Labour Relations Management	360
<b>Accounting Sciences</b>		
MACC 971	Management Accounting	360
ACCC 971	Accountancy	360
TAXM 971	Taxation	360
<b>Potchefstroom Business School</b>		
PHDP 971	Business Administration	360

## **E.8 RULES FOR THE DEGREE HONOURS BACCALAUREUS COMMERCII (BCOM(HONS)) AND THE DEGREE HONOURS BACCALAUREUS ARTIUM (BA(HONS))**

(The latter refers to the BA(Hons) in either Industrial Psychological Counselling/Industrial Psychology, Human Resource Management, Labour Relations or Tourism.)

### **E.8.1 GENERAL ADMISSION REQUIREMENTS**

A student must comply with general rule A.2.2 when applying for admission to the BCom(Hons) or BA(Hons) degree (the latter in the case of studies in BA(Hons) Industrial Psychology, Labour relations or Tourism). Apart from this requirement the student must already have obtained a BCom/BA degree or BCom/BA status as approved by the Faculty Board. He/she must comply with all the core module requirements of the primary part of the intended BCom(Hons)/BA(Hons) studies. Furthermore, he/she must comply with the specific requirements of the relevant programme. The general ability and academic achievements of the student in these core modules must, in each of the modules included, be of a satisfactory standard in the opinion of the relevant school director.

Specific requirements regarding the BCom(Hons) degree

- a) A module from human sciences for exemption from PSDT111.
- b) A mathematics module for exemption from WISN112/123123 for curriculums requiring the latter.
- c) A statistics course for exemption from STTN111/122 for curriculums requiring the latter.
- d) A general guideline of a minimum of 60% per module applies or whatever the relevant school may determine.

### **E.8.2 DURATION OF THE STUDIES**

The minimum duration of the studies is one year full-time and the maximum duration is two years full-time. For part-time studies, the minimum duration is two years and the maximum duration is three years.

### **E.8.3 EXAMINATIONS**

#### **E.8.3.1 Examination opportunities**

The examination opportunities and relevant rules are in accordance with general rule A.3.4.

#### **E.8.3.2 Composition of the participation mark**

A participation mark for a module may be compiled from tests, assignments and other forms of assessment.

#### **E.8.3.3 Admission to examinations**

- a) Admission to the examination in any module is gained by obtaining a proof of participation (general rules A.3.4.2).
- b) A proof of participation, which grants admission to the examinations, will only be issued after a student has, to the satisfaction of the school director, complied with the requirements explained in the study guide of the relevant module.

#### **E.8.3.4 Module mark**

The module mark is calculated according to the ratio between the participation mark and the examination mark as indicated in the study guide.

#### **E.8.3.5 Pass requirements of a module and programme**

- a) The stipulations of general rules A.3.4.3 apply.
- b) The sub-minimum for all modules in which examinations are taken is 40%.
- c) The pass requirement of a module in which examinations are taken, is a module mark of 50%.
- d) By passing all the modules of which the programme is compiled individually, the programme is passed.
- e) A Module is passed with distinction if a module mark is 75% and the degree/programme is passed with distinction if the average of all the modules in the curriculum is 75 %.
- f) As far as the Honours BCom (Chartered Accountancy) programme is concerned, the following additional rules (g) to (j) apply:
- g) Students have to pass all of the modules in one examination opportunity to obtain the degree. Re-admission to the programme does not take place automatically. If only three (3) modules are passed, an Honours BCom (Accountancy) is acquired.
- h) All students must obtain at least one month of practical experience at an accounting/auditing firm or at any other acknowledged training office of the South African Institute of Chartered Accountants (SAICA) during their studies (undergraduate or post-graduate).
- i) On obtaining the degree the Certificate in the Theory of Accountancy (CTA) is awarded automatically.
- j) If a student's progress during the year is not satisfactory, he/she may not be allowed to the final CTA examinations (end-of-year examination).

#### **E.8.3.6 Repetition of modules and second examination opportunities**

A once-only repetition of modules not passed takes place in terms of the stipulations of general rule A.3.4.4.

A student that fail in one or more modules of the examination of a honours study may be allowed by the lecture in co-operation with the school director to write a second opportunity in this specific module(s) according arrangements in the specific studyguide/class (A.3.4.4.1).

#### **E.8.3.7 Termination of studies**

A student's studies may be terminated in terms of the stipulations of general rule A.2.4.7 & 2.4.8.

#### **E.8.3.8 Modules and credits**

- a) A module has a code and a descriptive name, for example ABCP874.
- b) Each of the modules carries a specific "weight", which is known as credits.

**E.8.4 CURRICULUMS OF PROGRAMMES IN THE DIFFERENT SCHOOLS**

**E.8.4.1 SCHOOL OF ECONOMICS**

**E.8.4.1.1 504126: E644P BCom (HONS) ECONOMICS (FULL-TIME)**  
*(This curriculum started in 2009)*

<b>FIRST SEMESTER</b>		
<b>MODULE CODE</b>	<b>CR</b>	<b>DESCRIPTIVE NAME</b>
ECON 611	16	Micro-economics
ECON 612	16	Macro-economics
ECON 614	16	Economic Development
ECON 618	16	Research Methods
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>SECOND SEMESTER</b>		
ECON 621	16	International Trade Relations
ECON 622	16	Fiscal and Monetary Policy
ECON 624	16	Economic Modelling
ECON 627	16	Research Project
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>TOTAL CREDITS OF THE CURRICULUM</b>	<b>128</b>	
Requirements: 60% in ECON 211, 221 311, 321 and 322		

E.8.4.1.2 504127: E645P

**BCOM (HONS) INTERNATIONAL TRADE  
(FULL-TIME)**

*(This curriculum started in 2009)*

<b>FIRST SEMESTER</b>		
<b>MODULE CODE</b>	<b>CR</b>	<b>DESCRIPTIVE NAME</b>
ECON 616	16	International Trade Theory and Policy
ECON 613	16	Export Market Development
ECON 615/619	16	Derivatives / International Cargo Movement
ECON 618	16	Research Methods
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>SECOND SEMESTER</b>		
ECON 621	16	International Trade Relations
ECON 626	16	International Trade Law
ECON 625	16	Export Administration
ECON 627	16	Research Project
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>TOTAL CREDITS OF THE CURRICULUM</b>	<b>128</b>	
Requirements: 65% in EKIP211, 221, 311, 321, and 60% in ECON321		

*(This curriculum started in 2009)*

<b>FIRST SEMESTER</b>		
<b>MODULE CODE</b>	<b>CR</b>	<b>DESCRIPTIVE NAME</b>
ECON 610	16	Investment Management
ECON 612	16	Macro-economics
ECON 615	16	Derivatives
ECON 617	16	Econometrics
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>SECOND SEMESTER</b>		
ECON 621	16	International Trade Relations
ECON 622	16	Fiscal and Monetary Policy
ECON 623	16	Risk Management
ECON 627	16	Research Project
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>TOTAL CREDITS OF THE CURRICULUM</b>	<b>128</b>	
Requirements: 60% in EKRП 211 (recommendation), EKRП221, EKRП311, EKRП 321 and ECON 211, 311, 321.		



**E.8.4.2 SCHOOL OF BUSINESS MANAGEMENT**

**E.8.4.2.1 504130: E654P BCOM (HONS) ENTREPRENEURSHIP AND MARKETING (FULL-TIME)**

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
BMAN 611	16	Integrated Management Application
BMAN 612	16	Advanced Entrepreneurship
BMAR 611	16	Retail Management (B2B)
BMAR 671 (Year module)	(16)	Marketing Research
<b>TOTAL CREDITS</b>	<b>64</b>	
SECOND SEMESTER		
BMAN 621 of BMAR 621	16	Business Plan / Marketing Plan
BMAN 622 of BMAR 622	16	Financial Management / International Marketing
BMAR 623	16	Sales Management
BMAR 671 (Year module)	(16)	Marketing Research
<b>TOTAL CREDITS</b>	<b>64</b>	
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>128</b>	

Only students enrolling for the following undergraduate programmes **and completed the programme successfully**, qualify for an honours degree in Entrepreneurship and Marketing Management:

**Requirements:**

- Admission is subject to selection.
- **E360P: BCom in Entrepreneurship and Business Management**  
Module requirements: 65% in each of the following modules – BMAN 311, 312, 321, BMAR 311, 321 and 322
- **E353P: BCom in Communication Management**  
Module requirements: 65% in each of the following – BMAN 311, 321, BMAR 311, 312, 321 and 322
- **E354P: BCom in Marketing Management**  
Module requirements: 65% in each of the following – BMAN 311, 321, BMAR 311, 312, 321 and 322
- **E357P: BCom in Marketing and Tourism Management**  
Module requirements: 65% in each of the following modules – BMAN 311, 321, BMAR 311, 312, 321 and 322
- It is compulsory for students intended to an honours study in Entrepreneurship and Marketing Management (E654P) to complete 2 to 3 weeks practical work during the December/January vacation at a company of their choice the year before enrolment. A report according to a specific framework and specifications, which will be supplied by the school, must be handed in to the lecturer involved by the student the day of commencing studies.

**E.8.4.2.2 504131: E655P BCOM (HONS) TOURISM MANAGEMENT (FULL TIME)**

(This curriculum started in 2010)

<b>SEMESTER/YEAR MODULES:</b>		
<b>MODULE CODE</b>	<b>CR</b>	<b>DESCRIPTIVE NAME</b>
TMBP 611 (first semester)	16	Research Methodology in Tourism
TMBP 621 (second semester)	16	Tourism Research (mini dissertation)
TMBP 671 ( <b>year module</b> )	32	Advanced Tourism Management and Development
TMBP 672 ( <b>year module</b> )	32	Advanced Eco-tourism Management
TMBP 673 ( <b>year module</b> )	32	Advanced Tourism Marketing
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>128</b>	
<b>Requirements:</b> <ul style="list-style-type: none"> <li>• 65% in the core modules of TMBP 211, 221, 311, 312, 321, 322.</li> <li>• Admission is subject to selection</li> <li>• In programmes E355P, E356P and E357P students choose between TMBP311/312 and TMBP321/322, the selection for honours depends on 65% for either 311 and 321 or 312 and 322.</li> </ul>		

**E.8.4.2.3 102153: E654P HONS BA TOURISM MANAGEMENT (FULL-TIME)**

(This curriculum started in 2011)

<b>SEMESTER/YEAR MODULES</b>		
<b>CODE</b>	<b>CR</b>	<b>Description</b>
TMBP 611 (first semester)	16	Research Methodology in Tourism
TMBP621 (second semester)	16	Tourism Research (mini dissertation)
<i>Any three of the following:</i>		
TMBP671 (Year module)	32	Advanced Tourism Management and Development
TMBP672 (Year module)	32	Ecotourism and Sustainable Management
TMBP673 (Year module)	32	Advanced tourism marketing
RKKX 673	16	Recreation and Practise Management
RKKX 679	16	Leisure Programming
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>128</b>	
Requirements: 65% in the core modules of TMBP (and RKKX). Admission is subject to selection		

**E.8.4.2.4 102153: E657P HONS BA TOURISM MANAGEMENT (FULL-TIME)**

*(This curriculum is a Interim arrangement for the Hons BA Heritage and Cultural Tourism Management)*

<b>SEMESTER/YEAR MODULES</b>		
<b>CODE</b>	<b>CR</b>	<b>Description</b>
EKTP611	24	Heritage and cultural tourism: theory and practice
EKTP612 <b>OR</b> TMBP671 (Year module)	32	Heritage impact assessment Advanced Tourism Management and Development
EKTP621	8	Internship
EKTP622 <b>OR</b> TMBP673 (Year module)	32	Conservation management Advanced tourism marketing
HIST671	32	Research project: heritage and cultural tourism
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>128</b>	

**E.8.4.3 SCHOOL OF HUMAN RESOURCE SCIENCES**

**E.8.4.3.1 SPECIFIC ADMISSION REQUIREMENTS**

**E.8.4.3.1.1 INDUSTRIAL PSYCHOLOGY**

**Admission requirements for learners whom completed their undergraduate degrees at the North-West University (Potchefstroom and Vaal Triangle Campuses):**

- a. The student must have completed IOPS111, IOPS121, IOPS211, IOPS221, IOPS311 and IOPS321. The student must have at least 60% for IOPS321 and a 60% average for IOPS311 and IOPS321 combined. The IOPS321 module is needed to continue with IOPS614 and IOPS622. The following psychology and statistics modules are also required: PSYC121, PSYC211, PSYC212, PSYC221, PSYC311, PSYC321, STTN111 and STTN124. Students may apply for recognition of similar modules as those mentioned in this paragraph. Only a certain number of students can be accommodated annually; therefore, all prospective BCom honours and BA honours applicants are subjected to a selection process.

**Admission requirements of psychology learners whom completed their undergraduate degrees at the North-West University, School of Psycho-social Behavioural Sciences**

- b. Psychology students who completed their undergraduate studies at the NWU will have to do bridging courses before applying for admission to the honours degree in

Industrial Psychology. The bridging courses include the following: IOPS211, IOPS221, IOPS311 and IOPS321 or PSYC312; STTN111 and STTN124.

- c. The 60% rule as mentioned in (a) is also applicable here (60% for IOPS321 and 60% for IOPS311 and IOPS321 jointly). The applicant must also have completed his/her undergraduate qualification.

**Admission requirements of learners whom completed their undergraduate studies at other schools or faculties of the NWU or other accredited universities:**

- d. Students from other schools or faculties of the NWU as well as students from other recognised universities will have to apply for recognition of prior learning (RPL). Outcomes of the completed modules in the applicant's completed degree will be compared to those presented in this qualification. Credit will be given for modules that are similar to those mentioned in (a) above. Students applying for RPL must provide the relevant school or department with a certified copy of his/her study record as well as the outcomes covered in his/her completed degree.
- e. The admission requirements as mentioned in (a) is also applicable here.. The applicant must also have completed his/her undergraduate qualification.

#### **E.8.4.3.1.2 HUMAN RESOURCE MANAGEMENT**

**Admission requirements for students whom completed their undergraduate degrees at the North-West University (Potchefstroom and Vaal Triangle Campuses)**

- a. The student must have completed IOPS111, IOPS121, IOPS211, IOPS221, IOPS311 and IOPS321. The student must have at least 60% for IOPS321 and a 60% average for IOPS311 and IOPS321 combined. The IOPS321 module is needed to continue with IOPS614 and IOPS622. The student must have completed LARM111, LARM211, LARM221, LARM311 and LARM321 as well as STTN111. Students may apply for recognition of similar modules as those mentioned in this paragraph. Those students pursuing a masters degree must ensure that they also enroll for STTN124. Only a certain number of students can be accommodated annually; therefore, all prospective BCom honours and BA honours applicants are subjected to a selection process.

**Admission requirements of learners whom completed their undergraduate studies at other schools or faculties of the NWU or other accredited universities:**

- b. Students from other schools or faculties of the NWU as well as students from other recognised universities will have to apply for recognition of prior learning (RPL). Outcomes of the completed modules in the applicant's completed degree will be compared to those presented in this qualification. Credit will be given for modules that are similar to those mentioned in (a) above. Students applying for RPL must provide the relevant school or department with a certified copy of his/her study record as well as the outcomes covered in his/her completed degree.
- c. The admission requirements as mentioned in (a) is also applicable here. The applicant must also have completed his/her undergraduate qualification.

#### **E.8.4.3.1.3 LABOUR RELATIONS**

**Admission requirements for students whom completed their undergraduate degrees at the North-West University (Potchefstroom and Vaal Triangle Campuses)**

- a. The student must have completed LARM111, LARM211, LARM221, LARM311 and LARM321. A minimum of 60% must have been obtained for LARM311 as well as for LARM321. The student must have passed IOPS211 and obtained at least 60% for IOPS321 and a 60% average for IOPS311 and IOPS321 combined. The IOPS321 module is needed to continue with LARM614 and LARM622. Statistics, STTN111, must also be completed. Students may apply for recognition of similar modules as those mentioned in this paragraph. Those students pursuing a masters degree must ensure that they also enroll for STTN124. Only a certain number of students can be accommodated annually; therefore, all prospective BCom honours and BA honours applicants are subjected to a selection process.

**Admission requirements of learners whom completed their undergraduate studies at other schools or faculties of the NWU or other accredited universities:**

- b. Students from other schools or faculties of the NWU as well as students from other recognised universities will have to apply for recognition of prior learning (RPL). Outcomes of the completed modules in the applicant's completed degree will be compared to those presented in this qualification. Credit will be given for modules that are similar to those mentioned in (a) above. Students applying for RPL must provide the relevant school or department with a certified copy of his/her study record as well as the outcomes covered in his/her completed degree.
- c. The admission requirements as mentioned in (a) is also applicable here. The applicant must also have completed his/her undergraduate qualification.

E.8.4.3.2 504112: E660P BCOM(HONS) INDUSTRIAL PSYCHOLOGY (full-time)

AND

E.8.4.3.3 102150:E661P BA(HONS) INDUSTRIAL PSYCHOLOGY (full-time)

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
IOPS 611	8	Psychometrics
IOPS 612	8	Psychological Evaluation & Forensic Psychology
IOPS 613	8	Organisational Behaviour
IOPS 614	8	Research Methodology
IOPS 615	8	Career Psychology
IOPS 616	16	Work Wellness
IOPS 617	8	Organisational Development
IOPS 618	8	Authentic Helping
<b>TOTAL CREDITS</b>	<b>72</b>	
SECOND SEMESTER		
HRMA 622	8	Human Capacity Building
HRMA 623	16	Human Resource Management Strategies
IOPS 622	16	Research Report
IOPS 624	48	Advanced Practical Work
<b>TOTAL CREDITS</b>	<b>88</b>	
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>160</b>	

#### MODULE CHANGES INDUSTRIAL PSYCHOLOGY

Old Module	Cr	Discontinue	New Module	Cr	Commence
BSKP611	8	Dec 2011	IOPS611	8	Jan 2012
BSKP612	8	Dec 2011	IOPS612	8	Jan 2012
BSKP613	8	Dec 2011	IOPS613	8	Jan 2012
BSKP616	8	Dec 2011	IOPS615	8	Jan 2012
BSKP617	8	Dec 2011	IOPS614	8	Jan 2012
BSKP626	8	Dec 2011	IOPS616	16	Jan 2012
BSKP621	8	Dec 2011	IOPS617	8	Jan 2012
BSKP631	8	Dec 2011	IOPS618	8	Jan 2012
BSKP622	8	Dec 2011	HRMA622	8	Jan 2012
BSKP623	16	Dec 2011	IOPS622	16	Jan 2012
BSKP627	48	Dec 2011	IOPS624	48	Jan 2012
BSKP671	16	Dec 2011	HRMA623	16	Jan 2012
BSOP624	16	Dec 2011	LARM623	16	Jan 2012

**E.8.4.3.4      504121: E662P      BCOM(HONS) HUMAN RESOURCE MANAGEMENT  
AND**

**E.8.4.3.5      102151: E663P      BA(HONS) HUMAN RESOURCE MANAGEMENT**

<b>FIRST SEMESTER</b>		
<b>MODULE CODE</b>	<b>CR</b>	<b>DESCRIPTIVE NAME</b>
HRMA 612	8	Psychological Evaluation, Recruitment, Selection and Placement
IOPS 613	8	Organisational Behaviour
IOPS 614	8	Research Methodology
IOPS 615	8	Career Psychology
IOPS 616	16	Employee Wellness
IOPS 617	8	Organisational Development
IOPS 618	8	Authentic Helping
LARM 611	8	Industrial Sociological Theories
<b>TOTAL CREDITS</b>	<b>72</b>	
<b>SECOND SEMESTER</b>		
HRMA 621	16	Practical Work
HRMA 622	8	Human Capacity Building
HRMA 623	16	Human Resource Management Strategies
IOPS 622	16	Research Report
LARM 623	16	Applied Labour Relations
LARM 624	16	Collective Bargaining and Negotiation
<b>TOTAL CREDITS</b>	<b>88</b>	
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>160</b>	<b>FULL-TIME</b>

**MODULE CHANGES HUMAN RESOURCE MANAGEMENT**

<b>Old Module</b>	<b>Cr</b>	<b>Discontinue</b>	<b>New Module</b>	<b>Cr</b>	<b>Commence</b>
BSKP613	8	Dec 2011	IOPS613	8	Jan 2012
BSKP616	8	Dec 2011	IOPS615	8	Jan 2012
BSKP617	8	Dec 2011	IOPS614	8	Jan 2012
BSKP626	8	Dec 2011	IOPS616	16	Jan 2012
BSKP621	8	Dec 2011	IOPS617	8	Jan 2012
BSKP631	8	Dec 2011	IOPS618	8	Jan 2012
BSKP623	16	Dec 2011	IOPS622	16	Jan 2012
BSKP612	8	Dec 2011	HRMA612	8	Jan 2012
BSKP628	16	Dec 2011	HRMA621	16	Jan 2012
BSKP622	8	Dec 2011	HRMA622	8	Jan 2012
BSKP671	16	Dec 2011	HRMA623	16	Jan 2012
BSOP671	8	Dec 2011	LARM611	8	Jan 2012
BSOP624	16	Dec 2011	LARM623	16	Jan 2012

**E.8.4.3.6 504122: E664P BCOM(HONS) LABOUR RELATIONS (FULL-TIME)**  
**AND**

**E.8.4.3.7 102152: E665P BA(HONS) LABOUR RELATIONS (FULL-TIME)**

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

**MODULE CHANGES LABOUR RELATIONS MANAGEMENT**

<b>Old Module</b>	<b>Cr</b>	<b>Discontinue</b>	<b>New Module</b>	<b>Cr</b>	<b>Commence</b>
BSKP613	8	Dec 2011	IOPS613	8	Jan 2012
BSOP614	8	Dec 2011	LARM614	8	Jan 2012
BSOP615	32	Dec 2011	LARM615	16	Jan 2012
BSOP616	16	Dec 2011	LARM616	16	Jan 2012
BSKP626	8	Dec 2011	IOPS616	16	Jan 2012
BSKP621	8	Dec 2011	IOPS617	8	Jan 2012
BSKP622	8	Dec 2011	HRMA622	8	Jan 2012
BSKP671	16	Dec 2011	HRMA623	16	Jan 2012
BSOP621	16	Dec 2011	LARM621	16	Jan 2012
BSOP623	16	Dec 2011	LARM622	16	Jan 2012
BSOP671	8	Dec 2011	LARM611	8	Jan 2012
BSOP624	16	Dec 2011	LARM623	16	Jan 2012
-	-	-	LARM624	16	Jan 2012



## **E.8.4.4 SCHOOL OF ACCOUNTING SCIENCES**

### **E.8.4.4.1 SPECIFIC ADMISSION REQUIREMENTS**

#### **E.8.4.4.1.1 CHARTERED ACCOUNTANCY**

- a) To be admitted to the Honours BCom (Chartered Accountancy (CA)) degree the student must have obtained a BCom, BAcc., or another degree as approved by the Faculty Board. This degree must include the following modules (or equivalent courses): Accounting (ACCC371), Auditing (AUDT371), Management Accounting and Financial Management (MACC311, FINM321) and Taxation (TAXC371). Alternatively, the student must have completed at least one year of part-time studies in Honours BCom (Chartered Accountancy) or equivalent studies at a university.
- b) The student must have obtained an average of at least 60% in Accounting, and a combined average of 55% in Auditing, Management Accounting & Financial Management, and Taxation in his/her final year to be admitted to full-time one-year studies. If one of the above-mentioned modules was passed by adjustment/condonement, then admission will be rejected.
- c) A student who obtained any other degree than a BCom(CA) or equivalent (i.e. a degree other than one accredited with the South African Institute of Chartered Accountants (SAICA)) should obtain the Honours BCom (Financial Accountancy) with additional modules first, to be admitted to the Honours BCom(CA). During that honours year the Auditing module (AUDT371) and Strategy module (STRA321) on third year level should be completed in addition to be considered for the Honours BCom (CA). The same percentage requirements as stated in paragraph (b) above will then apply.
- d) Students who completed the BCom (Forensic Accountancy) or Honours BCom (Forensic Accountancy) may apply for admission if they also meet the requirements of paragraph (a) and (b) above, as well as successfully passed the following additional modules: MACC211, MACC221, MACC311, FINM221, FINM321 and STRA321.
- e) To be admitted to this degree an application must be made on the prescribed form to the programme leader of the Programme for the Chartered Accountants' Training (CA) before the onset of the academic year.

#### **E.8.4.4.1.2 FINANCIAL ACCOUNTANCY**

- a) To be admitted to the BCom(Hons) (Financial Accountancy) degree the student must be in possession of a BCom or other degree, as approved by the Faculty Board. This degree must include the following modules (or equivalent courses): Financial Accounting (ACCF311, 321), Income Tax (TAXF311, 321), Management Accounting and Financial Management (MACC311 and FINM321), Auditing (IAUD211, 221 & 321) and Commercial Law (MLAW121, 311). For ACCF311, 321 and TAXF311, 321 or equivalent courses an average module mark of 60% is required, for MACC311/FINM321 an average of 55% and for the others an average of 50%.

- b) To be admitted to this degree an application must be made on the prescribed form to the programme leader of the Programme for the Financial Accountant Training before the onset of the academic year.

#### **E.8.4.4.1.3 MANAGEMENT ACCOUNTANCY**

The requirement is a module mark of 60% in MACC311 and FINM321 and an average of 60% in ACCF311 and 321, or a 50% in ACCC371.

The programme will only be presented part-time if there are enough successful applications according to the committee.

#### **E.8.4.4.1.4 FORENSIC ACCOUNTANCY**

The student should obtain an average of at least 60% for Forensic Accounting and 55% for Accounting in the final year of the B.Com (Forensic Accountancy) to be able to apply for admission to the B.Com.Hons (Forensic Accountancy)

#### **E.8.4.4.2 504123: E630P BCOM(HONS) CHARTERED ACCOUNTANCY (FULL-TIME)**

<b>YEAR MODULES</b>		
<b>MODULE CODE</b>	<b>CR</b>	<b>DESCRIPTIVE NAME</b>
RECP671	48	Advanced Financial Accounting
RECP672	48	Advanced Auditing
RECP673	48	Advanced Taxation
RECP674	48	Advanced Management Accounting and Financial Management
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>192</b>	

(This curriculum starts in 2014)

YEAR MODULES		
MODULE CODE	CR	DESCRIPTIVE NAME
REKP671	32	Advanced IFRS and Group Statements
REIP671	32	Advanced Taxation and Trusts
REKP674	32	Audit and Corporate Governance
REKP675	32	Financial Management and Strategy
REKP676	32	Applied Research in Financial Accountancy
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>160</b>	

**MODULE CHANGES: FINANCIAL ACCOUNTANCY (2014)**

Old Module	Cr	Discontinue	New Module	Cr	Commence
REKP672	32	Dec 2013	REKP674	32	Jan 2014
REKP673	32	Dec 2013	REKP676	32	Jan 2014
BRKP671	32	Dec 2013	REKP675	32	Jan 2014

E.8.4.4.4 504125: E636P

**BCOM(HONS) MANAGEMENT ACCOUNTANCY  
(FULL-TIME AND \*PART-TIME)**  
(This curriculum started in 2014)

MODULE CODE	CR	DESCRIPTIVE NAME
<b>FIRST SEMESTER</b>		
MACC 611	16	Organisational management
MACC 612	16	Planning and evaluation
MACC 613	16	Decision-making and control
MACC 614	16	Risk management
<b>SECOND SEMESTER</b>		
MACC621	16	Integrated Management
MACC622		Business strategy
MACC623		Financial Accounting
MACC624		Financial Strategy
<b>YEAR MODULES</b>		
MACC671	32	Applied research project for management accountants
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>176</b>	

E.8.4.4.5 504125: E632P

**BCOM(HONS) MANAGEMENT ACCOUNTANCY  
(FULL-TIME AND \*PART-TIME)**  
(This curriculum expire)

MODULE CODE	KR	DESCRIPTIVE NAME
<b>FIRST SEMESTER</b>		
BRKP 613	16	Planning and Decision Making Techniques
BRKP 614	16	Management Decision Making
<b>SECOND SEMESTER</b>		
BRKP 623	16	Performance Evaluation and Management
<b>YEAR MODULES</b>		
BRKP 671	32	Financial Decision Making
BRKP 672	32	Information Systems and Integrated Management
BRKP 674	32	Organisational Management
BRKP 676	32	Management Accounting: Financial Analysis
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>176</b>	

E.8.4.4.6

504132: E634P

**B COM (HONS) in FORENSIC ACCOUNTANCY  
(FULL-TIME)**

YEAR MODULES		
MODULE CODE	KR	DESCRIPTIVE NAME
FORP671	48	Advanced Forensic Accounting
FORP672	48	Forensic Case Studies
RECP671	48	Advanced Financial Accounting
<b>TOTAL CREDITS FOR THE CURRICULUM</b>	<b>144</b>	

**E.8.4.5 POTCHEFSTROOM BUSINESS SCHOOL****E.8.4.5.1 POST GRADUATE DIPLOMA IN MANAGEMENT****E.8.4.5.2 ADMISSION REQUIREMENTS**

To qualify for admission to the Post Graduate Diploma in Management, a student must be in possession of an under-graduate degree or its equivalent as approved by Senate. In addition, a student must also comply with any other requirements prescribed in the rules of the faculty offering the Post Graduate Diploma in Management.

**E.8.4.5.3 CURRICULUM****E.8.4.5.3.1 549112: E535P POST GRADUATE DIPLOMA IN MANAGEMENT (PGDM)**

PGDM					
FIRST SEMESTER			SECOND SEMESTER		
CODE	Description	CR	CODE	Description	CR
CCMM 511	General Management	12	BLAE 521	Business Law and Ethics	12
CCMM 512	Economic Applications and Principles	12	BLLR 521	Labour Relations	12
CCMM 513	Foundation of Information Systems	12	GHRM 526	Human Resource Management	12
CCMM 514	Accounting and Finance	12	MKTM 521	Principles of Marketing and Advertising	12
BLSF 511	Formulation of Strategy	12	BLSI 521	Strategy Implementation: Company Project	12
<b>TOTAL CREDITS FOR PGDM</b>					<b>120</b>

## E.8.5 MODULE OUTCOMES OF HONOURS MODULES

### E.8.5.1 MODULE OUTCOMES (SCHOOL OF ECONOMICS)

<b>MODULE CODE: ECON610</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: INVESTMENT MANAGEMENT</b>		
<b>MODULE OUTCOMES:</b> After completion of this module, you should be able to design or develop a rigorous process for an investment management firm utilising the following knowledge: <ul style="list-style-type: none"><li>• top down aspects of portfolio management</li><li>• asset allocation</li><li>• risk assessment and risk management</li><li>• equity analysis</li><li>• government, corporate and inflation-protected bonds in portfolio management</li><li>• industry analysis</li><li>• style analysis</li><li>• tax-efficient investing</li><li>• trading</li><li>• socially responsible investing and corporate engagement</li><li>• alternative investments</li><li>• hedge fund strategies.</li></ul>		
<b>MODULE CODE: ECON611</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: MICRO-ECONOMICS</b>		
<b>MODULE OUTCOMES:</b> After completion of this module, you should be able to demonstrate: <ul style="list-style-type: none"><li>• the ability to solve micro-economic problems using logical and quantitative skills;</li><li>• the ability to think critically and analytically on 'real world' issues and to analyse critically a range of micro-economic policy issues;</li><li>• the ability to evaluate micro-economic arguments and evidence; and</li><li>• the ability to present micro-economic arguments orally and in writing.</li></ul>		
<b>MODULE CODE: ECON612</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: MACRO-ECONOMICS</b>		
<b>MODULE OUTCOMES:</b> After completion of this module you should be able to: <ul style="list-style-type: none"><li>• demonstrate a thorough understanding of the functioning of the macro-economy over both the long- and short-term;</li><li>• demonstrate the ability to analyse and address macro-economic problems, such as growth, inflation and unemployment, using various analytical methods;</li><li>• apply your knowledge of the different viewpoints concerning the interrelationships and interdependencies of the economy as a whole to evaluate macro-economic policy recommendations in the south african CONTEXT.</li></ul>		

<b>MODULE CODE: ECON613</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: EXPORT MARKET DEVELOPMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of the pressures being exerted on companies by the international business environment;</li> <li>• demonstrate as an individual and/or part of a group how to assess whether or not a company is ready to export – even in the face of local market shrinkage and/or competitive pressures – to venture into foreign markets;</li> <li>• demonstrate well-rounded and systematic knowledge of the number of techniques used to determine the potential of foreign markets and, using these techniques, identifying appropriate market segments and market entry strategies – all against a backdrop of varying company requirements and circumstances;</li> <li>• demonstrate the competence to evaluate various types and sources of foreign market information and the techniques used to assess and interpret such information;</li> <li>• demonstrate the competence to evaluate each of the controllable elements of marketing from an international perspective and, through this evaluation, determine how best the elements can be combined and applied in the face of varying company and market circumstances.</li> </ul>		
<b>MODULE CODE: ECON614</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: ECONOMIC DEVELOPMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module, the student should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate a solid knowledge of the principles and application of economic development;</li> <li>• participate intelligently as an economist in the development debate;</li> <li>• interpret, understand and express the interrelated aspects and applications of economic development, within the theoretical framework;</li> <li>• understand the practical circumstances in less developed countries (ldcs);</li> <li>• formulate consistent economic policy advice that could address the economic problems of less developed countries, especially for african countries south of the sahara, including south africa;</li> <li>• draft a socio-economic analysis of an area and write reports, including the application of regression analyses and other techniques that were studied in other related disciplines, to <i>apply</i> and <i>explain</i> various aspects of economic development phenomena; and</li> <li>• suggest an economic policy framework.</li> </ul>		
<b>MODULE CODE: ECON615</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: DERIVATIVES</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module, you should be able to:</p> <ul style="list-style-type: none"> <li>• apply derivative instruments of cbot, lme, saffex and related markets to solve risk management scenarios</li> <li>• demonstrate practical knowledge of how to hedge price risks of: <ul style="list-style-type: none"> <li>• plastic,</li> <li>• selected metals,</li> <li>• gold,</li> </ul> </li> </ul>		

<ul style="list-style-type: none"> <li>• maize, wheat, sunflower,</li> <li>• shares on the jse,</li> <li>• bonds,</li> <li>• interest rate and</li> <li>• foreign exchange with derivate instruments.</li> </ul>		
<b>MODULE CODE: ECON616</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: INTERNATIONAL TRADE THEORY AND POLICY</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of international trade theory;</li> <li>• demonstrate the competence to evaluate international trade policy; and</li> <li>• analyse as an individual and/or part of a group, exchange rates and open-economy macro-economics.</li> </ul>		
<b>MODULE CODE: ECON617</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: ECONOMETRICS</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of time series regression models and specification testing of the results;</li> <li>• demonstrate as individual and/or part of a group, the practical skills to estimate and test time series regression models with eviews software;</li> <li>• undertake specification testing, including testing for stationarity, structural breaks, multicollinearity, heteroscedasticity, autocorrelation and co-integration, and to formulate solutions for practical problems in the field of economic analyses; and</li> <li>• demonstrate the competence to identify a research question in the fields of economics, risk management or international trade, retrieve relevant information, apply time series 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 report / article of 20 pages.</li> </ul>		
<b>MODULE CODE: ECON618</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: RESEARCH METHODS</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of the research process, construction of questionnaires, conducting surveys and analysis of survey data;</li> <li>• demonstrate as individual and/or part of a group, the practical skills to plan a research project, design a questionnaire, undertake a pilot study, analyse the results using spss and disseminate them; and</li> <li>• 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 project report / article of 20 pages.</li> </ul>		



<b>MODULE CODE: ECON619</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: INTERNATIONAL CARGO MOVEMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of various forms of cargo and the means by which they can be conveyed across borders or to the other side of the world;</li> <li>• demonstrate and understanding of the various transport services currently available in the southern african region;</li> <li>• demonstrate well-rounded and systematic knowledge of transport infrastructure in southern africa, with focus on the initiatives that have been launched to boost the region's physical distribution capabilities;</li> <li>• demonstrate as an individual and/or part of a group, the general principles influencing the packing, marking and stowage of goods for international transit, and in this demonstration illustrate how these principles are applied in the case of general versus dangerous cargo and air versus ocean shipments;</li> <li>• demonstrate the competence to evaluate the principles underlying cargo insurance as well as some of the practical aspects surrounding insurance policies and claims; and</li> <li>• analyse as an individual and/or part of a group, the main functions of customs and the specific measures that customs authorities use to control imports and exports.</li> </ul>		
<b>MODULE CODE: ECON621</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: INTERNATIONAL TRADE RELATIONS</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of the changing face of the world economy and the factors influencing international competitiveness;</li> <li>• demonstrate the competence to evaluate the underlying causes of economic wellbeing as reflected in a country's economic growth and development, as well as the role of the balance of payments and other selected indicators in highlighting a country's general economic performance and potential;</li> <li>• analyse as an individual and/or part of a group, the macro-economic policies that a country's national authorities implement to maximise savings and investment, control inflation and currency fluctuations and enhance a country's competitiveness;</li> <li>• demonstrate well-rounded and systematic knowledge of the composition of the international monetary system; and</li> <li>• analyse as an individual and/or part of a group, the economic events and decisions – both locally and internationally – that have moulded south africa's business environment in recent years.</li> </ul>		
<b>MODULE CODE: ECON622</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: FISCAL AND MONETARY POLICY</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate well-rounded and systematic knowledge of current fiscal and monetary policy issues in the south african context;</li> <li>• demonstrate as an individual and/or part of a group, the practical skills to identify current</li> </ul>		

<p>policy issues (e.g. fiscal rules or monetary targets) and to recommend the appropriate policy action; and</p> <ul style="list-style-type: none"> <li>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.</li> </ul>		
<b>MODULE CODE: ECON623</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: RISK MANAGEMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module, you should be able to:</p> <ul style="list-style-type: none"> <li>demonstrate a solid knowledge of bank risk management and regulation with the focus on strategic risk management strategies and less on the actual risk measurement;</li> <li>demonstrate in depth knowledge of basel ii;</li> <li>discuss strategic risk management and the role of the alco; and</li> <li>describe the management of: <ul style="list-style-type: none"> <li>interest rate risk,</li> <li>liquidity risk,</li> <li>credit risk,</li> <li>market risk,</li> <li>operational risk and</li> <li>foreign exchange risk in banks in written reports.</li> </ul> </li> </ul>		
<b>MODULE CODE: ECON624</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: ECONOMIC MODELLING</b>		
<p>MODULE OUTCOMES:</p> <p>Upon completion of this module, you should be able to:</p> <ul style="list-style-type: none"> <li>demonstrate well-rounded and systematic knowledge of general equilibrium and macro-econometric models and their application to answer “what if”-questions in economics;</li> <li>demonstrate as individual and/or part of a group, the practical skills to build a 1-2-3 general equilibrium model (in excel) and a small macro-econometric model (in eviews) and run a simulation; and</li> <li>demonstrate the competence to identify a research question in the field of economics, retrieve relevant information, use a small general equilibrium model or macro-econometric model to simulate the shock, interpret the results and then communicate the findings in an ethically sound oral presentation using the appropriate it as well as in a project report / article of 20 pages.</li> </ul>		
<b>MODULE CODE: ECON625</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: EXPORT ADMINISTRATION</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module you should be able to:</p> <ul style="list-style-type: none"> <li>demonstrate well-rounded and systematic knowledge of the role played by various public and private sector entities in a typical export transaction, as well as the documents and sequence of steps that are required to effect, for example, international carriage, insurance, customs clearance and payment;</li> <li>demonstrate an understanding of the origin, purpose and role of incoterms;</li> <li>demonstrate and evaluate as an individual and/or part of a group, the close relationship between export costing and the incoterms;</li> <li>demonstrate the competence to cost accurately for export;</li> <li>demonstrate and apply as an individual and/or part of a group, the process of evaluating and responding to export enquiries and the subsequent successful expedition of</li> </ul>		

exports; and <ul style="list-style-type: none"> <li>demonstrate well-rounded and systematic knowledge of the documentary requirements associated with each stage of the export process.</li> </ul>		
<b>MODULE CODE: ECON626</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: INTERNATIONAL TRADE LAW</b>		
<b>MODULE OUTCOMES:</b> After completion of this module you should be able to: <ul style="list-style-type: none"> <li>demonstrate well-rounded and systematic knowledge of the broad structure of the international legal environment, as well as some of the traditional and more contemporary beliefs and practices that lend colour to the international legal landscape;</li> <li>demonstrate as an individual and/or part of a group, the general principles surrounding the formation and termination of contracts (and some country variations in this regard) and the contractual chain that characterises a typical international trade transaction;</li> <li>demonstrate the competence to evaluate the legal principles governing buying and selling internationally, the importance of intellectual property protection in this regard and some of the new legal challenges posed by internet-based commerce; and</li> <li>demonstrate well-rounded and systematic knowledge of the contract of cargo insurance.</li> </ul>		
<b>MODULE CODE: ECON627</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: RESEARCH PROJECT</b>		
<b>MODULE OUTCOMES:</b> After completion of this module you should be able to: <ul style="list-style-type: none"> <li>demonstrate well-rounded and systematic knowledge of the research process;</li> <li>demonstrate as an individual the practical skills to plan a research project, undertake the study, analyse the results and disseminate them; and</li> <li>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 an honours dissertation.</li> </ul>		

**E.8.5.2            MODULE OUTCOMES (SCHOOL OF BUSINESS MANAGEMENT)**

<b>MODULE CODE: BMAN 611</b>	<b>SEMESTER 1</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: INTEGRATED MANAGEMENT APPLICATION</b>		
<p><b>MODULE OUTCOMES:</b>            Upon completion of this module, you should be able to demonstrate:</p> <ul style="list-style-type: none"> <li>• a systematic and theoretical knowledge of the elements that contribute to an effective business plan as well as the elements that contributes to a feasible business opportunity;</li> <li>• an understanding of the importance of composing functional plans as part of the business plan;</li> <li>• the skills to use the theoretical knowledge to identify and analyze business opportunities; and</li> <li>• the ability to compile and present a business plan</li> </ul>		
<b>MODULE CODE: BMAN612</b>	<b>SEMESTER 1</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: ADVANCED ENTREPRENEURSHIP</b>		
<p><b>MODULE OUTCOMES:</b>            Upon completion of this module, the student should be able to:</p> <ul style="list-style-type: none"> <li>• apply the role of entrepreneurship in the economy, the broad meaning of the term entrepreneurship, entrepreneurial mindset and success skills in different contexts;</li> <li>• analyse the dominant themes for entrepreneurial success;</li> <li>• develop and present a personal entrepreneurial / career strategy;</li> <li>• apply the driving forces of entrepreneurship in the entrepreneurial process;</li> <li>• analyse various opportunities by means of the window of opportunity;</li> <li>• analyse opportunities by means of opportunity scanning;</li> <li>• know how to get access to various financing alternative;</li> <li>• analyse a franchise as opportunity;</li> <li>• know the basic principles of taxation for the individual and business;</li> <li>• write and analyse a case study;</li> <li>• know how to manage a business in the start-up and growth phase;</li> <li>• work in groups on assignments and give effective feedback; and</li> <li>• make meaningful presentations.</li> </ul>		
<b>MODULE CODE: BMAR 611</b>	<b>SEMESTER 1</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: RETAIL MANAGEMENT</b>		
<p><b>MODULE OUTCOMES:</b>            Upon completion of this module, you should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate knowledge regarding retailing and retail management;</li> <li>• do a situation analysis;</li> <li>• target the right customer for a retail store;</li> <li>• choose a location for a retail store;</li> <li>• manage a retail store;</li> <li>• demonstrate knowledge regarding the management of a retail store;</li> <li>• demonstrate knowledge about the inventory and pricing structure used in retail store management;</li> <li>• identify how to communicate with customers; and</li> <li>• write a retail plan.</li> </ul>		

<b>MODULE CODE: BMAR 671</b>	<b>SEMESTER: YEAR MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: MARKETING RESEARCH</b>		
<p>MODULE OUTCOMES: Upon completion of this module, the student should be able to:</p> <ul style="list-style-type: none"> <li>• demonstrate the ability to compile a research proposal;</li> <li>• demonstrate the ability to compile a questionnaire;</li> <li>• gather primary data by means of fieldwork under the targeted sample respondents;</li> <li>• capture and analyse data obtained from the fieldwork; and</li> <li>• demonstrate the ability to write an academic article.</li> </ul>		
<b>MODULE CODE: BMAR 621</b>	<b>SEMESTER: 2</b>	<b>NQF LEVEL: 6(7)</b>
<b>TITLE: MARKETING PLAN</b>		
<p>MODULE OUTCOMES: Upon completion of this module, the student should be able to:</p> <ul style="list-style-type: none"> <li>• analyse the business' current situation;</li> <li>• analyse markets and customers;</li> <li>• perform a swot analysis;</li> <li>• perform market segmentation, target marketing and positioning of the business' product/s;</li> <li>• set financial, marketing and societal objectives;</li> <li>• develop a marketing strategy;</li> <li>• develop marketing programmes;</li> <li>• draft a marketing plan covering all the constructs as discussed above; and</li> <li>• present a marketing plan to stakeholders.</li> </ul>		
<b>MODULE CODE: BMAN 621</b>	<b>SEMESTER 2</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: BUSINESS PLAN</b>		
<p>MODULE OUTCOMES: Upon completion of this module, you should be able to demonstrate:</p> <ul style="list-style-type: none"> <li>• the skills to use the theoretical knowledge to identify and analyse business opportunities;</li> <li>• the ability to do an industry and market analysis of a new business venture;</li> <li>• the ability to identify a feasible business opportunities; and</li> <li>• the ability to draw up and present a structured business plans.</li> </ul>		
<b>MODULE CODE: BMAN 622</b>	<b>SEMESTER 2</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: FINANCIAL MANAGEMENT</b>		
<p>MODULE OUTCOMES: Upon completion of this module, you should be able to demonstrate:</p> <ul style="list-style-type: none"> <li>• 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;</li> <li>• 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;</li> <li>• 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 to communicate in writing as well as verbally the report to an audience; and</li> <li>• the ability to solve problems and case studies based on the above-mentioned aspects on financial management.</li> </ul>		

<b>MODULE CODE: BMAR 622</b>	<b>SEMESTER 2</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: INTERNATIONAL MARKETING</b>		
<p>MODULE OUTCOMES:</p> <p>Upon completion of this module, you should be able to develop:</p> <ul style="list-style-type: none"> <li>to express a thorough understanding of the theory as set out in the prescribed textbook and apply this to case studies;</li> <li>to compile a profile from a marketing and possible international export point of view for a given country and or region in terms of specific criteria;</li> <li>to apply the factors of the socio-economic, legal, economic, political, physical and technological environments to an international marketing campaign;</li> <li>explain the importance of international marketing research;</li> <li>to formulate an product idea for an international marketing plan and discuss aspects of importance when incorporating the product in the marketing mix;</li> <li>to develop and submit a written international marketing plan; and</li> <li>to present an international plan by means of a 15 minute sales presentations where the idea and its components are presented to management and other possible investors.</li> </ul>		
<b>MODULE CODE: BMAR 623</b>	<b>SEMESTER 2</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: SALES MANAGEMENT</b>		
<p>MODULE OUTCOMES:</p> <p>Upon completion of this module, you should be able to develop:</p> <ul style="list-style-type: none"> <li>a personal selling philosophy;</li> <li>a relationship strategy;</li> <li>a product strategy;</li> <li>a customer strategy; and</li> <li>a presentation strategy.</li> </ul>		

## TOURISM MANAGEMENT

<b>MODULE CODE: TMBP 611</b>	<b>SEMESTER 1</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: RESEARCH METHODOLOGY IN TOURISM</b>		
<p>The study material and assignments of TMBP 611 were chosen in such a manner that students could understand the concept of research methodology within tourism as well as to be able to write a thorough research proposal. Although a great deal of theory is also included in the module, it is expected of students <i>to apply</i> the theory. The purpose of this module is to enable and prepare students to initiate, implement and write about research, be it for a research project, a mini-dissertation or dissertation, a paper, article, etc. TMBP 611 has the following MODULE OUTCOMES:</p> <ul style="list-style-type: none"> <li>To thoroughly describe tourism research.</li> <li>To thoroughly describe tourism research.</li> <li>To discuss the role of research in tourism.</li> <li>To understand and explain the importance of ethics within tourism research.</li> <li>To discuss the tourism researcher's ethical duty towards the different role-players.</li> <li>To identify and discuss the steps in the research process.</li> <li>To formulate a research question.</li> </ul>		

<ul style="list-style-type: none"> <li>To be able to perform a thorough literature study pertaining to any research topic.</li> <li>To be able to formulate research aims and goals.</li> <li>To provide a clear exposition of the method of research.</li> <li>To differentiate between and discuss the different approaches to tourism research.</li> <li>Differentiate between and apply the different sampling methods on research situations.</li> <li>To determine sample sizes.</li> <li>To develop a questionnaire.</li> <li>To differentiate between different types of surveys.</li> <li>To define concepts and classify chapters.</li> <li>To compile a complete reference list.</li> <li>To correctly enter data into Excel.</li> <li>To correctly process and interpret input data.</li> </ul>		
<b>MODULE CODE: TMBP 621</b>	<b>SEMESTER 2</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: TOURISM RESEARCH (MINI DISSERTATION)</b>		
<p>This module consists of the practical application and implementation of a well-defined research problem that culminates in a mini-dissertation. The module's outcomes are as follows:</p> <ul style="list-style-type: none"> <li>Practical application of a selected research method and theme.</li> <li>Writing and presenting of research in the form of a mini-dissertation</li> </ul>		
<b>MODULE CODE: TMBP 671</b>	<b>YEAR MODULE</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: ADVANCED TOURISM MANAGEMENT AND DEVELOPMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module the student would be able to:</p> <ul style="list-style-type: none"> <li>apply the strategic management process to familiar and unfamiliar situations;</li> <li>analyse the role and importance of entrepreneurship in the tourism industry as well as be able to identify and discuss opportunities within industry and develop a business plan accordingly;</li> <li>identify risks for tourism organisations and provide solutions for these risks;</li> <li>compile a human resource management plan;</li> <li>evaluate and criticise various quality management theories and apply the process of quality management;</li> <li>explain the role and differences between rural and urban tourism and be able to plan for both in the industry;</li> <li>demonstrate knowledge with regard to tourism planning and development;</li> <li>communicate effectively in groups and as individual;</li> <li>solve problems with regard to tourism management and development in the tourism industry;</li> <li>identify, discuss and criticise the relevant legislation applicable to the tourism industry; and</li> <li>identify ethical problems with regard to the industry and be able to develop a relevant ethical code.</li> </ul>		
<b>MODULE CODE: TMBP 672</b>	<b>YEAR MODULE</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: ADVANCED ECOTOURISM</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module the student would be able to:</p> <ul style="list-style-type: none"> <li>demonstrate a comprehensive and systematic knowledge with regard to concepts, components and theories of advanced ecotourism management as well as in-depth</li> </ul>		

knowledge with regard to the development, planning and policy development of nature areas and parks;

- critically analyse the guidelines, theories and current research of advanced ecotourism, as individual or as part of a team in order to analyse and argue suggestions with regard to specific problems based on theoretical and practical evidence;
- efficiently and effectively retrieve information as well as process the information in order to identify and solve complex and real world problems in ecotourism by making use of applicable research methods, techniques and technology; and
- present and communicate academic work effectively, catering for a range of audiences by using a range of different information technology appropriate to the context.

**MODULE CODE: TMBP 673**

**YEAR MODULE**

**NQF-LEVEL: 8**

**TITLE: ADVANCED TOURISM MARKETING**

**MODULE OUTCOMES:**

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

- demonstrate a comprehensive and systematic knowledge base with regard to the concepts, components and theories of advanced tourism marketing as well as in-depth knowledge regarding trade marks, positioning and image of tourism products in order to analyse and criticise the principles, theories and current research of tourism marketing, as individual and part of a team, to make conclusions, and argue suggestions based on theoretical and practical knowledge;
- efficiently and effectively retrieve and process information in order to solve complex and/or real world problems and issues in tourism marketing using the applicable research methods, techniques and technology enabling the student to analyse, evaluate and synthesise problems based on theory and evidence based arguments; and
- present and communicate academic work effectively, catering for a range of audiences by using a range of different information technology appropriate to the context.



**E.8.5.3          MODULE OUTCOMES (SCHOOL OF HUMAN RESOURCE SCIENCES)**

<b>Module Code: HRMA612</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: PSYCHOLOGICAL EVALUATION, RECRUITMENT, SELECTION AND PLACEMENT</b>		
<p>MODULE OUTCOMES:</p> <ul style="list-style-type: none"> <li>• Know and understand the principles of psychometric evaluation.</li> <li>• Know and understand the responsibilities of assessment practitioners.</li> <li>• Know which tests registered psychometrists may use in the work and educational context at national and international level.</li> <li>• Know and understand the ethics involved in the psychological evaluation of individuals.</li> <li>• Know and understand the purposes of fair and ethical selection in assessment practices.</li> <li>• Understand the factors influencing candidates' perception of fair and ethical selection and assessment practices.</li> <li>• Know and understand the role of relevant legislation.</li> <li>• Be able to define the role of psychometric tests as part of the selection process.</li> <li>• Be able to manage the complete recruitment process.</li> </ul>		
Method of delivery:                      Full-time		
Assessment Methods:                      The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: HRMA621</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: PRACTICAL WORK</b>		
<p>MODULE OUTCOMES:</p> <ul style="list-style-type: none"> <li>• Know and understand how to apply different ways of counselling individuals in the workplace (for different reasons, including retirement, organisational transformation, retrenchments and other crises) and of referring these individuals to the appropriate professional where necessary.</li> <li>• Know and understand how to apply knowledge and skills to evaluate, present and develop career planning workshops and life skills workshops for students and adults in the workplace, know and understand how to practically determine the meaning(s) that work and to be working hold for the modern person, how optimal occupational choice should be facilitated, which career tasks have to be carried out in the different career stages (in relation to the specific career issues that come to the fore), and which learning experiences are involved when facilitating vocational adjustment.</li> <li>• Apply knowledge and skills to investigate and facilitate the adaptation of employees in the workplace.</li> <li>• Apply contextual knowledge and skills to ensure that the diverse client population are evaluated in a scientific and fair manner.</li> <li>• Apply knowledge and skills to analyse and compile posts according to specific criteria.</li> <li>• Know and understand a job evaluation system and the conditions necessary for its effective implementation.</li> <li>• Form part of a panel that evaluates these jobs; correctly analysing and grading these posts.</li> <li>• Develop a remuneration system based on performance.</li> </ul>		

- Compile competency profiles of different posts at different levels.
- Compile a recruitment advertisement for a specific post.
- Develop an induction programme for new employees; present and evaluate the programme.
- Develop a structured interview for a specific post, train the line managers and interview candidates in a scientific and fair manner.
- Show competency in personnel administration.
- Apply skills to ensure a scientific and fair performance management process.
- Support and assist in the development of an affirmative action programme in the work context.
- Develop a training programme for line managers, present and evaluate the programme.
- Perform an organisation diagnosis in an organisation according to the prescribed model, diagnose problems and opportunities in the organisation in the correct manner; write a report and present a presentation regarding the diagnosis.
- Present a self-development programme to employees of an organisation and assist the members to deal with change and stress in the workplace.
- Make recommendations regarding organisational socialising mechanisms that can be used to ensure organisational efficiency.
- Use various instruments to investigate the motivation levels of employees and make suggestions regarding corrective actions.
- Facilitate a strategic planning session and write a report concerning the session.
- Select, implement and evaluate organisational development interventions.
- Present and evaluate a diversity training programme.
- Undertake leadership development according to the prescribed guidelines.
- Identify the lifecycle of an organisation according to the correct measures and make recommendations as to how the effectiveness of the organisation can be improved.

Method of delivery: Full-time

Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi

**Module Code: HRMA622**

**Semester 2**

**NQF level: 8**

**TITLE: HUMAN CAPACITY BUILDING**

**MODULE OUTCOMES:**

Understand and evaluate the organisation's vision, values and strategic objectives.

- Direct human resource development activities while keeping in mind the national training strategy.
- Analyse the external and internal environmental forces that have an impact on training and development.
- Formulate a Human Resource Development mission, main values and strategic objectives (human resource development plan), which correlate with the organisation's strategy.
- Examine and obtain knowledge of the needs of clients of the human resource development department (capabilities of the training and development consultant, competency-based training and development, performance management, models of identifying, training and development needs).
- The application of knowledge and skills about psychological strengths to evaluate individuals and the drafting of self-development programmes for employees at different levels of an organisation.
- Design and implement training strategies to close the gap between training needs and actual work ability.
- Understand and implement different evaluation strategies.
- Understand and sketch the different rolls of the training and development consultant.

Method of delivery: Full-time	
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundu	
<b>Module Code: HRMA623</b>	<b>Semester 2</b> <b>NQF level: 8</b>
<b>TITLE: HUMAN RESOURCE MANAGEMENT STRATEGIES</b>	
<p>MODULE OUTCOMES:</p> <ul style="list-style-type: none"> <li>• Know and understand the extent, realities and complexities of personnel psychology and strategic human resource management, the relationship between this study area and the other specialist fields within industrial psychology, as well as the application of this knowledge and understanding in terms of solving complex human resource management issues in order to contribute to the bottom-line of any organisation.</li> <li>• Know and understand the nature of the utility theory and the systems theory for personnel psychology/strategic human resource management and planning, selection of management personnel (with assessment centres as selection and developmental instrument), strategic supply of personnel, strategic performance evaluation, strategic performance management and reward, evaluating personnel/human resource management activities/functions and the management of the personnel/human resource function.</li> <li>• Understand the components of a strategic approach towards human resource planning.</li> <li>• Know and understand the variables and changing tendencies at a global level that impact on human resource management in South Africa.</li> <li>• Explain the tendencies and variables within the broad South African social, political and economic environment that have implications for the management of people working in South African organisations.</li> <li>• Explain the current status of the South African economy (compared to international standards) and how it relates to human resource management.</li> <li>• Demonstrate an understanding of the impact and effect of the international economy on South African organisations.</li> <li>• Understand the dynamics of the South African labour market.</li> <li>• Apply knowledge regarding environmental tendencies to understand, predict and manage human resource problems and opportunities.</li> </ul>	
Method of delivery: Full-time	
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundu	
<b>Module Code: IOPS611</b>	<b>Semester 1</b> <b>NQF level: 8</b>
<b>TITLE: PSYCHOMETRICS</b>	
<p>MODULE OUTCOMES:</p> <ul style="list-style-type: none"> <li>• Know and understand the issues (e.g. ethics and fairness) involved in the psychometric testing of human resources.</li> <li>• Use the underlying principles of development, evaluation and application of psychometric measuring instruments that are used in the workplace for diagnoses, prognosis and prediction of work-related behaviour.</li> <li>• Know and understand psychometrics, testing and assessment that form and support the process of testing.</li> <li>• Use testing in a professional and ethical way by following good testing practices.</li> <li>• The application of contextual knowledge and skills (relative to diverse client populations which can be evaluated).</li> </ul>	
Method of delivery: Full-time	

Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS612</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: PSYCHOLOGICAL EVALUATION &amp; FORENSIC PSYCHOLOGY</b>		
MODULE OUTCOMES:		
<b>Psychological Assessment</b>		
<ul style="list-style-type: none"> <li>• Know which tests registered psychometrists may use within the work and educational context at national and international level.</li> <li>• Know and understand the principles of psychometric evaluation.</li> <li>• Know and understand the variety of psychological tests that registered psychometrists may use at national and international level to measure an individual's abilities, personality, interests and motivation.</li> <li>• The application of knowledge and skills in order to provide feedback regarding individuals' functioning, by indicating treatment and/or referral options.</li> <li>• The application of knowledge and skills in order to provide feedback to individuals and to stimulate growth.</li> <li>• Know and understand the ethics involved in the psychological evaluation of individuals.</li> <li>• The application of knowledge and skills to use technically reliable tests, to do the necessary preparations for a test session, to administer tests under standardised circumstances, to mark, analyse and interpret the test and to provide feedback.</li> <li>• The application of contingent management skills to handle test-related problems.</li> </ul>		
<b>Forensic Psychology</b>		
<ul style="list-style-type: none"> <li>• To display knowledge of the practice of the forensic industrial psychologist as a field of expertise</li> <li>• To display knowledge and insight of the biology of brain functioning in order to assess and predict mental competency.</li> <li>• Know and understand legal processes and the justice system in South Africa with emphasis on civil procedural law and the judication of courts and court rules.</li> <li>• To compile forensic reports after analysing expert information in given case studies.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS613</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: ORGANISATIONAL BEHAVIOUR</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Have a complete and systematic knowledge of the world of Organisational Behaviour and of diversity management, and of the role of individuals, groups and group processes in Organisational Behaviour (learning objectives for each chapter).</li> <li>• Demonstrate skills based upon an informed comprehension of theories and concepts, to identify challenges and issues dealing with the world of Organisational Behaviour, diversity management, the role of individuals and groups and group processes in Organisational Behaviour (exercises).</li> <li>• Have the ability to undertake a literature and environmental review, prepare a basic report on challenges and issues dealing with the world of Organisational Behaviour, diversity management, the role of individuals and groups and group process in Organisational Behaviour, individually or as a member of a team, and to communicate the report in writing as well as orally (assignments).</li> </ul>		

Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS614</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: RESEARCH METHODOLOGY</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Know and understand the dimensions of social sciences research and the application of an integrated model of scientific research in industrial psychology research.</li> <li>• Know and understand paradigm perspectives and identify central issues in the different paradigms.</li> <li>• Know and understand the focus areas of research at the North-West University (Potchefstroom Campus).</li> <li>• Know and apply the instruments of research.</li> <li>• Know the components of research problems and be able to formulate a problem statement and apply the knowledge and skills in order to develop a reference list according to APA guidelines.</li> <li>• Formulate guidelines to ensure ethical psychological research.</li> <li>• Know the components of a research proposal and be able to write a research proposal.</li> <li>• Know and understand the different forms of research and demonstrate how valid conclusions can be promoted.</li> <li>• Evaluate the different sampling methods and factors influencing the sample size.</li> <li>• Evaluate the different research designs, show how bias in the design can be controlled for, demonstrate knowledge regarding the choice of/or development of measuring instruments and describe how results can be presented and interpreted.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS615</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: CAREER PSYCHOLOGY</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Know and understand the concept <b>career</b> and the historical roots, nature and bases of career psychology and to apply this knowledge and understanding to analyse the relationship between career psychology and other specialist fields of industrial psychology.</li> <li>• Know and understand the meaning and functions of work and the relationship between work and relaxation of the present day employee and the application of this knowledge and understanding to obtain insight regarding the contemporary work ethic.</li> <li>• Know and understand the different theories of career choice and adjustment and apply this knowledge and understanding to obtain insight into the dynamics of the improvement of the own and others' work/career choices and adjustment.</li> <li>• Know and understand the dynamics of adolescent and adult career behaviour, career development and career self-management (including those of persons from minority groups and special groups, such as working women and employees with disabilities) and the role of the organisation in this regard and the application of this knowledge and insight to improve the own and others' entry into the world of work, socialisation, innovation, stabilisation, mid-career experiences, late career experiences and adjusting to retirement.</li> <li>• Know and understand the dynamics underlying current career issues and the</li> </ul>		

application of this knowledge and understanding in the handling of the own and others' career issues and problems.		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS616</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: EMPLOYEE WELLNESS</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Explain the shift in employee health and wellness provision.</li> <li>• Explain and understand the holistic model of work-related well-being.</li> <li>• Explain the philosophy of and shift towards managed wellness care.</li> <li>• Apply knowledge to manage wellness in the organisation.</li> <li>• Present employee health and wellness as a business case to management.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS617</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: ORGANISATIONAL DEVELOPMENT</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Understand and evaluate the concept, components and characteristics of organisational development.</li> <li>• The application of knowledge and skills to explain organisational functioning and changes.</li> <li>• Know and understand the nature of current and future changes that could impact on organisations, as well as the strategies that organisations can use to address these changes.</li> <li>• Evaluate the role of paradigms in change management.</li> <li>• Know and understand process consultation as an organisational developmental intervention and apply process consultation skills in diagnosing and intervening in organisations</li> <li>• The application of knowledge and skills regarding organisational diagnoses in order to address problems and identify opportunities within the organisation.</li> <li>• The application of knowledge and skills to evaluate organisational development strategies (at individual, group and organisational level) and to intervene within organisations.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS618</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: AUTHENTIC HELPING</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Have overall knowledge of the principles, theory and functioning of an appropriate facilitation model, to apply the knowledge by means of analysing and evaluating psychological problems such as emotional issues, and be able to paraphrase and</li> </ul>		

<p>clarify problems by applying facilitation skills in the employment of effective problem-solving goals as well as identifying relevant facilitation strategies to integrate into a strategic plan as part of a wellness promotional plan of an organisation and to generate solutions for problems based on proof-related arguments.</p> <ul style="list-style-type: none"> <li>Find, interpret, integrate and utilise relevant literature in order use relevant research methods and techniques to research a wide range of complex problems and issues, and to communicate the results in writing as well as orally by means of information technology.</li> <li>To apply the principles associated with this module in an ethical cognitive framework</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS622</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: RESEARCH REPORT</b>		
MODULE OUTCOMES: <ul style="list-style-type: none"> <li>Evaluate and integrate industrial psychology literature in order to identify research opportunities to come up with solutions for problems.</li> <li>The application of knowledge and skills to do a scientific, empirical research project of limited range, where valid conclusions and relevant recommendations can be made.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: IOPS624</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: ADVANCED PRACTICAL WORK</b>		
MODULE OUTCOMES: <ul style="list-style-type: none"> <li>Know and can apply different ways of counselling people in the workplace.</li> <li>Be able to refer people to other professionals when needed.</li> <li>The application of knowledge and skills to counsel people who are retiring.</li> <li>The application of knowledge and skills to investigate and facilitate the adjustment of employees in the workplace.</li> <li>The application of skills to counsel people in need (e.g. during organisation transformation, retrenchments and other crises).</li> <li>Identify the different symptoms of the different forms of psychopathology in the work context and be able to diagnose them according to an international model (e.g. DSM IV).</li> <li>Understand the psychodynamics underlying psychopathology.</li> <li>The application of knowledge and skills to ensure the application of ethics and fairness in the use of psychometric assessment instruments.</li> <li>The application of psychometric knowledge and skills to make a diagnosis, prognosis and prediction of work-related behaviour.</li> <li>Use tests and questionnaires in a professional and ethical way by following good testing practices.</li> <li>The application of conceptual knowledge and skills to ensure that the diverse client population is assessed scientifically and fairly.</li> <li>The application of knowledge and skills to provide feedback to individuals and to stimulate growth.</li> </ul>		

<ul style="list-style-type: none"> <li>• Make use of technically reliable tests and questionnaires, make the necessary preparations for the test session, apply the tests and questionnaires under standardised circumstances, mark the tests, analyse the results and interpret the results according to the prescribed procedures and provide feedback.</li> <li>• The application of contingent management skills to handle test-related problems.</li> <li>• Use various instruments to examine the motivation levels of employees and suggest corrective actions; use the action research model effectively.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: LARM611</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: INDUSTRIAL SOCIOLOGICAL THEORIES</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Evaluate various sociological thought schools and theories and to apply such to sociological problems.</li> <li>• To apply sociological theories to current and identified labour relations problems and to suggest possible solutions to such problems.</li> <li>• Know and understand social change in society and the effect of this on organisations.</li> <li>• To apply knowledge and skills regarding social change in order to identify, explain and solve problematic labour situations.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: LARM623</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: APPLIED LABOUR RELATIONS</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• To understand the external regulations that has an impact on labour relations.</li> <li>• Integrate and manage labour relation procedures at different levels in the workplace.</li> <li>• The application of external regulation requirements to improve the labour relations climate in the organisation.</li> <li>• The management of related workplace issues to the advantage of both management and labour.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: LARM624</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: COLLECTIVE BARGAINING AND NEGOTIATION</b>		
MODULE OUTCOMES:		
On completion of this module, the Student should be able to:		
<ul style="list-style-type: none"> <li>• Explain and comprehend the role of collective bargaining in the South African labour relations system;</li> </ul>		



<ul style="list-style-type: none"> <li>• Understand the concept of the employer's duty to bargain with a trade union;</li> <li>• Synthesise and evaluate the impact of conflict and power between the various key role-players to bargaining and negotiation within a labour relations context;</li> <li>• Understand how duties concerned with collective bargaining and organisational rights are dealt with;</li> <li>• Evaluate, apply and analyse the process of establishing a collective bargaining and/or negotiation relationship;</li> <li>• Analyse, apply and generate/design various styles, structures and approaches related to collective bargaining and negotiation skills;</li> <li>• Be aware of the legal status of collective agreements; and</li> <li>• Describe and demonstrate the synthesised relationship between collective bargaining, negotiation and related South African legal precepts.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: LARM614</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: RESEARCH METHODOLOGY</b>		
MODULE OUTCOMES: <ul style="list-style-type: none"> <li>• Know and understand various methods and strategies regarding data collection that will enable the student to make applicable and relevant conclusions in a research project.</li> <li>• Know and understand the requirements for statistical measuring and analysis.</li> <li>• Apply knowledge and skills in the drafting of a research proposal as part of a research project.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: LARM615</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: ADVANCED LABOUR RELATIONS</b>		
MODULE OUTCOMES: <ul style="list-style-type: none"> <li>• Know and understand the various components related to labour relations and to nurture relevant skills in the effective management of labour relations.</li> <li>• Know and understand how to practice as a labour relations specialist.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundi		
<b>Module Code: LARM616</b>	<b>Semester 1</b>	<b>NQF level: 8</b>
<b>TITLE: LABOUR MARKET PRINCIPLES</b>		
MODULE OUTCOMES: <ul style="list-style-type: none"> <li>• Have a comprehensive understanding of the various principles, theories and functions of the labour market.</li> </ul>		

<ul style="list-style-type: none"> <li>• To apply such by means of analysing and evaluating labour market concerns like labour demand and supply, wages, productivity, globalisation and human capital investment, labour market dispensations and discrimination, labour market organisations.</li> <li>• To argue solutions to problems based on current factual proof of evidence.</li> <li>• Geared with a range of research methods and techniques; be able to search, interpret and integrate relevant literature concerning complex and concurrent problems; and to present such in a written and oral formatted presentation.</li> <li>• To apply the contents of this module within an ethical thought paradigm.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundu		
<b>Module Code: LARM621</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: GROUP DYNAMICS</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Know and understand the study area of Group Dynamics, the importance, structure and function of small groups as subsystems in interaction.</li> <li>• Know the most prominent exponents and their relevant perspectives as reiterated in the field of Group Dynamics.</li> <li>• Geared with the necessary capabilities, to explore and apply explanatory possibilities to empirical problems within an organisation.</li> <li>• To demonstrate knowledge and understanding of concepts like group communication, group cohesion, task groups, the importance and implications of small groups to the individual and the development of group dynamics.</li> <li>• To apply gained knowledge of group dynamics by exploring explanatory possibilities regarding the individual and groups.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundu		
<b>Module Code: LARM622</b>	<b>Semester 2</b>	<b>NQF level: 8</b>
<b>TITLE: RESEARCH REPORT</b>		
MODULE OUTCOMES:		
<ul style="list-style-type: none"> <li>• Evaluate and integrate industrial sociological literature with research opportunities to identify problem-solving methods.</li> <li>• The application of knowledge and skills to undertake scientific research to determine reliable and relevant consequences to make the required recommendations.</li> </ul>		
Method of delivery: Full-time		
Assessment Methods: The formative and summative assessment methods and weights will be indicated in the study guide and on Efundu		

## E.8.5.4 MODULE OUTCOMES (SCHOOL OF ACCOUNTING SCIENCES)

### E.8.5.4.1 CHARTERED ACCOUNTANCY

<b>MODULE CODE: RECP 671</b>	<b>YEAR MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: ADVANCED FINANCIAL ACCOUNTING</b>		
MODULE OUTCOMES: After completion of the module the student should be able to: <ul style="list-style-type: none"><li>• demonstrate the ability to compile advanced financial statements according to International Financial Reporting Standards and the Companies Act of South Africa, including consolidated financial statements, based on extensive and systematic knowledge of the subject;</li><li>• technically analyse, evaluate and selectively handle standards, individually as well as in an integrated manner, according to the demand of the problem (e.g. journal entry, ledger or financial statements) and theoretically motivate and discuss them; and</li><li>• communicate academic, professional and vocational information effectively orally or in writing, with evidence of creative interpretation and solutions for problems applicable to the context.</li></ul>		
<b>MODULE CODE: RECP 672</b>	<b>YEAR MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: ADVANCED AUDITING</b>		
MODULE OUTCOMES: On completion of the module the student should be able to display knowledge and apply this knowledge on cases with regard to: <ul style="list-style-type: none"><li>• Principles of Corporate Governance</li><li>• Legislated and Regulatory Corporate Governance</li><li>• The Code of Corporate Practices and Conduct of the King II Report</li><li>• Business ethics and SAICA Code of Professional Conduct</li><li>• Risk management and internal control</li><li>• The legal and regulatory environment governing auditors and their responsibilities, functions and qualities</li><li>• The audit process</li><li>• Competencies in applying IT in business/accounting</li><li>• Competencies in managing IT</li><li>• Competencies in evaluating IT</li></ul>		
<b>MODULE CODE: RECP 673</b>	<b>YEAR MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: ADVANCED TAXATION</b>		
MODULE OUTCOMES: On completion of the module the student should be able to: <ul style="list-style-type: none"><li>• interpret the Income Tax Act case law as well as practice notes issued by the South African Revenue Service;</li><li>• demonstrate his/her ability to calculate the normal income tax payable by individuals on taxable income, including remuneration, fringe benefits, lump sum receipts and the operation of an enterprise or business;</li></ul>		

- deal with advanced tax questions on tax advice and planning covering the entire spectrum of taxpayers and sections and taxes;
- demonstrate his/her ability to calculate employee tax to be deducted from remuneration as well as provisional tax payable on income other than remuneration;
- substantiate with reference to legislation and case law why items are taxable/deductible;
- comply with all legislation and requirements of the attached SAICA syllabus; and
- make your decisions and applications in this course in an ethically accountable manner.

**MODULE CODE: RECP674**

**YEAR MODULE**

**NQF LEVEL: 8**

**TITLE: ADVANCED MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT**

MODULE OUTCOMES:

MANAGEMENT ACCOUNTING

Upon completion of this module, the student should be able to:

**GENERAL**

- do planning, control and decision making to act as a responsible steward;
- apply profit planning and budgetary control in the planning process resulting in the optimum usage of available resources, but also supply in the needs of consumers;
- exercise control to ensure that that goals that have been set with planning, are achieved;
- take informed decisions by the conscious exercise of a choice between two or more alternatives;
- take into account and supply the necessary information in taking a decision; and
- obtain the necessary information by using methods, systems and techniques so that the goals of decision making, planning and control are met.

**SPECIFIC**

- develop budgets using both traditional and contemporary techniques;
- explain and apply the principles of standard costing, calculate variances in a variety of contexts and critically evaluate the worth of standard costing in the light of contemporary criticisms;
- separate costs into their fixed and variable components and use these in break-even analysis and in decision-making under multiple constraints;
- establish relevant cash flows for decision making and apply these principles in a variety of contexts including process/product viability and pricing including evaluation of the tension between short-term, "contribution based" pricing and long-term, "return on investment" pricing, and learning curves;
- undertake sensitivity analysis and assess the impact of risk in decision models using probability analysis, expected value tables and decision trees as appropriate;
- apply learning curves in forecasting future costs and the techniques of activity-based management target costing and value analysis is managing future costs; and
- prepare appropriate financial statements for cost, profit and investment centre managers, calculate appropriate financial performance indicators, assess the impact of alternative transfer pricing policies and discuss the behavioural consequences of management control systems based on responsibility accounting decentralization and delegation.

FINANCIAL MANAGEMENT

Upon completion of this module, the student should be able to:

**GENERAL**

- obtain knowledge in order to understand complex investments, financing and dividend decisions, within the context of the company as well as the contexts of the environment;

and

- obtain the ability to make suggestions with regards to the responsible management of a company and its assets by effective use of financial aids within the boundaries of the strategic aim of the company.

#### **SPECIFIC**

- identify and interpret guidelines for performance, risk and uncertainty;
- give advice on complex investing, financing and dividend decisions;
- apply the principles of financing to the valuation of a company and the valuation of financial assets by using the valuation techniques;
- advise management with regards to current asset management, foreign exchange and investments;
- give advice with regards to changes in ownership transactions; and
- evaluate and choose financial instruments for effective minimising of risk.

### **E.8.5.4.2 FINANCIAL ACCOUNTING**

<b>MODULE CODE: REKP671</b>	<b>YEAR MODULE</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: ADVANCED INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AND GROUP STATEMENTS</b>		
MODULE OUTCOMES: On completion of the module the student will demonstrate:		
<ul style="list-style-type: none"><li>• The ability to identify and interpret transactions and related information in accordance with International Financial Reporting Standards</li><li>• The ability to apply principles prescribed by International Financial Reporting Standards</li><li>• The ability to compile financial statements in accordance with International Financial Reporting Standards</li><li>• Capita Selecta</li></ul>		
<b>MODULE CODE: REIP671</b>	<b>YEAR MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: ADVANCED TAXATION AND TRUSTS</b>		
MODULE OUTCOMES: On completion of the module the student will demonstrate:		
<ul style="list-style-type: none"><li>• The ability to interpret the Income Tax Act, legal opinions and practice notes issued by the South African Revenue Service</li><li>• The ability to calculate normal taxation payable by individuals based on taxable income from remuneration, fringe benefits, lump sums and the carrying on of a trade or business</li><li>• The ability to calculate normal taxation payable by companies and trusts</li><li>• The ability to solve advanced case studies relating to estate duty, donations tax, capital gains tax and value added tax</li><li>• Capita Selecta</li></ul>		

<b>MODULE CODE: REKP674</b>	<b>YEAR COURSE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: AUDIT AND CORPORATE GOVERNANCE</b>		
MODULE OUTCOMES: On completion of the module the student will demonstrate:		
<ul style="list-style-type: none"> <li>• Knowledge and understanding of corporate governance in South Africa</li> <li>• Understanding and application of the ethical aspects of the professional accountant</li> <li>• The ability to identify applicable auditing standards (e.g., ISAs), laws and regulations relevant to an audit engagement</li> <li>• Knowledge and understanding of the key elements of assurance service engagements</li> </ul>		
<b>MODULE CODE: REKP675</b>	<b>YEAR MODULE</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: FINANCIAL MANAGEMENT AND STRATEGY</b>		
MODULE OUTCOMES: On completion of the module the student will demonstrate:		
<ul style="list-style-type: none"> <li>• Integrated knowledge and understanding of the underlying theories, methods and techniques available in the field of management accounting that inform decision-making and control practices</li> <li>• The ability to apply contextualised knowledge of theories, methods and techniques in the field of financial management to solve complex investment, financing and dividend decisions and present finance opinions, arguments and recommendations</li> <li>• The use of a range of specialised skills and the key elements in managing and evaluating an organisation's financial strategy</li> <li>• An understanding of the entity's mission, vision and strategy</li> </ul>		
<b>MODULE CODE: REKP676</b>	<b>YEAR MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: APPLIED RESEARCH IN FINANCIAL ACCOUNTANCY</b>		
MODULE OUTCOMES: On completion of the module the student will demonstrate:		
<ul style="list-style-type: none"> <li>• A critical understanding and application of appropriate research methodologies that are relevant to the field of accountancy</li> <li>• Knowledge of appropriate research skills to critically interrogate multiple sources of knowledge and information</li> <li>• The ability to present and prepare contextualised and empirically researched opinions in the field of accountancy</li> <li>• Solve case studies relating to practical scenarios in the field of accountancy and communicate results and recommendations in an oral presentation as well as in a written report</li> </ul>		

**E.8.5.4.3 CIMA (MANAGEMENT ACCOUNTING)**

<b>MODULE CODE: MACC611</b>	<b>SEMESTER MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: ORGANISATIONAL MANAGEMENT</b>		
<p><b>MODULE OUTCOMES:</b>            After completion of this module the</p> <ul style="list-style-type: none"> <li>integrated knowledge and understanding of the underlying functional areas and resources of business as well as the theoretical aspects supporting such functional areas of business;</li> <li>the ability to evaluate developments in the organisational and functional areas of business and to integrate applicable and relevant developments with existing knowledge;</li> <li>the ability to evaluate and apply organisational tools and techniques that are important and relevant to effectively manage functional business areas and resources;</li> <li>integrated basic knowledge and understanding of the underlying economic, social and political context of international businesses;</li> <li>effective operative skills within a team in the context of organisational management in order to demonstrate logical and critical understanding of such context, as well as communication, presentation, leadership skills and taking responsibility for specific task outcomes.</li> <li>life-long learning skills in terms of the ability to stay up-to-date with the latest developments in organisational management and its context specific environment.</li> </ul>		
<b>MODULE CODE: MACC 612</b>	<b>SEMESTER MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: PLANNING AND EVALUATION</b>		
<p><b>MODULE OUTCOMES:</b>            After completion of this module the student will demonstrate the following:</p> <ul style="list-style-type: none"> <li>Integrated knowledge and understanding of the underlying theories, methods and techniques available in the field of Financial Management and Management Accounting, and the ability to critically interrogate multiple sources of knowledge, such as financial and non-financial information of businesses as well as the general economic environment, and review that information as well as the manner in which it was produced;</li> <li>The ability to apply contextualised knowledge of theories, methods and techniques in the field of Financial Management and Management Accounting to solve complex planning and evaluation problems, and formulate opinions, arguments and recommendations within the context of the company as well as the specific business environment;</li> <li>Effectively, innovatively and responsibly apply the pervasive qualities and skills required in management accounting and finance practice, including ethics and professionalism, personal attributes (e.g. self-management, leadership and teamwork) and professional skills (e.g. effective communication and utilisation of information technology).</li> </ul>		

<b>MODULE CODE: MACC 613</b>	<b>SEMESTER MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: DECISION-MAKING AND CONTROL</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module the student will demonstrate:</p> <ul style="list-style-type: none"> <li>integrated knowledge and understanding of the underlying theories, methods and techniques available in the field of Management Accounting that inform decision-making and control practices;</li> <li>the ability to critically interrogate multiple sources of knowledge with regard to decision-making and control of businesses as well as the general economic environment, and review that information as well as the manner in which it functions within the business environment;</li> <li>the ability to apply contextualised knowledge of theories, methods and techniques in the field of Management Accounting to solve complex planning, decision-making and control problems, and formulate opinions, arguments and recommendations within the context of the company as well as the context of the environment;</li> <li>effectively, innovatively and responsibly apply the pervasive qualities and skills required in management accounting, including ethics and professionalism, personal attributes (e.g. self-management, leadership and teamwork) and professional skills (e.g. effective communication and utilisation of information technology).</li> </ul>		
<b>MODULE CODE: MACC 614</b>	<b>SEMESTER MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: RISK MANAGEMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module the student will demonstrate:</p> <ul style="list-style-type: none"> <li>the ability to identify, evaluate and monitor the different types of risks within an organisation including financial and non-financial risks;</li> <li>a critical understanding of risk management strategies of an organisation, including the use of financial instruments and more general strategies of risk identification and management in order to establish and monitor appropriate systems of internal control;</li> <li>the application of a range of specialised skills to evaluate the types of risks facing an organisation, evaluate specific risk management strategies and internal controls while taking government and ethical issues into account;</li> <li>effectively, innovatively and responsibly apply the pervasive qualities and skills required in the management of risk, including ethics and professionalism, personal attributes (e.g. self-management, leadership and teamwork) and professional skills (e.g. effective communication and utilisation of information technology).</li> </ul>		
<b>MODULE CODE: MACC 621</b>	<b>SEMESTER MODULE</b>	<b>NQF LEVEL: 8</b>
<b>TITLE: INTEGRATED MANAGEMENT</b>		
<p>MODULE OUTCOMES:</p> <p>After completion of this module the student will demonstrate:</p> <ul style="list-style-type: none"> <li>an holistic, integrated view of management across the organisation;</li> <li>an ability to evaluate developments in both strategic management concepts and to integrate applicable and relevant developments into existing areas;</li> </ul>		



- ability to evaluate and apply tools and techniques important and relevant to strategic management and resources;
- integrated knowledge and understanding of the underlying competitive environment within a strategic organisational view – especially analysing such environment to maintain and gain competitive advantage;
- integrated knowledge and understanding of project management and its tools to assist and facilitate strategic management;
- operate effectively within a team in a business management related context to demonstrate logical and critical understanding of such a context, while employing communication, presentation and leadership skills in order to manage individuals and groups by applying negotiating skills and taking responsibility for specific task outcomes;
- life-long learning skills staying up-to-date with the latest developments in strategic management tools, techniques and concepts.

**MODULE CODE: MACC 622**

**SEMESTER MODULE**

**NQF LEVEL: 8**

**TITLE: BUSINESS STRATEGY**

**MODULE OUTCOMES:**

After completion of this module the student will demonstrate:

- integrated knowledge and understanding of the underlying theories, methods and techniques available in the field of Business Strategy;
- the ability to critically interrogate multiple sources of various business strategies that function within businesses as well as the general economic environment, and review that information as well as the manner in which it was produced;
- application of contextualised strategic business theories, methods, techniques and appropriate models in the field of Business accountancy in order to solve complex strategic problems, and formulate opinions, arguments and recommendations within the context of a company;
- Effectively, innovatively and responsibly apply the pervasive qualities and skills required in management accounting, including ethics and professionalism, personal attributes (e.g. self-management, leadership and teamwork) and professional skills (e.g. effective communication and utilisation of information technology).

**MODULE CODE: MACC 623**

**SEMESTER MODULE**

**NQF LEVEL: 8**

**TITLE: FINANCIAL ACCOUNTING**

**MODULE OUTCOMES:**

After completion of the module the student should be able to demonstrate:

- the ability to compile and criticise advanced external financial reports, including consolidated financial reports, based on an extensive and deep knowledge of the standards, methods and techniques relevant to external financial reporting practices;
- the ability to use a range of specialised skills to identify, analyse and address complex, abstract and/or integrated financial problems by drawing systematically from the standards, methods and techniques relevant to the financial accounting practice according to the demand of the contextualised problem; and

- the ability to present contextualised financial opinions and arguments on unfamiliar, complex and uncertain financial accountancy problems by selecting and applying self-regulated learning skills, methods, standards and techniques appropriate to financial reporting practice.

**MODULE CODE: MACC 624**

**SEMESTER MODULE**

**NQF LEVEL: 8**

**TITLE: FINANCIAL STRATEGY (F3)**

**MODULE OUTCOMES:**

After completion of this module the student will demonstrate:

- integrated knowledge and understanding of the underlying theories, methods and techniques appropriate to the field of financial strategies and management accountancy;
- the use of a range of specialised skills and the key elements in managing and evaluating an organisation's financial strategy, in the context of contributing to achieving the organisation's objectives within its external constraints;
- the ability to critically interrogate multiple sources of knowledge, such as financial and non-financial information of businesses as well as the general economic environment, and review that information as well as the manner in which it was produced;
- the ability to apply contextualised knowledge of theories, methods and techniques in the field of **Financial Management** to solve complex investment, financing and dividend decisions and present finance opinions, arguments and recommendations within the context of the company as well as the context of the environment;
- the skill to develop creative responses with regard to the responsible financial management of a company and its assets by critically reviewing the information, evaluating the processes and effectively using the financial aids within the boundaries of the **strategic** aim of the company;
- effective, innovative and responsible application of pervasive qualities and skills required in finance practice, including ethics and professionalism, personal attributes (e.g. self-management, leadership and teamwork) and professional skills (e.g. effective communication and utilisation of information technology)

**MODULE CODE: MACC 671**

**YEAR MODULE**

**NQF LEVEL: 8**

**TITLE: APPLIED RESEARCH PROJECT FOR MANAGEMENT ACCOUNTANTS**

**MODULE OUTCOMES:**

After completion of the research module, the student will demonstrate:

- a critical understanding and application of appropriate research methodologies that are relevant to the field of accountancy;
- the ability to apply and integrate the theoretical knowledge gained from the accountancy modules to an unfamiliar research context by means of a practically defined research problem;
- appropriate research skills to critically interrogate multiple sources of knowledge and information within the field of accountancy; to select the appropriate resources and critically evaluate and review that knowledge in the context of the practical research problem presented;
- an understanding of the reason as to why research has to be conducted and use this to formulate a research question that is empirically addressed in order to provide a solution to the client;

- the ability to present and prepare contextualised and empirically researched opinions in the accountancy field that encompasses the following research orientated process:
- a problem on which a client requires views and advice presented to the students;
- students to formulate the research process that will be used to arrive at a solution for the client;
- students required to conduct a thorough literature review; and
- compiling an accurate and coherent written report by the students with an innovative solution to the problem posed to them.

#### E.8.5.4.4 FORENIESE REKENINGKUNDE

<b>MODULE CODE: FORP671</b>	<b>YEAR MODULE</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: FORENSIC ACCOUNTANCY</b>		
<p>MODULE OUTCOMES:</p> <p>Upon completion of this module the student must have demonstrate insight into:</p> <ul style="list-style-type: none"> <li>• the forensic investigative environment;</li> <li>• the processes within the south african constitutional order and legal system that may have an influence on the scope of work of the forensic accountant;</li> <li>• work acceptance procedures, engagement letters, quality control, risk and project management, relevant to the private south african forensic accountant;</li> <li>• available computer-aided forensic accounting techniques and processes related thereto;</li> <li>• certain types of search warrants relevant to the scope of work of the forensic accountant, the form and substance thereof and the execution thereof;</li> <li>• the processes involved with and management of the commercial crime scene;</li> <li>• manipulating gaap and witness statements;</li> <li>• the practical application of the forensic investigation process in a forensic accountant practise;</li> <li>• advanced <i>capita selecta</i> of legal principles relating to the forensic environment and money laundering; and</li> <li>• fraud risk factors, controls in the prevention of fraud and methods in the detection of fraud.</li> </ul>		
<b>MODULE CODE: FORP672</b>	<b>YEAR MODULE</b>	<b>NQF-LEVEL: 8</b>
<b>TITLE: : FORENSIC CASE STUDIES</b>		
<p>MODULE OUTCOMES:</p> <p>Upon completion of this module the student must have demonstrate insight into:</p> <ul style="list-style-type: none"> <li>• the dimensions and methods of research;</li> <li>• the nature of research and scientific writing.</li> <li>• apply the various interviewing strategies based on extensive and systematic knowledge of the subject.</li> <li>• demonstrate the various interviewing techniques in given situations.</li> <li>• the practical application of the forensic investigation process;</li> <li>• the practical application of research methodology;</li> <li>• the practical application of interviewing techniques; and</li> <li>• the practical application of conducting case studies and submitting reports on findings.</li> </ul>		

## **E.9 RULES FOR THE DEGREE MAGISTER COMMERCII (MCOM) AND MAGISTER ARTIUM (MA)**

(The latter applies in the case of the MA in Industrial Psychology, MA in Labour Relations Management and the MA in Tourism.)

### **E.9.1 DURATION OF THE STUDIES**

- a) The minimum duration of the studies is one year and the maximum duration is three years, calculated from the date of first registration for the relevant programme.
- b) General rule A.4.4.10 determines the procedure for the extension of the period of study.

### **E.9.2 ADMISSION AND REGISTRATION**

The admission requirements and dates of registration and reregistration are determined in terms of general rules A.4.2 and 4.3

### **E.9.3 APPROVAL OF THE STUDY PROGRAMME**

- a) Approval of the study programme and the rules followed in the procedure are determined in terms of general rule A.3.1.1.1.. The study programme must, to the satisfaction of the director of the research focus area, contribute to the research programme(s) of the University as determined by the different research focus areas.
- b) A master's degree requires a minimum of 180 credits.
- c) If a mini dissertation is required with some examination papers then the mini dissertation must represent at least 25% of the total number of credits.
- d) If a dissertation is required with some examination papers then the dissertation must represent at least 50% of the total number of credits.
- e) In the School of Human Resource Management where a mini dissertation counts 50% of the masters degree, a minimum of 1 published article or 1 unpublished manuscript in article format should be presented. For the purposes of a dissertation that makes up more than 50% of the masters degree, a minimum of 2 published articles or 2 unpublished manuscripts in article format should be presented.

### **E.9.4 SPECIFIC ADMISSION REQUIREMENTS**

- a) A student must be in possession of an Honours BA or Honours BCom degree or have the status of an Honours BA or Honours BCom degree as approved by the Senate. The study content of this degree must be to the satisfaction of the Dean and the director involved with the intended MCom studies.
- b) The student must have obtained an average of at least 65% in the Honours BCom / BA. (with the exception of the honours BCom (chartered Accountancy) and a Honours in the Forensic Accountancy where only a pass is necessary.

- c) The student must have obtained at least 65% in the BCom(Hons) modules upon which the intended studies are based.
- d) The research ability of the student must be to the satisfaction of the School director and the Director of the research area/unit. Students whose ability in research methods are deemed not to be adequate by the school director and research director will only be accepted into a M-programme after successfully completing the faculty's short courses in research methodology.
- e) Students with an honours degree in Industrial Psychology who, for whatever reason, may not continue with a master's degree in Industrial Psychology, will when they have completed a preliminary oral examination to the satisfaction of the programme leader of Labour Relations Management, be allowed to enrol for a master's degree in Labour Relations Management provided the academic requirements of the latter programme are complied with.
- f) Prospective MCom and MA Industrial Psychology students are besides a 65% in honours, also subject to a selection programme available at the School Director.

All students applying for the Masters Programme in Industrial Psychology or Human Resource Management at the North-West University (Potchefstroom Campus or Vaal Triangle Campus), should pass a competency examination in Statistics. Students who do not obtain a minimum of 50% in this examination, can be denied admission to the Masters Programme in Industrial Psychology, or must be prepared to complete a workshop on basic statistical methods (as prescribed by the Programme for Industrial Psychology) at their own cost. Students must complete this workshop within the first six months of their Masters training, but will be allowed to do it simultaneously with the other compulsory modules that form part of the Masters programme.

- g) If the M-study consists only of a research part then the application of a prospective student will be accepted after a research proposal was accepted by the school and if there is a study leader available.

## **E.9.5 EXAMINATIONS**

### **E.9.5.1 Examination opportunities**

The examination opportunities and relevant rules are determined in terms of general rule A.4.4 and 4.4.6.

### **E.9.5.2 Nomination of examiners**

The nomination of examiners and moderators takes place in terms of general rule A.4.4.3.

### **E.9.5.3 Admission to examinations**

- a) The admission to the examination in any module takes place by acquiring a proof of participation. A proof of participation, which grants admission to the examination, will only be issued after a student has complied with the requirements for the relevant module to the satisfaction of the school director in consultation with the subject group chairperson involved.

#### E.9.5.4

#### Examinations

- a) The examination for the master's degree is taken in terms of the prescriptions of general rule A.4.4.4..
- b) A student registering at such a stage of the year that he/she cannot catch up on the examination paper section of that specific year will have to complete the examination paper section right at the end of the second study year. Such a student must submit the research proposal to the Executive Committee of the Faculty Council for approval within six months after registration.
- c) A dissertation or mini-dissertation is submitted only with the written consent of the study leader(s) (general rule A.4.4.4).
- d) The number of times that a student may present him-/herself for examination and the repetition of modules are determined in terms of general rule A.4.4.6..
- e) Requirements for a dissertation/mini-dissertation:
  - i) The requirements to which a dissertation or mini-dissertation must conform are determined in terms of general rule A.4.4.4.2.
  - ii) Students must make quite sure of the contents of the **Manual for Post-graduate Studies**.
  - iii) According to this manual it is a requirement that the language of dissertation/thesis must be edited by a professional language editor.
  - iv) For the purposes of obtaining a Masters degree that includes a dissertation or mini-dissertation, the student must present at least one article in a published or unpublished format to his leader within 7 weeks after the official date of handing in the dissertation / mini-dissertation (that is in November and April) as determined by Post-graduate Administration. Students must make sure it is part of the School/Program specific requirements in terms of the format and possible additional article-requirements.
- f) Participation mark

A participation mark for modules may be compiled from assignments and other forms of assessment.
- g) Module mark/ Results

The module mark is passed if the module mark is 50%. A module, mini-dissertation or dissertation will be passed with distinction if an average mark of at least 75% is awarded in the examination of that module, mini-dissertation or dissertation. The qualification will be passed with distinction if an average of 75% is obtained. (A.4.5.2)

#### E.9.5.5

#### Termination of studies

A student's studies may be terminated on the basis of the provisions of general rule A.4.4.11.

**E.9.6 CURRICULUMS IN THE SCHOOL OF ECONOMICS**

**E.9.6.1 505120: E803P MCOM ECONOMICS (FULL-TIME & PART-TIME)**

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>Credits</b>
ECON 872	Dissertation	148
ECON 874	Advanced Economics	16
ECON 876	Advanced Research Methodology	16
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

**E.9.6.2 505121: E804P MCOM INTERNATIONAL TRADE (FULL-TIME AND PART-TIME)**  
*(This curriculum started in 2009)*

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>Credits</b>
ECON 872	Dissertation	148
ECON 876	Advanced Research Methodology	16
ECON 879	Advanced International Trade	16
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

**E.9.6.3 505122: E805P MCOM RISK MANAGEMENT (FULL-TIME AND PART-TIME)**

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>Credits</b>
ECON 872	Dissertation	148
ECON 882	Advanced Risk Management	16
ECON 876	Advanced Research Methodology	16
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

## E.9.7 CURRICULUMS IN THE SCHOOL OF BUSINESS MANAGEMENT

E.9.7.1 505123: E817P MCOM TOURISM MANAGEMENT (FULL-TIME AND PART-TIME)

And

E.9.7.2 103170: E818P MA TOURISM MANAGEMENT (FULL-TIME AND PART-TIME)

*(This curriculum started in 2010)*

MODULE CODE	DESCRIPTIVE NAME	Credits
TMBP 872	Dissertation	126
TMBP 874	Advanced Tourism Management	54
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

E.9.7.3 505124: E814P MCOM ENTREPRENEURSHIP (FULL-TIME AND PART-TIME)

*(This curriculum starts in 2010)*

MODULE CODE	DESCRIPTIVE NAME	Credits
ENTR 872	Dissertation	144
ENTR 874	Advanced Entrepreneurship	36
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

E.9.7.4 505125: E815P MCOM MARKETING MANAGEMENT (FULL-TIME AND PART-TIME)

*(This curriculum started in 2010)*

MODULE CODE	DESCRIPTIVE NAME	Credits
BMAR 872	Dissertation	144
BMAR 874	Advanced Marketing Management	36
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>



E.9.7.5

505134: E816P

**MCOM BUSINESS MANAGEMENT (FULL-TIME AND PART-TIME)**

*(This curriculum started in 2010)*

MODULE CODE	DESCRIPTIVE NAME	Credits
BMAN 872	Dissertation	144
BMAN 874	Advanced Business Management (Capita Selecta)	36
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

**E.9.8 CURRICULUMS IN THE SCHOOL OF HUMAN RESOURCE MANAGEMENT**

**E.9.8.1 INDUSTRIAL PSYCHOLOGY**

**E.9.8.1.1 Admission Requirements**

Prospective students in *Industrial Psychology* should adhere to the following admission requirements:

- i. A student should be in possession of a BA honours or BCOM honours degree in Industrial Psychology from an accredited HPCSA university (this implies that the degree will lead to the registration as Counsellor/Psychometrist with the HPCSA after successfully completing the board exam). The study content of this degree must be to the satisfaction of the dean and the director of the School for Human Resource Sciences (Potchefstroom Campus) and School for Behavioural Sciences (Vanderbijlpark Campus).
- ii. The degree should include the following subjects: Psychometrics, Psychological evaluation (Psychometric testing), Career psychology, Research methodology and research report, Organisational development, Human resource strategies and Practical Statistics (STNN 124).
- iii. The student must have obtained an average of 65% in the honours degree in order to qualify to be invited to the selection process.
- iv. The research ability of the student must be to the satisfaction of the school directors and the director of the research entities. Students whose abilities in research methods (as determined during the selection process) are deemed not to be adequate will only be accepted into the master's programme after successfully completing a research methodology course. (Such a course is made available by the Faculty of Economic and Management Sciences or any other course to the satisfaction of the director of the research entities).
- v. Prospective students should also pass a selection process directed at the measurement of the competencies set for psychologists by the Health Professions Council of South Africa (HPCSA). The selection process includes a competency examination in Statistics. Students whose abilities in Statistics are deemed not to be adequate will only be accepted into the master's

programme after successfully completing a Statistics course. (Such a course is made available by the Faculty of Economic and Management Sciences or any other course to the satisfaction of the director of the research entities).

**Students from other universities:**

- Any other student will be judged based on the outcomes and content of the programme they studied at the particular university.
- Credits for prospective students may be considered on the basis of interviews, portfolios and/or tests that seek to identify experiential learning, skills and motivation.
- Diplomas or technikon degrees will not be acknowledged.
- Any other degree outside of Human Resource Management or Industrial psychology will not be considered for admission to the Masters degree.

**E.9.8.1.2 CURRICULUM IN INDUSTRIAL PSYCHOLOGY**

**Note:** Industrial psychology and human resource management students registered at the Potchefstroom campus will attend certain modules at the Vaal Triangle campus, as indicated in the curricula. The mini-dissertation for industrial psychology (IOPS873) and dissertation for human resource management (HRMA872), as well as the dissertation for labour relations (LARM871), will be registered at the Potchefstroom campus.

**E.9.8.1.2.1 505126: E850P MCOM INDUSTRIAL PSYCHOLOGY (Full-time & part-time)**

**AND**

**E.9.8.1.2.2 103171 E851P MA INDUSTRIAL PSYCHOLOGY (full-time & part-time)**

YEAR MODULES		
MODULE CODE	CR	DESCRIPTION
IOPS 873	100	Mini-dissertation ( <i>Potch</i> )
IOPS 874	16	Scientific Reasoning ( <i>Potch</i> )
IOPS 875	16	People Development ( <i>VTC</i> )
IOPS 876	16	Professional Industrial Psychology ( <i>VTC</i> )
IOPS 877	16	Wellbeing ( <i>VTC &amp; Potch</i> )
IOPS 878	16	Applied Counselling ( <i>Potch</i> )
<b>Total Credits</b>	<b>180</b>	

## MODULE CHANGES INDUSTRIAL PSYCHOLOGY

Old Module	Credits	Discontinue Des 2011)	New Module	Credits	Commence Jan 2012)
BPKP 873	120	Des 2011	IOPS 873	100	Jan 2012
BPKV 873	120	Des 2011	IOPS 873	100	Jan 2012
BPKP 878	24	Des 2011	IOPS 874	16	Jan 2012
BPKP 876	24	Des 2011	IOPS 875	16	Jan 2012
BPKP 877	24	Des 2011	IOPS 876	16	Jan 2012
BPKP 874	24	Des 2011	IOPS 877	16	Jan 2012
BPKP 875	24	Des 2011	IOPS 878	16	Jan 2012

### E.9.8.2 HUMAN RESOURCE MANAGEMENT

#### E.9.8.2.1 Admission requirements

Prospective students in *Human Resource Management* should adhere to the following admission requirements:

- i. A student should be in possession of a BA honours or BCOM honours degree in Human Resource Management. The study content of this degree must be to the satisfaction of the dean and the director of the School for Human Resource Sciences and School for Behavioural Sciences (Vanderbijlpark Campus). The degree should include the following subjects: Research methodology and research report, Applied labour relations, Human capacity development, Organisational behaviour, Human resource strategies and Practical Statistics (STTN 124).
- ii. The student must have obtained an average of *65%* in the honours degree in order to qualify to be invited to the selection process.
- iii. The research ability of the student must be to the satisfaction of the school directors of the Potchefstroom and Vanderbijlpark Campuses and the director of the research entities. Students whose abilities in research methods (as determined during the selection process) are deemed not to be adequate will only be accepted into the master's programme after successfully completing a research methodology course. (Such a course is made available by the Faculty of Economic and Management Sciences or any other course to the satisfaction of the director of the research entities).
- iv. Prospective students should also pass a selection process directed at the measurement of the competencies set for Human Resource Practitioners by the South African Board for People Practices. The selection process includes a competency examination in Statistics. Students whose abilities in Statistics are deemed not to be adequate will only be accepted into the master's programme after successfully completing a Statistics course. Such a course is made available by the Faculty of Economic and Management Sciences.

### Students from other universities:

- Any other student will be judged based on the outcomes and content of the programme they studied at the particular university.
- Credits for prospective students may be considered on the basis of interviews, portfolios and/or tests that seek to identify experiential learning, skills and motivation.
- Diplomas or technikon degrees will not be acknowledged.
- Any other degree outside of Human Resource Management will not be considered for admission to the Masters degree.

### E.9.8.2.2 CURRICULUMS IN HUMAN RESOURCE MANAGEMENT

**Note:** Industrial psychology and human resource management students registered at the Potchefstroom campus will attend certain modules at the Vaal Triangle campus, as indicated in the curricula. The mini-dissertation for industrial psychology (IOPS873) and dissertation for human resource management (HRMA872), as well as the dissertation for labour relations (LARM871), will be registered at the Potchefstroom campus.

**E.9.8.2.2.1 05128: E852P MCOM HUMAN RESOURCES MANAGEMENT SCIENCE (Full-time & part-time)**

And

**E.9.8.2.2.2 103173: E853P MA HUMAN RESOURCE MANAGEMENT SCIENCE (Full-time & part-time)**

YEAR MODULES		
MODULE CODE	CR	DESCRIPTION
HRMA 872	148	Dissertation ( <i>Potch</i> )
HRMA 874	16	Scientific Reasoning ( <i>Potch</i> )
HRMA 875	16	People Development ( <i>VTC</i> )
<b>Total Credits</b>	<b>180</b>	

### MODULE CHANGES HUMAN RESOURCE MANAGEMENT

Old Module	Credits	Discontinue Des 2011	New Module	Credits	Commence Jan 2012)
BPKP 873	192	Des 2011	HRMA 872	148	Jan 2012
BPKV 873	192	Des 2011	HRMA 872	148	Jan 2012
BPKP 878	24	Des 2011	HRMA 874	16	Jan 2012
BPKP 876	24	Des 2011	HRMA 875	16	Jan 2012

**E.9.8.2.3 CURRICULUMS IN LABOUR RELATIONS MANAGEMENT**

**E.9.8.2.3.1 505145: E826P MCOM LABOUR RELATIONS MANAGEMENT  
(FULL- TIME AND PART-TIME)  
(This curriculum starts in 2010)**

**AND**

**E.9.8.2.3.2 103186: E827P MA LABOUR RELATIONS MANAGEMENT  
(FULL- TIME AND PART-TIME)  
(This curriculum starts in 2010)**

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
LARM 871	Dissertation	180
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

**E.9.9 CURRICULUMS IN THE SCHOOL OF ACCOUNTING SCIENCES**

**E.9.9.1 505129: E840P MCOM MANAGEMENT ACCOUNTANCY  
(LECTURED) (FULL-TIME AND PART-  
TIME)  
(This curriculum started in 2010)**

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
MACC 873	Management Accounting: Mini-dissertation	84
MACC 874	Management Accounting: Advanced Financial Management and Strategy	48
MACC 875	Management Accounting: Advanced Management Accounting and Business Strategy	48
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

*\* This programme will only be presented part-time if there are enough successful applications according to the committee*

**E.9.9.2          505129: E841P          MCOM MANAGEMENT ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)**  
*(This curriculum started in 2010)*

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
MACC 871	Management Accounting: Dissertation	180
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

**E.9.9.3          505130: E842P          MCOM ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)**  
*(This curriculum started in 2010)*

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
ACCC 871	Accounting: Dissertation	180
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>

**E.9.9.4          505132: E834P          MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (DISSERTATION) (PART-TIME)**  
*(This curriculum started in 2010)*

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
TAXM 871	Taxation: Dissertation	188
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>188</b>

**E.9.9.5          E835P (505132):          MCOM INTERNATIONAL TAXATION (LECTURED (PART-TIME)\*\***

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
TAXI 873	Taxation: Mini-dissertation	92
TAXM 874	International Taxation: Advanced General Principles	48
TAXM 875	International Taxation: Advanced Tax Planning	48
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>188</b>

E.9.9.6

505132: E839P

**MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (PART-TIME)**

*(This curriculum started in 2010)*

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
TAXM 873	Taxation: Mini-dissertation	60
TAXM 876	General Principles of Taxation: Gross Income, Income, Deductions and Assessed Losses	48
TAXM 877	Various Types of Tax Payers, Capital Gains Tax, VAT	48
TAXM 878	Taxation: International Taxation	32
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>188</b>

E.9.9.7

505133: E844P

**MCOM IN FORENSIC ACCOUNTANCY (FULL TIME and PART-TIME)**

*(This curriculum starts in 2011)*

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
FORP 871	Mini Dissertation: Forensic Accounting	180
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>180</b>
Requirements: Honours B.Com ( Forensic Accountancy); or CA(SA) with LLB; or CA(SA) with three years applicable experience in the Forensic Accounting environment.		

**E.9.10 CURRICULUM FOR MAGISTER IN BUSINESS ADMINISTRATION (MBA)**

**E.9.10.1 508102: E784P MBA**

<b>MODULE CODE</b>	<b>DESCRIPTIVE NAME</b>	<b>CREDITS</b>
<b>MBA 1: First Semester</b>		
PBSA 811	Financial Reporting	16
PBSA 812	Organisational Behaviour	16
PBSA 813	Business Law and Ethics	16
<b>MBA 1: Second Semester</b>		
PBSA 821	Managerial Statistics	16
PBSA 822	Managerial Economics	16
PBSA 823	Information Management	16
<b>MBA 11: First Semester</b>		
PBSB 811	Management Accounting	16
PBSB 812	Marketing Management	16
PBSB 813	Operations Management	16
<b>MBA 11: Second Semester</b>		
PBSB 821	Entrepreneurship	16
PBSB 822	Financial Management	16
PBSB 823	Change Management	16
<b>MBA 111: First Semester</b>		
PBSC 811	Research Methodology	16
PBSC 812	Strategic Formulation and Implementation	16
PBSC 813	Strategic Management Application – The Company Project	16
<b>MBA 111: Second Semester</b>		
PBSC 873	Mini-dissertation	64
<b>TOTAL CREDITS FOR THE PROGRAMME</b>		<b>304</b>



**E.9.11            MODULE OUTCOME OF SOME MASTER DEGREE MODULES**

<b>Module Code: HRMA 872</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: Dissertation</b>		
<b>MODULE OUTCOMES:</b>		
<ul style="list-style-type: none"> <li>Evaluate and integrate human resource literature to identify research opportunities and solutions to problems;</li> <li>Apply knowledge and skills to undertake scientific empirical research of limited scope, draw valid conclusions and suggest relevant recommendations.</li> </ul>		
<b>Module Code: HRMA 874</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: SCIENTIFIC REASONING</b>		
<b>MODULE OUTCOMES:</b>		
<ul style="list-style-type: none"> <li>To familiarise the learner with the dimensions and methods of psychological research.</li> <li>To orient the learner to make an informed choice from the large number of alternative methods and experimental designs available.</li> <li>To enable the learner to present a good research proposal (e.g. his/her possible thesis/dissertation).</li> <li>To empower the learner with the knowledge and skills they need to undertake a research project, to present a conference paper and to write a scientific article.</li> </ul>		
<b>Module Code:HRMA 875</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: PEOPLE DEVELOPMENT</b>		
<b>MODULE OUTCOMES:</b>		
<p>During this module we will endeavour to make a thorough analysis of the role and function of training and development within the South African context. After having completed this module, the student must be able to critically discuss the role played by the training and development department in order to reach the goals of an organisation. It is important that students display the necessary insight to form their own opinion regarding training and development.</p>		
<b>Module Code: IOPS 873</b>	<b>Year module</b>	<b>NQF-Level: 8</b>
<b>TITEL: MINI-Dissertation</b>		
<b>MODULE OUTCOMES:</b>		
<ul style="list-style-type: none"> <li>Evaluate and integrate industrial psychology literature to identify research opportunities and solutions to problems;</li> <li>Apply knowledge and skills to undertake scientific empirical research of limited scope, draw valid conclusions and suggest relevant recommendations.</li> </ul>		
<b>Module Code: IOPS 874</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: SCIENTIFIC REASONING</b>		
<b>MODULE OUTCOMES:</b>		
<ul style="list-style-type: none"> <li>To familiarise the learner with the dimensions and methods of psychological research.</li> <li>To orient the learner to make an informed choice from the large number of alternative methods and experimental designs available.</li> </ul>		

<ul style="list-style-type: none"> <li>To enable the learner to present a good research proposal (e.g. his/her possible thesis/dissertation).</li> <li>To empower the learner with the knowledge and skills they need to undertake a research project, to present a conference paper and to write a scientific article.</li> </ul>		
<b>Module Code: IOPS 874</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: People Development</b>		
<b>MODULE OUTCOMES:</b>		
<p>During this module we will endeavour to make a thorough analysis of the role and function of training and development within the South African context. After having completed this module, the student must be able to critically discuss the role played by the training and development department in order to reach the goals of an organisation. It is important that students display the necessary insight to form their own opinion regarding training and development.</p>		
<b>Module Code: IOPS 875</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: PROFESSIONAL INDUSTRIAL PSYCHOLOGY</b>		
<b>MODULE OUTCOMES:</b>		
<p>After completion of this module learners must have insight into new developments in the field of Industrial Psychology and Human Resource Management. Some topics, which have been known for some years, are included if it is still a major force impacting on organisations and the management of organisations.</p>		
<b>Module Code: IOPS 877</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: WELLBEING</b>		
<b>MODULE OUTCOMES:</b>		
<p>The purpose of this module is to assist students in the formulation of their own mental paradigms that will guide them in their role as business partners. The essence is to provide the student with a safe environment to push his/her own mind and to develop a trust in own thinking.</p>		
<b>Module Code: IOPS 878</b>	<b>Year module</b>	<b>NQF-Level: 9</b>
<b>TITEL: APPLIED COUNSELLING</b>		
<b>MODULE OUTCOMES:</b>		
<ul style="list-style-type: none"> <li>To sensitise the student to constructive interpersonal functioning.</li> <li>To empower the learner with the knowledge and skills they need to manage a helping process.</li> <li>To familiarise the learner with the dimensions of sensitive relations</li> <li>To orient the learner concerning the different models and processes of counselling.</li> <li>To enable the learner to be able to apply the basic skills of counselling and trauma management</li> </ul>		

## **E.10 RULES FOR THE DEGREE PHILOSOPHIAE DOCTOR**

### **E.10.1 ADMISSION AND REGISTRATION**

Admission to studies for the PhD degree takes place in terms of the stipulations of general rule A.5.2.

### **E.10.2 DURATION OF THE PHD STUDIES**

- a) The minimum duration of the studies is two years and the maximum duration four years, taken from the date of first registration for the specific programme.
- b) Extension of the period of study is decided in terms of general rule A.5.4.10.

### **E.10.3 APPROVAL OF THE STUDY PROGRAMME**

Approval of the study programme and the procedure that must be followed take place in terms of general rule A.5.3 The study programme must, to the satisfaction of the director of the research focus area, contribute to the research programme(s) of the University as determined by the different research focus areas/units.

For the purposes of a thesis, a minimum of 3 published articles or 3 unpublished manuscripts in article format should be presented. To obtain the degree there must be proof that at least one article has been submitted for publication.

### **E.10.4 SPECIFIC ADMISSION REQUIREMENTS**

- The research ability of the student must be to the satisfaction of the School director and the director of the research area/unit. Students whose ability in research methods are deemed not to be adequate by the school director and research director will only be accepted into a PhD-programme after successfully completing the faculty's short courses in research methodology.
- Part-time students may register for the PhD degree after a research proposal was accepted by the school and if a promoter is available for the study.
- A student must have a relevant and applicable M-degree or the status of a relevant and applicable M-degree as approved by the faculty's board and senate. The study field must be approved by the relevant school director and research unit director.
- The student must at least passed the above mentioned M-degree with an average of 60%.

### **E.10.5 EXAMINATIONS**

Examinations take place in terms of general rules A.5.4..

#### **E.10.5.1 Requirements of a thesis**

The requirements to which a thesis must conform are determined in terms of general rule A.5.4.4.1

At least one article presented to a **subsidy bearing magazine** is required before the thesis is handed in for examination as a requirement to obtain a PhD-degree (refer A:rule 5.4.2.6)

**E.10.6 PHD-CURRICULUMS, PROGRAMMES AND MODULES**

<b>QUALIFICATION and CURRICULUM CODE</b>	<b>PROGRAMME</b>	<b>MODULE CODE</b>	<b>CREDITS</b>
<b>Economics</b>			
506121: E901P	International Trade (Full-time/Part-time)	EKIP 971	360
506122: E902P	Risk Management (Full-time/Part-time)	EKRP 971	360
506120: E903P	Economics (Full-time/Part-time)	ECON 971	360
<b>Business Management</b>			
506125: E914P	Marketing Management (Full-time/Part-time) (starts 2010)	BMAR 971	360
506124: E915P	Entrepreneurship (Full-time/Part-time) (starts 2010)	ENTR 971	360
506108: E916P	Business Management (Full-time/Part-time) (starts 2010)	BMAN 971	360
506126: E917P	Tourism Management (Full-time/Part-time) (starts 2010)	TMBP 971	360
<b>Human Resource Management Sciences</b>			
506127: E921P	Industrial Psychology (Full-time/Part-time)	IOPS 971	360
506136: E923P	Labour Relations Management (2010)	LARM 971	360
<b>Accounting Sciences</b>			
506129: E935P	Management Accountancy (Full-time/Part-time) (starts 2010)	MACC 971	360
506130: E936P	Accountancy (Full-time/Part-time) (starts 2010)	ACCC 971	360
506132: E937P	Taxation (Part-time) (starts 2010)	TAXM 971	360
<b>Potchefstroom Business School</b>			
509102: E901P	Business Administration (Full-time/Part-time)	PHDP 971	360

**E.11 LIST OF QUALIFICATIONS, PROGRAMMES AND CURRICULUMS OFFERED AT A POST-GRADUATE LEVEL IN THE FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES**

(The number of the page (P.) on which a specific programme (curriculum) is found is indicated in the fourth column.)

QUALIFICATION	PROGRAMME	Qualification & curriculum code	Method of delivery.	NQF level	P
<b>SCHOOL OF ECONOMICS</b>					
Honours Baccalaureus Commercii (BCom(Hons))	Economics (started in 2009)	504126: E644P	Full-time	8	15
Honours Baccalaureus Commercii (BCom(Hons))	International Trade (started in 2009)	504127: E645P	Full-time	8	16
Honours Baccalaureus Commercii (BCom(Hons))	Risk Management (started in 2009)	504128: E646P	Full-time	8	17
Magister Commercii (MCom)	Economics (started in 2009)	505 120: E803P	Full-time and Part-time	9	65
Magister Commercii (MCom)	International Trade (started from 2009)	505 121: E804P	Full-time and Part-time	9	65
Magister Commercii (MCom)	Risk Management (started in 2009)	505 122: E805P	Full-time and Part-time	9	65
Philosophiae Doctor (PhD)	International Trade	506 121: E901P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Risk Management (started in 2009)	506 122: E902P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Economics (started from 2009)	506 120: E903P	Full-time and Part-time	10	78
<b>SCHOOL OF BUSINESS MANAGEMENT</b>					
Honours Baccalaureus Commercii (BCom(Hons))	Entrepreneurship and Marketing (started in 2009)	504130: E654P	Full-time	8	19
Honours Baccalaureus Commercii (BCom(Hons))	Tourism Management (started in 2010)	504131: E655P	Full-time	8	20

Honours Baccalaureus Artium (Hons.BA)	Tourism Management (started in 2011)	102153: E654P	Full-time	8	20
Magister Commercii (MCom)	Tourism Management (2010)	505 123: E817P	Full-time and Part-time	9	66
Magister Artium (MA)	Tourism Management (2010)	103 170: E818P	Full-time and Part-time	9	66
Magister Commercii (MCom)	Entrepreneurship (2010)	505 124: E814P	Full-time and Part-time	9	66
Magister Commercii (MCom)	Marketing Management (2010)	505 125: E815P	Full-time and Part-time	9	66
Magister Commercii (MCom)	Business Management (2010)	505 134: E816P	Full-time and Part-time	9	67
Philosophiae Doctor (PhD)	Marketing Management (2010)	506 125: E914P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Entrepreneurship (2010)	506124: E915P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Business Management	506123: E916P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Tourism Management	506 126: E917P	Full-time and Part-time	10	78
<b>SCHOOL OF HUMAN RESOURCE SCIENCES</b>					
Honours Baccalaureus Commercii (BCom(Hons))	Industrial Psychology	504112: E660P	Full-time and Part-time	8	23
Honours Baccalaureus Artium (Hons.BA)	Industrial Psychology	102150: E661P	Full-time and Part-time	8	23
Honours Baccalaureus Commercii (BCom(Hons))	Human Resource Management	504121: E662P	Full-time and Part-time	8	24
Honours Baccalaureus Artium (Hons.BA)	Human Resource Management	102151: E663P	Full-time and Part-time	8	24
Honours Baccalaureus Commercii (BCom(Hons))	Labour Relations	504122: E664P	Full-time and Part-time	8	25
Honours Baccalaureus Artium (Hons.BA)	Labour Relations	102152: E665P	Full-time and Part-time	8	25

Magister Commercii (MCom)	Industrial Psychology	505 126: E850P	Full-time and Part-time	9	68
Magister Artium (MA)	Industrial Psychology	103 171: E851P	Full-time and Part-time	9	68
Magister Commercii (MCom)	Human Resource Management	505 128: E852P	Full-time and Part-time	9	70
Magister Artium (MA)	Human Resource Management	103 173: E853P	Full-time and Part-time	9	70
Magister Commercii (MCom)	Labour Relations Management (2010)	505 145: E826P	Full-time and Part-time	9	71
Magister Artium (MA)	Labour Relations Management (2010)	103 186: E827P	Full-time and Part-time	9	71
Philosophiae Doctor (PhD)	Industrial Psychology	506 127: E921P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Labour Relations Management (2010)	506 136: E923P	Full-time and Part-time	10	78
<b>SCHOOL OF ACCOUNTING SCIENCES</b>					
Honours Baccalaureus Commercii (BCom(Hons))	Chartered Accountancy	504123: E630P	Full-time	8	28
Honours Baccalaureus Commercii (BCom(Hons))	Financial Accountancy	504124: E635P	Full-time and Part-time	8	28
Honours Baccalaureus Commercii (BCom(Hons))	Management Accountancy	504125: E636P	Full-time and Part-time	8	29
Honours Baccalaureus Commercii (BCom(Hons))	Forensic Accountancy	504132: E634P	Full-time	8	29
Magister Commercii (MCom)	Management Accountancy (Lectured) (From 2010)	505 129: E840P	Full-time and Part-time	9	71
Magister Commercii (MCom)	Management Accountancy Dissertation (2010)	505 129: E841P	Full-time and Part-time	9	72
Magister Commercii (MCom)	Accountancy Dissertation (2010)	505 130: E842P	Full-time and Part-time	9	72
Magister Commercii (MCom)	South African and International Taxation Dissertation (2010)	505 132: E834P	Part-time	9	72

Magister Commercii (MCom)	International Taxation (lectured)	505 132: E835P	Part-time	9	72
Magister Commercii (MCom)	South African and International Taxation (Lectured) (starting in 2010)	505132: E839P	Part-time	9	73
Magister Commercii (MCom)	Forensic Accountancy (starts in 2011)	505 133: E844P	Part-time	9	73
Philosophiae Doctor (PhD)	Management Accountancy (2010)	506 129: E935P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Accountancy	506 130: E932P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Accountancy (from 2010)	506 130: E936P	Full-time and Part-time	10	78
Philosophiae Doctor (PhD)	Taxation (from 2010)	506 132: E937P	Part-time	10	78
<b>POTCHEFSTROOM BUSINESS SCHOOL (PBS)</b>					
Post Graduate Diploma in Management (PGDM)	Business Administration	549112: E5353P	Full-time	8	30
Magister in Business Administration (MBA)	Business Administration	508102: E784P	Part-time	9	74
Philosophiae Doctor (PhD)	Business Administration	509102: E901P	Full-time and Part-time	10	78