CALENDAR 2011

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/jaarboek/index_e.html.

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

Contents

E.6	GENERAL FACULTY RULES FOR THE DIFFERENT POST-GRADUATE QUALIFICATIONS IN THE FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES	1
E.6.1	AUTHORITY OF THE A-RULES	1
E.6.2	WARNING AGAINST PLAGIARISM	1
E.6.3	CAPACITY STIPULATION	1
E.6.4	SCHOOLS AND RESEARCH UNIT IN THE FACULTY	1
E.6.5	QUALIFICATIONS, PROGRAMMES AND CURRICULA	2
E.7	RULES FOR THE DEGREE HONOURS BACCALAUREUS COMMERCII (BCOM(HONS)) AND THE DEGREE HONOURS BACCALAUREUS ARTIUM (BA(HONS))	8
E.7.1	ADMISSION REQUIREMENTS	8
E.7.2	DURATION OF THE STUDIES	8
E.7.3	EXAMINATIONS	8
E.7.3.1	Examination opportunities	8
E.7.3.2	Composition of the participation mark	8
E.7.3.3	Admission to examinations	8
E.7.3.4	Module mark	9
E.7.3.5	Pass requirements of a module and programme	9
E.7.3.6	Repetition of modules	9
E.7.3.7	Termination of studies	9
E.7.3.8	Modules and credits	9
E.7.4	SCHOOL OF ECONOMICS	
E.7.4.1	SPECIFIC REQUIREMENTS IN THE SCHOOL OF ECONOMICS	_
E.7.4.2	LIST OF MODULES IN THE SCHOOL OF ECONOMICS	10
E.7.4.3	CURRICULA IN THE SCHOOL OF ECONOMICS	11
E.7.4.3.1	E644P (504126): BCom (HONS) ECONOMICS (FULL-TIME)	11
E.7.4.3.2	E645P (504127): BCOM (HONS) INTERNATIONAL TRADE (FULL-TIME)	12
E.7.4.3.3	E646P (504128): BCOM RISK MANAGEMENT (FULL-TIME)	13
E.7.4.4	MODULE OUTCOMES IN THE SCHOOL OF ECONOMICS	14
E.7.5	SCHOOL OF BUSINESS MANAGEMENT	20
E.7.5.1	SPECIFIC REQUIREMENTS	20
	ii	

E.7.5.1.1	Business Management:	20
E.7.5.1.2	Tourism Management	20
E.7.5.2	LIST OF MODULES IN THE SCHOOL OF BUSINESS MANAGEMENT	21
E.7.5.3	CURRICULA (SCHOOL OF BUSINESS MANAGEMENT)	22
E.7.5.3.1	E654P (504130): BCOM (HONS) ENTREPRENEURSHIP AND MARKETING	22
E.7.5.3.2	E655P (504131): BCOM (HONS) TOURISM MANAGEMENT (FULL-TIME)	23
E.7.5.3.3	E654P (102153): HONS BA TOURISM MANAGEMENT (FULL-TIME)	23
E.7.5.4	MODULE OUTCOMES (SCHOOL OF BUSINESS MANAGEMENT)	24
E.7.6	SCHOOL OF HUMAN RESOURCE SCIENCES	28
E.7.6.1	SPECIFIC REQUIREMENTS	
E.7.6.1.1	Industrial Psychology	28
E.7.6.1.2	Human Resource Management	28
E.7.6.1.3	Labour Relations	28
E.7.6.2	LIST OF MODULES IN THE SCHOOL OF HUMAN RESOURCE SCIENCES	29
E.7.6.3	CURRICULA (SCHOOL OF HUMAN RESOURCE SCIENCES)	30
E.7.6.3.1	E630P (504120): BCOM(HONS) INDUSTRIAL PSYCHOLOGY (FULL-TIME AND *PART-TIME) (for Psychometrist training)	30
E.7.6.3.2	E641P (102150): BA(HONS) INDUSTRIAL PSYCHOLOGY (FULL-TIME AND* PART-TIME) (for Psychometrist training)	30
E.7.6.3.3	E625P (504121): BCOM(HONS) HUMAN RESOURCE MANAGEMENT (FULL-TIME AND *PART-TIME)	31
E.7.6.3.4	E628P (102151): BA(HONS) HUMAN RESOURCE MANAGEMENT (FULL-TIME AND *PART-TIME)	31
E.7.6.3.5	E626P (504122): BCOM(HONS) LABOUR RELATIONS (FULL-TIME AND *PART-TIME)	32
E.7.6.3.6	E629P (102152): BA(HONS) LABOUR RELATIONS (FULL-TIME AND *PART-TIME)	32
MODULE OU	TCOMES (SCHOOL OF HUMAN RESOURCE SCIENCES)	33
E.7.7 E.7.7.1	SCHOOL OF ACCOUNTING SCIENCESSPECIFIC REQUIREMENTS	
E.7.7.1.1	CHARTERED ACCOUNTANCY	42
E.7.7.1.2	FINANCIAL ACCOUNTANCY	42
E.7.7.1.3	MANAGEMENT ACCOUNTANCY	
E.7.7.1.4	FORENSIC ACCOUNTANCY	43
E.7.7.2	LIST OF MODULES IN THE SCHOOL OF ACCOUNTING SCIENCES	
F773	CURRICULA (SCHOOL OF ACCOUNTING SCIENCES)	44

E.7.7.3.1	E630P (504123): BCOM(HONS) CHARTERED ACCOUNTANCY (FULL-TIME)	44
E.7.7.3.2	E631P(504124): BCOM(HONS) FINANCIAL ACCOUNTANCY (FULL-TIME AND PART-TIME)	45
E.7.7.3.3	E632P (504125): BCOM(HONS) MANAGEMENT ACCOUNTANCY (FULL-TIME AND *PART-TIME)	45
E.7.7.3.4	E634P (504132): B COM (HONS) in FORENSIC ACCOUNTANCY (FULL TIME)	46
E.7.7.4	MODULE OUTCOMES (SCHOOL OF ACCOUNTING SCIENCES)	46
E.8	RULES FOR THE DEGREE MAGISTER COMMERCII (MCOM) AND MAGISTER ARTIUM (MA)	57
E.8.1	DURATION OF THE STUDIES	
E.8.2	ADMISSION AND REGISTRATION	
	APPROVAL OF THE STUDY PROGRAMME	
E.8.3		
E.8.4	SPECIFIC ADMISSION REQUIREMENTS	
E.8.5	EXAMINATIONS Examination opportunities	
E.8.5.1 E.8.5.2	Nomination opportunities	
E.8.5.3	Admission to examinations	
E.8.5.4	Examinations	
E.8.5.5	Termination of studies	
E.8.6	SCHOOL OF ECONOMICS	60
E.8.6.1	LIST OF MODULES	
E.8.6.2	CURRICULA IN THE SCHOOL OF ECONOMICS	
E.8.6.2.1	E800P (505120): MCOM ECONOMICS (FULL-TIME & PART-TIME)	
E.8.6.2.2	E803P (505120): MCOM ECONOMICS (FULL-TIME & PART-TIME)	61
E.8.6.2.3	E801P (505121): MCOM INTERNATIONAL TRADE (FULL-TIME AND PART-TIME)	62
E.8.6.2.4	E804P (505121): MCOM INTERNATIONAL TRADE (FULL-TIME AND PART-TIME)	62
E.8.6.2.5	E802P (505122): MCOM RISK MANAGEMENT (FULL-TIME AND PART-TIME)	63
E.8.6.2.6	E805P (505122): MCOM RISK MANAGEMENT (FULL-TIME AND PART-TIME)	63
E.8.7	SCHOOL OF BUSINESS MANAGEMENT	64
E.8.7.1	LIST OF MODULES	
E.8.7.2	CURRICULA	65
E.8.7.2.1	E813P(103170): MA TOURISM MANAGEMENT (FULL-TIME AND PART-TIME)	65

E.8.7.2.2	E817P (505123): MCOM TOURISM MANAGEMENT (FULL-TIME AND PART-TIME)	65
E.8.7.2.3	E811P (505124): MCOM ENTREPRENEURSHIP (FULL-TIME AND PART-TIME)	66
E.8.7.2.4	E814P (505124): MCOM ENTREPRENEURSHIP (FULL-TIME AND PART-TIME)	66
E.8.7.2.5	E812P (505125): MCOM MARKETING MANAGEMENT (FULL-TIME AND PART-TIME)	67
E.8.7.2.6	E815P (505125): MCOM MARKETING MANAGEMENT (FULL- TIME AND PART-TIME	67
E.8.7.2.7	E816P (505134): MCOM BUSINESS MANAGEMENT (FULL-TIME AND PART-TIME)	67
E.8.8	SCHOOL OF HUMAN RESOURCE SCIENCES	68
E.8.8.1	LIST OF MODULES	
E.8.8.2	CURRICULA	69
E.8.8.2.1	E820P (505126): MCOM INDUSTRIAL PSYCHOLOGY (FULL-TIME (AND PART-TIME)	69
E.8.8.2.2	E822P (103171): MA INDUSTRIAL PSYCHOLOGY (FULL-TIME AND PART-TIME)	69
E.8.8.2.3	E824P (505128): MCOM HUMAN RESOURCE MANAGEMENT (FULL- TIME AND PART-TIME)	69
E.8.8.2.4	E825P (103173): MA HUMAN RESOURCE MANAGEMENT (FULL-TIME AND PART-TIME)	69
E.8.8.2.5	E821P (505127): MCOM INDUSTRIAL SOCIOLOGY (FULL-TIME	70
AND PART-TIMI	E)	70
E.8.8.2.6	E826P (505145) MCOM LABOUR RELATIONS MANAGEMENT (FULL- TIME AND PART-TIME)	70
E.8.8.2.7	E827P (103186): MA LABOUR RELATIONS MANAGEMENT (FULL-TIME AND PART-TIME)	70
E.8.8.2.8	E801P (203140): MSc INDUSTRIAL PSYCHOLOGY (FULL- TIME AND PART-TIME)	71
E.8.8.2.9	E802P (203141): MSc HUMAN RESOURCE MANAGEMENT (FULL- TIME AND PART-TIME)	71
E.8.9	SCHOOL OF ACCOUNTING SCIENCES	72
E.8.9.1	LIST OF MODULES	72
E.8.9.2	CURRICULA (SCHOOL OF ACCOUNTING SCIENCES)	74
E.8.9.2.1	E830P (505129): MCOM MANAGEMENT ACCOUNTANCY (LECTURED) (FULL-TIME AND PART-TIME)	74
E.8.9.2.2	E840P (505129): MCOM MANAGEMENT ACCOUNTANCY LECTURED) (FULL-TIME AND PART-TIME)	74
E.8.9.2.3	E831P (505129): MCOM MANAGEMENT ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)	74
E.8.9.2.4	E841P (505129): MCOM MANAGEMENT ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)	74
	v	

E.8.9.2.5	E832P (505130): MCOM ACCOUNTANCY (DISSERTATION) (FULL- TIME AND PART-TIME)	75
E.8.9.2.6	E842P (505130): MCOM ACCOUNTANCY (DISSERTATION) (FULL- TIME AND PART-TIME)	75
E.8.9.2.7	E833P (505131): MCOM FINANCIAL ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)	75
E.8.9.2.8	E834P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (DISSERTATION) (PART-TIME)	76
E.8.9.2.9	E835P (505132): MCOM INTERNATIONAL TAXATION (LECTURED) (PART-TIME)**	76
E.8.9.2.10	E836P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (FULL-TIME AND PART-TIME)	76
E.8.9.2.11	E838P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (PART-TIME)	77
E.8.9.2.12	E839P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (PART-TIME)	77
E.8.9.2.13 E8	44P (505133): MCOM IN FORENSIC ACCOUNTANCY (PART- TIME) 78	
E.8.10	POTCHEFSTROOM BUSINESS SCHOOL	
E.8.10.1	POST GRADUATE DIPLOMA IN MANAGEMENT	
E.8.10.1.1	ADMISSION	79
E.8.10.1.2	CURRICULUM	79
E.8.10.1.2.1	E535P (549112): POST GRADUATE DIPLOMA IN MANAGEMENT (PGDM)	79
E.8.10.2	MAGISTER IN BUSINESS ADMINISTRATION (MBA)	80
E.8.10.2.1	LIST OF MODULES	80
E.8.10.2.2	CURRICULA FOR THE MBA	81
E.8.10.2.2.1	E783P (508102): MBA	81
E.8.10.2.2.2	E784P (508102): MBA	82
E.9	RULES FOR THE DEGREE PHILOSOPHIAE DOCTOR	83
E.9.1	ADMISSION AND REGISTRATION	83
E.9.2	DURATION OF THE PHD STUDIES	83
E.9.3	APPROVAL OF THE STUDY PROGRAMME	83
E.9.4	SPECIFIC ADMISSION REQUIREMENTS	
E.9.5	EXAMINATIONS	
E.9.5.1	Requirements of a thesis	
E.9.6	LIST OF PHD-MODULES	84
E.9.7	PHD-CURRICULA, PROGRAMMES AND MODULES	85

E.10	AND CURRICULA OFFERED AT A POST- GRADUATE LEVEL IN THE FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES	87
E.10.1	SCHOOL OF ECONOMICS	87
E.10.2	SCHOOL OF BUSINESS MANAGEMENT	88
E.10.3	SCHOOL OF HUMAN RESOURCE SCIENCES	89
E.10.4	SCHOOL OF ACCOUNTING SCIENCES	90
E.10.5	POTCHEFSTROOM BUSINESS SCHOOL (PBS)	92

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SCHOOL OF ECONOMICS

Director: Prof W Viviers

 Programme: International Trade:
 Dr M Matthee

 Programme: Risk Management:
 Prof P Styger

 Programme: Economics:
 Prof WF Krugell

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Programme: Industrial Psychology: Mr G Rabie

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Programme for Forensic Accountancy Training:Prof JD van RomburghProgramme for Management Accountancy Training (CIMA):Mr RJJ BarnardProgramme for Taxation:Prof C Potgieter

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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/governance&management/policy&rules/index.html.

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/ governance&management /policy&rules /index.html

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:

SCHOOL	PROGRAMMES
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 Business Ethics
School of Accounting Sciences	Chartered Accountant Training Financial Accountant Training Management Accountant Training Forensic Accountant Training Taxation

Research in the Faculty is managed by the director of **Workwell**: Research Unit of economic and Management Sciences and a Niche Area; Socio-economic impact of Tourism.

RESEARCH UNIT	PROGRAMMES
WORKWELL	RESEARCH UNIT FOR ECONOMIC AND MANAGEMENT SCIENCES
NICHE AREA	SOCIO-ECONOMIC IMPACT OF TOURISM

The directors of the research unit and niche area are responsible for the management of the research component of the master's and PhD education programmes. More information is available on the Web pages of the research unit (((http://www.workwell.ac.za)). Research is also conducted together with other research focus areas/units, such as the Research Unit for Business Mathematics (BMI).

E.6.5 QUALIFICATIONS, PROGRAMMES AND CURRICULA

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 curricula, 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 curricula are explained in this calendar. For administrative purposes the different programmes/curricula are grouped under the different schools (in which they are primarily presented) and each of these programmes/curricula 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:

Post-graduate degrees in the Faculty of Economic and Management Sciences					
QUALIFICATION	PROGRAMME	Qualification and Curriculum code	Method of delivery	NQF level	
	SCHOOL OF ECON	OMICS			
Honours Baccalaureus Commercii (BCom(Hons))	Economics (started in 2009)	504126: E644P	Full-time	8	
Honours Baccalaureus Commercii (BCom(Hons))	International Trade (started in 2009)	504127: E645P	Full-time	8	
Honours Baccalaureus Commercii (BCom(Hons))	Risk Management (started in 2009)	505128: E646P	Full-time	8	
Magister Commercii (MCom)	Economics (no new enrolments from 2009)	505 120: E800P	Full-time and Part-time	9	
Magister Commercii (MCom)	Economics (started in 2009)	505 120: E803P	Full-time and Part-time	9	
Magister Commercii (MCom)	International Trade (no new enrolments from 2009)	505 121: E801P	Full-time and Part-time	9	
Magister Commercii (MCom)	International Trade (started in 2009)	505 121: E804P	Full-time and Part-time	9	
Magister Commercii (MCom)	Risk Management (no new enrolments from 2009)	505 122: E802P	Full-time and Part-time	9	
Magister Commercii (MCom)	Risk Management (started in 2009)	505 122: E805P	Full-time and Part-time	9	
Philosophiae Doctor (PhD)	Economics (phased out)	506 120: E900P	Full-time and Part-time	10	
Philosophiae Doctor (PhD)	International Trade started in 2009)	506 121: E901P	Full-time and Part-time	10	
Philosophiae Doctor (PhD)	Risk Management (started in 2009)	506 122: E902P	Full-time and Part-time	10	
Philosophiae Doctor (PhD)	Economics	506 120: E903P	Full-time and Part-time	10	
SCHOOL OF BUSINESS MANAGEMENT					
Honours Baccalaureus Commercii (BCom(Hons))	Entrepreneurship and Marketing (started in 2009)	504130: E654P	Full-time	8	

Honours Baccalaureus Commercii (BCom(Hons))	Tourism Management (started in 2009)	504131: E655P	Full-time	8
Honours Baccalaureus Artium (HonsBA)	Tourism Management (started in 2010)	102153: E654P	Full-time	8
Magister Commercii (MCom)	Tourism Management (Phased out)	505 123: E810P	Full-time and Part-time	9
Magister Artium (MA)	Tourism Management (phased out)	103 170:E813P	Full-time and Part-time	9
Magister Commercii (MCom)	Tourism Management (started in 2010)	505 123:E817P	Full-time and Part-time	9
Magister Artium (MA)	Tourism Management (started in 2010)	103 170:E818P	Full-time and Part-time	9
Magister Commercii (MCom)	Entrepreneurship (phased out)	505 124: E811P	Full-time and Part-time	9
Magister Commercii (MCom)	Entrepreneurship (started in 2010)	505 124: E814P	Full-time and Part-time	9
Magister Commercii (MCom)	Marketing Management	505 125: E812P	Full-time and Part-time	9
Magister Commercii (MCom)	Marketing Management (started in 2010)	505 125: E812P	Full-time and Part-time	9
Magister Commercii (MCom)	Business Management (started in 2010)	505 134: E816P	Full-time and Part-time	9
Philosophiae Doctor (PhD)	Business Management	506 123: E910P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Entrepreneurship	506124: E911P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Marketing Management	506125: E912P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Tourism Management	506 126: E913P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Marketing Management (started in 2010)	506125: E914P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Entrepreneurship (started in 2010)	506124: E915P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Business Management (started in 2010)	506 108: E916P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Tourism Management (started in 2010)	506 126: E917P	Full-time and Part-time	

SCHOOL OF HUMAN RESOURCE SCIENCES					
Honours Baccalaureus Commercii (BCom(Hons))	Industrial Psychology (for the education of [Psychometrists- training)	504120: E630P	Full-time and Part-time	8	
Honours Baccalaureus Artium (HonsBA)	Industrial Psychology (for Psychometrists - training)	102150: E641P	Full-time and Part-time	8	
Honours Baccalaureus Commercii (BCom(Hons))	Human Resource Management	504121: E625P	Full-time and Part-time	8	
Honours Baccalaureus Artium (HonsBA)	Human Resource Management	102151: E628P	Full-time and Part-time	8	
Honours Baccalaureus Commercii (BCom(Hons))	Labour Relations	504122: E626P	Full-time and Part-time	8	
Honours Baccalaureus Artium (HonsBA)	Labour Relations	102152: E629P	Full-time and Part-time	8	
Magister Commercii (MCom)	Industrial Psychology	505 126: E820P	Full-time and Part-time	9	
Magister Commercii (MCom)	Human Resource Management	505 128: E824P	Full-time and Part-time	9	
Magister Commercii (MCom)	Industrial Sociology (phased out)	505 127: E821P	Full-time and Part-time	9	
Magister Artium (MA)	Industrial Psychology	103 171: E822P	Full-time and Part-time	9	
Magister Artium (MA)	Human Resource Management	103 173: E825P	Full-time and Part-time	9	
Magister Artium (MA)	Industrial Sociology (phased out)	103 172: E823P	Full-time and Part-time	9	
Magister Commercii (MCom)	Labour Relations Management (started in 2010)	505 145: E826P	Full-time and Part-time	9	
Magister Artium (MA)	Labour Relations Management (started in 2010)	103 186: E827P	Full-time and Part-time	9	
Magister Scientiae (MSc)	Industrial Psychology	203 140: E801P	Full-time and Part-time	9	
Magister Scientiae (MSc)	Human Resource Management	203 141: E802P	Full-time and Part-time	9	
Philosophiae Doctor (PhD)	Industrial Psychology	506 127: E921P	Full-time and Part-time	10	

Philosophiae Doctor (PhD)	Industrial Sociology (phased out)	506 128: E922P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Labour Relations Management (started in 2010)	506 136: E923P	Full-time and Part-time	10
	SCHOOL OF ACCOUNTIN	G SCIENCES		
Honours Baccalaureus Commercii (BCom(Hons))	Chartered Accountancy	504123: E630P	Full-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Financial Accountancy	504124: E631P	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Management Accountancy	504125: E632P	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Forensic Accountancy	504132: E634P	Full-time	8
Magister Commercii (MCom)	Management Accountancy (Lectured) (phased out)	505 129: E830P	Full-time and Part-time	9
Magister Commercii (MCom)	Management Accountancy (Lectured) (started in 2010)	505 129: E840P	Full-time and Part-time	9
Magister Commercii (MCom)	Management Accountancy Dissertation (phased out)	505 129: E831P	Full-time and Part-time	9
Magister Commercii (MCom)	Management Accountancy Dissertation (started in 2010, phasing out))	505 129: E841P	Full-time and Part-time	9
Magister Commercii (MCom)	Accountancy Dissertation (phased out)	505 130: E832P	Full-time and Part-time	9
Magister Commercii (MCom)	Accountancy Dissertation (started in 2010)	505 130: E842P	Full-time and Part-time	9
Magister Commercii (MCom)	Financial Accountancy Dissertation (no new enrolments from 2009)	505 131: E833P	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) (no new enrolments from 2009)	505 132: E836P	Full-time and Part-time	9
Magister Commercii (MCom)	South African and International Taxation (Lectured) (started in 2009)		Part-time	9
Magister Commercii (MCom)	South African and International Taxation (Lectured) (started in 2010)	505132: E839P	Part-time	9
Magister Commercii (MCom)	Forensic Accountancy (starts in 2011)	505 133: E844P	Part-time	9
Philosophiae Doctor (PhD)	Management Accountancy	506 129: E931P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Management Accountancy (started in 2010)	506 129: E935P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Accountancy	506 130: E932P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Accountancy (started in 2010)	506 130: E936P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Financial Accountancy (no new enrolments from 2009)	506 131: E933P	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Taxation	506 132: E934P	Part-time	10
Philosophiae Doctor (PhD)	Taxation (started in 2010)	506 132: E937P	Part-time	10
POTCHEFSTROOM BUSINESS SCHOOL (PBS)				
Post graduate Diploma in Management (PGDM)	Business Administration			
Magister in Business Administration (MBA)	Business Administration	508102: E783P	Part-time	9
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 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.7.1 ADMISSION REQUIREMENTS

A student must comply with general rule A.6.1 when applying for admission to the BCom(Hons) or BA(Hons) degree (the latter in the case of studies in BA(Hons) Industrial Psychology, Industrial Sociology 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 module from human sciences for exemption from MHBP111.
- A mathematics module for exemption from WISK123 for curricula requiring the latter.
- A statistics course for exemption from STTK122 for curricula requiring the latter
- A general guideline of a minimum of 60% per module applies or whatever the relevant school may determine.

E.7.2 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.7.3 EXAMINATIONS

E.7.3.1 Examination opportunities

The examination opportunities and relevant rules are in accordance with general rule A.6.4.

E.7.3.2 Composition of the participation mark

A participation mark for a module (general rule A.1) may be compiled from tests, assignments and other forms of assessment.

E.7.3.3 Admission to examinations

- a) Admission to the examination in any module is gained by obtaining a proof of participation (general rules A.6.4.3).
- 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.7.3.4 Module mark

The module mark (general rule A.1) is calculated according to the ratio between the participation mark and the examination mark as indicated in the study guide.

E.7.3.5 Pass requirements of a module and programme

- a) The stipulations of general rules A.6.4.4 apply.
- The sub-minimum for all modules in which examinations are taken is 40%
- 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 BCom(Hons) 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.
- 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 SAICA during their studies (undergraduate or post-graduate).
- On obtaining the degree the Certificate in the Theory of Accounting (CTA) is awarded automatically.
- If a student's progress during the year is not satisfactory, he/she may not be allowed to the final STR examinations (end examination).

E.7.3.6 Repetition of modules

A once-only repetition of modules not passed takes place in terms of the stipulations of general rule A.6.4.1.2.

E.7.3.7 Termination of studies

A student's studies may be terminated in terms of the stipulations of general rule A.6.6.

E.7.3.8 Modules and credits

- A module has a code and a descriptive name, for example ABCP874. The meaning of the digital codes is explained in general rule A.1.
- Each of the modules carries a specific "weight", which is known as credits (general rule A.1).

E.7.4 SCHOOL OF ECONOMICS

E.7.4.1 SPECIFIC REQUIREMENTS IN THE SCHOOL OF ECONOMICS

The specific requirements of the three honours programmes in the School of Economics are stated at the specific curriculum.

E.7.4.2 LIST OF MODULES IN THE SCHOOL OF ECONOMICS

Code	DESCRIPTIVE NAME	Credits	Semester
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

E.7.4.3 CURRICULA IN THE SCHOOL OF ECONOMICS

E.7.4.3.1 E644P (504126): BCom (HONS) ECONOMICS (FULL-TIME)

(This curriculum started in 2009)

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

E.7.4.3.2 E645P (504127): BCOM (HONS) INTERNATIONAL TRADE (FULL-TIME)

(This curriculum started in 2009)

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

E.7.4.3.3 E646P (504128): BCOM RISK MANAGEMENT (FULL-TIME)

(This curriculum started in 2009)

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
ECON 610	16	Investment Management
ECON 612	16	Macro-economics
ECON 615	16	Derivatives
ECON 617	16	Econometrics
TOTAL CREDITS	64	
SECOND SEMESTER		
ECON 621	16	International Trade Relations
ECON 622	16	Fiscal and Monetary Policy
ECON 623	16	Risk Management
ECON 627	16	Research Project
TOTAL CREDITS	64	
TOTAL CREDITS OF THE CURRICULUM	128	

Requirements: 60% in EKRP 211 (recommendation), EKRP221, EKRP311, EKRP 321 and EKNP/ECON 211,321 also EKNP221/ECON311.

E.7.4.4 MODULE OUTCOMES IN THE SCHOOL OF ECONOMICS

MODULE CODE: ECON610 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: INVESTMENT MANAGEMENT

MODULE OUTCOMES:

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:

- · top down aspects of portfolio management
- asset allocation
- risk assessment and risk management
- equity analysis
- government, corporate and inflation-protected bonds in portfolio management
- industry analysis
- style analysis
- tax-efficient investing
- trading
- socially responsible investing and corporate engagement
- · alternative investments
- hedge fund strategies.

MODULE CODE: ECON611 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: INTERMEDIATE MICRO-ECONOMICS

MODULE OUTCOMES:

After completion of this module, you should be able to demonstrate:

- the ability to solve micro-economic problems using logical and quantitative skills;
- the ability to think critically and analytically on 'real world' issues and to analyse critically a range of micro-economic policy issues;
- the ability to evaluate micro-economic arguments and evidence; and
- the ability to present micro-economic arguments orally and in writing.

MODULE CODE: ECON612 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: MACRO-ECONOMICS

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate a thorough understanding of the functioning of the macro-economy over both the long- and short-term;
- demonstrate the ability to analyse and address macro-economic problems, such as growth, inflation and unemployment, using various analytical methods;
- 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.

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TITLE: EXPORT MARKET DEVELOPMENT

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate well-rounded and systematic knowledge of the pressures being exerted on companies by the international business environment;
- 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;
- 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;
- demonstrate the competence to evaluate various types and sources of foreign market information and the techniques used to assess and interpret such information;
- 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.

MODULE CODE: ECON614 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: ECONOMIC DEVELOPMENT

MODULE OUTCOMES:

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

- · demonstrate a solid knowledge of the principles and application of economic development;
- participate intelligently as an economist in the development debate;
- interpret, understand and express the interrelated aspects and applications of economic development, within the theoretical framework;
- understand the practical circumstances in less developed countries (ldcs);
- 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;
- 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 apply and explain various aspects of economic development phenomena; and
- suggest an economic policy framework.

MODULE CODE: ECON615 SEMESTER 1 NQF-LEVEL: 7 (8)

TITLE: DERIVATIVES IN PRACTICE

MODULE OUTCOMES:

After completion of this module, you should be able to:

- apply derivative instruments of cbot, Ime, saffex and related markets to solve risk management scenarios
- demonstrate practical knowledge of how to hedge price risks of:
 - plastic,
 - selected metals,
 - gold,

- · maize, wheat, sunflower,
- · shares on the jse,
- · bonds,
- interest rate and
- foreign exchange with derivate instruments.

MODULE CODE: ECON616 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: INTERNATIONAL ECONOMIC THEORY

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate well-rounded and systematic knowledge of international trade theory;
- demonstrate the competence to evaluate international trade policy; and
- analyse as an individual and/or part of a group, exchange rates and openeconomy macro-economics.

MODULE CODE: ECON617 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: ECONOMETRICS

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate well-rounded and systematic knowledge of time series regression models and specification testing of the results;
- demonstrate as individual and/or part of a group, the practical skills to estimate and test time series regression models with eviews software;
- undertake specification testing, including testing for stationarity, structural breaks, multicollinearity, heteroscedasticity, autocorrelation and cointegration, and to formulate solutions for practical problems in the field of economic analyses; and
- demonstrate the competence to identify a research question in the fields of economics, risk management or international trade, retrieve relevant information, apply 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.

MODULE CODE: ECON618 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: RESEARCH METHODS

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate well-rounded and systematic knowledge of the research process, construction of questionnaires, conducting surveys and analysis of survey data;
- 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
- 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.

MODULE CODE: ECON619	SEMESTER 1	NQF-LEVEL: 7 (8)
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TITLE: INTERNATIONAL CARGO MOVEMENT

MODULE OUTCOMES:

After completion of this module you should be able to:

- 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;
- demonstrate and understanding of the various transport services currently available in the southern african region;
- 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;
- 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:
- demonstrate the competence to evaluate the principles underlying cargo insurance as well as some of the practical aspects surrounding insurance policies and claims; and
- 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.

MODULE CODE: ECON621 | SEMESTER 2 | NQF-LEVEL: 7 (8)

TITLE: INTERNATIONAL TRADE RELATIONS

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate well-rounded and systematic knowledge of the changing face of the world economy and the factors influencing international competitiveness;
- 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;
- 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;
- demonstrate well-rounded and systematic knowledge of the composition of the international monetary system; and
- 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.

MODULE CODE: ECON622 | SEMESTER 2 | NQF-LEVEL: 7 (8)

TITLE: FISCAL AND MONETARY POLICY

MODULE OUTCOMES:

After completion of this module you should be able to:

demonstrate well-rounded and systematic knowledge of current fiscal and monetary

policy issues in the south african context;

- demonstrate as an individual and/or part of a group, the practical skills to identify current policy issues (e.g. fiscal rules or monetary targets) and to recommend the appropriate policy action; and
- demonstrate the competence to evaluate different forms of government intervention in the economy and to communicate recommendations to policymakers and stakeholders in written reports and oral presentations using the appropriate it.

MODULE CODE: ECON623 | SEMESTER 2 | NQF-LEVEL: 7 (8)

TITLE: RISK MANAGEMENT

MODULE OUTCOMES:

After completion of this module, you should be able to:

- 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;
- demonstrate in depth knowledge of basel ii;
- discuss strategic risk management and the role of the alco; and
- describe the management of:
 - o interest rate risk,
 - o liquidity risk,
 - o credit risk,
 - o market risk,
 - operational risk and
 - o foreign exchange risk in banks in written reports.

MODULE CODE: ECON624 | SEMESTER 2 | NQF-LEVEL: 7 (8)

TITLE: ECONOMIC MODELLING

MODULE OUTCOMES:

Upon completion of this module, you should be able to:

- demonstrate well-rounded and systematic knowledge of general equilibrium and macroeconometric models and their application to answer "what if"-questions in economics;
- 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
- demonstrate the competence to identify a research question in the field of economics, retrieve relevant information, use a small general equilibrium model or macroeconometric 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.

MODULE CODE: ECON625 | SEMESTER 2 | NQF-LEVEL: 7 (8)

TITLE: EXPORT ADMINISTRATION

MODULE OUTCOMES:

After completion of this module you should be able to:

- 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;
- demonstrate an understanding of the origin, purpose and role of incoterms;
- demonstrate and evaluate as an individual and/or part of a group, the close relationship

between export costing and the incoterms;

- demonstrate the competence to cost accurately for export:
- 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 exports; and
- demonstrate well-rounded and systematic knowledge of the documentary requirements associated with each stage of the export process.

MODULE CODE: ECON626 | SEMESTER 1 | NQF-LEVEL: 7 (8)

TITLE: INTERNATIONAL TRADE LAW

MODULE OUTCOMES:

After completion of this module you should be able to:

- 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;
- 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;
- 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
- demonstrate well-rounded and systematic knowledge of the contract of cargo insurance.

MODULE CODE: ECON627 SEMESTER 2 NQF-LEVEL: 7 (8)

TITLE: RESEARCH PROJECT

MODULE OUTCOMES:

After completion of this module you should be able to:

- demonstrate well-rounded and systematic knowledge of the research process;
- demonstrate as an individual the practical skills to plan a research project, undertake the study, analyse the results and disseminate them; and
- demonstrate the competence to identify a research question in the fields of economics, risk management or international trade, retrieve relevant information, apply basic statistics and econometric methods to analyse and interpret the research results, and then communicate the findings in an ethically sound oral presentation using the appropriate it as well as in an honours dissertation.

E.7.5 SCHOOL OF BUSINESS MANAGEMENT

E.7.5.1 SPECIFIC REQUIREMENTS

E.7.5.1.1 Business Management:

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

E311P: BCom in Entrepreneurship and Business Management

Module requirements: 65% in each of the following modules – ONBP 311, 313, 321, 322 and 324

E354P: BCom in Marketing Management

Module requirements: 65% in each of the following – ONBP 311, 312, 313, 321, 322 and 323

E361P: BCom in Marketing and Tourism Management

Module requirements: 65% in each of the following modules - ONBP 311, 312, 313, 321, 322 and 323

It is compulsory for students intended to an honours study in Entrepreneurship and Marketing Management (E651P) 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.7.5.1.2 Tourism Management

An average of 65% is required in ONTP111, 122, 123, 211, 212, 224, 311 and 321

E.7.5.2 LIST OF MODULES IN THE SCHOOL OF BUSINESS MANAGEMENT

MODULE CODE	DESCRIPTIVE NAME	CREDIT	SEMESTER	
ONTP671	Advanced Tourism Management and Development	32	Year module	
ONTP672	Advanced Eco-tourism Management	32	Year module	
ONTP673	Advanced Tourism Marketing	32	Year module	
BMAN 611 (2009)	Integrated management application	16	1	
BMAN 612 (2009)	Advanced Entrepreneurship	16	1	
BMAR 611 (2009)	Retail management	16	1	
BMAR 671 (2009)	Marketing research	32	Year module	
BMAN 621 (2009)	Marketing Plan	16	2	
BMAR 621 (2009)	Business Plan	16	2	
BMAN 622 (2009)	Financial Management	16	2	
BMAR 622 (2009)	International Marketing	16	2	
BMAR 623 (2009)	Sales Management	16	2	
TMBP611 (2010)	Research methodology in Tourism	16	1	
TMBP621 (2010)	Tourism research (mini dissertation)	16	2	
TMBP671 (2010)	Advanced tourism management and development	32	Year module	
TMBP672 (2010)	Advanced eco-tourism management	32	Year module	
TMBP673 (2010)	Advanced tourism marketing	32	Year module	

E.7.5.3 CURRICULA (SCHOOL OF BUSINESS MANAGEMENT)

E.7.5.3.1 E654P (504130): BCOM (HONS) ENTREPRENEURSHIP AND MARKETING (FULL-TIME) (This curriculum started in 2009)

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
BMAN 611	16	Integrated management application
BMAN 612	16	Advanced Entrepreneurship
BMAR 611	16	Retail management
BMAR 671 (Year module)	(16)	Marketing research
TOTAL CREDITS	64	
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
TOTAL CREDITS	64	
TOTAL CREDITS FOR THE CURRICULUM	128	

Requirements: Admission is subject to selection.

Students taking the undergraduate BCom Entrepreneurship and Business Management must enrol for BMAN 621 & 622 in the second semester. Students taking BCom Marketing or BCom Marketing and Tourism Management must enrol for BMAR 621 & 622 in the second semester.

E.7.5.3.2 E655P (504131): BCOM (HONS) TOURISM MANAGEMENT (FULL TIME) (This curriculum started in 2010)

SEMESTER/YEAR MODULES:			
MODULE CODE	CR	DESCRIPTIVE NAME	
TMBP611 (first semester)	16	Research methodology in Tourism	
TMBP621 (second semester)	16	Tourism research (mini dissertation)	
TMBP671 (year module)	32	Advanced Tourism Management and development	
TMBP672 (year module)	32	Advanced Eco-tourism Management	
TMBP673 (year module)	32	Advanced Tourism Marketing	
TOTAL CREDITS FOR THE CURRICULUM	128		
Requirements: 65% in the core modules of ONTP Admission is subject to selection			

E.7.5.3.3 E654P (102153): HONS BA TOURISM MANAGEMENT (FULL-TIME)

(This curriculum started in 2011)

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

E.7.5.4 MODULE OUTCOMES (SCHOOL OF BUSINESS MANAGEMENT)

MODULE CODE: BMAN 611	SEMESTER 1	NQF LEVEL: 7(8)

TITLE: INTEGRATED MANAGEMENT APPLICATION

MODULE OUTCOMES:

Upon completion of this module, you should be able to demonstrate:

- 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;
- an understanding of the importance of composing functional plans as part of the business plan;
- the skills to use the theoretical knowledge to identify and analyze business opportunities; and
- the ability to compile and present a business plan

MODULE CODE: BMAN612 SEMESTER 1 NQF LEVEL: 7(8)

TITLE: ADVANCED ENTREPRENEURSHIP

MODULE OUTCOMES:

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

- apply the role of entrepreneurship in the economy, the broad meaning of the term entrepreneurship, entrepreneurial mindset and success skills in different contexts;
- analyse the dominant themes for entrepreneurial success;
- develop and present a personal entrepreneurial / career strategy;
- apply the driving forces of entrepreneurship in the entrepreneurial process;
- analyse various opportunities by means of the window of opportunity;
- analyse opportunities by means of opportunity scanning;
- know how to get access to various financing alternative;
- analyse a franchise as opportunity;
- know the basic principles of taxation for the individual and business;
- write and analyse a case study;
- know how to manage a business in the start-up and growth phase;
- work in groups on assignments and give effective feedback; and
- make meaningful presentations.

MODULE CODE: BMAR611	SEMESTER 1	NQF LEVEL: 7 (8)
TITLE: RETAIL MANAGEMENT		

MODULE OUTCOMES:

Upon completion of this module, you should be able to:

- demonstrate knowledge regarding retailing and retail management;
- do a situation analysis;
- target the right customer for a retail store;
- choose a location for a retail store;
- manage a retail store;
- demonstrate knowledge regarding the management of a retail store;
- demonstrate knowledge about the inventory and pricing structure used in retail store management;
- identify how to communicate with customers; and
- write a retail plan.

MODULE CODE: BMAR671 | SEMESTER: YEAR MODULE | NQF LEVEL: 7(8)

TITLE: MARKETING RESEARCH

MODULE OUTCOMES:

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

- demonstrate the ability to compile a research proposal;
- demonstrate the ability to compile a questionnaire;
- gather primary data by means of fieldwork under the targeted sample respondents;
- capture and analyse data obtained from the fieldwork; and
- demonstrate the ability to write an academic article.

MODULE CODE: BMAR621 SEMESTER: 2 NQF LEVEL: 6(7)

TITLE: MARKETING PLAN

MODULE OUTCOMES:

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

- analyse the business' current situation;
- analyse markets and customers;
- perform a swot analysis;
- perform market segmentation, target marketing and positioning of the business' product/s;
- set financial, marketing and societal objectives;
- develop a marketing strategy;
- develop marketing programmes;
- draft a marketing plan covering all the constructs as discussed above; and
 - present a marketing plan to stakeholders.

MODULE CODE:BMAN621 SEMESTER 2 NQF LEVEL: 7(8)

TITLE: BUSINESS PLAN

MODULE OUTCOMES:

Upon completion of this module, you should be able to demonstrate:

- the skills to use the theoretical knowledge to identify and analyse business opportunities;
- the ability to do an industry and market analysis of a new business venture;
- the ability to identify a feasible business opportunities; and
- the ability to draw up and present a structured business plans.

MODULE CODE: BMAN622 SEMESTER 2 NQF LEVEL: 8

TITLE: FINANCIAL MANAGEMENT

MODULE OUTCOMES:

Upon completion of this module, you should be able to demonstrate:

- a complete and systematic knowledge of financial statements and cash management, fixed assets, analysis of financial management and working capital, time value of money, valuation and the required rate of return, financial decisions and dividend policy;
- skills, based upon an informed comprehension of theories and concepts, evaluating and analysing financial statements, calculating all calculations on the time value of money, financial aspects and making decisions based on these results;
- 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 a audience; and
- the ability to solve problems and case studies based on the above-mentioned aspects on financial management.

MODULE CODE: BMAR 622	SEMESTER 2	NQF LEVEL: 7(8)
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TITLE: INTERNATIONAL MARKETING

MODULE OUTCOMES:

Upon completion of this module, you should be able to develop:

- to express a thorough understanding of the theory as set out in the prescribed textbook and apply this to case studies;
- 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;
- to apply the factors of the socio-economic, legal, economic, political, physical and technological environments to an international marketing campaign;
- explain the importance of international marketing research;
- to formulate an product idea for an international marketing plan and discuss aspects of importance when incorporating the product in the marketing mix;
- to develop and submit a written international marketing plan; and
- 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.

MODULE CODE: BMAR 623 SEMESTER 2 NQF LEVEL: 7(8)

TITLE: SALES MANAGEMENT

MODULE OUTCOMES:

Upon completion of this module, you should be able to develop:

- a personal selling philosophy;
- a relationship strategy;
- a product strategy;
- a customer strategy; and
- a presentation strategy.

TOURISM MANAGEMENT

MODULE CODE: ONTP671	SEMESTER 1 & 2	NQF-LEVEL: 7(8)		
TITLE: ADVANCED TOURISM MANAGEMENT AND DEVEL ORMENT				

TITLE: ADVANCED TOURISM MANAGEMENT AND DEVELOPMEN

MODULE OUTCOMES:

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

- apply the strategic management process to familiar and unfamiliar situations;
- 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:
- identify risks for tourism organisations and provide solutions for these risks;
- compile a human resource management plan;
- evaluate and criticise various quality management theories and apply the process of quality management;
- explain the role and differences between rural and urban tourism and be able to plan for both in the industry;
- demonstrate knowledge with regard to tourism planning and development;
- communicate effectively in groups and as individual;
- solve problems with regard to tourism management and development in the tourism industry;

- identify, discuss and criticise the relevant legislation applicable to the tourism industry;
 and
- identify ethical problems with regard to the industry and be able to develop a relevant ethical code.

MODULE CODE: ONTP672 | SEMESTER 1 & 2 | NQF-LEVEL: 7(8)

TITLE: ADVANCED ECOTOURISM

MODULE OUTCOMES:

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

- demonstrate a comprehensive and systematic knowledge with regard to concepts, components and theories of advanced ecotourism management as well as in-depth 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: ONTP673 SEMESTER 1 & 2 NQF-LEVEL: 7(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.7.6 SCHOOL OF HUMAN RESOURCE SCIENCES

E.7.6.1 SPECIFIC REQUIREMENTS

E.7.6.1.1 Industrial Psychology

- a) BSKP111, 151, 161, 211, 251, 261, 311, 351, 361 (the last three (3) modules with an average of al least 60%, and BSKP361 with at least 60% (the latter with the view to take BSKP617 and BSKP623), BSOP311/321, PSIG241, 211, 311, 342, and STTK111, 124 (or the equivalents of the aforementioned modules in this paragraph)
- b) Honours <u>Human Resource Management</u> students, as well as persons already in possession of an Honours degree in Human Resource Management, who wish to follow BSKP627 (Advanced Practical Work) need to comply with all the requirements as set out in (a) above. They will once again be subjected to the selection process for Honours Industrial Psychology students. The aforementioned section process needs to be passed in order to be eligible for the few openings reserved for such students. (See paragraph (c) below.) Such students should note that the rendering assistance during the mass testing of first-year students during the (coming) month of January forms part of BSKP627, and that the passing of BSKP627 does not automatically qualify them to apply to be allowed into the Master's studies in Industrial Psychology.
- Prospective BCom (Hons) and BA (Hons) Industrial Psychology students are subject to a selection programme available at the School director

E.7.6.1.2 Human Resource Management

- a) BSKP111, 151, 161, 211, 251, 261, 311, 351, 361 (the last three (3) modules with an average of al least 60%, and BSKP361 with at least 60% (the latter with the view to take BSKP617 and BSKP623), BSOP311/321, PSIG241, and STTK111 (or the equivalents of the aforementioned modules in this paragaph)
- b) Honours <u>Human Resource Management</u> students, as well as persons already in possession of an Honours degree in Human Resource Management, who wish to follow BSKP627 (Advanced Practical Work) need to comply with all the requirements as set out in E.7.1 (a), (b) and (c) above. They will once again be subjected to the selection process for Honours Industrial Psychology students. The aforementioned section process needs to be passed in order to be eligible for the few openings reserved for such students. Such students should note that the rendering assistance during the mass testing of first-year students during the (coming) month of January forms part of BSKP627, and that the passing of BSKP627 does not automatically qualify them to apply to be allowed into the Master's studies in Industrial Psychology.
- Prospective BCom (Hons) and BA (Hons) Human Resource Management students are subject to a selection programme available at the School director

E.7.6.1.3 Labour Relations

a) BSOP111, 151, 161, 211, 221, 311, 321 (the last two (2) modules with an average of at least 60%, as well as BSOP321 with at least 60%), BSKP211, 311, 361 (the latter module with at least 60% (with the view to taking BSOP614 and BSOP623), <u>STTK111</u> (or the equivalents of the aforementioned modules in this paragraph).

b) Prospective BCom (Hons) and BA (Hons) Labour Relations (Industrial Sociology) students are subject to a selection programme available at the School director

E.7.6.2 LIST OF MODULES IN THE SCHOOL OF HUMAN RESOURCE SCIENCES

Code	DESCRIPTIVE NAME	Credits	Semester	
	Human Resource Sciences: Industrial Psychology			
BSKP611	Psychometrics	8	First	
BSKP612	Psychological Evaluation	8	First	
BSKP613	Organisational Behaviour	8	First	
BSKP616	Career Psychology	8	First	
BSKP617	Research Methodology	8	First	
BSKP671	Human Resource Management Strategies	16	First	
BSKP631	Facilitation	8	First	
BSKP621	Organisational Development	8	Second	
BSKP622	Human Capacity Development		Second	
BSKP623	Research Report	16	Second	
BSKP626	Employment Wellness	8	Second	
BSKP627	Advanced practical Work	48	Second	
BSKP628	Practical Work	16	Second	
BSOP614	Research Methodology	8	First	
BSOP615	P615 Advanced Labour Relations		First	
BSOP616	16 Labour market Principles		First	
BSOP671	Industrial Sociological Theories	8	First	
BSOP621	Group Dynamics	16	Second	
BSOP623	Research Report 16		Second	
BSOP624	Applied Labour Relations	16	Second	

E.7.6.3 **CURRICULA (SCHOOL OF HUMAN RESOURCE SCIENCES)**

BCOM(HONS) INDUSTRIAL PSYCHOLOGY (FULL-TIME AND *PART-TIME) (for Psychometrist E.7.6.3.1 E630P (504120):

training)

AND

E.7.6.3.2 E641P (102150): BA(HONS) INDUSTRIAL PSYCHOLOGY (FULL-

TIME AND* PART-TIME) (for Psychometrist

training)

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
BSKP611	8	Psychometrics
BSKP612	8	Psychological Evaluation
BSKP613	8	Organisational Behaviour
BSKP616	8	Career Psychology
BSKP617	8	Research Methodology
BSKP631	8	Facilitation
BSKP671	16	Human Resource Management Strategies
TOTAL CREDITS	64	
SECOND SEMESTER		
BSKP621	8	Organisational Development
BSKP622	8	Human Capacity Development
BSKP623	16	Research Report
BSKP626	8	Employment Wellness
BSKP627	48	Advanced Practical Work
BSOP624	16	Applied Labour Relations
TOTAL CREDITS	104	
TOTAL CREDITS FOR THE CURRICULUM	168	

^{*}The Part time curriculum is being phased out and no new registrations will be accepted for 2012.

AND

BA(HONS) HUMAN RESOURCE MANAGEMENT (FULL-TIME AND *PART-TIME) E.7.6.3.4 E628P (102151):

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
BSKP611	8	Psychometrics
BSKP612	8	Psychological Evaluation
BSKP613	8	Organisational Behaviour
BSKP616	8	Career Psychology
BSKP617	8	Research Methodology
BSKP631	8	Facilitation
BSKP671	16	Human Resource Management Strategies
BSOP671	8	Industrial Sociological Theories
TOTAL CREDITS 72		
SECOND SEMESTER		
BSKP621	8	Organisational Development
BSKP622	8	Human Capacity Development
BSKP623	16	Research Report
BSKP626	8	Employment Wellness
BSKP628	16	Practical Work
BSOP624	16	Applied Labour Relations
TOTAL CREDITS	72	
TOTAL CREDITS FOR THE CURRICULUM	144	

 $^{^{\}star}\text{The part time curriculum}$ is being phased out and no new registrations will be accepted for 2012.

AND

BA(HONS) LABOUR RELATIONS (FULL-TIME AND *PART-TIME) E.7.6.3.6 E629P (102152):

FIRST SEMESTER		
MODULE CODE	CR	DESCRIPTIVE NAME
BSKP613	8	Organisational Behaviour
BSOP614	8	Research Methodology
BSKP671	16	Human Resource Management Strategies
BSOP615	32	Advanced Labour Relations
BSOP616	16	Labour Market Principles
BSOP671	8	Industrial Sociological Theories
TOTAL CREDITS 72		
SECOND SEMESTER		
BSKP621	8	Organisational Development
BSKP622	8	Human Capacity Development
BSKP626	8	Employment Wellness
BSOP621	16	Group Dynamics
BSOP623	16	Research Report
BSOP624	16	Applied Labour Relations
TOTAL CREDITS	72	
TOTAL CREDITS FOR THE CURRICULUM	144	

^{*}The part time curriculum is being phased out and no new registrations will be accepted for 2012.

MODULE OUTCOMES (SCHOOL OF HUMAN RESOURCE SCIENCES)

INDUSTRIAL PSYCHOLOGY

MODULE CODE: BSKP671	SEMESTER 1	NQF LEVEL: 8	
TITLE: HUMAN RESOURCE MANAGEMENT STRATEGIES			

MODULE OUTCOMES:

- 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.
- 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.
- understand the components of a strategic approach towards human resource planning.
- know and understand the variables and changing tendencies at a global level that impact on human resource management in south africa.
- 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.
- explain the current status of the south african economy (compared to international standards) and how it relates to human resource management.
- demonstrate an understanding of the impact and effect of the international economy on south african organisations.
- understand the dynamics of the south african labour market.
- apply knowledge regarding environmental tendencies to understand, predict and manage human resource problems and opportunities.

MODULE CODE: BSKP611	SEMESTER: 1	NQF LEVEL: 8

TITLE: PSYCHOMETRICS

- know and understand the issues (e.g. ethics and fairness) involved in psychometric testing of human resources.
- 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.
- know and understand psychometrics, testing and assessment that form and support the process of testing.
- use testing in a professional and ethical way by following good testing practices.
- the application of contextual knowledge and skills (relative to diverse client populations that can be evaluated).

MODULE CODE: BSKP612	SEMESTER: 1	NQF LEVEL: 8

TITLE: PSYCHOLOGICAL EVALUATION

MODULE OUTCOMES:

The student should be able:

- to know which tests registered psychometrists may use in the work and educational context at national and international level;
- to know and understand the principles of psychometric evaluation;
- to 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;
- apply knowledge and skills in order to provide feedback regarding individuals' functioning, by indicating treatment and/or referral options;
- to apply knowledge and skills in order to provide feedback to individuals and to stimulate growth;
- to know and understand the ethics involved in the psychological evaluation of individuals;
- to apply 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; and
- to apply contingent management skills to handle test-related problems.

MODULE CODE: BSKP613 SEMESTER 1 NQF LEVEL: 8

TITLE: ORGANISATIONAL BEHAVIOUR

MODULE OUTCOMES:

- 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).
- 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).
- 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).

MODULE CODE: BSKP616 | SEMESTER: 1 | NQF LEVEL: 8

TITLE: CAREER PSYCHOLOGY

- know and understand the concept career and the historical roots, nature and bases of career psychology and to apply this knowledge and concept to analyse the relationship between career psychology and other specialist fields of industrial psychology.
- 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 concept to obtain insight regarding the contemporary work ethic.
- know and understand the different theories of career success and the adjustment and

- use of knowledge to obtain insight with regard to the dynamics of the improvement of the own and others' work/career choices and adjustment.
- know and understand the dynamics of adolescent and adult career behaviour, career
 development and career self-management (including persons from minority groups and
 special groups such as working women and employees with disabilities) and the roll of
 the organisation in this regard and the application of this knowledge and concept to
 improve own and others' entry into the world of work, socialising, innovation,
 stabilisation, mid-career, late career and adjustments at retirement.
- know and understand the dynamics underlying current career issues and the application
 of this knowledge and concept in the handling of own and others' career issues and
 problems.

MODULE CODE: BSKP621 | SEMESTER 2 | NQF LEVEL: 8

TITLE: ORGANISATIONAL DEVELOPMENT

MODULE OUTCOMES:

- understand and evaluate the concept, components and characteristics of organisational development.
- the application of knowledge and skills to explain organisational functioning and changes.
- 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.
- evaluate the role of paradigms in change management.
- know and understand process consultation as an organisational developmental intervention and apply process consultation skills in diagnosing and intervening in organisations
- the application of knowledge and skills regarding organisational diagnoses in order to address problems and identify opportunities within the organisation.
- the application of knowledge and skills to evaluate organisational development strategies (at individual, group and organisational level) and to intervene within organisations.

MODULE CODE: BSKP622 | SEMESTER: 2 | NQF LEVEL: 8

TITLE: HUMAN CAPACITY BUILDING

- 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 which have an impact on training and development.
- formulate a human resource development mission, main values and strategic objectives (human resource development plan) that 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.

MODULE CODE: BSKP623 SEMESTER 2 NQF LEVEL: 8

TITLE: RESEARCH REPORT

MODULE OUTCOMES:

- evaluate and integrate industrial sociological literature with research opportunities to identify problem-solving methods.
- the application of knowledge and skills to undertake scientific research to determine reliable and relevant consequences to make the required recommendations.

MODULE CODE: BSKP626 | SEMESTER 2 | NQF LEVEL: 8

TITLE: WORK WELLNESS

MODULE OUTCOMES:

Have an extensive, in-depth, systematic and integrated knowledge and a coherent and critical understanding of:

- the principles and the theoretical structure of the nature and economic viability, underlying premises, legal drivers and functional pillars/components of employee wellness and employee health and wellness programmes in organisations, and be able to apply it to an analysis and evaluation of its physical, emotional, spiritual, occupational and social components in order to do risk assessment in an organisation by using the basic principles of an integrated model of employee wellness that can be supported by literature on the basis of an evaluation of different theories and models of employee wellness and the use of a variety of qualitative and quantitative techniques and instruments in order to identify and evaluate the underlying processes in a variety of situations/organisations, to use a variety of methods/interventions (primary, secondary and tertiary) to enhance health in the workplace / to maintain a safe, risk-free work environment / to improve employee wellness so that the management of an organisation may be convinced of the importance of implementing an employee wellness programme, so that the process of strategic planning and managing of an employee health and wellness function in an organisation may be explained and so that a policy for employee health and wellness may be written for a specific organisation.
- to be able to find, interpret, integrate and use relevant literature to research complex and real problems and issues of employee wellness by making use of a variety of relevant research methods and techniques, and to communicate the results to an audience in writing and orally by means of various information, technological and other aids (for instance a report, conference paper or a powerpoint presentation).
- to demonstrate an in-depth knowledge and understanding of the ethical principles and guidelines applicable to employee health and wellness officials by demonstrating a capacity to handle learning tasks in an autonomous, professional and value-driven manner and by demonstrating the necessary knowledge, skills and attitudes which are required to function effectively in interpersonal relationships, both in group and individual situations, as well as the knowledge, dispositions, skills, attitudes and conduct required of a person in order to become an effective and efficient employee health and wellness expert.

MODULE CODE: BSKP627 SEMESTER: 2 NQF LEVEL: 8

TITLE: ADVANCED PRACTICAL WORK

- the student must be able to know and can apply different ways of counselling people in the workplace. be able to refer people to other professionals when needed. the application of knowledge and skills to counsel people who are retiring, the application of knowledge and skills to investigate and facilitate the adjustment of employees in the workplace. the application of skills to counsel people in need (e.g. during organisation transformation, retrenchments and other crises), apply knowledge and skills to evaluate, present and develop career planning and life-skills workshops for students and adults in the work place. is able 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. applying knowledge and skills to investigate and facilitate the adaptation of employees in the workplace. applying contextual knowledge and skills to ensure that the diverse client population are evaluated in a scientific and fair manner. applying knowledge and skills to analyse and compile posts according to specific criteria. know and understand a job evaluation system and the conditions necessary for its effective implementation. form part of a panel that evaluates these jobs; correctly analysing and grading these posts, develop a remuneration system based on performance, 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. facilitate strategic planning sessions 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.
- 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). understand the psychodynamics underlying psychopathology. the application of knowledge and skills to ensure the application of ethics and fairness in the use of psychometric assessment instruments. the application of psychometric knowledge and skills to make a diagnosis, prognosis and prediction of work-related behaviour. use tests and questionnaires in a professional and ethical way by following good testing practices. the application of conceptual knowledge and skills to ensure that the diverse client population is assessed scientifically and fairly, the application of knowledge and skills to provide feedback to individuals and to stimulate growth, 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. the application of contingent management skills to handle test-related problems. use various instruments to examine the motivation levels of employees and suggest corrective actions, use the action research model effectively.

MODULE CODE: BSKP628	SEMESTER: 2	NQF LEVEL: 8
MODULE CODE. DOM 020	OLIVILO I LIV. Z	IAMI FFAF

TITLE: PRACTICAL WORK

- know and understand how to apply different ways of counselling to 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.
- apply knowledge and skills to evaluate, present and develop career planning workshops and life skills workshops for students and adults in the workplace, is able 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.
- apply knowledge and skills to investigate and facilitate the adaptation of employees in the workplace.
- apply contextual knowledge and skills to ensure that the diverse client population are evaluated in a scientific and fair manner.
- apply knowledge and skills to analyse and compile posts according to specific criteria.
- know and understand a job evaluation system and the conditions necessary for its
 effective implementation.
- form part of a panel that evaluates these jobs; correctly analysing and grading these posts.
- develop a remuneration system based on performance.
- 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 strategic planning sessions 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.

MODULE CODE: BSKP631 | SEMESTER: 2ND QUARTER | NQF LEVEL: 8

TITLE: FACILITATION

MODULE OUTCOMES:

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 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.

LABOUR RELATIONS MANAGEMENT

MODULE CODE BSOP 614	SEMESTER: 1	NQF LEVEL: 8
TITLE: RESEARCH METHODOLOGY		

MODULE OUTCOMES:

- know and understand various methods and strategies regarding data collection which will enable the student to make applicable and relevant conclusions in a research project.
- know and understand the requirements for statistical measuring and analysis. apply knowledge and skills in the drafting of a research proposal as part of a research project.

MODULE CODE BSOP 615 | SEMESTER: 1 | NQF LEVEL: 8

TITLE: ADVANCED LABOUR RELATIONS

MODULE OUTCOMES:

- know and understand the various components related to labour relations and
- to nurture relevant skills in the effective management of labour relations.
- know and understand how to practice as a labour relations specialists

MODULE CODE: BSOP 616 SEMESTER: 1 NKR LEVEL: 8

TITLE: LABOUR MARKET PRINCIPLES

MODULE OUTCOMES:

- Have a comprehensive understanding of the various principles, theories and functions of the labour market.
- 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.
- to argue solutions to problems based on current factual proof of evidence.
- geared with a range of research methods and techniques are able to search, interpret and integrate relevant literature concerning complex and concurrent problems, and to present such in a written and oral formatted presentation.
- to apply the contents of this module within an ethical thought paradigm.

MODULE CODE BSOP 671 SEMESTER: 1 NQF LEVEL: 8

TITLE: INDUSTRIAL SOCIOLOGICAL THEORIES

- evaluate various sociological thought schools and theories and to apply such to sociological problems.
- to apply sociological theories to current and identified labour relations problems and to suggest possible solutions to such problems.

- know and understand social change in society and the effect of this on organisations.
- to apply knowledge and skills regarding social change in order to identify, explain and solve problematic labour situations.

MODULE CODE: BSOP 621 | SEMESTER: 2 | NQF LEVEL: 8

TITLE: GROUP DYNAMICS

MODULE OUTCOMES:

- know and understand the study area of group dynamics, the importance, structure and function of small groups as subsystems in interaction.
- know the most prominent exponents and their relevant perspectives as reiterated in the field of group dynamics. geared with the necessary capabilities, to explore and apply explanatory possibilities to empirical problems within an organisation.
- 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.
- to apply gained knowledge of group dynamics by exploring explanatory possibilities regarding the individual and groups.

MODULE CODE: BSOP 623 SEMESTER: 1 NQF LEVEL: 8

TITLE: RESEARCH REPORT

MODULE OUTCOMES:

- evaluate and integrate industrial sociological literature with research opportunities to identify problem-solving methods.
- the application of knowledge and skills to undertake scientific research to determine reliable and relevant consequences to make the required recommendations.

MODULE CODE BSOP 624 SEMESTER: 1 NQF LEVEL: 8

TITLE: APPLIED LABOUR RELATION

- to understand the external regulations that impact on labour relations. integrate and manage labour relation procedures at different levels in the workplace.
- the application of external regulation requirements to improve the labour relations climate in the organisation.
- the management of related workplace issues to the advantage of both management and labour.

E.7.7 SCHOOL OF ACCOUNTING SCIENCES

E.7.7.1 SPECIFIC REQUIREMENTS

E.7.7.1.1 CHARTERED ACCOUNTANCY

- a) To be admitted to the B.Com.(Hons) (Chartered Accountancy) degree the student must have obtained a BCom, B.Acc., or another degree as approved by the Faculty Board. This degree must include the following modules (or equivalent courses): Accounting (RECP311, 321 (RECP371 from 2010)), Auditing (RHRP311, REOP321), Management Accounting (BRKP311, 321), Taxation (REBP311, 321 (REBP312, 322 from 2010)) and Commerciil Law (RHRP121, 311). 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 an average of 55% in Auditing, Management Accounting, 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, then admission will be rejected.
- c) A student who obtained any other degree than a BCom(CA) or equivalent should obtain the honours BCom (Financial Accounting) first, to be admitted to the Honours BCom(CA). During that honours year the modules of Auditing on third year level should be done and passed additionally in order to be considered for the honours BCom (CA).
- d) Students who completed the BCom (Forensic Accountancy) or B.Com.Hons (Forensic Accountancy) may apply for admission if they also met the requirements of paragraph (a) and (b), above,as well as successfully passed the following additional modules: ECON121, MACC211, MACC221, MACC311, FINM211 and FINM321.
- 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 Accountant Training (CA) before the onset of the academic year.

E.7.7.1.2 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 (REKP311, 321), Income Tax (REIP311, 321), Management Accounting (BRKP211, 221, 311, 321), Auditing (REOP211, 221) and Commercial Law (RHRP121, 311). For REKP311, 321 and REIP311, 321 or equivalent courses an average module mark of 60% is required 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 (CPA) before the onset of the academic year.
- c) Successful completion of this BCom(Hons) (Financial Accountancy) degree may grant the student who complies with the required minimum pass percentages of 60% admission to the BCom(Hons) (Chartered Accountancy) degree. In such a case the students must already have

obtained credits for Auditing (REOP321) and Commercial Law (RHRP311).

E.7.7.1.3 MANAGEMENT ACCOUNTANCY

BRKP311, 321 (60% average) and RECP311, 321 (50% average) or REKP311, 321 (60% average).

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

E.7.7.1.4 FORENSIC ACCOUNTANCY

- a) To be admitted to the B.Com.Hons (Forensic Accountancy) degree, the student should have a B.Com (Forensic Accountancy) or other degree approved by the Faculty Board, which has the same value as the broad outcomes of the B,Com (Forensic Accountancy) degree.
- b) The student should obtain an average of at least 55% for Forensic 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.7.7.2 LIST OF MODULES IN THE SCHOOL OF ACCOUNTING SCIENCES

Code	DESCRIPTIVE NAME	Credits	Semester		
	Accounting Sciences: Management Accounting				
BRKP671	Financial Decision Making	32	Year module		
BRKP672	Information Systems and Integrated Systems	32	Year module		
BRKP674	Organisational Management	32	Year module		
BRKP676	Management Accounting: Financial Analysis	32	Year module		
BRKP613	Planning and Decision Making Techniques	16	First		
BRKP614	Management Decision Making	16	First		
BRKP623	Performance Evaluation and -Management	16	Second		
Accounting Sciences: Chartered Accountancy					
RECP671	Advanced Financial Accounting	48	Year module		
RECP672	Advanced Auditing	48	Year module		
RECP673	Advanced Taxation	48	Year module		
RECP674	Advanced Management Accounting and Financial Management	48	Year module		

Accounting Sciences: Financial Accountancy				
REKP671	Accounting: Advanced GAAP and Group Statements	32	Year module	
REKP672	Accounting: Practical Accountancy	32	Year module	
REKP673	Financial Analysis	32	Year module	
REIP671	Taxation: Advanced Taxation and Trusts	32	Year module	
BRKP671	Financial Decision Making: Financial Management and Strategy	32	Year module	
Accounting Sciences: Forensic Accountancy				
RECP671	Advanced Financial Accounting	48	Year module	
FORP672	Forensic Case Studies	48	Year module	
FORP671	Advanced Forensic Accounting	48	Year module	

E.7.7.3 CURRICULA (SCHOOL OF ACCOUNTING SCIENCES)

E.7.7.3.1 E630P (504123): BCOM(HONS) CHARTERED ACCOUNTANCY (FULL-TIME)

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

E.7.7.3.2 E631P(504124): BCOM(HONS) FINANCIAL ACCOUNTANCY (FULL-TIME AND PART-TIME)

YEAR MODULES			
MODULE CODE	CR	DESCRIPTIVE NAME	
REKP671	32	Accounting: Advanced IFRS and Group Statements	
REKP672	32	Accounting: Practical Accountancy	
REKP673	32	Accounting: Financial Analysis	
REIP671	32	Taxation: Advanced Taxation and Trusts	
BRKP671	32	Financial Decision Making	
TOTAL CREDITS FOR THE CURRICULUM	160		

E.7.7.3.3 E632P (504125): BCOM(HONS) MANAGEMENT ACCOUNTANCY (FULL-TIME AND *PART-TIME)

MODULE CODE	CR	DESCRIPTIVE NAME
FIRST SEMESTER		
BRKP 613	16	Planning and Decision Making Techniques
BRKP 614	16	Management Decision Making
SECOND SEMESTER	1	
BRKP 623	16	Performance Evaluation and -Management
YEAR MODULES		
BRKP 671	32	Financial Decision Making
BRKP672	32	Information Systems and Integrated Systems
BRKP 674	32	Organisational Management
BRKP 676	32	Management Accounting: Financial Analysis
TOTAL CREDITS FOR THE CURRICULUM	176	

 $^{{}^*\}text{The}$ programme will only be presented part time if there are enough successful applications according to the committee.

E.7.7.3.4 E634P (504132): 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
TOTAL CREDITS FOR THE CURRICULUM	144	

E.7.7.4 MODULE OUTCOMES (SCHOOL OF ACCOUNTING SCIENCES)

CHARTERED ACCOUNTANCY

MODULE CODE: RECP 671	YEAR MODULE	NQF LEVEL: 8	
TITLE: ADVANCED FINANCIAL ACCOUNTING			

MODULE OUTCOMES:

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

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;

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

communicate academic, professional and vocational information effectively orally or in writing, with evidence of creative interpretation and solutions for problems applicable to the context.

MODULE CODE: RECP 672 YEAR MODULE NQF LEVEL: 8
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TITLE: ADVANCED AUDITING

MODULE OUTCOMES:

On completion of the module the student should be able to display knowledge and apply this knowledge on cases with regard to:

- Principles of Corporate Governance
- Legislated and Regulatory Corporate Governance
- The Code of Corporate Practices and Conduct of the King II Report
- Business ethics and SAICA Code of Professional Conduct
- Risk management and internal control
- The legal and regulatory environment governing auditors and their responsibilities,

functions and qualities

- The audit process
- Competencies in applying IT in business/accounting
- Competencies in managing IT
- Competencies in evaluating IT

MODULE CODE: RECP 673 YEAR MODULE NQF LEVEL: 8

TITLE: ADVANCED INCOME TAX

Module outcomes:

On completion of the module the student should be able to:

 interpret the Income Tax Act case law as well as practice notes issued by the South African Revenue Service;

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;

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: 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.

SAIPA (FINANCIAL ACCOUNTING)

MODULE CODE: REKP 671	YEAR MODULE	NQF-LEVEL: 8

TITLE: ADVANCED FINANCIAL ACCOUNTING: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AND GROUP STATEMENT

Module outcomes:

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

- Demonstrate his/her ability to identify and interpret transactions and related information in accordance with International Financial Reporting Standards
- Demonstrate his/her ability to apply principles prescribed by International Financial Reporting Standards
- Demonstrate his/her ability to compile financial statements in accordance with International Financial Reporting Standards.
- Capita Selecta (including Announced International Standards, Interpretations and Exposure Drafts)

MODULE CODE: REKP672 YEAR COURSE NQF LEVEL: 8

TITLE: ACCOUNTING: PRACTICAL ACCOUNTANCY

MODULE OUTCOMES:

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

- Deceased Estates: List and discuss the different types of marriages, explain different scenario's regarding intestate succession and solve various case studies in this regard, demonstrate his/her ability to solve problems relating to the execution and revocation of wills, discuss different conditions in the will including usufruct and fideicommission, name the functions of the Master and the Executor of an estate and compile a liquidation- and distribution account to be presented to the Master..
- o <u>Insolvent Estates:</u> Provide a summary of the sequestration process, explain the duties of the curator, list the rules relating to the realisation of the different type of assets in the insolvent estate, explain the legal position of the different categories of creditors, do the calculations regarding the secured assets, free residual, distribution and contribution, compile various insolvent estate accounts.
- Demonstrate his/her knowledge and understanding of corporate governance in South Africa
- Demonstrate his/her understanding of the ethical aspects of the accounting profession and the Professional Code of Ethics for accountants in South Africa with specific reference to the Code Of Ethics of the South African Institute of Professional Accountants (SAIPA).
- o Capita Selecta

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TITLE: ACCOUNTING: FINANCIAL ANALYSIS

MODULE OUTCOMES:

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

 Demonstrate his/her knowledge of International Accounting Standard (IAS) 24 of which the objective is to set out the disclosure of related party transactions.

- Demonstrate his/her knowledge of IAS 27 of which the objective is to set out the standard for the preparation and presentation of consolidated financial statements and separate financial statements.
- Demonstrate his/her understanding IAS 28 of which the objective is to set out the disclosure of investments in associates.
- Compile consolidated financial statements including intercompany transactions, interim acquisitions and changes in equity.
- Demonstrate his/her understanding of International Accounting Reporting Standard (IFRS)
 3 of which the objective is to account for business combinations.
- Solve case studies relating to changes in the capital structure of businesses including mergers, take-overs, reconstructions and liquidations.
- o Capita Selecta

MODULE CODE: REIP671 YEAR MODULE NQF LEVEL: 8

TITLE: TAXATION: ADVANCED TAXATION AND TRUSTS

MODULE OUTCOMES:

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

- Interpret the Income Tax Act, Legal Opinions and Practice Notes issued by the South African Revenue Services.
- Demonstrate his/her 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.
- o Demonstrate his/her ability to calculate normal taxation payable by companies and trusts.
- Solve advanced case studies relating to estate duty, donations tax, capital gains tax and value added tax.
- Motivate, by referring to tax case law and the Income Tax Act, why certain specified items are taxable/tax deductible.
- o Capita Selecta.

CIMA (MANAGEMENT ACCOUNTING)

MODULE CODE: BRKP613	SEMESTER 1	NQF LEVEL: 8
TITLE: PLANNING AND DECISION MAKING TECHNIQUES		

MODULE OUTCOMES:

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

- discuss the principles of decision-making including the identification of relevant cash flows and their use alongside non-quantifiable factors in making rounded judgements;
- discuss the possible conflicts between cost accounting for profit reporting and stock valuation and information required for decision-making;
- discuss the particular issues that arise in pricing decisions and the conflict between 'marginal cost' principles and the need for full recovery of all costs incurred;
- explain the usefulness of dividing costs into variable and fixed components in the context of short-term decision making;
- interpret variable/fixed cost analysis in multiple product contexts to break-even analysis and product mix decision making, including circumstances where there are multiple constraints and linear programming methods are needed to identify 'optimal' solutions;
- discuss the meaning of 'optimal' solutions and how linear programming methods can be employed for profit maximising, revenue maximising and satisfying objectives;
- analyse the impact of uncertainty and risk on decision models based on cvp analysis;
- apply an approach to pricing based on the profit maximisation of imperfect markets;
- discuss the financial consequences of alternative pricing strategies;
- explain why joint costs must be allocated to final products for financial reporting purposes, but why this is unhelpful when decisions concerning process and product viability have to be taken;
- · compare and contrast value analysis and functional cost analysis;
- evaluate the impacts of just-in-time production, the theory of constraints and total quality management on efficiency, inventory and cost;
- explain the concepts of continuous improvement and kaizen costing that are central to total quality management;
- · prepare cost of quality reports;
- apply learning curves to estimate time and cost for new products and services;
- apply the techniques of activity-based management in identifying cost drivers/activities;
- explain how process re-engineering can be used to eliminate non-value adding activities and reduce activity costs;
- explain how target costs can be derived from target prices and the relationship between target costs and standard costs;
- discuss the concept of life cycle costing and how life cycle costs interact with marketing strategies at each stage of the life cycle.
- discuss the concept of the value chain and the management of contribution/profit generated throughout the chain;
- discuss gain sharing arrangements whereby contractors and customers benefit if contract targets for cost, delivery etc. are beaten;
- analyse direct customer profitability and extend this analysis to distribution channel profitability through the application of activity-based costing ideas;
- apply pareto analysis as a convenient technique for identifying key elements of data and in presenting the results of other analyses, such as activity-based profitability calculations;
- evaluate techniques for analysing and managing costs for competitive advantage;
- capita selecta.

MODULE CODE: BRKP614 SEMESTER 1 NQF LEVEL: 8

TITLE: MANAGEMENT DECISION MAKING

MODULE OUTCOMES:

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

- discuss costing methods and their results.
 - compare and contrast marginal (or variable), throughput and absorption accounting methods in respect of profit reporting and stock valuation;
 - discuss a report which reconciles budget and actual profit using absorption and/or marginal costing principles;
 - discuss activity-based costing as compared with traditional marginal and absorption costing methods, including its relative advantages and disadvantages as a system of cost accounting;
 - apply standard costing methods, within costing systems, including the reconciliation of budgeted and actual profit margins;
 - explain why and how standards are set in manufacturing and in service industries with particular reference to the maximisation of efficiency and minimisation of waste;
 - interpret material, labour, variable overhead, fixed overhead and sales variances, distinguishing between planning and operational variances;
 - prepare reports using a range of internal and external benchmarks and interpret the results:
 - explain the impact of just-in-time manufacturing methods on cost accounting and the use of 'back-flush accounting' when work-in-progress stock is minimal.
- 2. explain the role of mrp and erp systems.
 - explain the role of mrp and erp systems in supporting standard costing systems, calculating variances and facilitating the posting of ledger entries.
- 3. apply principles of environmental costing
 - apply principles of environmental costing in identifying relevant internalised costs and externalised environmental impacts of the organisation's activities.
- 4. explain the purposes of forecasts, plans and budgets.
 - · explain why organisations prepare forecasts and plans;
 - explain the purposes of budgets, including planning, communication, co-ordination, motivation, authorisation, control and evaluation, and how these may conflict.
- 5. prepare forecasts of financial results.
 - calculate projected product/service volumes employing appropriate forecasting techniques;
 - calculate projected revenues and costs based on product/service volumes, pricing strategies and cost structures.
- 6. prepare budgets based on forecasts.
 - prepare a budget for any account in the master budget, based on projections/forecasts and managerial targets;
 - apply alternative approaches to budgeting
- 7. analyse information to assess the impact on decisions of variables with uncertain values.
 - analyse the impact of uncertainty and risk on decision models that may be based on relevant cash flows, learning curves, discounting techniques etc;
 - apply sensitivity analysis to both short and long-run decision models to identify variables that might have significant impacts on project outcomes;
 - analyse risk and uncertainty by calculating expected values and standard deviations together with probability tables and histograms;
 - prepare expected value tables;
 - calculate the value of information;
 - apply decision trees.
- 8. capita selecta

MODULE CODE: BRKP623 | SEMESTER 2 | NQF LEVEL: 8

TITLE: PERFORMANCE EVALUATION AND MANAGEMENT

MODULE OUTCOMES:

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

- 1. explain the principles that underlie the use of budgets in control.
 - explain the concepts of feedback and feed-forward control and their application in the use of budgets for planning and control;
 - explain the concept of responsibility accounting and its importance in the construction of functional budgets that support the overall master budget;
 - identify controllable and uncontrollable costs in the context of responsibility accounting and why uncontrollable costs may or may not be allocated to responsibility centres.
- evaluate performance using budgets, recognising alternative approaches and sensitivity to variable factors.
 - · evaluate projected performance using ratio analysis;
 - evaluate the consequences of "what if" scenarios and their impact on the master budget:
 - evaluate performance using fixed and flexible budget reports.
- 3. discuss the broader managerial issues arising from the use of budgets in control.
 - discuss the impact of budgetary control systems and setting of standard costs on human behaviour;
 - discuss the role of non-financial performance indicators;
 - compare and contrast traditional approaches to budgeting with recommendations based on the 'balanced scorecard';
 - discuss the criticisms of budgeting, particularly from the advocates of 'beyond budgeting' techniques.
- discuss the use or responsibility centres in devising organisation structure and in management control.
 - discuss the use of cost, revenue, profit and investment centres in devising organisation structure and in management control.
- 5. discuss information suitable for management decision-making in responsibility centres.
 - discuss cost information in appropriate formats for cost centre managers, taking due account of controllable/uncontrollable costs and the importance of budget flexing;
 - discuss revenue and cost information in appropriate formats for profit and investment centre managers, taking due account of cost variability, attributable costs, controllable costs and identification of appropriate measures of profit centre 'contribution'.
 - discuss alternative measures of performance for responsibility centres.
- discuss the broader managerial issues arising from the division of the organisation into responsibility centres.
 - discuss the likely behavioural consequences of the use of performance metrics in

- managing cost, profit and investment centres;
- discuss the typical consequences of a divisional structure for performance measurement as divisions compete or trade with each other;
- discuss the likely consequences of different approaches to transfer pricing for divisional decision making, divisional and group profitability, the motivation of divisional management and the autonomy of individual divisions;
- discuss in principle the potential tax and currency management consequences of internal transfer pricing policy.
- 7. capita selecta

MODULE CODE: BRKP671 YEAR MODULE NQF LEVEL: 8

TITLE: FINANCIAL DECISION MAKING

MODULE OUTCOMES:

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

- recommendations regarding investment-, financing- and dividend decisions;
- analyse and interpret financial accounts;
- develop relevant cash flows for long-term projects taking account of inflation and taxation, where appropriate, evaluate projects using discounting and traditional methods, critically assess alternative methods of evaluation and place evaluation techniques in the context of the whole process of investment decision making;
- apply the principles of financing to the valuation of a business and the valuation of financial assets by using the appropriate valuation techniques;
- · assess and control the short term financial requirements of a business entity;
- make recommendations to management regarding foreign exchange management and investment:
- evaluate and choose appropriate financial instruments to minimalise risk.

MODULE CODE: BRKP672 YEAR MODULE NQF LEVEL: 8

TITLE: INFORMATION SYSTEMS AND INTEGRATED MANAGEMENT

MODULE OUTCOMES:

upon completion of this module the student should be able to:

- · explain the social, political and economic context of business;
- analyse the relationship between the internal governance of the firm and external sources of governance and regulation;
- discuss the wider business context within which information systems operate;
- analyse how information systems can be implemented in support of the organisation's strategy;
- explain the relationship of operations management to other aspects of the organisation's operations:
- apply tools and techniques of operations management;
- explain developments in marketing;
- apply tools and techniques used in support of the organisation's marketing;
- explain the relationship of human resources to the organisation's operations;
- discuss the activities associated with the management of human capital

MODULE CODE: BRKP674 YEAR MODULE NQF LEVEL: 8

TITLE: ORGANISATIONAL MANAGEMENT

Upon completion of this module the learner should be able to:

- discuss different competitive environments and key external characteristics of these environments:
- discuss developments in strategic management;
- · discuss tools and techniques of project management;
- evaluate the relationship of the project manager to the external environment;
- discuss concepts associated with the effective operation of an organisation;
- discuss the activities associated with managing people and their associated techniques

MODULE CODE: BRKP676 YEAR MODULE NQF LEVEL: 8

TITLE: FINANCIAL ANALYSIS

MODULE OUTCOMES:

Group statements

On completion of the module the student should be able to:

- explain the requirements for a company to be a subsidiary, associate and joint venture of another company and also apply the principles of recording;
- prepare consolidated financial statements as well as record inter-company transactions;
- record acquisitions during the financial year as well as changes in control in the consolidated financial statements;
- explain the principles of accounting for a capital reconstruction scheme or a demerger; and
- explain foreign currency translation principles as well as the correct treatment for foreign loans financing equity investments.

Other

On completion of the module the student should be able to:

- apply and explain foreign currency exchange procedures;
- explain the treatment of financial instruments in the financial statements of the issuer, identify circumstances where amortised cost, fair value and hedge accounting are applicable for financial instruments as well as explain the principles of the accounting methods;
- discuss and calculate earnings per share in line with IAS 33;
- explain measurement of income and capital;
- explain measures to minimize distortion in financial statements when price levels change;
- understand and explain aspects of non-financial-, environmental- and social reporting;
- prepare and interpret a segmental analysis; and
- Capita Selecta.

FORENSIC ACCOUNTING

MODULE CODE: FORP671	YEAR MODULE	NQF-LEVEL: 8

TITLE: FORENSIC ACCOUNTANCY

MODULE OUTCOMES:

Upon completion of this module the student must have demonstrate insight into:

- the forensic investigative environment;
- 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;
- work acceptance procedures, engagement letters, quality control, risk and project management, relevant to the private south african forensic accountant;
- available computer-aided forensic accounting techniques and processes related thereto;
- certain types of search warrants relevant to the scope of work of the forensic accountant, the form and substance thereof and the execution thereof;
- the processes involved with and management of the commercial crime scene;
- manipulating gaap and witness statements;
- the practical application of the forensic investigation process in a forensic accountant practise;
- advanced capita selecta of legal principles relating to the forensic environment and money laundering; and
- fraud risk factors, controls in the prevention of fraud and methods in the detection of fraud.

MODULE CODE: FORP672	YEAR MODULE	NQF-LEVEL: 8
TITLE: : FORENSIC CASE ST		

MODULE OUTCOMES:

Upon completion of this module the student must have demonstrate insight into:

- · the dimensions and methods of research;
- the nature of research and scientific writing.
- apply the various interviewing strategies based on extensive and systematic knowledge of the subject.
- demonstrate the various interviewing techniques in given situations.
- · the practical application of the forensic investigation process;
- the practical application of research methodology;
- the practical application of interviewing techniques; and
- the practical application of conducting case studies and submitting reports on findings.

E.8 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.8.1 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.
- General rule A.7.6 determines the procedure for the extension of the period of study.

E.8.2 ADMISSION AND REGISTRATION

The admission requirements and dates of registration and reregistration are determined in terms of general rules A.7.

E.8.3 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.14.4. 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) For the purposes of a mini dissertation that makes up 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.8.4 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.8.5 EXAMINATIONS

E.8.5.1 Examination opportunities

The examination opportunities and relevant rules are determined in terms of general rule A.7.5.

E.8.5.2 Nomination of examiners

The nomination of examiners and moderators takes place in terms of general rule A 7.5

E.8.5.3 Admission to examinations

- The admission to the examination in any module takes place by acquiring a proof of participation (general rules A.7.5).
- b) 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.8.5.4 Examinations

- The examination for the master's degree is taken in terms of the prescriptions of general rule A.7.5.
- 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.
- A dissertation or mini-dissertation is submitted only with the written consent of the study leader(s) (general rule A.7.5).
- 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.7.5.
- e) Requirements for a dissertation/mini-dissertation:
 - The requirements to which a dissertation or mini-dissertation must conform are determined in terms of general rule A.7.5.7.
 - Students must make quite sure of the contents of the *Manual for Post-graduate Studies* (general rule A.7.5.7.2).
- 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, minidissertation or dissertation will be passed with distinction if an average mark of at least 75% is awarded in the examination of that module, minidissertation or dissertation. The qualification will be passed with distinction if an average of 75% is obtained. (A.7.5.5.4)

E.8.5.5 Termination of studies

A student's studies may be terminated on the basis of the provisions of general rule A.7.7.

E.8.6 SCHOOL OF ECONOMICS

E.8.6.1 LIST OF MODULES

MODULE CODE	DESCRIPTIVE NAME	CREDITS
EKNP872	Dissertation	64
EKNP874	Advanced Micro-economics	32
EKNP875	Advanced Macro-economics	32
EKNP876	Advanced Research Methodology	32
EKNP877	Advanced Development Economics	32
EKNP878	Advanced Futures Markets	32
EKNP879	Advanced International Trade	32
EKNP881	Advanced Monetary and Fiscal Policy	32
EKNP882	Advanced Risk Management	32
EKNP883	General Equilibrium	32
EKNP884	Economics (Capita Selecta)	32
ECON 872 (in 2009)	Dissertation	96
ECON 872 (from 2010)	Dissertation	148
ECON 874 (from 2009)	Advanced Economics	16
ECON 876 (from 2009)	Advanced Research Methodology	16
ECON 879 (from 2009)	Advanced International Trade	16
ECON 882 (from 2009)	Advanced Risk Management	16

E.8.6.2 CURRICULA IN THE SCHOOL OF ECONOMICS

E.8.6.2.1 E800P (505120): MCOM ECONOMICS (FULL-TIME & PART-TIME)

(This curriculum is being phased out and no new entries will be accepted in 2009. This curriculum is replaced by E803P)

YEAR MODULES		
CODE	CR	
EKNP872 (Compulsory)	64	
A selection of two of the following, as agreed with the study leader:		
EKNP874 / EKNP875 / EKNP876 / EKNP877 / EKNP878 / EKNP879 / EKNP881 / EKNP882 / EKNP883 / EKNP884	2 X (32)	
TOTAL CREDITS FOR THE PROGRAMME	128	

E.8.6.2.2 E803P (505120): MCOM ECONOMICS (FULL-TIME & PART-TIME)

(This curriculum started in 2009)

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

E.8.6.2.3 E801P (505121): MCOM INTERNATIONAL TRADE (FULL-TIME AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted in 2009. This curriculum is replaced by E804P.)

YEAR MODULES		
CODE	CR	
EKNP872 (Compulsory)	64	
EKNP879 (Compulsory)	32	
A selection of one of the following, as agreed with the study leader:		
EKNP874 / EKNP875 / EKNP876 / EKNP877 / EKNP878 / EKNP881 / EKNP882 / EKNP883 / EKNP884	32	
TOTAL CREDITS FOR THE PROGRAMME	128	

E.8.6.2.4 E804P (505121): MCOM INTERNATIONAL TRADE (FULL-TIME AND PART-TIME)

AND I AN I-TIME)

(This curriculum started in 2009)

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

MCOM RISK MANAGEMENT (FULL-TIME AND PART-TIME) E.8.6.2.5 E802P (505122):

(This curriculum is being phased out and no new entries will be accepted in 2009. This curriculum is replaced by E805P.)

YEAR MODULES		
CODE	CR	
EKNP872 (Compulsory)	64	
EKNP882 (Compulsory)	32	
A selection of one of the following, as agreed with the study leader:		
EKNP874 / EKNP875 / EKNP876 / EKNP877 / EKNP878 / 32 EKNP879 / EKNP881 / EKNP883 / EKNP884		
TOTAL CREDITS FOR THE PROGRAMME	128	

MCOM RISK MANAGEMENT (FULL-TIME AND PART-TIME) E.8.6.2.6 E805P (505122):

(This curriculum started in 2009)

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

E.8.7 SCHOOL OF BUSINESS MANAGEMENT

E.8.7.1 LIST OF MODULES

MODULE CODE	DESCRIPTIVE NAME	CREDITS
BMAR872 (2010)	Dissertation	144
BMAR874 (2010)	Advanced Marketing Management (Capita Selecta)	36
ENTR872 (2010)	Dissertation	144
ENTR874 (2010)	Advanced Entrepreneurship (Capita Selecta)	36
ONBP872	Dissertation	64
BMAN872 (2010)	Dissertation	144
ONBP874	Advanced Marketing Management	32
BMAN874 (2010)	Advanced Business Management (Capita Selecta)	36
ONBP875	Advanced Entrepreneurship	32
ONBP876	Advanced International Marketing	32
ONBP877	Advanced Strategic Management	32
ONBP878	Advanced Logistics Management	32
ONBP879	Business Management (Capita Selecta)	32
ONTP872	Dissertation	64
ONTP874	Advanced Tourism Management	32
ONTP875	Research Article in Tourism	32
TMBP872 (2010)	Dissertation	126
TMBP874 2010)	Advanced Tourism Management (Capita Selecta)	54

E.8.7.2 CURRICULA

E.8.7.2.1 E813P(103170): MA TOURISM MANAGEMENT (FULL-TIME AND PART-TIME)

MODULE CODE	DESCRIPTIVE NAME	Credits
TMBP 872	Dissertation	126
TMBP 874	Advanced Tourism Management (Capita Selecta)	54
TOTAL CREDITS FOR THE PROGRAMME		180

E.8.7.2.2 E817P (505123): MCOM TOURISM MANAGEMENT (FULL-TIME AND PART-TIME)

MODULE CODE	DESCRIPTIVE NAME	Credits
TMBP 872	Dissertation	126
TMBP 874	Advanced Tourism Management (Capita Selecta)	54
TOTAL CREDITS FOR THE PROGRAMME		180

E811P (505124): MCOM ENTREPRENEURSHIP (FULL-TIME AND PART-TIME) E.8.7.2.3

(This curriculum is being phased out and no new entries will be accepted in 2010. This curriculum is replaced by E814P.)

YEAR MODULES		
CODE	CR	
ONBP872 (Compulsory)	64	
A selection of <u>two</u> of the following, as agreed with the study leader:		
ONBP874 / ONBP875 / ONBP876 / ONBP877 / ONBP878 / ONBP879	2 x (32)	
TOTAL CREDITS OF THE PROGRAMME	128	

E.8.7.2.4 E814P (505124): 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 (Capita Selecta)	36
TOTAL CREDITS FOR THE PROGRAMME		180

MCOM MARKETING MANAGEMENT (FULL-TIME AND PART-TIME) E.8.7.2.5 E812P (505125):

(This curriculum is being phased out and no new entries will be accepted in 2010. This curriculum is replaced by E815P.)

YEAR MODULES	
CODE	CR
ONBP872 (Compulsory)	64
A selection of <u>two</u> of the following, as agreed with the study leader:	
ONBP874 / ONBP875 / ONBP876 / ONBP877 / ONBP878 / 2 x (32 ONBP879	
TOTAL CREDITS FOR THE PROGRAMME	128

MCOM MARKETING MANAGEMENT (FULL-TIME AND PART-TIME E.8.7.2.6 E815P (505125):

(This curriculum starts in 2010)

MODULE CODE	DESCRIPTIVE NAME	Credits
BMAR 872	Dissertation	144
BMAR 874	Advanced Marketing Management (Capita Selecta	36
TOTAL CREDITS FOR THE PROGRAMME		180

MCOM BUSINESS MANAGEMENT (FULL-TIME AND PART-TIME) E.8.7.2.7 E816P (505134):

(This curriculum starts in 2010)

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

E.8.8 SCHOOL OF HUMAN RESOURCE SCIENCES

E.8.8.1 LIST OF MODULES

MODULE CODE	DESCRIPTIVE NAME	CREDITS
Human Resource Sciences: Industrial Psychology		
BPKP872 (Potchefstroom Campus)/ BPKV872 (Vaal Triangle Campus)	Dissertation	192
BPKP873 (Potchefstroom Campus)/ BPKV873 (Vaal Triangle Campus)	Mini-dissertation	120
BPKP874	Advanced Occupational Psychology	24
BPKP875	Advanced Interviewing	24
BPKP876	Human Resources Development	24
BPKP877	Industrial Psychology: (Capita Selecta)	24
BPKP878	Advanced Research Methodology	24
Human Resource Sciences: Labour Relations Management		
BSOP871	Dissertation	128
LARM871 (2010)	Dissertation	180

E.8.8.2 CURRICULA

E.8.8.2.1 E820P (505126): MCOM INDUSTRIAL PSYCHOLOGY (FULL-TIME

(AND PART-TIME)

AND

E.8.8.2.2 E822P (103171): MA INDUSTRIAL PSYCHOLOGY (FULL-TIME AND PART-TIME)

YEAR MODULES		
CODE CR		
BPKP/BPKV873	120	
BPKP874	24	
BPKP875	24	
BPKP876	24	
BPKP877	24	
BPKP878	24	
TOTAL CREDITS FOR THE PROGRAMME	240	

E.8.8.2.3 E824P (505128): MCOM HUMAN RESOURCE MANAGEMENT

(FULL- TIME AND PART-TIME)

AND

E.8.8.2.4 E825P (103173): MA HUMAN RESOURCE MANAGEMENT (FULL-TIME AND PART-TIME)

YEAR MODULES CODE CR BPKP/BPKV872 192 Two of the following modules, as arranged with the Director BPKP874 24 BPKP875 24 BPKP876 24 BPKP877 24 BPKP878 24 TOTAL CREDITS FOR THE PROGRAMME 240 AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted in 2010. This curriculum is replaced by E826P.)

YEAR MODULE		
CODE CR		
BSOP871	128	
TOTAL CREDITS FOR THE PROGRAMME	128	

E.8.8.2.6 E826P (505145) MCOM LABOUR RELATIONS MANAGEMENT

(FULL- TIME AND PART-TIME)

(This curriculum starts in 2010)

AND

E.8.8.2.7 E827P (103186): MA LABOUR RELATIONS MANAGEMENT

(FULL- TIME AND PART-TIME)
(This curriculum starts in 2010)

 MODULE CODE
 DESCRIPTIVE NAME
 CREDITS

 LARM871
 Dissertation
 180

 TOTAL CREDITS FOR THE PROGRAMME
 180

YEAR MODULES		
CODE	CR	
BPKP/BPKV873	120	
BPKP874	24	
BPKP875	24	
BPKP876	24	
BPKP877	24	
BPKP878	24	
TOTAL CREDITS FOR THE PROGRAMME	240	

E.8.8.2.9 E802P (203141): MSc HUMAN RESOURCE MANAGEMENT (FULL-TIME AND PART-TIME)

YEAR MODULES		
CODE	CR	
BPKP/BPKV872	192	
Two of the following modules, as agreed with the School Director:		
BPKP874	24	
BPKP875	24	
BPKP876	24	
BPKP877	24	
BPKP878	24	
TOTAL CREDITS FOR THE PROGRAMME	240	

E.8.9 SCHOOL OF ACCOUNTING SCIENCES

E.8.9.1 LIST OF MODULES

MODULE CODE	DESCRIPTIVE NAME	CREDITS	
A	Accounting Sciences: Management Accountancy		
BRKP871	Management Accounting: Dissertation	128	
BRKP873	Management Accounting: Mini-dissertation	64	
BRKP874	Management Accounting: Advanced Financial Management and Strategy	32	
BRKP875	Management Accounting: Advanced Management Accounting and Business Strategy	32	
MACC871 (2010)	Management Accounting: Dissertation	180	
MACC873 (2010)	Management Accounting: Mini-dissertation	84	
MACC874 (2010)	Management Accounting: Advanced Financial Management and Strategy	48	
MACC875 (2010)	Management Accounting: Advanced Management Accounting and Business Strategy	48	
	Accounting Sciences: Forensic Accountancy		
FORP871(from 2011)	Mini Dissertation: Forensic Accounting	180	
	Accounting Sciences: Accounting		
ACCC871 (2010)	Accounting: Dissertation	180	
REKP871	Financial Accounting: Dissertation (phased out and replaced with RECP871)	128	
	Accounting Sciences: Taxation		
REIP873	Taxation: Mini-dissertation	64	
REIP874	International Taxation: Advanced General Principles	32	
REIP875	International Taxation: Advanced Tax Planning	32	
REIP876	Taxation: Gross Income	32	
REIP877	Taxation: Expenditure and Diverse Provisions	64	
REIP878	Taxation: SA and International Taxation	32	

TAXS873 (phased out)	Taxation: Mini-dissertation	40
TAXS876 (phased out)	General principles of taxation: gross income, income, deductions and assessed losses	32
TAXS877(phased out)	Various types of tax payers, capital gains tax, VAT and capita selecta	32
TAXS878 (phased out)	Taxation: International taxation	24
TAXM 871 (2010)	Taxation: Dissertation	188
TAXM 873 (2010)	Taxation: Mini-dissertation	60
TAXI 873 (2010)	Taxation: Mini-dissertation	92
TAXM 874 (2010)	International Taxation: Advanced General Principles	48
TAXM 875 (2010)	International Taxation: Advanced Tax Planning	48
TAXM 876 (2010)	General principles of taxation: gross income, income, deductions and assessed losses	48
TAXM 877 (2010)	Various types of tax payers, capital gains tax, VAT and capita selecta	48
TAXM 878 (2010)	Taxation: International taxation	32
Remark: From 2010 the credit values of modules changed.		

E.8.9.2 CURRICULA (SCHOOL OF ACCOUNTING SCIENCES)

E.8.9.2.1 E830P (505129): MCOM MANAGEMENT ACCOUNTANCY (LECTURED) (FULL-TIME AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted in 2010. This curriculum Is replaced with E840P.)

YEAR MODULES		
CODE	CR	
BRKP873	64	
BRKP874	32	
BRKP875	32	
TOTAL CREDITS FOR THE PROGRAMME	128	

E.8.9.2.2 E840P (505129): MCOM MANAGEMENT ACCOUNTANCY LECTURED) (FULL-TIME AND PART-TIME)

(This curriculum starts in 2010)

MODULE CODE	DESCRIPTIVE NAME	CREDITS
MACC873	Management Accounting: Mini-dissertation	84
MACC874	Management Accounting: Advanced Financial Management and Strategy	48
MACC875	Management Accounting: Advanced Management Accounting and Business Strategy	48
TOTAL CREDITS FOR THE PROGRAMME		180

E.8.9.2.3 E831P (505129): MCOM MANAGEMENT ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted in 2010. This curriculum is replaced with E841P.)

YEAR MODULE		
CODE	CR	
BRKP871	128	
TOTAL CREDITS FOR THE PROGRAMME	128	

E.8.9.2.4 E841P (505129): MCOM MANAGEMENT ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)

(This curriculum starts in 2010)

MODULE CODE	DESCRIPTIVE NAME	CREDITS
MACC871	Management Accounting: Dissertation	180
TOTAL CREDITS F	OR THE PROGRAMME	180

E.8.9.2.5 E832P (505130): MCOM ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted in 2010. This curriculum is replaced with E842P

YEAR MODULE		
CODE	CR	
RECP871	128	
TOTAL CREDITS FOR THE PROGRAMME	128	

E.8.9.2.6 E842P (505130): MCOM ACCOUNTANCY (DISSERTATION) (FULL-

TIME AND PART-TIME)

(This curriculum starts in 2010)

MODULE CODE	DESCRIPTIVE NAME	CREDITS
ACCC871	Accounting: Dissertation	180
TOTAL CREDITS F	OR THE PROGRAMME	180

E.8.9.2.7 E833P (505131): MCOM FINANCIAL ACCOUNTANCY (DISSERTATION) (FULL-TIME AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted from 2009. The new curriculum E842P can be taken.)

YEAR MODULE	
CODE	CR
REKP871	128
TOTAL CREDITS FOR THE PROGRAMME	128

E.8.9.2.8 E834P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (DISSERTATION) (PART-TIME)

(This curriculum starts in 2010)

MODULE CODE	DESCRIPTIVE NAME	CREDITS
TAXM 871	Taxation: Dissertation	188
TOTAL CREDITS FOR THE PROGRAMME		188

E.8.9.2.9 E835P (505132): MCOM INTERNATIONAL TAXATION (LECTURED) (PART-TIME)**

MODULE CODE	DESCRIPTIVE NAME	CREDITS
TAXI 873	Taxation: Mini-dissertation	92
TAXM 874	International Taxation: Advanced General Principles	48
TAXM 875	International Taxation: Advanced Tax Planning	48
TOTAL CREDITS F	188	

^{**} There will be no student enrolments for this programme during 2010.

E.8.9.2.10 E836P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (FULL-TIME AND PART-TIME)

(This curriculum is being phased out and no new entries will be accepted from 2009. The curriculum is replaced by E838P)

YEAR MODULES			
CODE			
REIP876	32		
REIP877	64		
REIP878	32		
TOTAL CREDITS FOR THE PROGRAMME	128		

E.8.9.2.11 E838P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (PART-TIME)

(This curriculum started in 2009 but is being phased out and no new entries will be accepted in 2010. The curriculum is replaced by E839P)

MODULE CODE	DESCRIPTIVE NAME	CREDITS
TAXS 873	Taxation: Mini-dissertation	40
TAXS 876	General principles of taxation: gross income, income, deductions and assessed losses	32
TAXS 877	Various types of tax payers, capital gains tax, VAT and capita selecta	32
TAXS 878	Taxation: International taxation	24
TOTAL CREDITS F	128	

E.8.9.2.12 E839P (505132): MCOM SOUTH AFRICAN AND INTERNATIONAL TAXATION (LECTURED) (PART-TIME)

(This curriculum starts in 2010)

MODULE CODE	DESCRIPTIVE NAME	CREDITS
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 and capita selecta	48
TAXM 878	Taxation: International taxation	32
TOTAL CREDITS F	188	

E.8.9.2.13 E844P (505133): MCOM IN FORENSIC ACCOUNTANCY (PARTTIME)

(This curriculum starts in 2011)

MODULE CODE	ODULE CODE DESCRIPTIVE NAME			
FORP871	Mini Dissertation: Forensic Accounting			
TOTAL CREDITS FOR THE PROGRAMME 180		180		
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.8.10 POTCHEFSTROOM BUSINESS SCHOOL

E.8.10.1 POST GRADUATE DIPLOMA IN MANAGEMENT

E.8.10.1.1 ADMISSION

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.8.10.1.2 CURRICULUM

E.8.10.1.2.1 E535P (549112): 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 BLSI 521 Strategy implementation: Company project					12
TOTAL CREDITS FOR PGDM				120	

E.8.10.2 MAGISTER IN BUSINESS ADMINISTRATION (MBA)

E.8.10.2.1 LIST OF MODULES

MODULE CODE	DESCRIPTIVE NAME	CREDITS	
MCTP812	Financial Accounting	16	
MCTP813	Organisational Behaviour	16	
MCTP814	Labour Relations Management	16	
MCTP821	Management Statistics	16	
MCTP822	Management Economics	16	
MCTP824	Managing Information	16	
MDTP811	Management Accounting	16	
MDTP814	Entrepreneurship	16	
MDTP815	Change Management	16	
MDTP821	Marketing Management	16	
MDTP822	Financial Management	16	
MDTP825	Operational Management	16	
MPTP875	Dissertation	48	
MPTP876	Strategy formulation and implementation	48	
PBSA 811 (2009)	Financial Reporting	16	
PBSA 812 (2009)	Organisational Behaviour	16	
PBSA 813 (2009)	Business Law and Ethics	16	
PBSA 821 (2009)	Managerial Statistics	16	
PBSA 822 (2009)	Managerial Economics	16	
PBSA 823 (2009)	Information Management	16	
PBSB 811 (2009)	Managerial Accounting	16	
PBSB 812 (2009)	Marketing Management	16	
PBSB 813 (2009)	Operations Management	16	
PBSB 821 (2009)	Entrepreneurship	16	
PBSB 822 (2009)	Financial Management	16	
PBSB 823 (2009)	Change Management	16	
PBSC 811 (2009)	Research Methodology	16	
PBSC 812 (2009)	Strategic Formulation and Implementation	16	
PBSC 813 (2009)	Strategic Management application – The Company project	16	
PBSC 873 (2009)	Mini-dissertation	64	

E.8.10.2.2 CURRICULA FOR THE MBA

E.8.10.2.2.1 E783P (508102): MBA

(Also see the PBS's information bulletin or visit their WebPages at: http://www.nwu.ac.za/fakulteite/ekon/pbs/index.html (This curriculum is being phased out and is replaced by E784P)

	ME	BA I		
FIRST SEMESTER SECOND SEMES				
CODE	CR	CODE		
MCTP812	16	MCTP821	16	
MCTP813	16	MCTP822	16	
MCTP814	16	MCTP824	16	
TOTAL OF CREDITS	48	TOTAL OF CREDITS	48	
TOTAL OF CREDITS FOR M	BAI		96	
	ME	BA II	•	
FIRST SEMESTER SECOND SEMESTER				
CODE	CR	CODE		
MDTP811	16	MDTP821	16	
MDTP814	16	MDTP822	16	
MDTP815	16	MDTP825	16	
TOTAL OF CREDITS	48	TOTAL OF CREDITS 4		
TOTAL OF CREDITS FOR MI	BA II		96	
	МВ	A III	•	
February Study School : .	July Study Sch	nool		
CODE	CR			
MPTP876	48	Strategy formulation and implementation		
MPTP875 48 Dissertation				
TOTAL OF CREDITS FOR MBA III			96	
TOTAL OF CREDITS FOR THE CURRICULUM			288	

E.8.10.2.2.2 E784P (508102): MBA

(This curriculum started in 2009)

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

E.9 RULES FOR THE DEGREE PHILOSOPHIAE DOCTOR

E.9.1 ADMISSION AND REGISTRATION

Admission to studies for the PhD degree takes place in terms of the stipulations of general rule A.8.1.

E.9.2 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.8.1.

E.9.3 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.8.2. 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.9.4 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.9.5 EXAMINATIONS

Examinations take place in terms of general rules A.8.5..

E.9.5.1 Requirements of a thesis

The requirements to which a thesis must confirm are determined in terms of general rule A.8.5.7

E.9.6 LIST OF PHD-MODULES

MODULE CODE	PROGRAMME	CREDITS				
Economics						
EKNP971	Economics	256				
ECON971	Economics	360				
EKIP971	International Trade	360				
EKRP971	Risk Management	360				
	Business Management					
ONBP971	Business Management	256				
ONEP971	Entrepreneurship	256				
ONMP971	Marketing Management	256				
ONTP971	Tourism Management	256				
BMAR 971	Marketing Management	360				
ENTR 971	Entrepreneurship	360				
BMAN 971	Business Management	360				
TMBP 971	Tourism Management	360				
	Human Resource Management Sciences					
BPKP971	Industrial Psychology	360				
BSOP971	Industrial Sociology	256				
LARM971	Labour Relations Management	360				
	Accounting Sciences					
BRKP971	Management Accounting	256				
MACC971	Management Accounting	360				
RECP971	Accountancy	256				
RECP971	Accountancy	360				
REKP971	Financial Accounting	256				
REIP971	Taxation	256				
TAXM971	Taxation	360				
Potchefstroom Business School						
PHDP971	Business Management and Administration	360				

E.9.7 PHD-CURRICULA, PROGRAMMES AND MODULES

CURRICULUM and QUALIFICATION CODE	PROGRAMME	MODULE CODE	CREDITS					
Economics								
E900P (506120)	Economics (Full-time/Part-time) (Phased out)	EKNP971	256					
E903P (506120)	Economics (Full-time/Part-time) (started in 2009)	ECON971	360					
E901P (506121)	International Trade (Full-time/Part-time)	EKIP971	360					
E902P (506122)	Risk Management (Full-time/Part-time)	EKRP971	360					
	Business Management							
E910P (506123)	Business Management (Full-time/Part-time)	ONBP971	256					
E911P (506124)	Entrepreneurship (Full-time/Part-time)	ONEP971	256					
E912P (506125)	Marketing Management (Full-time/Part-time)	ONMP971	256					
E913P (506126)	Tourism Management (Full-time/Part-time)	ONTP971	256					
E914P (506125) (2010)	Marketing Management (Full-time/Part-time) (starts 2010)	BMAR 971	360					
E915P (506124)) (2010)	Entrepreneurship (Full-time/Part-time) (starts 2010)	ENTR 971	360					
E916P (506108) (2010)	Business Management (Full-time/Part-time) (starts 2010)	BMAN 971	360					
E917P (506126) (2010)	Tourism Management (Full-time/Part-time) (starts 2010)	TMBP 971	360					
Human Resource Management Sciences								
E921P (506127)	Industrial Psychology (Full-time/Part-time)	BPKP971	360					
E922P (506128)	Industrial Sociology (Full-time/Part-time)	BSOP971	256					
E923P (506136)	Labour Relations Management (2010)	LARM971	360					

Accounting Sciences					
E931P (506129)	Management Accounting (Full-time/Part-time)	BRKP971	256		
E935P (506129)	Management Accounting (Full-time/Part-time) (starts 2010)	MACC971	360		
E932P (506130)	Accountancy (Full-time/Part-time)	RECP971	256		
E936P (506130)	Accountancy (Full-time/Part-time) (starts 2010)	ACCC971	360		
E933P (506131)	Financial Accounting (Full-time/Part-time) (Phased out and no new entries from 2009 – replaced by E932P))	REKP971	256		
E934P (506132)	Taxation (Part-time)	REIP971	256		
E937P (506132)	Taxation (Part-time) (starts 2010)	TAXM971	360		
	Potchefstroom Business School				
E901P (509102)	Business Management and Administration (Full-time/Part-time)	PHDP971	360		

E.10 LIST OF QUALIFICATIONS, PROGRAMMES AND CURRICULA 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.)

E.10.1 SCHOOL OF ECONOMICS

	Postgraduate degrees					
QUALIFICATION	PROGRAMME	Qualification and curriculum code	P.	Method of delivery	NQF level	
Honours Baccalaureus Commercii (BCom(Hons))	Economics (started in 2009)	504126: E644P	11	Full-time	8	
Honours Baccalaureus Commercii (BCom(Hons))	International Trade (started in 2009)	504127: E645P	12	Full-time	8	
Honours Baccalaureus Commercii (BCom(Hons))	Risk Management (started in 2009)	505128: E646P	13	Full-time	8	
Magister Commercii (MCom)	Economics (no new entries from 2009)	505 120: E800P	61	Full-time and Part-time	9	
Magister Commercii (MCom)	Economics (started in 2009)	505 120: E803P	61	Full-time and Part-time	9	
Magister Commercii (MCom)	International Trade (no new entries in 2009)	505 121: E801P	62	Full-time and Part-time	9	
Magister Commercii (MCom)	International Trade (started from 2009)	505 121: E804P	62	Full-time and Part-time	9	
Magister Commercii (MCom)	Risk Management (no new entries ifrom2009)	505 122: E802P	63	Full-time and Part-time	9	
Magister Commercii (MCom)	Risk Management (started in 2009)	505 122: E805P	63	Full-time and Part-time	9	
Philosophiae Doctor (PhD)	Economics (phased out)	506 120: E900P	85	Full-time and Part-time	10	
Philosophiae Doctor (PhD)	Economics (started from 2009)	506 120: E903P	85	Full-time and Part-time	10	
Philosophiae Doctor (PhD)	International Trade	506 121: E901P	85	Full-time and Part-time	10	

	Philosophiae Doctor (PhD)	Risk Management (started in 2009)	506 122: E902P	85	Full-time and Part-time	10
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E.10.2 SCHOOL OF BUSINESS MANAGEMENT

QUALIFICATION	PROGRAMME	Qualification and curriculum code	P.	Method of delivery	NQF level
Honours Baccalaureus Commercii (BCom(Hons))	Entrepreneurship and Marketing (started in 2009)	504130: E654P	22	Full-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Tourism Management (started in 2010)	504131: E655P	23	Full-time	8
Honours Baccalaureus Artium (Hons.BA)	Tourism Management (started in 2010)	102153: E654P	23	Full-time	8
Magister Commercii (MCom)	Tourism Management (phased out)	505 123: E810P	65	Full-time and Part-time	9
Magister Artium (MA)	Tourism Management(phase d out)	103 170: E813P	65	Full-time and Part-time	9
Magister Commercii (MCom)	Tourism Management (2010)	505 123: E817P	65	Full-time and Part-time	9
Magister Artium (MA)	Tourism Management (2010)	103 170: E818P	65	Full-time and Part-time	9
Magister Commercii (MCom)	Entrepreneurship (phased out)	505 124: E811P	66	Full-time and Part-time	9
Magister Commercii (MCom)	Entrepreneurship (2010)	505 124: E814P	66	Full-time and Part-time	9
Magister Commercii (MCom)	Marketing Management (phased out)	505 125: E812P	67	Full-time and Part-time	9
Magister Commercii (MCom)	Marketing Management (2010)	505 125: E815P	67	Full-time and Part-time	9
Magister Commercii (MCom)	Business Management (2010)	505 134: E816P	67	Full-time and Part-time	9
Philosophiae Doctor (PhD)	Business Management	506 108: E910P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Entrepreneurship	506124: E910P	85	Full-time and Part-time	10

Philosophiae Doctor (PhD)	Marketing Management	506125: E912P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Tourism Management	506 126: E913P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Marketing Management (2010)	506 125: E914P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Entrepreneurship (2010)	506124: E915P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Business Management (2010)	506123: E916P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Tourism Management (2010)	506 126: E917P	85	Full-time and Part-time	10

E.10.3 SCHOOL OF HUMAN RESOURCE SCIENCES

QUALIFICATION	PROGRAMME	Qualification and curriculum code	P.	Method of delivery	NQF level
Honours Baccalaureus Commercii (BCom(Hons))	Industrial Psychology (for the education of [Psychometrists- training)	504120: E630P	30	Full-time and Part-time	8
Honours Baccalaureus Artium (Hons.BA)	Industrial Psychology (for Psychometrists - training)		30	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Human Resource Management	504121: E625P	31	Full-time and Part-time	8
Honours Baccalaureus Artium (Hons.BA)	Human Resource Management	102151: E628P	31	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Labour Relations	504122: E626P	32	Full-time and Part-time	8
Honours Baccalaureus Artium (Hons.BA)	Labour Relations	102152: E629P	32	Full-time and Part-time	8
Magister Commercii (MCom)	Industrial Psychology	505 126: E820P	69	Full-time and Part-time	9
Magister Artium (MA)	Industrial Psychology	103 171: E822P	69	Full-time and Part-time	9

Magister Commercii (MCom)	Human Resource Management	505 128: E824P	69	Full-time and Part-time	9
Magister Artium (MA)	Human Resource Management	103 173: E825P	69	Full-time and Part-time	9
Magister Commercii (MCom)	Industrial Sociology	505 127: E821P	70	Full-time and Part-time	9
Magister Artium (MA)	Industrial Sociology	103 172: E823P	70	Full-time and Part-time	9
Magister Commercii (MCom)	Labour Relations Management (2010)	505 145: E826P	70	Full-time and Part-time	9
Magister Artium (MA)	Labour Relations Management (2010)	103 186: E827P	70	Full-time and Part-time	9
Magister Scientiae (MSc)	Industrial Psychology	203 140: E801P	71	Full-time and Part-time	9
Magister Scientiae (MSc)	Human Resource Management	203 141: E802P	71	Full-time and Part-time	9
Philosophiae Doctor (PhD)	Industrial Psychology	506 127: E921P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Industrial Sociology (phased out)	506 128: E922P	85	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Labour Relations Management (2010)	506 136: E923P	85	Full-time and Part-time	10

E.10.4 SCHOOL OF ACCOUNTING SCIENCES

QUALIFICATION	PROGRAMME	Qualification and curriculum code		Method of delivery	NQF level
Honours Baccalaureus Commercii (BCom(Hons))	Chartered Accountancy	504123: E630P	44	Full-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Financial Accountancy	504124: E631P	45	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Management Accountancy	504125: E632P	45	Full-time and Part-time	8
Honours Baccalaureus Commercii (BCom(Hons))	Forensic Accountancy	504132: E634P	46	Full-time	8

Magister Commercii (MCom)	Management Accountancy (Lectured)	505 129: E830P	74	Full-time and Part-time	9
Magister Commercii (MCom)	Management Ac- countancy (Lectured) (From 2010)	505 129: E840P	74	Full-time and Part-time	9
Magister Commercii (MCom)	Management Accountancy Dissertation	505 129: E831P	74	Full-time and Part-time	9
Magister Commercii (MCom)	Management Accountancy Dissertation (2010)	505 129: E841P	74	Full-time and Part-time	9
Magister Commercii (MCom)	Accountancy Dissertation	505 130: E832P	75	Full-time and Part-time	9
Magister Commercii (MCom)	Accountancy Dissertation (2010)	505 130: E842P	75	Full-time and Part-time	9
Magister Commercii (MCom)	Financial Accountancy Dissertation (no new entries from 2009)	505 131: E833P	75	Full-time and Part-time	9
Magister Commercii (MCom)	South African and International Taxation Dissertation (2010)	505 132: E834P	76	Part-time	9
Magister Commercii (MCom)	International Taxation (Lectured)	505 132: E835	76	Part-time	9
Magister Commercii (MCom)	South African and International Taxation (Lectured) (no new entries ifrom2009)	505 132: E836P	76	Full-time and Part-time	9
Magister Commercii (MCom)	South African and International Taxation (Lectured)	505132: E838P	77	Part-time	9
Magister Commercii (MCom)	South African and International Taxation (Lectured) (starting in 2010)	505132: E839P	77	Part-time	9
Magister Commercii (MCom)	Forensic Accountancy (starts in 2011)	505 133: E844P	79	Part-time	9
Philosophiae Doctor (PhD)	Management Accountancy	506 129: E931P	86	Full-time and Part-time	10

Philosophiae Doctor (PhD)	Management Accountancy (2010)	506 129: E935P	86	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Accountancy	506 130: E932P	86	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Accountancy (from 2010)	506 130: E936P	86	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Financial Accountancy (no new entries ifrom 2009)	506 131: E933P	86	Full-time and Part-time	10
Philosophiae Doctor (PhD)	Taxation	506 132: E934P	86	Part-time	10
Philosophiae Doctor (PhD)	Taxation (from 2010)	506 132: E937P	86	Part-time	10

E.10.5 POTCHEFSTROOM BUSINESS SCHOOL (PBS)

QUALIFICATION	PROGRAMME	Qualification and curriculum code		Method of delivery	NQF level
Magister in Business Administration (MBA)	Business Administration	508102: E783P	82	Part-time	9
Magister in Business Administration (MBA)	Business Administration	508102: E784P	83	Part-time	9
Philosophiae Doctor (PhD)	Business Administration	509102: E901P	85	Full-time and Part-time	10