**REMARKS**

a. *Admission requirement(s):*
   A National Diploma: Finance and Accounting (Public) or an equivalent qualification.

b. *Selection criteria:*
   All applications are subject to selection.

c. *Minimum duration:*
   One Year.

d. *Presentation:*
   Day and Saturday classes. Saturday classes are offered to working students over a period of two years. Subjects are offered as determined by the Head of the Department.

e. *Intake for the qualification:*
   January only.

f. *Exclusion and readmission:*
   See Chapter 2 of Students’ Rules and Regulations.

g. *Recognition of Prior Learning (RPL), equivalence and status:*
   See Chapter 30 of Students’ Rules and Regulations.

h. *Subject credits:*
   Subject credits are shown in brackets after each subject.

Key to asterisks:
* Information does not correspond to information in Report 151.
  (Deviations approved by the Senate in May 2007.)

**CURRICULUM**

SUBJECTS PRINTED IN BOLD ARE NOT FOR REGISTRATION PURPOSES.

**ATTENDANCE**

<table>
<thead>
<tr>
<th>CODE</th>
<th>SUBJECT</th>
<th>CREDIT</th>
<th>PREREQUISITE SUBJECT(S)</th>
</tr>
</thead>
<tbody>
<tr>
<td>OAB100T</td>
<td>Office Administration: Behavioural Aspects *</td>
<td>(0,100)</td>
<td></td>
</tr>
<tr>
<td>ORB400T</td>
<td>Public Accounting Management IV</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ORB40PT</td>
<td>Public Accounting Management: Project</td>
<td>(0,050)</td>
<td></td>
</tr>
<tr>
<td>ORB40QT</td>
<td>Management for Public Sector IV</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Public Accounting Management: Public</td>
<td>(0,030)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Financial Information Systems IV</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
ORB40RT   Public Accounting Management: Public Finance Management IV (0,020)
RMD100E   Research Methodology (0,100)
SPB400T   Strategic Planning for Budgeting IV (0,100)

FIRST SEMESTER

AUD40AT   Auditing IVA (0,100) Auditing IIIA
CIM40AT   Cost Interpretation and Management IVA (0,050) Auditing IIIB
CRE401T   Corporate Reporting IV (0,100)

SECOND SEMESTER

AUD40BT   Auditing IVB (0,100) Auditing IIIA
CIM40BT   Cost Interpretation and Management IVB (0,050) Auditing IIIB
FMN442B   Financial Management IV (0,100)
IFS401T   Interpretation of Financial Statements IV (0,100)

TOTAL CREDITS FOR THE QUALIFICATION: 1,000

SUBJECT INFORMATION (OVERVIEW OF SYLLABUS)

The syllabus content is subject to change to accommodate industry changes. Please note that a more detailed syllabus is available at the department or in the study guide that is applicable to a particular subject. On 13 August 2018, the syllabus content was defined as follows:

A

AUDITING IVA (AUD40AT) 1 X 3-HOUR PAPER
(Subject custodian: Department of Auditing)
Advanced auditing topics, audit risk, substantive testing in the various business cycles. Audit completion, reporting and other assurance services. (Total tuition time: ± 60 hours)

AUDITING IVB (AUD40BT) 1 X 3-HOUR PAPER
(Subject custodian: Department of Auditing)
Audit sampling, corporate governance, King report, advanced IT systems. (Total tuition time: ± 60 hours)

C

CORPORATE REPORTING IV (CRE401T) 1 X 3-HOUR PAPER
(Subject custodian: Department of Accounting)
Generally Accepted Accounting Practice (GAAP), applicable sections of the Companies Act, 2008 (Act. No 71 of 2008), Schedule 4 of the Companies Act and the requirements of the Close Corporations Act, 1984 (Act No. 69 of 1984) are studied at an advanced level and applied when drawing up statements. (Total tuition time: ± 60 hours)

COST INTERPRETATION AND MANAGEMENT IVA (CIM40AT) 1 X 3-HOUR PAPER
COST INTERPRETATION AND MANAGEMENT IVB (CIM40BT) 1 X 3-HOUR PAPER
(Subject custodian: Department of Managerial Accounting and Finance)
Activity-based costing and management, target costing, quality costing and transfer prices in a service industry. Business process re-engineering, performance management, short-term decision-making and risk management. (Total tuition time: ± 30 hours)
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Description</th>
<th>Tuition Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>FMN442B</td>
<td>FINANCIAL MANAGEMENT IV</td>
<td>1 X 3-HOUR PAPER</td>
<td>The task of the financial manager, the capital structure of an enterprise, capital budgets, the time value of money, working capital policy, budgeting process, financial analyses and planning, inflation and taxation and their influence on financial decision-making, dividend policy, mergers, predictions of business failures, and issues and concepts in financial management.</td>
<td>± 64 hours</td>
</tr>
<tr>
<td>IFS401T</td>
<td>INTERPRETATION OF FINANCIAL STATEMENTS IV</td>
<td>1 X 3-HOUR PAPER</td>
<td>A detailed study of the principles and methods of interpreting financial statements.</td>
<td>± 30 hours</td>
</tr>
<tr>
<td>OAB100T</td>
<td>OFFICE ADMINISTRATION: BEHAVIOURAL ASPECTS</td>
<td>1 X 3-HOUR PAPER</td>
<td>Individual behaviour and mechanisms of change. Group behaviour and mechanisms of change. Organisational behaviour and mechanisms of change.</td>
<td>± 64 hours</td>
</tr>
<tr>
<td>ORB40PT</td>
<td>PUBLIC ACCOUNTING MANAGEMENT: PROJECT MANAGEMENT</td>
<td>CONTINUOUS ASSESSMENT</td>
<td>The finalisation and reprioritisation of services with limited resources during the budgeting process and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.</td>
<td>± 30 hours</td>
</tr>
<tr>
<td>ORB40RT</td>
<td>PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCE MANAGEMENT IV</td>
<td>CONTINUOUS ASSESSMENT</td>
<td>The finalisation and reprioritisation of services with limited resources during the budgeting process, and in-year monitoring, asset policy and control, and managerial reports relating to financial statements.</td>
<td>± 14 hours</td>
</tr>
<tr>
<td>ORB40QT</td>
<td>PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCIAL INFORMATION SYSTEMS IV</td>
<td>CONTINUOUS ASSESSMENT</td>
<td>The management of the financial system used by the Government to meet the requirements of the PFMA.</td>
<td>± 20 hours</td>
</tr>
<tr>
<td>RMD100E</td>
<td>RESEARCH METHODOLOGY</td>
<td>1 X 3-HOUR PAPER</td>
<td>Students are introduced to research, how to identify a research problem, formulate a hypothesis, how to conduct literature review, research design: population and sampling techniques, and identifying methods of conducting research such as qualitative, quantitative, historical and descriptive research.</td>
<td>± 60 hours</td>
</tr>
<tr>
<td>SPB400T</td>
<td>STRATEGIC PLANNING FOR BUDGETING IV</td>
<td>1 X 4-HOUR PAPER (OPEN BOOK)</td>
<td>The nature of business strategy, setting the goals of the organisation, appraising the environment, position appraisal and analysis, understanding products and customers, strategic options and competitor analysis, organisational impacts of business strategy, implementing and controlling plans.</td>
<td>± 60 hours</td>
</tr>
</tbody>
</table>