

NATIONAL DIPLOMA: COST AND MANAGEMENT ACCOUNTING

Qualification code: NDCM05 - NQF Level 6

Campus where offered: Ga-Rankuwa, Mbombela and Polokwane campuses

Important notification to new applicants:

Students who intend to enrol for this qualification for the first time in 2017 or thereafter, should note that it will not be possible to continue with any Baccalaureus Technologiae as from 2020, since it is being replaced by qualifications aligned with the newly-implemented Higher Education Qualification Sub-Framework. Potential students are advised to consult the University's website for any new qualifications which might not be published in this Prospectus.

REMARKS

- a. *Admission requirement(s):*
A National Higher Certificate: Accountancy or an equivalent qualification. A student who is still busy with the National Higher Certificate: Accountancy may, at the discretion of the Head of the Department, be allowed to study for the National Diploma, subject to having passed 80% of his or her subjects at the National Higher Certificate level.
- b. *Admission criteria:*
All applications are subject to selection.
- c. *Minimum duration:*
One year.
- d. *Presentation:*
Day classes. Financial Accounting IIIA and Financial Accounting IIIB are also offered in the form of evening classes at Mbombela Campus.
- 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.

CURRICULUM

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
BUS201T	Business Statistics II	(0,100)	
FAC31AT	Financial Accounting IIIA	(0,100)	Financial Accounting IIA Financial Accounting IIB
MGA30AT	Management Accounting IIIA	(0,100)	Cost Accounting IIA Cost Accounting IIB
OGM30AT	Organisational Management IIIA	(0,100)	
TAX20AT	Taxation IIA	(0,100)	Taxation I
TOTAL CREDITS FOR THE SEMESTER:		0,500	



SECOND SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
FAC31BT	Financial Accounting IIIB	(0,100)	Financial Accounting IIA Financial Accounting IIB
KPS201T	Corporate Procedures II	(0,100)	
MGA30BT	Management Accounting IIIB	(0,100)	Cost Accounting IIA Cost Accounting IIB
OGM30BT	Organisational Management IIIB	(0,100)	
TAX20BT	Taxation IIB	(0,100)	Taxation I
TOTAL CREDITS FOR THE SEMESTER:		0,500	
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 24 August 2017, the syllabus content was defined as follows:

B

BUSINESS STATISTICS II (BUS201T)

1 X 3-HOUR PAPER

(Subject custodian: Department of Mathematics and Statistics)

Financial and mathematical calculations. Understanding and applying the principles of forecasting, probability and sampling theory. (Total tuition time: not available)

C

CORPORATE PROCEDURES II (KPS201T)

1 X 3-HOUR PAPER

(Subject custodian: Department of Law)

The principles of corporate personality and limited liability. Forms of business formations. Types of companies. Establishing a company. Company groupings. The share capital and company's purchase of its own shares. Shares, members and shareholders. Public offers and issuing of shares. Division of corporate functions. Corporate directorships. Business rescue and compromise. Protection of minority rights. Re-organisation, arrangements, mergers, amalgamation and take-overs. The JSE listing requirements. Financial statements of companies. General principles of meetings. Preparation for and notice of company meetings. The convening of annual and other general meetings of companies. The procedure at general meetings of companies. Corporate reporting. The board and committee meetings. Types of committees and their functions. (Total tuition time: ± 46 hours)

F

FINANCIAL ACCOUNTING IIIA (FAC31AT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Accounting)

Financial company statements that meet the stipulations of Annexure 4 of the Companies Act, 2008 (Act No. 71 of 2008), as well as Generally Accepted Accounting Practice and IFRS standards. The most important accounting principles issued by the South African Institute of Chartered Accountants. Financial statements that meet the requirements of the Close Corporations Act, as well as Generally Accepted Accounting Practice. (Total tuition time: ± 60 hours)

FINANCIAL ACCOUNTING IIIB (FAC31BT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Accounting)

Analyses and interpretation of financial statements, with the emphasis on liquidity, asset management, debt management and the profitability of businesses. Recording and disclosure of minority and majority interests in companies and group financial statements, as required by section 289 and Annexure 4 of the Companies Act, 2008 (Act No. 71 of 2008). (Total tuition time: ± 60 hours)



M

MANAGEMENT ACCOUNTING IIIA (MGA30AT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Managerial Accounting and Finance)

Appropriate management accounting techniques and their application in the modern business environment. Activity-based costing, budgeting, standard costing, back-flush costing and performance measurement. (Total tuition time: ± 64 hours)

MANAGEMENT ACCOUNTING IIIB (MGA30BT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Managerial Accounting and Finance)

Appropriate management accounting techniques and their application in the modern business environment. Cost behaviour and learning curves, cost-volume-profit analysis, relevant cost for decision-making and capital budgeting. (Total tuition time: ± 64 hours)

O

ORGANISATIONAL MANAGEMENT IIIA (OGM30AT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Management and Entrepreneurship)

Identification of sources of organisational power and organisational politics. Application of the principles of co-ordination leadership, motivation and their effects on the parties concerned. (Total tuition time: not available)

ORGANISATIONAL MANAGEMENT IIIB (OGM30BT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Management and Entrepreneurship)

Understanding the human resource function. Staff movements and legislation. Recruitment and selection of staff. Application of appraisal systems. (Total tuition time: not available)

T

TAXATION IIA (TAX20AT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Accounting)

Students learn to determine and calculate the taxation of persons other than in companies, as well as that of companies. They also gain insight into the concept of tax avoidance and complying with general provisions. (Total tuition time: ± 45 hours)

TAXATION IIB (TAX20BT)

1 X 3-HOUR PAPER

(Subject custodian: Department of Accounting)

Students learn to determine the normal tax liability from farming operations. They also gain insight into the calculation of donations tax, input and output tax and capital gains tax of the 8th Schedule. (Total tuition time: ± 45 hours)

