

# BACCALAUREUS TECHNOLOGIAE: COST AND MANAGEMENT ACCOUNTING

Qualification code: BTCM05 - NQF Level 7

Campus where offered: Ga-Rankuwa and Mbombela campuses

## Important notification to new applicants:

Students who intend to enrol for this qualification should take note that no new applications will be accepted as from 2020. Potential students are advised to consult the University's website for possible new qualifications which are aligned with the newly-implemented Higher Education Qualification Sub-Framework.

## REMARKS

- a. *Admission requirement(s):*  
A National Diploma: Cost and Management Accounting or any other qualification at NQF Level 6 in accounting/finance with Management Accounting III.
- b. *Selection criteria:*  
All applications are subject to selection.
- c. *Minimum duration:*  
One year.
- d. *Presentation:*
  - Ga-Rankuwa Campus (day and Saturday classes). Saturday classes will be offered for working students over a period of two years.
  - Mbombela Campus (evening classes offered over a period of two years).
- e. *Intake for the qualification:*  
January and July.
- 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)
FIR40AT	Financial Reporting IVA	(0,100)	
FMN44AB	Financial Management IVA	(0,100)	
MGA40AT	Management Accounting IVA	(0,100)	Management Accounting IIIA Management Accounting IIIB
RMD111J	Research Methodology	(0,100)	
SMZ40AT	Systems and Project Management IVA	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	



## SECOND SEMESTER

CODE	SUBJECT	CREDIT	
BSG201T	Business Strategy II	(0,100)	
FIR40BT	Financial Reporting IVB	(0,100)	
FMN44BB	Financial Management IVB	(0,100)	
MGA40BT	Management Accounting IVB	(0,100)	Management Accounting IIIA Management Accounting IIIB
SMZ40BT	Systems and Project Management IVB	(0,100)	
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 STRATEGY II (BSG201T)** **1 X 3-HOUR PAPER**  
*(Subject custodian: Department of Management and Entrepreneurship)*  
Strategy and evaluation of external and internal issues. Competitive forces and environmental analysis. SWOT analysis. Strategic reports. Customer portfolio, growth and divestment strategies. (Total tuition time: not available)

#### F

**FINANCIAL MANAGEMENT IVA (FMN44AB)** **1 X 3-HOUR PAPER**  
*(Subject custodian: Department of Managerial Accounting and Finance)*  
Advanced single-asset and portfolio risk, financial statement analysis, efficient marketing theory and portfolio construction, advanced cost-of-capital methods. (Total tuition time: ± 60 hours)

**FINANCIAL MANAGEMENT IVB (FMN44BB)** **1 X 3-HOUR PAPER**  
*(Subject custodian: Department of Managerial Accounting and Finance)*  
Long-term investment decisions, advanced security valuation, cash flow analysis and economic value added, value-based management. (Total tuition time: ± 60 hours)

**FINANCIAL REPORTING IVA (FIR40AT)** **1 X 3-HOUR PAPER**  
*(Subject custodian: Department of Accounting)*  
Framework for financial reporting. Conceptual framework and standards of financial reporting. Generally Accepted Accounting Practice (GAAP) standards. Analysis and interpretation techniques. (Total tuition time: not available)

**FINANCIAL REPORTING IVB (FIR40BT)** **1 X 3-HOUR PAPER**  
*(Subject custodian: Department of Accounting)*  
Defining qualitative characteristics and applying them to the presentation and measurements issues to enhance the usefulness of financial reporting in decision-making. (Total tuition time: not available)

#### M

**MANAGEMENT ACCOUNTING IVA (MGA40AT)** **1 X 3-HOUR PAPER**  
*(Subject custodian: Department of Managerial Accounting and Finance)*  
Segment reporting and decentralisation, relevant costs for decision-making, income tax in capital budgeting decisions, service department costing: an activity approach. (Total tuition time: not available)



**MANAGEMENT ACCOUNTING IVB (MGA40BT)****1 X 3-HOUR PAPER*****(Subject custodian: Department of Managerial Accounting and Finance)***

Statements of cash flows, financial statement analysis, pricing products and services, cost of quality. (Total tuition time: not available)

**R****RESEARCH METHODOLOGY (RMD111J)****1 X 3-HOUR PAPER*****(Subject custodian: Department of Economics)***

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. (Total tuition time: ± 60 hours)

**S****SYSTEMS AND PROJECT MANAGEMENT IVA (SMZ40AT)****1 X 3-HOUR PAPER*****(Subject custodian: Department of Managerial Accounting and Finance)***

Budgeting. Tracking and reporting costs. Profitability analysis. (Total tuition time: not available)

**SYSTEMS AND PROJECT MANAGEMENT IVB (SMZ40BT)****1 X 3-HOUR PAPER*****(Subject custodian: Department of Managerial Accounting and Finance)***

Risk and control. Operations and enterprise management. Decision-making. (Total tuition time: not available)

