

# BACCALAUREUS TECHNOLOGIAE: FINANCE AND ACCOUNTING (PUBLIC)

## Qualification code: BTFA99 - NQF Level 7

Campus where offered: Ga-Rankuwa Campus (day and Saturday classes)  
Last year of new intake: 2019  
Teach-out (phase-out) date: 31 December 2021

Students registered for this qualification should complete their studies according to the teach-out date prescribed for the qualification, subject to the stipulations of Regulation 3.1.11 and 3.1.13 in the Students' Rules and Regulations.

Information on phased-out programmes can be obtained from the TUT website, [www.tut.ac.za](http://www.tut.ac.za).

Key to asterisks:

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

### CURRICULUM

Consult the 2019 Faculty Prospectus for the full contents of the qualification.

**SUBJECTS PRINTED IN BOLD ARE NOT FOR REGISTRATION PURPOSES.**

### ATTENDANCE

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
OAB100T	Office Administration: Behavioural Aspects *	(0,100)	
<b>ORB400T</b>	<b>Public Accounting Management IV</b>		
ORB40PT	Public Accounting Management: Project Management for Public Sector IV	(0,050)	
ORB40QT	Public Accounting Management: Public Financial Information Systems IV	(0,030)	
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)	
CIM40AT	Cost Interpretation and Management IVA	(0,050)	
CRE401T	Corporate Reporting IV	(0,100)	

### SECOND SEMESTER

AUD40BT	Auditing IVB	(0,100)	
CIM40BT	Cost Interpretation and Management IVB	(0,050)	
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. At time of publication, 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 Finance and Investment)*

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)

### F

#### **FINANCIAL MANAGEMENT IV (FMN442B) 1 X 3-HOUR PAPER**

*(Subject custodian: Department of Finance and Investment)*

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. (Total tuition time: ± 64 hours)

### I

#### **INTERPRETATION OF FINANCIAL STATEMENTS IV (IFS401T) 1 X 3-HOUR PAPER**

*(Subject custodian: Department of Accounting)*

A detailed study of the principles and methods of interpreting financial statements. (Total tuition time: ± 30 hours)

### O

#### **OFFICE ADMINISTRATION: BEHAVIOURAL ASPECTS (OAB100T) 1 X 3-HOUR PAPER**

*(Subject custodian: Department of People Management and Development)*

Individual behaviour and mechanisms of change. Group behaviour and mechanisms of change. Organisational behaviour and mechanisms of change. (Total tuition time: ± 64 hours)



**P****PUBLIC ACCOUNTING MANAGEMENT: PROJECT MANAGEMENT FOR PUBLIC SECTOR IV (ORB40PT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Operations Management)*

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. (Total tuition time: ± 30 hours)

**PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCE MANAGEMENT IV (ORB40RT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

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. (Total tuition time: ± 14 hours)

**PUBLIC ACCOUNTING MANAGEMENT: PUBLIC FINANCIAL INFORMATION SYSTEMS IV (ORB40QT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

The management of the financial system used by the Government to meet the requirements of the PFMA. (Total tuition time: ± 20 hours)

**R****RESEARCH METHODOLOGY (RMD100E) 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****STRATEGIC PLANNING FOR BUDGETING IV (SPB400T) 1 X 4-HOUR PAPER (OPEN BOOK)**

*(Subject custodian: Department of Management and Entrepreneurship)*

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. (Total tuition time: ± 60 hours)

