

## NATIONAL DIPLOMA: ACCOUNTING

Qualification code: NDAT05 - NQF Level 6

Campus where offered: Ga-Rankuwa and Mbombela campuses (day classes - certain subjects are offered in the form of evening classes on Mbombela Campus)

Last year of new intake: 2019

Teach-out (phase-out) date: 31 December 2023

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).

### CURRICULUM

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

#### FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
ALW301T	Advanced Law III	(0,100)	Commercial Law for Accountants IIA Commercial Law for Accountants IIB
AUD30AT	Auditing IIIA	(0,050)	Auditing IIA Auditing IIB
FAC31AT	Financial Accounting IIIA	(0,100)	Financial Accounting IIA Financial Accounting IIB
MGA30AT	Management Accounting IIIA	(0,100)	Cost Accounting IIA Cost Accounting IIB
TAX20AT	Taxation IIA	(0,100)	Taxation I
TOTAL CREDITS FOR THE SEMESTER:		0,450	

#### SECOND SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
AUD30BT	Auditing IIIB	(0,050)	Auditing IIA Auditing IIB
BIF201T	Business Information Systems II	(0,200)	Business Information Systems IA Business Information Systems IB
FAC31BT	Financial Accounting IIIB	(0,100)	Financial Accounting IIA Financial Accounting IIB
MGA30BT	Management Accounting IIIB	(0,100)	Cost Accounting IIA Cost Accounting IIB
TAX20BT	Taxation IIB	(0,100)	Taxation I
TOTAL CREDITS FOR THE SEMESTER:		0,550	
TOTAL CREDITS FOR THE QUALIFICATION:		<b>1,000</b>	

### 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****ADVANCED LAW III (ALW301T)****1 X 3-HOUR PAPER****(Subject custodian: Department of Law)**

The law relating to administration and winding up of deceased estates, intestate law, the Master, duties of the executor, the liquidation and distribution account and practical administration of a deceased estate.

(Total tuition time: ± 46 hours)

**AUDITING IIIA (AUD30AT)****1 X 3-HOUR PAPER****(Subject custodian: Department of Auditing)**

Preparation of audit working papers, theory and application of the various steps in the auditing process, including planning and conducting of an audit. (Total tuition time: ± 60 hours)

**AUDITING IIIB (AUD30BT)****1 X 3-HOUR PAPER****(Subject custodian: Department of Auditing)**

The auditing of business cycles. (Total tuition time: ± 60 hours)

**B****BUSINESS INFORMATION SYSTEMS II (BIF201T)****CONTINUOUS ASSESSMENT****(Subject custodian: End User Computing Unit)**

Students have to acquire theoretical knowledge (computers and information technology, hardware and software, ethics, e-commerce, information systems and emerging technologies and IS development) and practical skills as end-users in MS Office Suite applications (MS Excel Advanced), Expression Web (create a website), MS Project and SoftLine Pastel (Pastel Advanced exam). Students will do online and computer-based tests. (Total tuition time: ± 105 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 Finance and Investment)**

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 Finance and Investment)**

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)



**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 8<sup>th</sup> Schedule. (Total tuition time: ± 45 hours)

