

NATIONAL DIPLOMA: COST AND MANAGEMENT ACCOUNTING

Qualification code: NDCM05 - NQF Level 6

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

CURRICULUM

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

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. At time of publication, 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 hour)

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)

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)

