

NATIONAL HIGHER CERTIFICATE: FINANCIAL INFORMATION SYSTEMS

Qualification code: HCFI04 - NQF Level 5

Campus where offered: Ga-Rankuwa and Mbombela campuses (day classes)
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 YEAR

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
FIRST SEMESTER			
BCL101T	Business Calculations I	(0,100)	
COM151B	Communication I	(0,100)	
CRR101T	Commercial Law for Accountants I (first or second semester subject)	(0,100)	
FAC11AT	Financial Accounting IA	(0,100)	
FIS11AT	Financial Information Systems IA	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	
SECOND SEMESTER			
CAC111T	Cost Accounting I	(0,100)	
EPS121T	Entrepreneurial Skills I (first or second semester subject)	(0,100)	
FAC11BT	Financial Accounting IB	(0,100)	
FIS11BT	Financial Information Systems IB	(0,100)	
SFW10AT	Software Skills IA	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	
TOTAL CREDITS FOR THE FIRST YEAR:		1,000	

SECOND YEAR

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
FIRST SEMESTER			
AUD20AT	Auditing IIA	(0,100)	Financial Accounting IA Financial Accounting IB
CAC20AT	Cost Accounting IIA	(0,100)	Cost Accounting I
FAC22AT	Financial Accounting IIA	(0,100)	Financial Accounting IA Financial Accounting IB
FIS21AT	Financial Information Systems IIA	(0,100)	Financial Information Systems IA Financial Information Systems IB
SFW10BT	Software Skills IB	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	



SECOND SEMESTER

AUD20BT	Auditing IIB	(0,100)	Financial Accounting IA Financial Accounting IB
CAC20BT	Cost Accounting IIB	(0,100)	Cost Accounting I
FAC22BT	Financial Accounting IIB	(0,100)	Financial Accounting IA Financial Accounting IB
FIS21BT	Financial Information Systems IIB	(0,100)	Financial Information Systems IA Financial Information Systems IB
TAX101T	Taxation I	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,500	
TOTAL CREDITS FOR THE SECOND YEAR:		1,000	
TOTAL CREDITS FOR THE QUALIFICATION:		2,000	

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 IIA (AUD20AT) 1 X 3-HOUR PAPER

(Subject custodian: Department of Auditing)

An introduction to auditing and a study of the basic aspects of the auditing profession, internal controls and the audit process. (Total tuition time: ± 60 hours)

AUDITING IIB (AUD20BT) 1 X 3-HOUR PAPER

(Subject custodian: Department of Auditing)

An introduction to internal auditing and a study of the basic aspects of the internal auditing profession, internal control and internal process. (Total tuition time: ± 60 hours)

B

BUSINESS CALCULATIONS I (BCL101T) 1 X 3-HOUR PAPER

(Subject custodian: Department of Mathematics and Statistics)

Basic mathematical and financial calculations in the business environment as a means of assisting in decision-making. (Total tuition time: ± 45 hours)

C

COMMERCIAL LAW FOR ACCOUNTANTS I (CRR101T) 1 X 3-HOUR PAPER

(Subject custodian: Department of Law)

Introduction to South African law, principles of law of contract: consensus, contractual capacity, possibility of performance, formalities, conditional contracts, breach of contract, remedies and termination. Contracts for sale. Negotiable instruments. (Total tuition time: ± 46 hours)

COMMUNICATION I (COM151B) 1 X 3-HOUR PAPER

(Subject custodian: Department of Applied Languages)

Communication in business and industry, dialogue and interviews, questionnaires, reporting, visual literacy and numeracy, group communication, meetings, negotiation and conflict, mass communication, article writing and public speaking. (Total tuition time: ± 45 hours)



COST ACCOUNTING I (CAC111T)**1 X 3-HOUR PAPER****(Subject custodian: Department of Finance and Investment)**

Introduction to cost and management accounting. Cost concepts, classification and behaviour. System design: job-order costing. Cost behaviour, analysis and use. Material and inventory control. Cost flow and manufacturing firms. Overhead allocations. (Total tuition time: ± 60 hours)

COST ACCOUNTING IIA (CAC20AT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Finance and Investment)**

Cost volume profit analysis. Profit planning and the role of budgeting. Flexible budgets and overhead analysis. Pricing and intra-company transfers. Contract costing. (Total tuition time: ± 60 hours)

COST ACCOUNTING IIB (CAC20BT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Finance and Investment)**

Process costing. Profit reporting under variable and absorption costing. Joint and by-products. Activity-based costing. Standard costing and variance analysis. (Total tuition time: ± 60 hours)

E**ENTREPRENEURIAL SKILLS I (EPS121T)****1 X 3-HOUR PAPER****(Subject custodian: Department of Management and Entrepreneurship)**

Basic business and economic principles, as well as, the application and development of entrepreneurial skills. (Total tuition time: ± 45 hours)

F**FINANCIAL ACCOUNTING IA (FAC11AT)****1 X 3-HOUR PAPER****(Subject custodian: Department of Accounting)**

The basic introductory elements of accounting, the application of Generally Accepted Accounting Practice (GAAP) in the business world, constructive interpretation and application of accounting information. (Total tuition time: ± 60 hours)

FINANCIAL ACCOUNTING IB (FAC11BT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Accounting)**

The principles of Generally Accepted Accounting Practice (GAAP). The different undertakings. The various forms of financial reporting for the different undertakings. (Total tuition time: ± 60 hours)

FINANCIAL ACCOUNTING IIA (FAC22AT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Accounting)**

The accounting approach to transactions, financial statements and disclosure in respect of companies, incomplete records, revenue, property plant and equipment. Events after statement of financial position and Inventories. (Total tuition time: ± 60 hours)

FINANCIAL ACCOUNTING IIB (FAC22BT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Accounting)**

The accounting treatment of group statements and statements of cash flow according to IFRS standards. Branch accounting. Recording of taxation (deferred) according to IFRS standards. Foreign exchange. Earnings per share. Analysis and interpretation of financial statements. (Total tuition time: ± 60 hours)

FINANCIAL INFORMATION SYSTEMS IA (FIS11AT)**1 X 3-HOUR PAPER AND PRACTICAL EXAMINATION****(Subject custodian: End User Computing Unit)**

A study of the basic principles of computers, hardware, peripherals and development, applications and system software, as well as data communication. (Total tuition time: not available)

FINANCIAL INFORMATION SYSTEMS IB (FIS11BT)**1 X 3-HOUR PAPER AND PRACTICAL EXAMINATION****(Subject custodian: End User Computing Unit)**

The basic concepts of system development, data management, management information systems, ethics, privacy and security, purchasing and maintaining microcomputers, number systems and binary logic. Knowledge attained from this subject is used in selecting students' second- and third-level subjects. (Total tuition time: ± 54 hours)



FINANCIAL INFORMATION SYSTEMS IIA (FIS21AT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Computer Science)**

Understanding the fundamentals of systems analysis and the role of information technology in today's dynamic business environment. How to analyse a business case in the systems planning phase and the importance of understanding business operations and requirements. How IT projects support a company's overall strategic plan, as well as the importance of conducting a preliminary investigation and a feasibility study. Project management and how to plan, schedule, monitor and report on IT projects. How to gather facts about a systems project, prepare documentation and develop or create graphical models that show how the system transforms data into useful information and how these models are used to design and develop systems. (Total tuition time: ± 72 hours)

FINANCIAL INFORMATION SYSTEMS IIB (FIS21BT)**1 X 3-HOUR PAPER****(Subject custodian: Department of Computer Science)**

The subject accommodates students from a broad spectrum of disciplines and interests. It has a theoretical and a practical component. The theoretical component covers the systems design, systems implementation and systems support and security phases. Students choose different programming languages and integrate them to design a commercial system. This subject provides the knowledge and practical skills needed to complete the development and design phases of a commercial system. (Total tuition time: ± 72 hours)

S**SOFTWARE SKILLS IA (SFW10AT)****1 X 3-HOUR PAPER****(Subject custodian: Department of Computer Science)**

The programming process. Problem-solving. Data definition and display formats. Input-output design. Programme logic. Programme design. Programme testing and debugging. (Total tuition time: not available)

SOFTWARE SKILLS IB (SFW10BT)**1 X 4-HOUR COMPUTER-BASED****(Subject custodian: Department of Computer Science)**

File handling. Report design and implementation. Elementary business programming algorithms. Programming style. Business solution design. Programming in an RAD environment. User interface design and implementation. (Total tuition time: not available)

T**TAXATION I (TAX101T)****1 X 3-HOUR PAPER****(Subject custodian: Department of Accounting)**

A close study of the current Income Tax Act, 1962 (Act No. 58 of 1962) and its practical applications, especially regarding individuals. (Total tuition time: ± 45 hours)

