

# BACCALAUREUS TECHNOLOGIAE: COST AND MANAGEMENT ACCOUNTING

## Qualification code: BTCM05 - NQF Level 7

Campus where offered: Ga-Rankuwa Campus (day and Saturday classes)  
Mbombela Campus (evening classes)  
Last year of new intake: 2019  
Teach-out (phase-out) date: 31 December 2022

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
FIR40AT	Financial Reporting IVA	(0,100)
FMN44AB	Financial Management IVA	(0,100)
MGA40AT	Management Accounting IVA	(0,100)
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)
SMZ40BT	Systems and Project Management IVB	(0,100)
TOTAL CREDITS FOR THE SEMESTER:		0,500
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:

#### 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 Finance and Investment*)

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 Finance and Investment*)

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 Finance and Investment*)

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 Finance and Investment*)

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 Finance and Investment*)

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 Finance and Investment*)

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

