

## HIGHER CERTIFICATE IN ACCOUNTING

HCert (Accounting) - NQF Level 5 (120 credits)

**Qualification code: HCAG20**

SAQA ID: 103080, CHE NUMBER: H/H16/E084CAN

Campus where offered:

Ga-Rankuwa Campus

### REMARKS

a. Admission requirement(s) and selection criteria:

• **FOR APPLICANTS WHO OBTAINED A SENIOR CERTIFICATE BEFORE 2008:**

**Admission requirement(s):**

A Senior Certificate or an equivalent qualification, with at least a D symbol at Higher Grade for English and a C symbol at Standard Grade for Mathematics or Accounting.

**Selection criteria:**

Swedish formula:

SYMBOL	HG VALUE	SG VALUE
A	7	6
B	6	5
C	5	4
D	4	3
E	3	2
F	2	1

To be considered for this qualification, applicants must have a score of **22** or more.

• **FOR APPLICANTS WHO OBTAINED A NATIONAL SENIOR CERTIFICATE IN OR AFTER 2008:**

**Admission requirement(s):**

A National Senior Certificate with a bachelor's degree, or a diploma, or a higher certificate endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language), 3 for Mathematics or Technical Mathematics or 4 for Mathematical Literacy.

**Selection criteria:**

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22** or at least **23** (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

• **FOR APPLICANTS WITH A NATIONAL CERTIFICATE (VOCATIONAL) AT NQF LEVEL 4:**

**Admission requirement(s):**

A National Certificate (Vocational) at NQF Level 4 with a bachelor's degree, or a diploma, or a higher certificate endorsement, or an equivalent qualification, with at least 50% for English (home language or first additional language) and 40% for Mathematics or 50% for Mathematical Literacy, 40% for Life Orientation (excluded for APS calculation) and 50% for any other three compulsory vocational modules.

**Selection criteria:**

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22** or at least **23** (with Mathematical Literacy). Life Orientation is excluded for APS calculation.



- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN NATED 191 (NQF LEVEL 5):**

**Admission requirement(s):**

A National Senior Certificate (NSC) with at least 50% (APS score of 4) for English, and a National N Diploma (Nated 191: N4/N5/N6) at NQF Level 5, issued by the Council for Quality Assurance in General and Further Education and Training (Umalusi), with at least 40% (APS of 3) for Financial Accounting at NQF Level 5 averaged from the combination of N4 Financial Accounting and N5 Financial Accounting and N6 Financial Accounting at NQF Level 5.

Applicants will be exempted from certain NQF Level 5 modules on the grounds of N4/N5/ N6 modules passed.

- b. *Assessment procedure(s):*  
No further assessment will be done. Please take note that all completed applications received within the published due dates will be ranked. After consideration of the Departmental Student Enrolment Plan, only the top ranking applicants will be selected. Once a programme is full, a waiting list will be in place to provide an opportunity for applicants to fill places of those who did not register on time. Applicants will be informed of their status per official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, [www.tut.ac.za](http://www.tut.ac.za).
- c. *Recognition of Prior Learning (RPL), equivalence and status:*  
See Chapter 30 of Students' Rules and Regulations.
- d. *Intake for the qualification:*  
January only.
- e. *Presentation:*  
Day classes.
- f. *Minimum duration:*  
One year.
- g. *Exclusion and readmission:*  
See Chapter 2 of Students' Rules and Regulations.
- h. *WIL in Accounting I (Simulation):*  
See Chapter 5 of Students' Rules and Regulations.

## CURRICULUM

### ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
ACL125X	Academic Literacy I (block module)	(5)	(2)
CPI105X	Computer Literacy I	(5)	(10)
IBS105C	Introduction to Business Information System I	(5)	(12)
LF1125X	Life Skills I (block module)	(5)	(2)
WAG105C	WIL in Accounting I (Simulation)	(5)	(12)

### FIRST SEMESTER

MIC115C	Microeconomics I	(5)	(12)
NNA115C	Introduction to Financial Accounting IA	(5)	(12)



## SECOND SEMESTER

CUA115X	Communication for Academic Purposes I	(5)	(10)
IBM115C	Introduction to Business Mathematics I	(5)	(12)
IFF115C	Introduction to Fundamentals of Financial Planning I	(5)	(12)
ITX115C	Introduction to Taxation I	(5)	(12)
NNB115C	Introduction to Financial Accounting IB	(5)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

### MODULE 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 module. At time of publication, the syllabus content was defined as follows:

#### A

##### ACADEMIC LITERACY I (ACL125X)

CONTINUOUS ASSESSMENT

*(Module custodian: Directorate of Library and Information Services)*

Introduction of information literacy. Development of a search strategy and application of a search string to search engines and academic databases. Evaluation of information sources. Ethical and legal use of information. (Total notional time: 20 hours)

#### C

##### COMMUNICATION FOR ACADEMIC PURPOSES I (CUA115X)

1 X 3-HOUR PAPER

*(Module custodian: Department of Auditing)*

A workable knowledge of English is an essential skill for any graduate who is required to conduct themselves successfully in a professional working environment. This module will equip students with the competencies required to compose a selection of written texts related to communicating both internally and externally within a professional environment. In addition, the module includes strategies that are essential for the effective communication in various situations, including small groups to avoid unproductive conflict, a multicultural context, etc. (Total notional time: 100 hours)

##### COMPUTER LITERACY I (CPI105X)

CONTINUOUS ASSESSMENT

*(Module custodian: End User Computing Unit)*

This module provides foundational knowledge in computing fundamentals, essential digital skills in key applications based on MS Office Suite and network basics (i.e. MS Outlook and Internet). Online exams are mapped with End-User Computing: SAQA 49077 (61591) Core Element as well as Internet and Computing Core Certification (IC3). (Total notional time: 100 hours)

#### I

##### INTRODUCTION TO BUSINESS INFORMATION SYSTEM I (IBS105C)

CONTINUOUS ASSESSMENT

*(Module custodian: End User Computing Unit)*

This module provides the student with a basic competency in computer literacy, the understanding of the key terms, concepts, principles, rules and theories of databases, and complements their accounting studies. (Total notional time: 120 hours)



**INTRODUCTION TO BUSINESS MATHEMATICS I (IBM115C)****1 X 3-HOUR PAPER*****(Module custodian: Department of Mathematics and Statistics)***

The module will equip students with the ability to perform calculations. Furthermore, the module will provide students with knowledge of the application of numerals are symbols for amounts, the place-value numeral system, arithmetic operations, decimals numbers, percentages, positive and negative numbers and introduction to Algebra and equations. (Total notional time: 120 hours)

**INTRODUCTION TO FINANCIAL ACCOUNTING IA (NNA115C)****1 X 3-HOUR PAPER*****(Module custodian: Department of Accounting)***

The basic introductory elements of Accounting. Know the objectives and function of accounting as a field of study. Understand the elementary accounting and business processes. Explain the basic fundamental elements of accounting concept. The module covers the following: introduction to the functions of accounting; financial calculator; Accounting equation; General ledger; Value added tax and percentage mark up on goods; Cash journals; Credit journals; General journals. (Total notional time: 120 hours)

**INTRODUCTION TO FINANCIAL ACCOUNTING IB (NNB115C)****1 X 3-HOUR PAPER*****(Module custodian: Department of Accounting)***

The module provides students with the basic principles of accounting with a view to preparing the basic financial statement of a sole trader. The module covers the following: trial Balance, bank reconciliation, debtors and creditors reconciliation, property, plant, equipment, and depreciation (Non-Current Assets), Inventory on hand valuation and Year-end adjustments and financial statements. (Total notional time: 120 hours)

**INTRODUCTION TO FUNDAMENTALS OF FINANCIAL PLANNING I (IFF115C)****1 X 3-HOUR PAPER*****(Module custodian: Department of Finance and Investment)***

The module provides students with a knowledge of the disciplines of financial planning. The module gives students the basics of financial planning profession, the client and the financial planning process, the financial Advisory and Intermediary Services Act, 2002 (Act No. 37 of 2002) anti-money laundering and counter terrorist legislation, financial calculations and the time value of money, general principles of risk management and insurance law and investment planning. (Total notional time: 120 hours)

**INTRODUCTION TO TAXATION I (ITX115C)****1 X 3-HOUR PAPER*****(Module custodian: Department of Accounting)***

The module provides students with the theoretical and practical knowledge of the fundamental principles of the various taxes that apply to natural persons in South Africa. It provides students with a broad overview of the different South African taxes with specific reference to income tax and the related topics of gross income, exempt income and deductions; basic calculations of taxable income, normal tax and net normal tax. Basic introduction to tax administration. (Total notional time: 120 hours)

**L****LIFE SKILLS I (LF1125X)****CONTINUOUS ASSESSMENT*****(Module custodian: Directorate of Student Development and Support)***

Personal, socio-emotional and academic skills development for students in higher education. This module includes 1. Intra- and interpersonal skills (e.g. emotional intelligence, relationships, and conflict management); 2. General study skills (e.g. time management, goal setting, learning styles); 3. Health and wellness (e.g. HIV/AIDS, GBV issues, substance abuse); 4. Student life and adjustment (e.g. identity development, adjusting to a higher education environment); and 5. Financial management. (Total notional time: 20 hours)

**M****MICROECONOMICS I (MIC115C)****1 X 3-HOUR PAPER*****(Module custodian: Department of Economics)***

The module provides students with introduction to a number of basic topics in economics including the basic economic problem, factors of production and their rewards, elasticity of demand, market structures, consumer theory and firms' output decisions. (Total notional time: 120 hours)



**WIL IN ACCOUNTING I (SIMULATION) (WAG105C)**  
**(Module custodian: End User Computing Unit)****WORK-INTEGRATED LEARNING**

The module will provide students with knowledge to integrate technology-assisted learning (Pastel Accounting v12) with the theory from Introduction to Financial Accounting IA and Introduction to Financial Accounting IB. (Total notional time: 120 hours)

