

# NATIONAL DIPLOMA: FINANCE AND ACCOUNTING (PUBLIC)

Qualification code: NDFA99 - 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](http://www.tut.ac.za).

## CURRICULUM

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

**SUBJECTS PRINTED IN BOLD ARE NOT FOR REGISTRATION PURPOSES.**

### FIRST YEAR (Last year to be offered: 2021)

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
ENG120T	English (A level)	(0,200)	

#### FIRST SEMESTER

EUC10AT	End-User Computing IA	(0,100)	
FAC11AT	Financial Accounting IA	(0,100)	
PMG12AT	Public Management IA	(0,100)	
<b>PUF100T</b>	<b>Public Finance and Accounting I</b>		
PUF10VT	Public Finance and Accounting: Financial Structures I	(0,050)	
PUF10WT	Public Finance and Accounting: Role-Players in Government I	(0,050)	

#### SECOND SEMESTER

EUC10BT	End-User Computing IB	(0,100)	
FAC11BT	Financial Accounting IB	(0,100)	
PMG12BT	Public Management IB	(0,100)	
<b>PUF100T</b>	<b>Public Finance and Accounting I</b>		
PUF10XT	Public Finance and Accounting: Revenue I	(0,033)	
PUF10YT	Public Finance and Accounting: Expenditure I	(0,033)	
PUF10ZT	Public Finance and Accounting: Procurement I	(0,034)	

TOTAL CREDITS FOR THE FIRST YEAR: **1,000**

### SECOND YEAR (Last year to be offered: 2022)

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
<b>FIRST SEMESTER</b>			
AUD20AT	Auditing IIA	(0,125)	Financial Accounting IA Financial Accounting IB
CPL20AT	Corporate Law IIA	(0,125)	



FAC22AT	Financial Accounting IIA	(0,125)	Financial Accounting IA Financial Accounting IB
<b>PUF200T</b>	<b>Public Finance and Accounting II</b>		
PUF20VT	Public Finance and Accounting: Salaries and Personal Tax II	(0,042)	Public Finance and Accounting I
PUF20WT	Public Finance and Accounting: Debtors Management II	(0,042)	Public Finance and Accounting I
PUF20XT	Public Finance and Accounting: Levies and Trading Accounts II	(0,041)	Public Finance and Accounting I

TOTAL CREDITS FOR THE SEMESTER: 0,500

### SECOND SEMESTER

AUD20BT	Auditing IIB	(0,125)	Financial Accounting IA Financial Accounting IB
CPL20BT	Corporate Law IIB	(0,125)	
FAC22BT	Financial Accounting IIB	(0,125)	Financial Accounting IA Financial Accounting IB
<b>PUF200T</b>	<b>Public Finance and Accounting II</b>		
PUF20YT	Public Finance and Accounting: Cash-Flow Management II	(0,062)	Public Finance and Accounting I
PUF20ZT	Public Finance and Accounting: Bank Reconciliation (Gov) II	(0,063)	Public Finance and Accounting I

TOTAL CREDITS FOR THE SEMESTER: 0,500

TOTAL CREDITS FOR THE SECOND YEAR: **1,000**

### THIRD YEAR (Last year to be offered: 2021)

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
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#### FIRST SEMESTER

AUD30AT	Auditing IIIA	(0,125)	Auditing IIA Auditing IIB
ECN12AT	Economics IA	(0,125)	
FAC31AT	Financial Accounting IIIA	(0,125)	Financial Accounting IIA Financial Accounting IIB
<b>PUF300T</b>	<b>Public Finance and Accounting III</b>		
PUF30XT	Public Finance and Accounting: Budgeting III	(0,125)	Public Finance and Accounting II

TOTAL CREDITS FOR THE SEMESTER: 0,500

#### SECOND SEMESTER

AUD30BT	Auditing IIIB	(0,125)	Auditing IIA Auditing IIB
ECN12BT	Economics IB	(0,125)	
FAC31BT	Financial Accounting IIIB	(0,125)	Financial Accounting IIA Financial Accounting IIB
<b>PUF300T</b>	<b>Public Finance and Accounting III</b>		
PUF30YT	Public Finance and Accounting: Financial Statements III	(0,125)	Public Finance and Accounting II

TOTAL CREDITS FOR THE SEMESTER: 0,500

TOTAL CREDITS FOR THE THIRD YEAR: **1,000**

TOTAL CREDITS FOR THE QUALIFICATION: **3,000**



## 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)

#### **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)

### C

#### **CORPORATE LAW IIA (CPL20AT) 1 X 3-HOUR PAPER**

**(Subject custodian: Department of Law)**

Selection of an appropriate form of enterprise. Concept of a company, different types of companies, formation of companies, pre-incorporation contracts, transparency and accountability, capacity and representation of companies, office bearers, directors and general meetings. (Total tuition time: ± 46 hours)

#### **CORPORATE LAW IIB (CPL20BT) 1 X 3-HOUR PAPER**

**(Subject custodian: Department of Law)**

Shares, shareholders and members, capitalisation of profit, the offer and transfer of shares, share capital, auditors, company groupings, re-organisations, mergers, amalgamations and take-overs, business rescue, remedies and enforcement, regulatory agencies, winding-up and deregistration of companies. (Total tuition time: ± 46 hours)

### E

#### **ECONOMICS IA (ECN12AT) 1 X 3-HOUR PAPER**

**(Subject custodian: Department of Economics)**

An insight into the principles and applications of microeconomics. The core content for this subject includes the problem of scarcity, choice, elasticity, demand and supply utility, efficiency and equity, production and costs, price determination under different market structures: perfect competition, imperfect competition as well as monopoly. Basic calculus and algebra are introduced. (Total tuition time: ± 40 hours)

#### **ECONOMICS IB (ECN12BT) 1 X 3-HOUR PAPER**

**(Subject custodian: Department of Economics)**

An insight into the principles and applications of macroeconomics. The core content for this subject includes measuring macroeconomic performance of the economy, simple Keynesian model, money and banking, fiscal and monetary policy, exchange rates and the balance of payments and introduction to international trade. (Total tuition time: ± 40 hours)



**END-USER COMPUTING IA (EUC10AT)****CONTINUOUS ASSESSMENT****(Subject custodian: End User Computing Unit)**

Students have to acquire theoretical knowledge (computing fundamentals) and practical skills as end-users in operating systems and MS Office Suite applications (MS Word, MS Excel and MS PowerPoint) on an introductory level. Students will do online and computer-based tests. The modules are mapped with SAQA and IC3 Essential Skills for Digital Literacy (international certification). (Total tuition time: ± 40 hours)

**END-USER COMPUTING IB (EUC10BT)****CONTINUOUS ASSESSMENT****(Subject custodian: End User Computing Unit)**

Students have to acquire practical skills as end-users in MS Office Suite applications (MS Excel Intermediate and MS Access Essentials), graphic design and dealing with the Internet, networks and how to search for information. Students will do online and computer-based tests. The modules are mapped with SAQA and IC3 Essential Skills for Digital Literacy (international certification). (Total tuition time: ± 30 hours)

**ENGLISH (A LEVEL) (ENG120T)****1 X 3-HOUR PAPER****(Subject custodian: Department of Auditing)**

Theory, methods and principles of communication, language acts of the individual, language acts in business and industry, language acts in a group and in society. Further language acts in business and industry and further language acts in a group and in society. (Total tuition time: ± 60 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 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)



**PUBLIC FINANCE AND ACCOUNTING: BANK RECONCILIATION (GOV) II (PUF20ZT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will understand the bank interfaces, reconciliation, and corrections in the books of a department. (Total tuition time: ± 30 hours)

**PUBLIC FINANCE AND ACCOUNTING: BUDGETING III (PUF30XT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will understand the budget procedures followed by government. They will also be able to apply costing techniques to cost activities and to complete a budget and budget cash flow according to the required format. (Total tuition time: ± 60 hours)

**PUBLIC FINANCE AND ACCOUNTING: CASH-FLOW MANAGEMENT II (PUF20YT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will have insight into and be able to record the budgeted amount in the books of the department, request funds, record final transactions, identify and record over- or under-spending, as well as unauthorised expenditure. (Total tuition time: ± 30 hours)

**PUBLIC FINANCE AND ACCOUNTING: DEBTORS MANAGEMENT II (PUF20WT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will be able to identify the different types of debtors, apply legislation and regulations to debtors, calculate interest on outstanding amounts, record debtors and instalments, as well as write-off bad debts. (Total tuition time: ± 24 hours)

**PUBLIC FINANCE AND ACCOUNTING: EXPENDITURE I (PUF10YT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will understand the different types of government expenditure and the legislation applicable to expenses. They will also be able to complete the different expenditure forms, record the transactions and follow the audit trail on expenditure (full cycle from initiating the order up to paying and controlling the account). (Total tuition time: ± 26 hours)

**PUBLIC FINANCE AND ACCOUNTING: FINANCIAL STATEMENTS III (PUF30YT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will be able to draw up financial statements and notes according to the format applicable to national and provincial departments, as set by the National Treasury. (Total tuition time: ± 60 hours)

**PUBLIC FINANCE AND ACCOUNTING: FINANCIAL STRUCTURES I (PUF10VT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

Objective, responsibility, SCOA, ledger, fund. On completion of this module, students will understand and be able to use the different financial structures applicable to government systems. (Total tuition time: ± 30 hours)

**PUBLIC FINANCE AND ACCOUNTING: LEVIES AND TRADING ACCOUNTS II (PUF20XT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will understand the different types of levies and trading accounts, as well as the legislation and procedures applicable to them. They will also be able to determine the cost and record the transactions. (Total tuition time: ± 10 hours)

**PUBLIC FINANCE AND ACCOUNTING: PROCUREMENT I (PUF10ZT) CONTINUOUS ASSESSMENT**

*(Subject custodian: Department of Public Sector Finance)*

On completion of this module, students will understand the basic procurement system and process, including all legislation and regulations applicable to procurement. (Total tuition time: ± 10 hours)



**PUBLIC FINANCE AND ACCOUNTING: REVENUE I (PUF10XT)****CONTINUOUS ASSESSMENT*****(Subject custodian: Department of Public Sector Finance)***

On completion of this module, students will understand the different types of revenue received by government and the legislation applicable to revenue. They will also be able to draw up a revenue register, record the transactions and follow the audit trail on revenue (full cycle – from receiving, up to depositing and controlling). (Total tuition time: ± 24 hours)

**PUBLIC FINANCE AND ACCOUNTING: ROLE-PLAYERS IN GOVERNMENT I (PUF10WT)****CONTINUOUS ASSESSMENT*****(Subject custodian: Department of Public Sector Finance)***

On completion of this module, students will be able to identify the internal and external role-players in government and will understand their duties, responsibilities and functions. (Total tuition time: ± 30 hours)

**PUBLIC FINANCE AND ACCOUNTING: SALARIES AND PERSONAL TAX II (PUF20VT)****CONTINUOUS ASSESSMENT*****(Subject custodian: Department of Public Sector Finance)***

On completion of this module, students will understand a payroll system, as well as legislation and regulations applicable to the payroll system. They will be able to calculate personal tax, record salaries and deductions and initiate the necessary payments. (Total tuition time: ± 26 hours)

**PUBLIC MANAGEMENT IA (PMG12AT)****1 X 3-HOUR PAPER*****(Subject custodian: Department of Public Management)***

The position of public administration in relation to the internal and external environment. (Total tuition time: ± 30 hours)

**PUBLIC MANAGEMENT IB (PMG12BT)****1 X 3-HOUR PAPER*****(Subject custodian: Department of Public Management)***

South African government structures for legislation, execution and legislative authority within the three spheres of government, including community structure. (Total tuition time: ± 30 hours)

