

## ADVANCED DIPLOMA IN ACCOUNTING

AdvDip (Accounting) - NQF Level 7 (120 credits)

Qualification code: ADAG20

SAQA ID: 111973, CHE NUMBER: H/H16/E152CAN

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

### REMARKS

- a. *Admission requirement(s):*  
A National Diploma: Accounting, or a Diploma in Accounting, or a relevant bachelor's degree, or an equivalent qualification at NQF Level 6 with a minimum of 360 credits.
- Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations.
- b. *Selection criteria:*  
Admission is subject to selection. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP). 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 on Ga-Rankuwa Campus and evening classes on Mbombela and Polokwane campuses.
- f. *Minimum duration:*  
One year.
- g. *Exclusion and readmission:*  
See Chapter 2 of Students' Rules and Regulations.
- h. *WIL in Accounting IV (Simulation):*  
See Chapter 5 of Students' Rules and Regulations.

### CURRICULUM

#### SEMESTER MODULES

CODE	MODULE	NQF-L	CREDIT
<b>FIRST SEMESTER</b>			
COW117V	Corporate Law III	(7)	(12)
FMA117V	Financial Management IIIA	(7)	(12)
FRA117V	Financial Reporting IVA	(7)	(12)
PAG117V	Professional Standards and Ethics	(7)	(12)
TAA117V	Taxation IIIA	(7)	(12)



## SECOND SEMESTER

FMB117V	Financial Management IIIB	(7)	(12)
FRB117V	Financial Reporting IVB	(7)	(12)
RAC117V	Research Principles in Accounting IV	(7)	(12)
TAB117V	Taxation IIIB	(7)	(12)
WAG117V	WIL in Accounting IV (Simulation)	(7)	(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:

#### C

##### **CORPORATE LAW III (COW117V)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Law)*

This module is designed to provide students with an understanding and ability to analyse and apply the legal principles relating to aspects of corporate governance and corporate finance. (Total notional time: 120 hours)

#### F

##### **FINANCIAL MANAGEMENT IIIA (FMA117V)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Finance and Investment)*

The core fundamentals of cost of capital; determination of capital requirements and the financing of a business to maintain the optimal capital structure; the investment decision and the study of financial selection criteria in the evaluation of capital investment projects; impact of inflation and risk on capital investment decisions; evaluation of leasing decisions; dividend decisions; international financial management; Valuation principles and practices: an introduction to security analysis; hybrids and derivative instruments, mergers and acquisitions. (Total notional time: 120 hours)

##### **FINANCIAL MANAGEMENT IIIB (FMB117V)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Finance and Investment)*

The core fundamentals of activity-based costing, budgets, cost behaviour and learning curve, standard costing, decision-making and relevant information. (Total notional time: 120 hours)

##### **FINANCIAL REPORTING IVA (FRA117V)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Accounting)*

The module covers topics such as the Accounting for effects of changes in foreign exchange rates (IAS 21), Property, plant and equipment (IAS 16), Related party transactions (IAS 24), Impairment of assets (IAS 36), Intangible assets (IAS 38), Investment Property (IAS 40), Government grants (IAS 20), and Provisions, contingent liabilities and Contingent assets (IAS 37). (Total notional time: 120 hours)

##### **FINANCIAL REPORTING IVB (FRB117V)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Accounting)*

Presentation of financial statements (IAS 1), Joint arrangements (IAS 31), Associates (IAS 28), Valuations of shares and businesses, Employee benefits (IAS 19), Interpretation of Financial statements, Group statements (Consolidations) and Statement of Cash Flow (IAS 7). (Total notional time: 120 hours)



**P****PROFESSIONAL STANDARDS AND ETHICS (PAG117V)****1 X 3-HOUR PAPER****(Module custodian: Department of Public Sector Finance)**

This module will contribute to the achievement of the purpose of the qualification and exit level outcome. The student will demonstrate a high level of knowledge and skills when applying ethics and professional conduct on real life scenarios in their discipline (auditing, accounting and finance). This module also deals with the practical aspect derived from the applicable legislation and professional standard. The module is at NQF Level 5, therefore the standard of learning and the standard of assessment will be at interim level where the student will be required to demonstrate knowledge and apply principles. The practical case studies that will be included as part of the learning process are based on real contexts and situations as they currently pertain in the workplace. (Total notional time: 120 hours)

**R****RESEARCH PRINCIPLES IN ACCOUNTING IV (RAC117V)****CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Identify the types of research, research topic, literature review data-collecting methods, ethics principles, plagiarism, referencing, citation styles and formulate aims of research, research problem and a research proposal structure in the context of Accounting research. (Total notional time: 120 hours)

**T****TAXATION IIIA (TAA117V)****1 X 3-HOUR PAPER****(Module custodian: Department of Accounting)**

The knowledge of the different South African taxes with specific reference to income tax; employees' tax and provisional tax; donations tax; estate tax and capital gains tax. (Total notional time: 120 hours)

**TAXATION IIIB (TAB117V)****1 X 3-HOUR PAPER****(Module custodian: Department of Accounting)**

A broad overview of the different South African taxes with specific reference to income tax; value-added tax; turn over tax; donations tax and capital gains tax. (Total notional time: 120 hours)

**W****WIL IN ACCOUNTING IV (SIMULATION) (WAG117V)****SIMULATED WORK-INTEGRATED  
LEARNING****(Module custodian: End User Computing Unit)**

This module uses technology-assisted learning (Pastel Accounting and VIP Payroll) with the purpose to enhance the skills acquired in WIL in Accounting III (in the diploma) in working with computer accounting applications. This module integrates the theory from Accounting and Taxation with a practical element and the student will work with a computer-based entity (company and its employees) on which aspects of Accounting and Taxation can be practised. (Total notional time: 120 hours)

