

2026 PROSPECTUS

PART 3

FACULTY OF ECONOMICS AND FINANCE

ISSN 0258-7343



CONTACT DETAILS

At the time of publication, the contact details were as follows:

Admission enquiries

Tel: 012 382 5750/5780

E-mail address: admission@tut.ac.za

Contact Centre

Tel: 086 1102 421/012 382 5533

E-mail address: general@tut.ac.za

Enquiries relating to fees:

The Chief Financial Officer
Private Bag X680
PRETORIA 0001
Tel: 086 1102 422/012 382 5505/4213

The Registrar

Private Bag X680
PRETORIA 0001
Tel: 012 382 5180

ARCADIA CAMPUS

Private Bag X680
PRETORIA 0001
Tel: 012 382 6377

175 Nelson Mandela Drive
PRETORIA
GPS: (25°44'41.83"S 28°12'0.19"E)

ARTS CAMPUS

Private Bag X680
PRETORIA 0001
Tel: 012 382 6177

Cnr. Du Toit and Edmund Streets
PRETORIA
GPS: (25°44'26.16"S 28°11'45.99"E)

EMALAHLENI CAMPUS

The Campus Director
PO Box 3211
EMALAHLENI 1035
Tel: 012 382 3100/4/6

19 OR Tambo Street
EMALAHLENI
GPS: (25°52'44.40"S 29°14'09.89"E)

GA-RANKUWA CAMPUS

Private Bag X680
PRETORIA 0001
Tel: 012 382 0500/0840

2827, Zone 2, Botsi Street
GA-RANKUWA
GPS: (25°37'05.92"S 28°00'08.31"E)

MBOMBELA CAMPUS

The Campus Director
Private Bag X11312
MBOMBELA 1200
Tel: 012 382 3500/3621

Madiba Drive
MBOMBELA
GPS: (25°30'01.11"S 30°57'17.03"E)

POLOKWANE CAMPUS

The Campus Director
Private Bag X9496
POLOKWANE 0700
Tel: 012 382 0700

Cnr. Market and Excelsior Streets
POLOKWANE
GPS: (23°54'50.81"S 29°26'58.94"E)

PRETORIA CAMPUS

Private Bag X680
PRETORIA 0001
Tel: 012 382 5911

Staatsartillerie Road
PRETORIA WEST
GPS: (25°43'53.55"S 28°09'40.38"E)

SOSHANGUVE CAMPUS

Private Bag X680
PRETORIA 0001
Tel: 012 382 9000

2 Aubrey Matlala Road, Block K
SOSHANGUVE
GPS: (25°32'26.88"S 28°05'46.16"E)



PARTS OF THE PROSPECTUS

Students' Rules and Regulations	Part 1
Faculty of Arts and Design	Part 2
Faculty of Economics and Finance	Part 3
Faculty of Engineering and the Built Environment	Part 4
Faculty of Humanities	Part 5
Faculty of Information and Communication Technology	Part 6
Faculty of Management Sciences	Part 7
Faculty of Science	Part 8
Students' Rules and Regulations: Student Fees	Part 9
Tshwane School for Business and Society	Part 10

Please Note:

1. Although the information in this Prospectus has been compiled as accurately as possible, the Council accepts no responsibility for any inaccuracies in this publication. This Prospectus is valid for 2026 only.
2. Life Orientation and an achievement Level of 1 in a subject are not considered in the calculation of the Admission Point Score (APS).
3. Prospective students will not be admitted to any qualification without prior evaluation.
4. The indicated non-refundable administration fee and certified copies of the applicant's identity document, Senior Certificate/National Senior Certificate and all other relevant documents must accompany the completed application form or online application.
5. The closing dates for admissions are available on the University website.
6. A student must complete a qualification at the learning site where he/she was accepted and is registered. A transfer between sites will only be allowed if the student follows the following process:
 - A formal request must be submitted to the academic manager/Head of the Department on the current learning site before the second Friday in May (to be considered for transfer in July of the same year) or the second Friday in October (to be considered for a transfer in January of the following year). The request must contain the reasons for the transfer.
 - A committee will meet shortly after each of the closing dates for submissions to consider every request on merit, keeping in mind the availability of space and the adherence to enrolment quotas on respective learning sites. Students will be informed of the outcome.

Important:

TUT admission requirements for entry-level programmes adhere to national legislation, and therefore, the following are required:

- Bachelor's degrees: at least four subjects at performance level 4.
- Diplomas: at least four subjects at performance level 3.

Applicants must verify the specific requirements for each programme as indicated in the Prospectus.

ACCEPTANCE IS SUBJECT TO AVAILABLE CAPACITY ACCORDING TO THE STUDENT ENROLMENT PLAN (SEP)

Alternative and international qualifications (HIGSCE, IGCSE, NSSC A&O Level, IB Higher and Standard Level, etc.) are dealt with in a specific manner:

- While there is a legal imperative to submit the certificate of equivalence (issued by SAQA or the CHE), it is recommended that the application process be initiated while the application for the certificate is in process.
- The Tshwane University of Technology cannot obtain this certificate on the applicant's behalf.



CONVERSION OF ALTERNATIVE/EQUIVALENT RECOGNISED CERTIFICATES

The following table and accompanying information indicate how the University will evaluate the various certificates that may be offered as equivalent to the National Senior Certificate (SA). Where possible, the University will evaluate the listed qualifications as indicated. However, the University has the right to refer any application to the formal application processes through the Senate.

APS	SC		NSC	NC-V	HIGCSE	IGCSE/GCSE/ NSSC O-LEVEL		A-LEVEL	IB-HL	IB-SL	SAT*
	HG	SG				Gr 11	Gr 12				
10								A	7		
9											
8								B	6		
7	A		7 (80 -100)	Outstanding competent (80-100%)	1	A		C	5	7	80-100
6	B	A	6 (70 -79)	4-Highly competent (70-79%)	2	B		D	4	6	70-79
5	C	B	5 (60-69)	3-Competent (60-69%)	3	C	A	E	3	5	60-69
4	D	C	4 (50-59)	3-Competent (50-59%)		D	B		2	4	50-59
3	E	D	3 (40-49)	Not yet Competent (40-49%)	4	E	C		1	3	40-49
2	F	E	2 (30-39)	Not achieved (0-39%)		F	D/E			2	30-39
1			1 (0-29)			G	F/G			1	0-29

NSC National Senior Certificate

NC-V National Certificate (Vocational)

IGCSE International General Certificate of Secondary Education

HIGCSE Higher International General Certificate of Secondary Education

SAT Senior Academic Test/Senior Academic Proficiency Test

NSSC Namibia Senior Secondary Certificate

O-LEVEL Ordinary level

A-LEVEL Advanced level

IB International Baccalaureate Schools (higher and standard levels)

Key to asterisks:

* As from March 2005, a minimum score of 1500 is needed for admission to a Diploma, with a subminimum of not less than 460 for Critical Reading, Mathematics and Writing. In accordance with HESA requirements, a minimum score of 1600 is needed for admission to a degree, with a subminimum of not less than 500 for Critical Reading and Mathematics and 550 for Writing. The percentiles on the SAT certificate can be used to derive scores for Mathematics and English, as indicated in the table above. The student's college entrance certificate (such as the certificate issued by the ACE School of Tomorrow) or individual SAT subject tests should be used for the scores of any other subjects required.

RECOGNITION OF PRIOR LEARNING, EQUIVALENCE AND STATUS

Candidates may also apply at the Office of the Registrar for Recognition of Prior Learning (RPL) or for admission via the Senate's discretionary route. The specific relevant documentation will be requested from these applicants, and these cases will be handled on an individual basis. Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

CONTENTS

INFORMATION PERTAINING TO THE EXECUTIVE DEAN'S OFFICE	7
SECTION A: DEPARTMENTS AND QUALIFICATIONS	8
1. DEPARTMENT OF ACCOUNTING	8
1.1 HIGHER CERTIFICATE IN ACCOUNTING	8
1.2 DIPLOMA IN ACCOUNTING	10
1.3 ADVANCED DIPLOMA IN ACCOUNTING.....	14
1.4 POSTGRADUATE DIPLOMA IN ACCOUNTING.....	15
1.5 DOCTOR OF BUSINESS STUDIES.....	16
2. DEPARTMENT OF AUDITING	18
2.1 DIPLOMA IN INTERNAL AUDITING.....	18
2.2 ADVANCED DIPLOMA IN INTERNAL AUDITING.....	21
2.3 POSTGRADUATE DIPLOMA IN INTERNAL AUDITING	23
2.4 MASTER OF BUSINESS STUDIES IN AUDITING.....	24
2.5 DOCTOR OF BUSINESS STUDIES.....	25
3. DEPARTMENT OF ECONOMICS	27
3.1 DIPLOMA IN ECONOMICS	27
3.2 ADVANCED DIPLOMA IN ECONOMICS	30
3.3 POSTGRADUATE DIPLOMA IN ECONOMICS.....	31
3.4 MASTER OF ECONOMICS IN COMPARATIVE LOCAL DEVELOPMENT (Structured).....	32
4. DEPARTMENT OF FINANCE AND INVESTMENT	35
4.1 DIPLOMA IN FINANCIAL MANAGEMENT.....	35
4.2 ADVANCED DIPLOMA IN FINANCIAL MANAGEMENT	39
4.3 POSTGRADUATE DIPLOMA IN FINANCIAL MANAGEMENT	40
4.4 DIPLOMA IN FINANCIAL PLANNING	42
4.5 ADVANCED DIPLOMA IN FINANCIAL PLANNING.....	45
4.6 POSTGRADUATE DIPLOMA IN FINANCIAL PLANNING.....	46
4.7 MASTER OF BUSINESS STUDIES IN FINANCE.....	47
4.8 DOCTOR OF BUSINESS STUDIES.....	48
5. DEPARTMENT OF PUBLIC SECTOR FINANCE	50
5.1 DIPLOMA IN PUBLIC FINANCE.....	50
5.2 ADVANCED DIPLOMA IN PUBLIC FINANCE.....	53
5.3 POSTGRADUATE DIPLOMA IN PUBLIC FINANCE	55
5.4 MASTER OF BUSINESS STUDIES IN FINANCE.....	56
5.5 DOCTOR OF BUSINESS STUDIES.....	57
SECTION B: MODULE INFORMATION (OVERVIEW OF SYLLABUS)	59





FACULTY OF ECONOMICS AND FINANCE

At the time of publication, the information was as follows:

Executive Dean:	Prof MP Mashigo - BA (ED) (Vista), DLitt et Phil (Economics) (UJ), DBA (Higher Education Management) (Bath, UK)
Executive Secretary:	Vacant at the time of publication.
Assistant Dean (Teaching, Learning and Technology):	Prof KN Motubatse - BCom (Hons) (Accounting) (Unisa), M Tech (Internal Auditing) (TUT), MCom (Auditing) (Unisa), PhD (Administration) (UL)
Assistant Registrar: Office:	Mr T Lebese Building 1, Room G06B, Ga-Rankuwa Campus

VISION

A people's university that makes knowledge work.

MISSION

We advance social and economic transformation through relevant curricula, impactful research and engagement, quality learning experiences, dedicated staff and an enabling environment.

VALUE STATEMENTS

- **Integrity**
We will always act honestly, ethically and professionally.
- **Care**
We will treat everyone with dignity and respect and green our environment.
- **Diversity, Inclusion and Equity**
We will embrace diversity, foster inclusivity and promote equity.
- **Excellence**
We will constantly innovate, solve problems and aim to improve ourselves and others.
- **Accountability**
We are answerable to each other and will act in the best interest of the university at all times.

SECTION A: DEPARTMENTS AND QUALIFICATIONS

1. DEPARTMENT OF ACCOUNTING

1.1 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:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

• **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 (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 REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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.

b. Assessment procedure(s):

No further assessment will be done. Please take note that all completed applications received within the published closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

c. Recognition of Prior Learning (RPL), equivalence and status:

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

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 (Part 1 of the Prospectus).

h. WIL in Accounting I (Simulation):

See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

Key to asterisks:

- * Information does not correspond to SAQA registration certificate as per SAQA ID: 103080. (The deviations were approved by the Senate meetings of November 2024 and September 2025.)

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
ACL125X	Academic Literacy I (<i>block module</i>)	(5)	(2)
CPL105X	Computer Literacy*	(5)	(10)
IBS105C	Introduction to Business Information System I	(5)	(12)
LFS125X	Life Skills* (<i>block module</i>)	(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**

1.2 DIPLOMA IN ACCOUNTING

Dip (Accounting) - NQF Level 6 (360 credits)

Qualification code: DPAG20

SAQA ID: 104503, CHE NUMBER: H/H16/E083CAN

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

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:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

- **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 endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language), 3 for Accounting or 3 for Mathematics or Technical Mathematics or 5 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 **24** (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 endorsement, with at least 50% for English (first additional language) and 40% for Mathematics or 60% for Mathematical Literacy, 40% for Life Orientation (excluded for APS calculation), and 50% for any other three compulsory vocational subjects.

Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22** or at least **24** (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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.



- **FOR APPLICANTS WITH QUALIFICATIONS ON THE HIGHER EDUCATION QUALIFICATION SUB-FRAMEWORK (HEQSF) OFFERED BY UNIVERSITIES OF TECHNOLOGY:**

A Higher Certificate in Accounting, or any other equivalent recognised certificate at NQF Level 5. Applicants will be exempted from equivalent modules on condition that 50% per module was achieved.

b. *Assessment procedure(s):*

No further assessment will be done. Please take note that all completed applications received within the published closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

c. *Recognition of Prior Learning (RPL), equivalence and status:*

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

d. *Intake for the qualification:*

January only.

e. *Presentation:*

Day classes.

f. *Minimum duration:*

Three years.

g. *Exclusion and readmission:*

See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

h. *WIL in Accounting (Simulation) I, II and III:*

See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ACL125X	Academic Literacy I (<i>block module</i>)	(5)	(2)	
CPL105X	Computer Literacy	(5)	(10)	
LFS125X	Life Skills (<i>block module</i>)	(5)	(2)	
PAG105D	Professional Standards and Ethics I	(5)	(12)	
WAG105D	WIL in Accounting I (Simulation)	(5)	(12)	

FIRST SEMESTER

CUA115X	Communication for Academic Purposes I	(5)	(10)	
FAA115D	Financial Accounting IA	(5)	(12)	
MIC115D	Microeconomics I	(5)	(12)	

SECOND SEMESTER

BMD115D	Business Mathematics I	(5)	(12)
BSM115D	Business Management I	(5)	(12)
FAB115D	Financial Accounting IB	(5)	(12)
MAE115D	Macroeconomic I	(5)	(12)

TOTAL CREDITS FOR THE FIRST YEAR: **120**

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
WAG206D	WIL in Accounting II (Simulation)	(6)	(24)	WIL in Accounting I (Simulation)

FIRST SEMESTER

AUA215D	Auditing IIA	(5)	(12)	Financial Accounting IA Financial Accounting IB
BIA215D	Business Information System IA	(5)	(6)	
CWA215D	Commercial Law IA	(5)	(6)	
FAA215D	Financial Accounting IIA	(5)	(12)	Financial Accounting IA Financial Accounting IB
TAA215D	Taxation IA	(5)	(12)	Financial Accounting IA Financial Accounting IB

SECOND SEMESTER

AUB215D	Auditing IIB	(5)	(12)	Financial Accounting IA Financial Accounting IB
BIB215D	Business Information System IB	(5)	(6)	
CWB215D	Commercial Law IB	(5)	(6)	
FAB215D	Financial Accounting IIB	(5)	(12)	Financial Accounting IA Financial Accounting IB
TAB215D	Taxation IB	(5)	(12)	Financial Accounting IA Financial Accounting IB

TOTAL CREDITS FOR THE SECOND YEAR: **120**

THIRD YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
WAG306D	WIL in Accounting III (Simulation)	(6)	(24)	WIL in Accounting II (Simulation)

FIRST SEMESTER

AUA316D	Auditing IIIA	(6)	(12)	Auditing IIA Auditing IIB
CWA316D	Commercial Law IIA	(6)	(6)	Commercial Law IA Commercial Law IB
FAA316D	Financial Accounting IIIA	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
FTA316D	Financial Management IIA	(6)	(12)	Financial Accounting IA Financial Accounting IB
TAA316D	Taxation IIA	(6)	(6)	Taxation IA Taxation IB



SECOND SEMESTER

AUB316D	Auditing IIB	(6)	(12)	Auditing IIA Auditing IIB
CWB316D	Commercial Law IIB	(6)	(6)	Commercial Law IA Commercial Law IB
FAB316D	Financial Accounting IIB	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
FTB316D	Financial Management IIB	(6)	(12)	Financial Accounting IA Financial Accounting IB
TAB316D	Taxation IIB	(6)	(6)	Taxation IA Taxation IB
TOTAL CREDITS FOR THE THIRD YEAR:			120	
TOTAL CREDITS FOR THE QUALIFICATION:			360	

1.3 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 (Part 1 of the Prospectus).

- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

- 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 (Part 1 of the Prospectus).

- h. *WIL in Accounting IV (Simulation)*:
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

SEMESTER MODULES

CODE	MODULE	NQF-L	CREDIT
FIRST SEMESTER			
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

1.4 POSTGRADUATE DIPLOMA IN ACCOUNTING

PGDip (Accounting) - NQF Level 8 (120 credits)

Qualification code: PDAG22

SAQA ID: 111679, CHE NUMBER: H/H16/E160CAN

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

Please note that this programme is currently only offered on Ga-Rankuwa Campus.

REMARKS

- a. *Admission requirement(s)*:
An Advanced Diploma in Accounting, **or** a relevant baccalaureus technologiae, **or** a relevant bachelor's degree, **or** an equivalent qualification at NQF level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status*:
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).



- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes offered on Saturdays at Ga-Rankuwa Campus only.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

YEAR MODULES

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
BCO108G	Business Communication	(8)	(24)	
FIR108G	Financial Reporting V	(8)	(24)	
PAG108G	Professional Standards and Ethics	(8)	(24)	
RAG108G	Research Project	(8)	(24)	
TAX108G	Taxation IV	(8)	(24)	Taxation III or Taxation IIIA and Taxation IIIB
TOTAL CREDITS FOR THE QUALIFICATION:			120	

1.5 DOCTOR OF BUSINESS STUDIES

DBusiness Studies - NQF Level 10 (360 credits)

Qualification code: DDBU19

(Specialisation code for admission and registration: DDAG19)

SAQA ID: 102025, CHE NUMBERS: H16/11152/HEQSF, H16/10790/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A master's degree or magister technologiae in the fields of Accounting, Auditing, Finance or related fields obtained from an accredited South African university.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- b. *Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

- d. *Intake for the qualification:*
January and July.
- e. *Presentation:*
Research.
- f. *Duration:*
A minimum of two years and a maximum of five years.
- g. *Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

The modules offered within the Doctor of Business Studies differ between departments. Please refer to the contents (page 5) to see which of the other departments within the faculty offer this programme.

CODE	MODULE	NQF-L	CREDIT
AC10100	Thesis: Accounting	(10)	(360)
AC1010R	Thesis: Accounting (re-registration)	(10)	(0)
AC1110R	Thesis: Accounting (re-registration) (semester module)	(10)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			360



2. DEPARTMENT OF AUDITING

2.1 DIPLOMA IN INTERNAL AUDITING

Dip (Internal Auditing) - NQF Level 6 (360 credits)

Qualification code: DPIA20

SAQA ID: 110584, CHE NUMBER: H/H16/E082CAN

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

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.

Selection criteria:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

• **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 endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language), 3 for Accounting or 3 for Mathematics or Technical Mathematics or 5 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 **24** (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 endorsement, with at least 50% for English (first additional language) and 40% for Mathematics or 60% for Mathematical Literacy, 40% for Life Orientation (excluded for APS calculation), and 50% for any other three compulsory vocational subjects.

Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least 22 or at least 24 (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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.

- **FOR APPLICANTS WITH QUALIFICATIONS ON THE HIGHER EDUCATION QUALIFICATION SUB-FRAMEWORK (HEQSF) OFFERED BY UNIVERSITIES OF TECHNOLOGY:**

A Higher Certificate in Accounting, or any other equivalent recognised certificate at NQF Level 5. Applicants will be exempted from equivalent modules on condition that 50% per module was achieved.

- b. Assessment procedure(s):*

No further assessment will be done. Please take note that all completed applications received within the published closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

- c. Recognition of Prior Learning (RPL), equivalence and status:*

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

- d. Intake for the qualification:*

January only.

- e. Presentation:*

Day classes.

- f. Minimum duration:*

Three years.

- g. Exclusion and readmission:*

See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

- h. WIL (Simulation) I, II and III:*

See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

Key to asterisks:

* Information does not correspond to SAQA registration certificate as per SAQA ID: 110584.
(The deviations were approved by the Senate meetings of November 2024 and September 2025.)

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
CPL105X	Computer Literacy*	(5)	(10)	
IIL125D	Introduction to Information Literacy I (<i>block module</i>)	(5)	(2)	
LFS125X	Life skills* (<i>block module</i>)	(5)	(2)	

FIRST SEMESTER

CGV115D	Corporate Governance I	(5)	(12)	
CUA115X	Communication for Academic Purposes I	(5)	(10)	
FAA115D	Financial Accounting IA	(5)	(12)	
WIU115D	WIL (Simulation) I	(5)	(12)	

SECOND SEMESTER

BCS115D	Business Communications I	(5)	(12)	
BIY115D	Business Information Systems I	(5)	(12)	
BMD115D	Business Mathematics I	(5)	(12)	
FAB115D	Financial Accounting IB	(5)	(12)	
PSG115D	Public Sector Governance, Control and Auditing I	(5)	(12)	

TOTAL CREDITS FOR THE FIRST YEAR: **120**

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ATA216D	Auditing IA	(6)	(12)	Corporate Governance I
FAA216D	Financial Accounting IIA	(6)	(12)	Financial Accounting IA Financial Accounting IB
FMA216D	Financial Management IA	(6)	(12)	Financial Accounting IA Financial Accounting IB
TAA215D	Taxation IA	(5)	(12)	
WIA216D	WIL (Simulation) IIA	(6)	(12)	WIL (Simulation) I

SECOND SEMESTER

ATB216D	Auditing IB	(6)	(12)	Corporate Governance I
BLW215D	Business Law I	(5)	(12)	
FAB216D	Financial Accounting IIB	(6)	(12)	Financial Accounting IA Financial Accounting IB
FMB216D	Financial Management IB	(6)	(12)	Financial Accounting IA Financial Accounting IB
WIB216D	WIL (Simulation) IIB	(6)	(12)	WIL (Simulation) I

TOTAL CREDITS FOR THE SECOND YEAR: **120**

THIRD YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
FIRST SEMESTER				
FAA316D	Financial Accounting IIIA	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
IAA316D	Internal Auditing IIA	(6)	(12)	Auditing IA Auditing IB
IYA316D	Information Systems Auditing IA	(6)	(12)	Auditing IA Auditing IB
RMO316D	Risk Management and Control II	(6)	(12)	Corporate Governance I
WIA316D	WIL (Simulation) IIIA	(6)	(12)	WIL (Simulation) IIA WIL (Simulation) IIB
SECOND SEMESTER				
ASS316D	Audit Software Systems I	(6)	(12)	Auditing IA Auditing IB
FAB316D	Financial Accounting IIIB	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
IAB316D	Internal Auditing IIB	(6)	(12)	Auditing IA Auditing IB
IYB316D	Information Systems Auditing IB	(6)	(12)	Auditing IA Auditing IB
WIB316D	WIL (Simulation) IIIB	(6)	(12)	WIL (Simulation) IIA WIL (Simulation) IIB
TOTAL CREDITS FOR THE THIRD YEAR:			120	
TOTAL CREDITS FOR THE QUALIFICATION:			360	

2.2 ADVANCED DIPLOMA IN INTERNAL AUDITING

AdvDip (Internal Auditing) - NQF Level 7 (120 credits)

Qualification code: ADIA20

SAQA ID: 109008, CHE NUMBER: H/H16/E126CAN

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

REMARKS**a. Admission requirement(s):**

A National Diploma: Internal Auditing, **or** a Diploma in Internal Auditing, **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 (Part 1 of the Prospectus).

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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.



- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Ga-Rankuwa Campus (day classes), Mbombela Campus (evening and Saturday classes), and Polokwane Campus (evening classes).
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *WIL in Auditing (Simulation) IVA and IVB*
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

SEMESTER MODULES

CODE	MODULE	NQF-L	CREDIT
FIRST SEMESTER			
ASA117V	Audit Software Systems IVA	(7)	(12)
FRA117V	Financial Reporting IVA	(7)	(12)
IAA117V	Internal Audit IVA	(7)	(12)
IFT117V	Information Systems Auditing IVA	(7)	(12)
WIA117V	WIL in Auditing (simulation) IVA	(7)	(12)
SECOND SEMESTER			
ASB117V	Audit Software Systems IVB	(7)	(12)
FRB117V	Financial Reporting IVB	(7)	(12)
IAB117V	Internal Audit IVB	(7)	(12)
RPU117V	Research Principles in Auditing	(7)	(12)
WIB117V	WIL in Auditing (simulation) IVB	(7)	(12)
TOTAL CREDITS FOR THE QUALIFICATION:			120

2.3 POSTGRADUATE DIPLOMA IN INTERNAL AUDITING

PGDip (Internal Auditing) - NQF Level 8 (120 credits)

Qualification code: PDIA22

SAQA ID: 116548, CHE NUMBER: H/H16/E146CAN

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

Please note that this programme is currently only offered on Ga-Rankuwa Campus.

REMARKS

- a. *Admission requirement(s):*
An Advanced Diploma, **or** a bachelor's degree, **or** a Baccalaureus Technologiae in Internal Auditing, **or** an equivalent qualification at NQF Level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes offered on Saturdays at Ga-Rankuwa Campus only.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *WIL in Auditing (Simulated) and Project-Based Learning A and B:*
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
RAU108G	Research in Auditing B	(8)	(12)

FIRST SEMESTER

ABK118G	Advanced Business Communication A	(8)	(12)
AIA118G	Advanced Internal Auditing A	(8)	(12)
IYA118G	Information Systems Auditing A	(8)	(12)



OBE118G	Organisational Behaviour A	(8)	(12)
WIA118G	WIL in Auditing (Simulated) and Project-Based Learning A	(8)	(12)

SECOND SEMESTER

AIB118G	Advanced Internal Auditing B	(8)	(12)
FEX118G	Fraud Examination B	(8)	(12)
IYB118G	Information Systems Auditing B	(8)	(12)
WIB118G	WIL in Auditing (Simulated) and Project-Based Learning B	(8)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

2.4 MASTER OF BUSINESS STUDIES IN AUDITING

MBusiness Studies (Auditing) - NQF Level 9 (180 credits)

Qualification code: MDAU19

SAQA ID: 96907, CHE NUMBER: H16/10787/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A postgraduate diploma, **or** an honours degree, **or** a bachelor's degree, **or** an equivalent qualification in Auditing at NQF Level 8 obtained from an accredited South African university.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- b. *Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January and July.
- e. *Presentation:*
Research.
- f. *Duration:*
A minimum of one year and a maximum of three years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

- h. Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

CODE	MODULE	NQF-L	CREDIT
AUD109M	Dissertation: Auditing	(9)	(180)
AUD109R	Dissertation: Auditing (re-registration)	(9)	(0)
AUD119R	Dissertation: Auditing (re-registration) (semester module)	(9)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			180

2.5 DOCTOR OF BUSINESS STUDIES

DBusiness Studies - NQF Level 10 (360 credits)

Qualification code: DDBU19

(Specialisation code for admission and registration: DDAU19)

SAQA ID: 102025, CHE NUMBERS: H16/11152/HEQSF, H16/10790/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. Admission requirement(s):*
A master's degree or magister technologiae in the fields of Accounting, Auditing, Finance or related fields obtained from an accredited South African university. Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- b. Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. Intake for the qualification:*
January and July.
- e. Presentation:*
Research.
- f. Duration:*
A minimum of two years and a maximum of five years.
- g. Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

The modules offered within the Doctor of Business Studies differ between departments. Please refer to the contents (page 5) to see which of the other departments within the faculty offer this programme.

CODE	MODULE	NQF-L	CREDIT
AU1010O	Thesis: Auditing	(10)	(360)
AU1010R	Thesis: Auditing (re-registration)	(10)	(0)
AU1110R	Thesis: Auditing (re-registration) (semester module)	(10)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			360

3. DEPARTMENT OF ECONOMICS

3.1 DIPLOMA IN ECONOMICS

Dip (Economics) - NQF Level 6 (360 credits)

Qualification code: DPES20

SAQA ID: 104767, CHE NUMBER: H/H16/E087CAN

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.

Selection criteria:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

• **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 endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language) and 3 for Mathematics or Technical Mathematics or 6 for Mathematical Literacy.

Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**. 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 endorsement, with at least 50% for English (first additional language) and 40% for Mathematics or 70% for Mathematical Literacy, and 40% for Life Orientation (excluded for APS calculation), and 50% for any other three compulsory vocational subjects.



Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22** (with Mathematics or Technical Mathematics) or at least **24** (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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 closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes.
- f. *Minimum duration:*
Three years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *WIL in Economics (Simulation) I and II:*
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM*Key to asterisks:*

- * Information does not correspond to SAQA registration certificate as per SAQA ID: 104767. (The deviations were approved by the Senate meetings of November 2024 and September 2025.)

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ALE125D	Academic Literacy IA (<i>block module</i>)	(5)	(2)	
CPL105X	Computer Literacy*	(5)	(10)	
FIE105D	Financial Economics I	(5)	(24)	

LFS125X	Life skills* (<i>block module</i>)	(5)	(2)
MLE105D	Mathematical Economics I	(5)	(24)
STE105D	Statistical Economics I	(5)	(24)

FIRST SEMESTER

MIS115D	Microeconomics IA	(5)	(12)
---------	-------------------	-----	------

SECOND SEMESTER

CAU115D	Communication for Academic Purposes IA	(5)	(10)	
MCM115D	Macroeconomics IB	(5)	(12)	Microeconomics IA
TOTAL CREDITS FOR THE FIRST YEAR:			120	

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
FIE206D	Financial Economics II	(6)	(24)	Financial Economics I
MAE206D	Macroeconomics II	(6)	(12)	Macroeconomics IB
MIC206D	Microeconomics II	(6)	(12)	Microeconomics IA
WEC205D	WIL in Economics (Simulation) I	(5)	(24)	Financial Economics I Macroeconomics IB Mathematical Economics I Microeconomics IA Statistical Economics I

FIRST SEMESTER

CWC215D	Commercial Law IA	(5)	(12)	
ECT215D	Econometrics I	(5)	(12)	Mathematical Economics I Statistical Economics I
FAA115D	Financial Accounting IA	(5)	(12)	

SECOND SEMESTER

FAB115D	Financial Accounting IB	(5)	(12)	
TOTAL CREDITS FOR THE SECOND YEAR:			120	

THIRD YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
EAE305D	Ethical Aspects of Economics I	(5)	(12)	
ECT316D	Econometrics II (<i>first-semester module</i>)	(6)	(12)	Econometrics I
FIE306D	Financial Economics III	(6)	(24)	Financial Economics II
MAE306D	Macroeconomics III	(6)	(18)	Macroeconomics II
MIC306D	Microeconomics III	(6)	(18)	Microeconomics II
WEC306D	WIL in Economics (Simulation) II	(6)	(36)	WIL in Economics (Simulation) I
TOTAL CREDITS FOR THE THIRD YEAR:			120	
TOTAL CREDITS FOR THE QUALIFICATION:			360	



3.2 ADVANCED DIPLOMA IN ECONOMICS

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

Qualification code: ADES20

SAQA ID: 110788, CHE NUMBER: H/H16/E137CAN

Campus where offered:

Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A National Diploma: Economic Management Analyses, **or** a Diploma in Economics, **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 (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- 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 (Part 1 of the Prospectus).

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
IMA107V	Intermediate Macroeconomics	(7)	(24)
IME107V	Intermediate Econometrics	(7)	(24)
IMI107V	Intermediate Microeconomics	(7)	(24)
RPE107V	Research Principles in Economics	(7)	(12)

FIRST SEMESTER

DVE117V	Development Economics	(7)	(12)
---------	-----------------------	-----	------

SECOND SEMESTER

ICY117V	Industrial Policy	(7)	(12)
IEC117V	International Economics	(7)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

3.3 POSTGRADUATE DIPLOMA IN ECONOMICS

PGDip (Economics) - NQF Level 8 (120 credits)

Qualification code: PDES21

SAQA ID: 111165, CHE NUMBER: H/H16/E154CAN

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
An Advanced Diploma in Economics, **or** a Baccalaureus Technologiae: Economic Management Analyses, **or** a relevant bachelor's degree, **or** an equivalent qualification at NQF Level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes offered on Saturdays.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
ECT108G	Econometrics	(8)	(15)
REC108G	Research Report	(8)	(45)



FIRST SEMESTER

MIC118G	Microeconomics	(8)	(15)
MLE118G	Mathematical Economics	(8)	(15)

SECOND SEMESTER

MAE118G	Macroeconomics	(8)	(15)
---------	----------------	-----	------

plus one of the following electives:

DVE118G	Development Economics	(8)	(15)
ICY118G	Industrial Policy	(8)	(15)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

3.4 MASTER OF ECONOMICS IN COMPARATIVE LOCAL DEVELOPMENT

MEcon (Comparative Local Development) - NQF Level 9 (180 credits)

Qualification type: Structured Master's Degree

Qualification code: MDLD19

SAQA ID: 96753, CHE NUMBER: H16/10786/HEQSF

Campus where offered: Pretoria Campus (Ditsela Place, Hatfield)

REMARKS

a. *Admission requirement(s):*

A Postgraduate Diploma, **or** an Honours Degree, **or** a Bachelor's Degree, **or** an equivalent qualification in Economics, Law, Political Science or Sociology at NQF Level 8 obtained from an accredited South African University, **or** any four-year qualification with honours status at NQF Level 8.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).

Candidates with a baccalaureus technologiae degree at NQF Level 7 in the relevant discipline, will be accepted on condition that they concurrently register for the master's degree with NQF Level 8 bridging modules namely, Advanced Research Methods (ARM118Z - 30 credits) and Political History of South Africa (POH119Z - 30 credits).

b. *Selection criteria:*

Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP). Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

c. *Recognition of Prior Learning (RPL), equivalence and status:*

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

d. *Intake for the qualification:*

January only.

- e. *Presentation:*
Evening classes and research.
- f. *Duration:*
A minimum of two years and a maximum of three years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).
- i. *Re-registration:*
A student may re-register for any re-registration module only with the permission of the Head of the Department. The purpose of the re-registration is to provide students with an opportunity to complete the project only, and not to redo it, should they fail the module.

CURRICULUM

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT
------	--------	-------	--------

FIRST SEMESTER

EAL119M	Economic Approaches to Local Development	(9)	(12)
LAL119M	Legal Approaches to Local Development	(9)	(12)
SAL119M	Socio-Political Approaches to Local Development	(9)	(12)

SECOND SEMESTER

DEP119M	Local Development and Entrepreneurship Policies	(9)	(12)
MVS119M	Management of Diversities in Societies	(9)	(12)
RIG119M	Regional Integration and Multilevel Governance	(9)	(12)

TOTAL CREDITS FOR THE FIRST YEAR: **72**

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT
------	--------	-------	--------

CLD109M	Research Report	(9)	(60)
CLD119R	Research Report (re-registration) (first- or second-semester module, see paragraph i)	(9)	(0)

FIRST SEMESTER

FLD119M	Financial Aspects of Local Development	(9)	(12)
PJG119M	Project Management	(9)	(12)
SLV119M	Sustainable Local Development	(9)	(12)



SECOND SEMESTER

WCL119M WIL in Comparative Local (9) (12)
Development

WCL119R WIL in Comparative Local (9) (0)
Development (re-registration)
*(first-semester module, see
paragraph i)*

TOTAL CREDITS FOR THE SECOND YEAR: **108**

TOTAL CREDITS FOR THE QUALIFICATION: **180**



4. DEPARTMENT OF FINANCE AND INVESTMENT

4.1 DIPLOMA IN FINANCIAL MANAGEMENT

Dip (Financial Management) - NQF Level 6 (360 credits)

Qualification code: DPFC20

SAQA ID: 110419, CHE NUMBER: H/H16/E085CAN

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

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:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

• 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 endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language), 3 for Accounting or 3 for Mathematics or Technical Mathematics or 5 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 **24** (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 endorsement, with at least 50% for English (first additional language) and 40% for Mathematics or 60% for Mathematical Literacy, 40% for Life Orientation (excluded for APS calculation), and 50% for any other three compulsory vocational subjects.



Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least 22 or at least 24 (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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.

- **FOR APPLICANTS WITH QUALIFICATIONS ON THE HIGHER EDUCATION QUALIFICATION SUB-FRAMEWORK (HEQSF) OFFERED BY UNIVERSITIES OF TECHNOLOGY:**

A Higher Certificate in Accounting, or any other equivalent recognised certificate at NQF Level 5. Applicants will be exempted from certain NQF Level 5 modules.

b. Assessment procedure(s):

No further assessment will be done. Please take note that all completed applications received within the published closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

c. Recognition of Prior Learning (RPL), equivalence and status:

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

d. Intake for the qualification:

January only.

e. Presentation:

Day classes.

f. Minimum duration:

Three years.

g. Exclusion and readmission:

See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

h. WIL in Financial Management IB, II Y and III Y (Simulation):

See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

Key to asterisks:

* Information does not correspond to SAQA registration certificate as per SAQA ID: 110419. (The deviations were approved by the Senate meetings of November 2024 and September 2025.)

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ALE125D	Academic Literacy IA (<i>block module</i>)	(5)	(2)	
CPL105X	Computer Literacy*	(5)	(10)	
LFS125X	Life Skills* (<i>block module</i>)	(5)	(2)	

FIRST SEMESTER

BLA115D	Business Law IA	(5)	(12)	
BMA115D	Business Mathematics IA	(5)	(12)	
CAS115D	Communication for Academic Purposes IA	(5)	(10)	
FAA115D	Financial Accounting IA	(5)	(12)	

SECOND SEMESTER

BLB115D	Business Law IB	(5)	(12)	
BSS115D	Business Statistics IB	(5)	(12)	
FAB115D	Financial Accounting IB	(5)	(12)	
IFB115D	Introduction to Finance and Business	(5)	(12)	
WFC115D	WIL in Financial Management IB (Simulation)	(5)	(12)	

TOTAL CREDITS FOR THE FIRST YEAR: **120**

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
WFC206D	WIL in Financial Management II Y (Simulation)	(6)	(24)	WIL in Financial Management IB (Simulation)

FIRST SEMESTER

FAA216D	Financial Accounting IIA	(6)	(12)	Financial Accounting IA Financial Accounting IB
MAC216D	Management Accounting IIA	(6)	(12)	
MIE215D	Micro Economics IA	(5)	(12)	

SECOND SEMESTER

FAB216D	Financial Accounting IIB	(6)	(12)	Financial Accounting IA Financial Accounting IB
FMN216D	Financial Management IIB	(6)	(12)	
MCO215D	Macro Economics IB	(5)	(12)	



plus all modules from one of the following combinations:

For pathway to becoming a Chartered Global Management Accountant (currently only offered on Ga-Rankuwa and Mbombela campuses)

EBE216D	E-Business II (<i>second-semester module</i>)	(6)	(12)	
PTA216D	Principles of Taxation (<i>first-semester module</i>)	(6)	(12)	

or

For pathway to becoming a Certified Financial Analyst (currently only offered on Ga-Rankuwa and Polokwane campuses)

IPM216D	Investment and Portfolio Management I (<i>second-semester module</i>)	(6)	(12)	
IRE216D	Investment Regulatory Environment (<i>first-semester module</i>)	(6)	(12)	Business Mathematics IA Business Statistics IB

TOTAL CREDITS FOR THE SECOND YEAR: **120**

THIRD YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
WFC306D	WIL in Financial Management III Y (Simulation)	(6)	(24)	WIL in Financial Management II Y (Simulation)

FIRST SEMESTER

FAA316D	Financial Accounting IIIA	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
MAC316D	Management Accounting IIIA	(6)	(12)	Management Accounting IIA

SECOND SEMESTER

FAB316D	Financial Accounting IIIB	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
FMN316D	Financial Management IIIB	(6)	(12)	Financial Management IIB
PEF316D	Professional Standards and Ethics for Finance Students IB	(6)	(12)	Business Law IA Business Law IB

plus all modules from one of the following combinations:

For pathway to becoming a Chartered Global Management Accountant (currently only offered on Ga-Rankuwa and Mbombela campuses)

BSG306D	Business Management (<i>year module</i>)	(6)	(24)	
CGV316D	Corporate Governance (<i>first-semester module</i>)	(6)	(12)	

or

For pathway to becoming a Certified Financial Analyst (currently only offered on Ga-Rankuwa and Polokwane campuses)

IPM306D	Investment and Portfolio Management III Y (<i>year module</i>)	(6)	(24)	
---------	--	-----	------	--

RMG316D Risk Management IA (*first-semester module*) (6) (12) Business Law IB

TOTAL CREDITS FOR THE THIRD YEAR: 120

4.2 ADVANCED DIPLOMA IN FINANCIAL MANAGEMENT

AdvDip (Financial Management) - NQF Level 7 (120 credits)

Qualification code: ADFC20

(Specialisation codes for admission and registration: ADFG20 / ADFY20)

SAQA ID: 111430, CHE NUMBER: H/H16/E143CAN

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

REMARKS

- a. *Admission requirement(s):*
A National Diploma: Cost and Management Accounting, **or** a Diploma in Financial Management, **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 (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- 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 (Part 1 of the Prospectus).
- h. *WIL in Financial Management IV (Simulation):*
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
------	--------	-------	--------

FIRST SEMESTER

FGA117V	Financial Management IVA	(7)	(12)
FLM117V	Financial Mathematics IV	(7)	(12)
MAE117V	Macro Economics IV	(7)	(12)

SECOND SEMESTER

FGB117V	Financial Management IVB	(7)	(12)
FOP117V	Financial Operations IV	(7)	(12)
WFC117V	WIL in Financial Management IV (Simulation)	(7)	(12)

plus all modules from one of the following combinations:

For pathway to becoming a Chartered Global Management Accountant (ADFG20) (currently only offered on Ga-Rankuwa and Mbombela campuses)

ENY107V	Enterprise Strategy IV (<i>year module</i>)	(7)	(24)
PFO117V	Performance Operation IV (<i>first-semester module</i>)	(7)	(12)
PMG117V	Performance Management IV (<i>second-semester module</i>)	(7)	(12)

or

For pathway to becoming a Certified Financial Analyst (ADFY20) (currently only offered on Ga-Rankuwa and Polokwane campuses)

IAM107V	Investment Analysis and Management IV (<i>year module</i>)	(7)	(24)
POR107V	Portfolio Management IV (<i>year module</i>)	(7)	(24)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

4.3 POSTGRADUATE DIPLOMA IN FINANCIAL MANAGEMENT

PGDip (Financial Management) - NQF Level 8 (120 credits)

Qualification code: PDFC24

(Specialisation codes for admission and registration: PDFG24 / PDFY24)

SAQA ID: 111247, CHE NUMBER: H/H16/E153CAN

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
An Advanced Diploma in Financial Management, **or** a relevant bachelor's degree, **or** an equivalent qualification at NQF level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).

- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes on Saturdays.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

Key to asterisks:

* Information does not correspond to SAQA registration certificate as per SAQA ID: 111247 (The deviations were approved by the Senate meeting of June 2023.)

YEAR MODULES

CODE	MODULE	NQF-L	CREDIT
FMG108G	Financial Management V	(8)	(24)
RFC108G	Research Methods and Project V*	(8)	(24)

plus all modules from one of the following combinations:

For pathway to becoming a Chartered Global Management Accountant (PDFG24)

BSD108G	Business Strategy V (CMA)	(8)	(24)
EMU108G	Environmental Management Accounting V (CMA)*	(8)	(24)
PMG108G	Performance Management V (CMA)*	(8)	(24)

or

For pathway to becoming a Certified Financial Analyst (PDFY24)

IFI108G	International Finance (CFA)*	(8)	(24)
IPM108G	Investment and Portfolio Management V (CFA)	(8)	(24)
RMG108G	Risk Management V (CFA)*	(8)	(24)

TOTAL CREDITS FOR THE QUALIFICATION: **120**



4.4 DIPLOMA IN FINANCIAL PLANNING

Dip (Financial Planning) - NQF Level 6 (360 credits)

Qualification code: DPFP20

SAQA ID: 110665, CHE NUMBER: H/H16/E086CAN

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.

Selection criteria:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

• **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, endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language), 3 for Accounting or 3 for Mathematics or Technical Mathematics or 5 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 **24** (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 endorsement, with at least 50% for English (first additional language) and 40% for Mathematics or 60% for Mathematical Literacy, 40% for Life Orientation (excluded for APS calculation), and 50% for any other three compulsory vocational subjects.

Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least 22 or at least 24 (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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.

- **FOR APPLICANTS WITH QUALIFICATIONS ON THE HIGHER EDUCATION QUALIFICATION SUB-FRAMEWORK (HEQSF) OFFERED BY UNIVERSITIES OF TECHNOLOGY:**

A Higher Certificate in Accounting, or any other equivalent recognised certificate at NQF Level 5. Applicants will be exempted from equivalent modules on condition that 50% per module was achieved.

- b. Assessment procedure(s):*

No further assessment will be done. Please take note that all completed applications received within the published closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

- c. Recognition of Prior Learning (RPL), equivalence and status:*

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

- d. Intake for the qualification:*

January only.

- e. Presentation:*

Day classes.

- f. Minimum duration:*

Three years.

- g. Exclusion and readmission:*

See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

- h. WIL in Financial Planning (Simulation) I, II and III:*

See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

Key to asterisks:

* Information does not correspond to SAQA registration certificate as per SAQA ID: 110665.
(The deviations were approved by the Senate meetings of November 2024 and September 2025.)

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ACL125X	Academic Literacy I (<i>block module</i>)	(5)	(2)	
CPL105X	Computer Literacy*	(5)	(10)	
FAN105D	Financial Accounting I	(5)	(24)	
LFS125X	Life Skills* (<i>block module</i>)	(5)	(2)	

FIRST SEMESTER

13P115D	Communication for Academic Purposes	(5)	(10)	
FFP115D	Fundamentals of Financial Planning I	(5)	(12)	
MIE115D	Micro Economics	(5)	(12)	

SECOND SEMESTER

BCO115D	Business Communication I	(5)	(12)	
BMS115D	Business Mathematics	(5)	(12)	
MCS115D	Macro Economics	(5)	(12)	Micro Economics
WFP115D	WIL in Financial Planning (Simulation) I	(5)	(12)	

TOTAL CREDITS FOR THE FIRST YEAR: **120**

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
CFF206D	Corporate Finance for Financial Planners II	(6)	(24)	Business Mathematics Financial Accounting I
ETL206D	Estate and Tax Planning II	(6)	(24)	Fundamentals of Financial Planning I
FFP206D	Fundamentals of Financial Planning II	(6)	(24)	Fundamentals of Financial Planning I WIL in Financial Planning (Simulation) I
WFP206D	WIL in Financial Planning (Simulation) II	(6)	(24)	WIL in Financial Planning (Simulation) I

FIRST SEMESTER

MKT215D	Marketing I	(5)	(12)	
---------	-------------	-----	------	--

SECOND SEMESTER

CFP215D	Commercial Law for Financial Planners I	(5)	(12)	
---------	---	-----	------	--

TOTAL CREDITS FOR THE SECOND YEAR: **120**

THIRD YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ETL306D	Estate and Tax Planning III	(6)	(24)	Estate and Tax Planning II
FPL306D	Financial Planning III	(6)	(24)	Fundamentals of Financial Planning II
RFP306D	Risk and Insurance for Financial Planners III	(6)	(24)	Fundamentals of Financial Planning I
WFP306D	WIL in Financial Planning (Simulation) III	(6)	(24)	WIL in Financial Planning (Simulation) II

FIRST SEMESTER

FPP315D	Financial Planning Practice and Ethics III	(5)	(12)	Fundamentals of Financial Planning I
---------	--	-----	------	--------------------------------------

SECOND SEMESTER

CDE316D	Credit and Debt Management III	(6)	(12)	Fundamentals of Financial Planning I
---------	--------------------------------	-----	------	--------------------------------------

TOTAL CREDITS FOR THE THIRD YEAR: **120**

TOTAL CREDITS FOR THE QUALIFICATION: **360**

4.5 ADVANCED DIPLOMA IN FINANCIAL PLANNING

AdvDip (Financial Planning) - NQF Level 7 (120 credits)

Qualification code: ADFP20

SAQA ID: 112125, CHE NUMBER: H/H16/E/150CAN

Campus where offered: Ga-Rankuwa Campus

REMARKS

- Admission requirement(s):**
A Diploma in Financial Planning, 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 (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- Recognition of Prior Learning (RPL), equivalence and status:**
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- Intake for the qualification:**
January only.



- e. *Presentation:*
Day classes. Saturday classes are offered to working students on Ga-Rankuwa Campus.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *WIL Financial Planning IV (Simulation):*
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
WFP107V	WIL in Financial Planning IV (Simulation)	(7)	(24)	

FIRST SEMESTER

ABM117V	Advanced Business Communication IVA	(7)	(12)	
AMA117V	Asset Management IVA	(7)	(12)	
ETL117V	Estate and Tax Planning IVB	(7)	(12)	
FIA117V	Finance IVA	(7)	(12)	

SECOND SEMESTER

AMB117V	Asset Management IVB	(7)	(12)	Asset Management IVA
FIB117V	Finance IVB	(7)	(12)	
RMG117V	Risk Management IVB	(7)	(12)	
RTP117V	Retirement Planning IVB	(7)	(12)	

TOTAL CREDITS FOR THE QUALIFICATION: **120**

4.6 POSTGRADUATE DIPLOMA IN FINANCIAL PLANNING

PGDip (Financial Planning) - NQF Level 8 (120 credits)

Qualification code: PDFP21

SAQA ID: 111317, CHE NUMBER: H/H16/E151CAN

Campus where offered: Ga-Rankuwa Campus

Please note that this programme will have no new intakes for 2026.

REMARKS

- a. *Admission requirement(s):*
An Advanced Diploma in Financial Planning, **or** a bachelor's degree, **or** an equivalent qualification at NQF Level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).

- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes offered on Saturdays.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

YEAR MODULES

CODE	MODULE	NQF-L	CREDIT
CFM108G	Corporate Financial Management V	(8)	(24)
CSS108G	Case Studies V	(8)	(24)
FPV108G	Financial Planning Environment V	(8)	(24)
PNM108G	Personal Financial Management V	(8)	(24)
RFR108G	Research Project V	(8)	(24)
TOTAL CREDITS FOR THE QUALIFICATION:			120

4.7 MASTER OF BUSINESS STUDIES IN FINANCE

MBusiness Studies (Finance) - NQF Level 9 (180 credits)

Qualification code: MDBF19

SAQA ID: 96895, CHE NUMBER: H16/10788/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A Postgraduate Diploma, **or** an Honours Degree, **or** a Bachelor's Degree, **or** an equivalent qualification in Cost and Management Accounting, Financial Information Systems, Financial Management, Financial Planning, or Public Finance at NQF Level 8 obtained from an accredited South African university.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).



- b. *Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January and July.
- e. *Presentation:*
Research.
- f. *Duration:*
A minimum of one year and a maximum of three years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

CODE	MODULE	NQF-L	CREDIT
FIN109M	Dissertation: Finance	(9)	(180)
FIN109R	Dissertation: Finance (re-registration)	(9)	(0)
FIN119R	Dissertation: Finance (re-registration) (semester module)	(9)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			180

4.8 DOCTOR OF BUSINESS STUDIES

DBusiness Studies - NQF Level 10 (360 credits)

Qualification code: DDBU19

(Specialisation code for admission and registration: DDBF19)

SAQA ID: 102025, CHE NUMBERS: H16/11152/HEQSF, H16/10790/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A master's degree or magister technologiae in the fields of Accounting, Auditing, Finance or related fields obtained from an accredited South African university.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).

- b. *Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January and July.
- e. *Presentation:*
Research.
- f. *Duration:*
A minimum of two years and a maximum of five years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

The modules offered within the Doctor of Business Studies differ between departments. Please refer to the contents (page 5) to see which of the other departments within the faculty offer this programme.

CODE	MODULE	NQF-L	CREDIT
FI1010O	Thesis: Finance	(10)	(360)
FI1010R	Thesis: Finance (re-registration)	(10)	(0)
FI1110R	Thesis: Finance (re-registration) (semester module)	(10)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			360



5. DEPARTMENT OF PUBLIC SECTOR FINANCE

5.1 DIPLOMA IN PUBLIC FINANCE

Dip (Public Finance) - NQF Level 6 (360 credits)

Qualification code: DPPF20

SAQA ID: 110046, CHE NUMBER: H/H16/E081CAN

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

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:

Applicants are assessed according to a formula for academic merit, based on scholastic performance. The formula for academic merit is as follows:

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

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **22**.

• **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, endorsement or an equivalent qualification, with an achievement level of at least 4 for English (home language or first additional language), 4 for Accounting or 3 for Mathematics or Technical Mathematics or 5 for Mathematical Literacy.

Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) of at least **23** (with Accounting), or at least **22** (with Mathematics or Technical Mathematics), or at least **24** (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 endorsement, with at least 50% for English (first additional language) and 40% for Mathematics or 60% for Mathematical Literacy, 40% for Life Orientation (excluded for APS calculation), and 50% for any other three compulsory vocational subjects.

Selection criteria:

To be considered for this qualification, applicants must have an Admission Point Score (APS) at least **22** (with Mathematics), or at least **24** (with Mathematical Literacy). Life Orientation is excluded for APS calculation.

- **FOR APPLICANTS WITH A NATIONAL N DIPLOMA AS PUBLISHED IN REPORT 191 (NATED), 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 (Report 191 (Nated), N4/N5/N6) at NQF Level 5, 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.

- **FOR APPLICANTS WITH QUALIFICATIONS ON THE HIGHER EDUCATION QUALIFICATION SUB-FRAMEWORK (HEQSF) OFFERED BY UNIVERSITIES OF TECHNOLOGY:**

A Higher Certificate in Accounting, or any other equivalent recognised certificate at NQF Level 5. Applicants will be exempted from equivalent modules on condition that 50% per module was achieved.

b. *Assessment procedure(s):*

No further assessment will be done. Please take note that all completed applications received within the published closing dates will be ranked. Only the top-ranked applicants will be selected according to the Student Enrolment Plan (SEP). Preference would be given to first-time entering students. Once a programme is full, a waiting list will be created to provide an opportunity for applicants to fill the places of those who did not register on time. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

c. *Recognition of Prior Learning (RPL), equivalence and status:*

Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).

d. *Intake for the qualification:*

January only.

e. *Presentation:*

Day classes.

f. *Minimum duration:*

Three years.

g. *Exclusion and readmission:*

See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

h. *WIL in Public Finance I, II and III (Simulation):*

See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

Key to asterisks:

* Information does not correspond to SAQA registration certificate as per SAQA ID: 110046.
(The deviations were approved by the Senate meetings of November 2024 and September 2025.)

FIRST YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ACL125X	Academic Literacy I (<i>block module</i>)	(5)	(2)	
CPL105X	Computer Literacy*	(5)	(10)	
LFS125X	Life skills* (<i>block module</i>)	(5)	(2)	
PFA105D	Public Finance Administration I	(5)	(20)	
WPF105D	WIL in Public Finance I (Simulation)	(5)	(20)	

FIRST SEMESTER

CUA115X	Communication for Academic Purposes I	(5)	(10)	
FAA115D	Financial Accounting IA	(5)	(12)	
PFM115D	Public Finance Management I	(5)	(10)	

SECOND SEMESTER

ADC115D	Advanced Communication I	(5)	(12)	
FAB115D	Financial Accounting IB	(5)	(12)	
PFC115D	Public Finance and Accounting I	(5)	(10)	

TOTAL CREDITS FOR THE FIRST YEAR: **120**

SECOND YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
ASY206D	Public Accounting Systems II	(6)	(10)	Computer Literacy I
WPF206D	WIL in Public Finance II (Simulation)	(6)	(20)	WIL in Public Finance I (Simulation)

FIRST SEMESTER

AUA216D	Auditing IIA	(6)	(12)	Financial Accounting IA Financial Accounting IB
FAA216D	Financial Accounting IIA	(6)	(12)	Financial Accounting IA Financial Accounting IB
PFM216D	Public Finance Management II	(6)	(10)	Public Finance Management I

SECOND SEMESTER

AUB216D	Auditing IIB	(6)	(12)	Financial Accounting IA Financial Accounting IB
FAB216D	Financial Accounting IIB	(6)	(12)	Financial Accounting IA Financial Accounting IB
MCN215D	Macro Economics I	(5)	(12)	
PFC216D	Public Finance and Accounting II	(6)	(8)	Public Finance and Accounting I
PFW215D	Public Finance Law II	(5)	(12)	

TOTAL CREDITS FOR THE SECOND YEAR: **120**

THIRD YEAR

CODE	MODULE	NQF-L	CREDIT	PREREQUISITE MODULE(S)
PFM306D	Public Finance Management III	(6)	(18)	Public Finance Management II
PPS306D	Professional Standards and Ethics in Public Sector I	(6)	(12)	
WPF306D	WIL in Public Finance III (Simulation)	(6)	(20)	WIL in Public Finance II (Simulation)

FIRST SEMESTER

AUA316D	Auditing IIIA	(6)	(12)	Auditing IIA Auditing IIB
FAA316D	Financial Accounting IIIA	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
TAX315D	Taxation I	(5)	(12)	Financial Accounting IA Financial Accounting IB

SECOND SEMESTER

AUB316D	Auditing IIIB	(6)	(12)	Auditing IIA Auditing IIB
FAB316D	Financial Accounting IIIB	(6)	(12)	Financial Accounting IIA Financial Accounting IIB
PFW316D	Public Finance Law III	(6)	(10)	Public Finance Law II

TOTAL CREDITS FOR THE THIRD YEAR: **120**

TOTAL CREDITS FOR THE QUALIFICATION: **360**

5.2 ADVANCED DIPLOMA IN PUBLIC FINANCE

AdvDip (Public Finance) - NQF Level 7 (120 credits)

Qualification code: ADPF20

SAQA ID: 110079, CHE NUMBER: H/H16/E141CAN

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

REMARKS

- a. *Admission requirement(s):*
A Diploma in Public Finance, **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 (Part 1 of the Prospectus).

- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.



- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes on Ga-Rankuwa Campus and evening classes on Mbombela and Polokwane campuses. Certain modules might be offered during Saturdays on Mbombela Campus.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *WIL Public Finance IV (Simulation):*
See Chapter 5 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
PFM107V	Public Finance Management IV	(7)	(20)
PFW107V	Public Finance Law IV	(7)	(20)
PPS107V	Professional Standards and Ethics in Public Sector IV	(7)	(12)
WPF107V	WIL in Public Finance IV (Simulation)	(7)	(20)

FIRST SEMESTER

AUA117V	Auditing IVA	(7)	(12)
PFI117V	Office Practice and Interpersonal Relations IV	(7)	(12)

SECOND SEMESTER

AUB117V	Auditing IVB	(7)	(12)
RPF117V	Research Principles in Public Finance IV	(7)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

5.3 POSTGRADUATE DIPLOMA IN PUBLIC FINANCE

PGDip (Public Finance) - NQF Level 8 (120 credits)

Qualification code: PDPF21

SAQA ID: 111466, CHE NUMBER: H/H16/E155CAN

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

Please note that this programme is currently only offered on Ga-Rankuwa Campus.

REMARKS

- a. *Admission requirement(s):*
An Advanced Diploma in Public Finance, **or** a Baccalaureus Technologiae: Finance and Accounting (Public), **or** a Baccalaureus Technologiae: Local Government Finance, **or** a relevant a bachelor's degree, an equivalent qualification at NQF Level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- 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 an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes offered on Saturdays at Ga-Rankuwa Campus only.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
PFC108G	Public Finance and Accounting V	(8)	(12)
PFM108G	Public Finance Management V	(8)	(12)
PPS108G	Professional Standards and Ethics in Public Sector V	(8)	(24)
RPF108G	Research in Public Finance V	(8)	(24)

FIRST SEMESTER

AUA118G	Auditing VA	(8)	(12)
PFW118G	Public Finance Law V	(8)	(12)



SECOND SEMESTER

AUB118G	Auditing VB	(8)	(12)
PFI118G	Office Practice and Interpersonal Relations V	(8)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

5.4 MASTER OF BUSINESS STUDIES IN FINANCE

MBusiness Studies (Finance) - NQF Level 9 (180 credits)

Qualification code: MDBF19

SAQA ID: 96895, CHE NUMBER: H16/10788/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A Postgraduate Diploma, **or** an Honours Degree, **or** a Bachelor's Degree, **or** an equivalent qualification in Cost and Management Accounting, Financial Information Systems, Financial Management, Financial Planning, or Public Finance at NQF Level 8 obtained from an accredited South African university.
- Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- b. *Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January and July.
- e. *Presentation:*
Research.
- f. *Duration:*
A minimum of one year and a maximum of three years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).

CURRICULUM

CODE	MODULE	NQF-L	CREDIT
FIN109M	Dissertation: Finance	(9)	(180)
FIN109R	Dissertation: Finance (re-registration)	(9)	(0)
FIN119R	Dissertation: Finance (re-registration) (semester module)	(9)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			180

5.5 DOCTOR OF BUSINESS STUDIES

DBusiness Studies - NQF Level 10 (360 credits)

Qualification code: DDBU19

(Specialisation code for admission and registration: DDBF19)

SAQA ID: 102025, CHE NUMBERS: H16/11152/HEQSF, H16/10790/HEQSF

Campus where offered: Ga-Rankuwa Campus

REMARKS

- a. *Admission requirement(s):*
A master's degree or magister technologiae in the fields of Accounting, Auditing, Finance or related fields obtained from an accredited South African university. Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations (Part 1 of the Prospectus).
- b. *Selection criteria:*
Admission will be subject to approval of a research topic by the Departmental Research Committee (DRC). All applicants are required to submit a research abstract and all other supporting documentation to the department. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP) as well as supervisory capacity. Applicants will be informed of their status per an official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
Information on the rules and the process to follow is available in Chapter 30 of Students' Rules and Regulations (Part 1 of the Prospectus).
- d. *Intake for the qualification:*
January and July.
- e. *Presentation:*
Research.
- f. *Duration:*
A minimum of two years and a maximum of five years.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations (Part 1 of the Prospectus).
- h. *Rules on postgraduate studies:*
See Chapter 8 of Students' Rules and Regulations (Part 1 of the Prospectus).



CURRICULUM

The modules offered within the Doctor of Business Studies differ between departments. Please refer to the contents (page 5) to see which of the other departments within the faculty offer this programme.

CODE	MODULE	NQF-L	CREDIT
FI1010O	Thesis: Finance	(10)	(360)
FI1010R	Thesis: Finance (re-registration)	(10)	(0)
FI1110R	Thesis: Finance (re-registration) (semester module)	(10)	(0)
TOTAL CREDITS FOR THE QUALIFICATION:			360

SECTION B: 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 relevant academic department or in the study guide that applies to a particular module. At the time of publication, the syllabus content was defined as follows:

A

ACADEMIC LITERACY I (ACL125X)

CONTINUOUS ASSESSMENT

ACADEMIC LITERACY IA (ALE125D)

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)

ADVANCED BUSINESS COMMUNICATION A (ABK118G)

1 X 3-HOUR PAPER

(Module custodian: Department of Auditing)

The purpose of the module is to enable a student to advance his/her knowledge and skills in aspects of communication principles to gain an insight into effective and efficient communication; Demonstrate advanced skills in utilising internal organisational communication channels, to organise, present and facilitate internal auditing processes and findings, for example meetings and e-mails; Demonstrate the ability to make advanced oral presentations to internal audit stakeholders, for example, clerks, audit manager, head of Human Resources and the Board of Directors or its committees; Demonstrate the ability to present findings in a report format and critically evaluate internal audit reports in terms of the appropriate language usage, register and style; Apply a set of personal management strategies to meet the requirements for time management, stress management, productive conflict resolution and application of ethical conduct. (Total notional time: 120 hours)

ADVANCED BUSINESS COMMUNICATION IVA (ABM117V)

1 X 3-HOUR PAPER

(Module custodian: Department of Finance and Investment)

Building blocks of effective messages; the communication process; communicating across cultures; employment seeking skills; proposals and reports; and communicating across cultures. (Total notional time: 120 hours)

ADVANCED COMMUNICATION I (ADC115D)

1 X 3-HOUR PAPER

(Module custodian: Department of Auditing)

Written communication (meeting procedures, structure and writing reports, editing of reports); and Oral communication (interpretation of complex verbal communication, presentation skills for complex and sensitive topics and issues and conveying alternative viewpoints). (Total notional time: 120 hours)

ADVANCED INTERNAL AUDITING A (AIA118G)

1 X 3-HOUR PAPER

(Module custodian: Department of Auditing)

Integrated in-depth knowledge and understanding of the frameworks, tools and techniques necessary for the professional practice of internal auditing. On completion of this module, the student will be able to interpret and apply relevant components of the professional practices framework for internal audit within situational contexts. (Total notional time: 120 hours)

ADVANCED INTERNAL AUDITING B (AIB118G)

1 X 3-HOUR PAPER

(Module custodian: Department of Auditing)

Tools and techniques to coordinate the internal audit efforts with the external auditor, regulatory oversight bodies, and other internal assurance functions, and potential reliance on other assurance providers; Emerging regulatory issues (King IV report and other changes); COSO framework on ERM Integrating and ERM as a performance tool. On completion of this module, a student will be able to interpret emerging regulatory issues to ensure compliance and apply ERM to add value to an organisation's operations. (Total notional time: 120 hours)



AUDITING IA (ATA216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

External Audit and its postulates. Foundation for auditing principles and practice. Auditing as a professional career choice. The South African Institute of Chartered Accountants (SAICA) code of ethics. Basic business structures, how a business operates and various cycles within a business, illustrating key business concepts like objectives, risks and controls and various operational activities within a business. Development of critical thinking skills in real-life scenarios and how to work independently. (Total notional time: 120 hours)

AUDITING IB (ATB216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Foundation for internal auditing principles and practice, with its primary focus on internal audit. Internal auditing as a professional career choice. The Institute of Internal Audit (IIA) code of ethics. Basic business structures, how a business operates and various cycles within a business illustrating key business concepts like objectives, risks and controls and various operational activities within a business. Development of critical thinking skills in real-life scenarios and how to work independently. The different role players in a business and the internal auditor's role and interaction with these various key role players. (Total notional time: 120 hours)

AUDITING IIA (AUA215D, AUA216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

External Audit and its postulates. Foundation for auditing principles and practice. Auditing as a professional career choice. The South African Institute of Chartered Accountants (SAICA) code of ethics. Basic business structures, how a business operates and various cycles within a business illustrating key business concepts like objectives, risks and controls and various operational activities within a business. Development of critical thinking skills in real-life scenarios and how to work independently. (Total notional time: 120 hours)

AUDITING IIB (AUB215D, AUB216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Foundation for internal auditing principles and practice, with its primary focus on internal audit. Internal auditing as a professional career choice. The Institute of Internal Audit (IIA) code of ethics. Basic business structures, how a business operates and various cycles within a business illustrating key business concepts like objectives, risks and controls and various operational activities within a business. Development of critical thinking skills in real-life scenarios and how to work independently. The different role players in a business and the internal auditor's role and interaction with these various key role players. (Total notional time: 120 hours)

AUDITING IIIA (AUA316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Professional standards, methodologies and processes applied by auditors in their work. Students will also be exposed to the Code of Professional Conduct for auditors. They will learn methodologies to be applied to gather audit evidence that should enable them to express audit opinions on the information contained in the financial statements. The student will also be exposed to the South African tax legislation and corporate law. (Total notional time: 120 hours)

AUDITING IIIB (AUB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

The essential objective of the module is to help students fully grasp professional standards, methodologies and processes applied by auditors in their work. Students will also be exposed to the Code of Professional Conduct for auditors. Students will learn methodologies to be applied to gather audit evidence that should enable them to express audit opinions on the information contained in the financial statements. The students will also be exposed to the South African tax legislation and corporate law as well as elements of conducting an external audit on a company's financial statements and control environments. (Total notional time: 120 hours)

AUDITING IVA (AUA117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

This module explains the critical role and importance of the external audit function in the public sector to students. The module explores a broad understanding of the public sector mandate, financial management legislations (Public Finance Management Act, 1999 (Act No. 1 of 1999) and Municipal Finance Management Act, 2003 (Act No. 53 of 2003)), the Constitutional mandate of the Supreme Audit Institution, the audit process (with specific focus on the audit of financial statements, compliance with laws and regulations; and the audit of performance predetermined objectives and the performance information), and the audit evidence. External audit function in the public sector builds public confidence in the use of public funds and assets. It supports the governments (at national, provincial, and local levels – including the public entities) to exercise their responsibilities for the use of public resources for service delivery to citizens. (Total notional time: 120 hours)

AUDITING IVB (AUB117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

This module explains the critical role and importance of identifying risks during the audit process in the public sector to students. The module explores a broad understanding of the risk management framework that is aligned with objectives in the public sector, the risk management structure and reporting lines, and the role that internal audit, external audit and fraud prevention play in the process. An understanding of the tools and techniques to categorise and document the identified risks, the severity rating of the risks, monitoring, review and report on the risk profile and actions taken to manage risks that will form part of the audit function in the public sector. Preventing risks is critical to the smooth functioning of the public service institutions – and thereby builds public confidence in the use of public funds and assets. It supports the governments (at national, provincial and local levels, including the public entities) to exercise their responsibilities for the use of public resources for service delivery to citizens. (Total notional time: 120 hours)

AUDITING VA (AUA118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

The role of auditing in the public sector environment. Fundamental tools for the auditing, governance, risk management and financial management in organisations, including public entities or environment pertaining to both the Municipal Finance Management Act, 2003 (Act No. 53 of 2003) and the Public Finance Management Act, 1999 (Act No. 1 of 1999) are presented. This module will also assist the students in developing an appreciation of the auditable areas by the Auditor-General in the public institutions with regard to financial information (laws; Acts; Standards – GRAP Frameworks; Circulars – Treasury regulations (updates)) and performance information (Strategic plan; operating plan and budgeting; and performance indicators). (Total notional time: 120 hours)

AUDITING VB (AUB118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

The formal processes to identify, assess, manage and monitor risks in a complex public sector environment. This module will assist the students with a rationale to consolidate and deepen their expertise in various areas of operational and strategic risks. The module intends to broaden the students' understanding of the various assurance providers regarding the role of the assessment of governance and the mandate of both performance audit committees and the risk and audit committees in the public sector. The module also considers that both executive authority and management are responsible for designing control activities to mitigate and monitor the effective functioning of risks within public institutions. (Total notional time: 120 hours)

AUDIT SOFTWARE SYSTEMS I (ASS316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

An introduction to the availability of Generalised Audit Software (GAS) in conducting internal audit engagements in an effective and efficient manner. Upon successful completion, the student will have introductory knowledge and skills regarding the main audit software systems that are available to the internal auditor or internal audit function in conducting audits in a business era that is dominated by significant volumes of data. (Total notional time: 120 hours)

AUDIT SOFTWARE SYSTEMS IVA (ASA117V)**CONTINUOUS ASSESSMENT****AUDIT SOFTWARE SYSTEMS IVB (ASB117V)****CONTINUOUS ASSESSMENT****(Module custodian: Department of Auditing)**

Technology plays an increasingly important role in the way in which internal audit is practiced today. The overall outcome of this module will be to equip students with an understanding of the fundamentals of using an Audit Systems Software Tool for the conduct of internal audits in an efficient manner, especially in control environments of today that are dominated by large volumes of transactions. (Total notional time: 120 hours)



ASSET MANAGEMENT IVA (AMA117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Securities (shares, bonds and other securities) and other assets (such as real estate) to meet specified investment goals for the benefit of the investors. Core content includes Investment principles; Investment objectives, constraints and suitability; Behavioural finance, and Asset classes and securities. (Total notional time: 120 hours)

ASSET MANAGEMENT IVB (AMB117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Returns on assets considering the client's requirements and restrictions and life objectives, as well as to understand: various types of securities traded in financial markets, investment theory and practice, portfolio construction and management, and investment strategies and tactics. (Total notional time: 120 hours)

B**BUSINESS COMMUNICATION (BCO108G)****1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Strong communication skills are essential in all aspects of life. As leaders, co-workers, team members, and in the multiple roles we play both professionally and personally, communication is the key to success. The purpose of the advanced business communication module is to get a message across to others that involves both the sender and the receiver of the message from a business perspective. A message is only successful when both the sender and the receiver perceive it in the same way. (Total notional time: 240 hours)

BUSINESS COMMUNICATION I (BCO115D)**1 X 3-HOUR PAPER****BUSINESS COMMUNICATIONS I (BCS115D)****1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

The purpose of the module is to demonstrate the competency and the ability to present and communicate complex information in business management in a reliable, effective and coherent manner using both oral and written communication for academic purposes. (Total notional time: 120 hours)

BUSINESS INFORMATION SYSTEMS I (BIY115D)**CONTINUOUS ASSESSMENT****BUSINESS INFORMATION SYSTEM IA (BIA215D)****CONTINUOUS ASSESSMENT****BUSINESS INFORMATION SYSTEM IB (BIB215D)****CONTINUOUS ASSESSMENT****(Module custodian: End User Computing Unit)**

This module provides skills in gaining experience and working with intermediate spreadsheets functions, advanced features of word processing software, Outlook features as well as database design, implementation and maintenance. (Total notional time: 120 hours for BIY115D, and 60 hours for BIA215D and BIB215D)

BUSINESS LAW I (BLW215D)**1 X 3-HOUR PAPER****BUSINESS LAW IA (BLA115D)****1 X 3-HOUR PAPER****BUSINESS LAW IB (BLB115D)****1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

This module covers the South African legal system, with the purpose to equip students with detailed knowledge, skills, attitudes and competencies to analyse and solve basic problems relating to the general principles of the law of contract and to specific contracts and other aspects of commercial law in South Africa. South African legal systems, principles of law of contracts. (Total notional time: 120 hours)

BUSINESS MANAGEMENT (BSG306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Management and Entrepreneurship)**

This module involves the role of business in society and explains how a business organisation in a market economy employs the various resources of a nation; an understanding of the internal and external environmental factors that can either help or hinder the development of business are discussed; and the importance of management in the business organisation and the four fundamental management tasks of the management process are explained. (Total notional time: 240 hours)

BUSINESS MANAGEMENT I (BSM115D)**1 X 3-HOUR PAPER****(Module custodian: Department of Management and Entrepreneurship)**

An in-depth analysis of a variety of concepts, theories, facts and analytical procedures, techniques and modules. A number of issues are addressed, such as entrepreneurship and SMMEs in perspective, basic business concepts and the business environment, feasibility and viability study, business plan, setting up a business and corporate social responsibilities. (Total notional time: 120 hours)

BUSINESS MATHEMATICS (BMS115D)**1 X 3-HOUR PAPER****BUSINESS MATHEMATICS I (BMD115D)****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 interest calculations using numbers, ratios, exponential formulas, graphs, sequences and series and simple and compound interest calculations. (Total notional time: 120 hours)

BUSINESS MATHEMATICS IA (BMA115D)**1 X 3-HOUR PAPER****(Module custodian: Department of Mathematics and Statistics)**

The application of key financial calculations. The module will equip students with the ability to perform calculations. Furthermore, the module will provide students with knowledge of the application of interest calculations. After the completion of the module, students should be able to solve real-world problems. basics of arithmetic, ratio calculations, exponents, manipulation of formulas, graphs, sequence and series, simple and compound interest, annuities. (Total notional time: 120 hours)

BUSINESS STATISTICS IB (BSS115D)**1 X 3-HOUR PAPER****(Module custodian: Department of Mathematics and Statistics)**

Descriptive statistics, Correlation and regression, probability and sampling. (Total notional time: 120 hours)

BUSINESS STRATEGY V (CMA) (BSD108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module provides students with principles and techniques for managing strategic plans, development of strategic alternatives, selection of appropriate alternatives, implementation of strategies, and competitive strategies and dynamics. (Total notional time: 240 hours)

C**CASE STUDIES V (CSS108G)****1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Critical thinking, making decisions and integrating among the Curriculum Components (Principles and Practices of Financial Planning, Financial Management, Asset Management, Risk Management, Tax Planning, Retirement Planning and Estate Planning) while developing strategies, recommendations and financial plans for clients using real-world situations and facts. (Total notional time: 240 hours)

COMMERCIAL LAW IA (CWA215D, CWC215D)**1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

This module prepares the student to gain a general understanding of the South African legal system and to equip the student with detailed knowledge, skills, attitudes, and competencies to analyse and solve basic problems relating to the general principles of the law of contract and to specific contracts and other aspects of commercial law in South Africa. (Total notional time: 60 hours for CWA215D and 120 hours for CWC215D)

COMMERCIAL LAW IB (CWB215D)**1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

The module provides the student with knowledge of Specific Contracts; the National Credit Act, 2005 (Act No. 34 of 2005); the Consumer Protection Act, 2008 (Act No. 68 of 2008); Introduction to the Law of Insolvency; and Different Business Entities and the concept of Legal Personality. (Total notional time: 60 hours)

COMMERCIAL LAW IIA (CWA316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

The module provides the students with knowledge of the Companies Act, 2008 (Act No. 71 of 2008) and Companies Regulations 2011, Purpose, application and formation of companies; Company records; Capitalisation of profit companies and the registration and transfer of securities; Governance of companies; Public offerings of company securities; and Directors. (Total notional time: 60 hours)



COMMERCIAL LAW IIB (CWB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

The module provides the students with knowledge of the Companies Act, 2008 (Act No. 71 of 2008) and Companies Regulations 2011, enhanced accountability and transparency, company secretary, fundamental transactions; business rescue; compromise with creditors, winding up and deregistration; regulatory agencies; remedies and enforcement; conversion of close corporations into companies; and capital selecta of legislation applicable to companies. (Total notional time: 60 hours)

COMMERCIAL LAW FOR FINANCIAL PLANNERS I (CFP215D)**1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

Nature and extent of South African law, the sources of law, the South African Judiciary, introduction to the law of contract and basic concepts, serious intention, communication consensus, factors influencing consensus. Capacity to perform juristic acts as a requirement for the formation of a contract, possibility of performance as a requirement for the formation of a contract (physical and legal impossibility), and Formalities required for a valid contract, The parties to a contract and contents of a contract, Breach of contract, Remedies for breach of contract, Termination of the contract and Contract of sale. (Total notional time: 120 hours)

COMMUNICATION FOR ACADEMIC PURPOSES (13P115D)**1 X 3-HOUR PAPER****COMMUNICATION FOR ACADEMIC PURPOSES I (CUA115X)****1 X 3-HOUR PAPER****COMMUNICATION FOR ACADEMIC PURPOSES IA (CAS115D, CAU115D)****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 essential for effective communication in various situations, including small groups to avoid unproductive conflict and a multicultural context. (Total notional time: 100 hours)

COMPUTER LITERACY (CPL105X)**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)

CORPORATE FINANCE FOR FINANCIAL PLANNERS II (CFF206D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Theoretical knowledge of the role and environment of managerial finance, analysis of financial statements, time value of money, and introduction of risk and return. (Total notional time: 240 hours)

CORPORATE FINANCIAL MANAGEMENT V (CFM108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module prepares the student to develop strategies and use techniques to optimise returns on assets considering the client's requirements and constraints and life objectives, as well as to understand various types of securities traded in financial markets, investment theory and practice, portfolio construction and management, and investment strategies and tactics. (Total notional time: 240 hours)

CORPORATE GOVERNANCE (CGV316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

The purpose of this module is to prepare students with an understanding of the principles and techniques in Financial Management, which are applicable in public, private and non-profit organisations. (Total notional time: 120 hours)

CORPORATE GOVERNANCE I (CGV115D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Principles of corporate governance as espoused in the King Report on Corporate Governance in South Africa and to apply these insights to simple case studies based on the business environment; Governance prescripts of relevant legislation in South Africa; The identification and making of basic recommendations for the mitigation of risks in a business environment; Ethical decision-making regarding the professional code of ethics and conduct of the Institute of Internal Auditors. (Total notional time: 120 hours)

CORPORATE LAW III (COW117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Law, Safety and Security Management)**

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)

CREDIT AND DEBT MANAGEMENT III (CDE316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Credit types, using credit cards/revolving credit for emergency funding, appropriate and inappropriate uses and level of debt and approaches to debt management. (Total notional time: 120 hours)

D**DEVELOPMENT ECONOMICS (DVE117V)****1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents how developing economies are transformed from stagnation to growth and from low-income to high-income status and overcome problems of absolute poverty. Topics covered in this module include: the concept of economic development, comparative economic development issues, classic theories of economic growth and development, contemporary models of development and underdevelopment, poverty, inequality, and the theory of human capital. (Total notional time: 120 hours)

DEVELOPMENT ECONOMICS (DVE118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The purpose of this module is to make students familiar with the economics of less developed countries and the ways that theoretical and empirical methodologies can be used to analyse some of these countries' economic problems. This module enables students to develop the skills required to generate original research in the field of development economics. Towards this end, students will internalise important prevailing strands in the existing literature and work on developing, organising, and conveying original insights that build on these ideas through written work. (Total notional time: 150 hours)

E**E-BUSINESS II (EBE216D)****1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The module is designed to enable the student to gain an in-depth knowledge of how to apply the principles and practice of e-business to a small-to-medium enterprise. The Core content of the module includes E-Business Environment, E-Business Design and Management, Application Service Providers, Customer Relationship Management, E-Procurement and Supply Chain Management, Payment Systems and Security Environment. (Total notional time: 120 hours)

ECONOMETRICS (ECT108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The purpose of this module is to familiarise students with advanced topics in Econometrics. The module employs Econometrics software packages and emphasises practical laboratory sessions over and above normal lectures and tutorials. The module includes the following advanced topics in econometrics: pooling cross sections across time (such as simple panel data methods), advanced panel data methods, instrumental variables estimation and two-stage least squares, simultaneous equations models, limited dependent variable models and sample selection corrections, and advanced time series topics. (Total notional time: 150 hours)

ECONOMETRICS I (ECT215D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents simple and multiple regression models and estimation techniques, the normality assumption in econometric modelling, multicollinearity, heteroscedasticity and autocorrelation, model specification, diagnostic testing and data management, introductory econometric modelling techniques such as ordinary least squares, the use of dummy variable regression models as well as regression models that use qualitative responses. Furthermore, the module introduces students to the use of Econometrics software packages and emphasises practical laboratory sessions over and above normal lectures and tutorials. (Total notional time: 120 hours)



ECONOMETRICS II (ECT316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The module covers the matrix algebraic approach to regression analysis, the normality assumption in econometric modelling, the two-variable regression model and its estimation, multiple regression analysis, estimation and inference, multicollinearity, heteroscedasticity and autocorrelation, time series econometrics and forecasting, as well as the intermediate econometric modelling techniques such as dynamic econometric models like the Autoregressive and Distributed-Lag Models (ARDL), nonlinear regression models, cointegration analysis, as well as panel data regression models. (Total notional time: 120 hours)

ECONOMIC APPROACHES TO LOCAL DEVELOPMENT (EAL119M)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

Exploring the conditions for economic development, focusing on innovation systems theory. (Total notional time: 120 hours)

ENTERPRISE STRATEGY IV (ENY107V)**1 X 3-HOUR PAPER****(Module custodian: Department of Management and Entrepreneurship)**

The purpose of this module is to provide students with the competencies, knowledge and skills needed to apply, analyse and critically evaluate the formulation and implementation of the overall strategy of the organisation. Students should be able to: Demonstrate a thorough knowledge of the internal and external environments of an organisation; Demonstrate a thorough knowledge of Porter's Five Forces Model for industry analyses; Demonstrate a thorough knowledge of generic strategies and the various types of strategies; Demonstrate a thorough knowledge of the process to develop a strategic plan for the organisation; Demonstrate a thorough knowledge of the processes to implement and evaluate a strategy. (Total notional time: 240 hours)

ENVIRONMENTAL MANAGEMENT ACCOUNTING V (CMA) (EMU108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module examines the importance of environmental, social and sustainability issues to organisations and the accountancy profession. (Total notional time: 240 hours)

ESTATE AND TAX PLANNING II (ETL206D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Knowledge of basic estate and tax planning principles within the context of South African legislation, this includes role players and fiduciary services, regulatory compliance with key legislation, marriage and divorce law, income tax, capital gains tax, estate duty, other taxes, and estate planning. (Total notional time: 240 hours)

ESTATE AND TAX PLANNING III (ETL306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Strategies aimed at saving estate duty, valuation of limited rights, types and uses of trusts, administration of trusts, intestate succession, wills objectives and legal aspects, practical and legal aspects of will drafting and administration of a deceased estate. (Total notional time: 240 hours)

ESTATE AND TAX PLANNING IVB (ETL117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Basic estate and tax planning principles within the context of South African legislation. Core content includes interpretation of a will; Calculation of capital gains tax and estate duty; Analysis of liquidity of an estate; Analysis of an estate; and Implementing proper estate planning. (Total notional time: 120 hours)

ETHICAL ASPECTS OF ECONOMICS I (EAE305D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents the basic distinctive systematic approach and literature to the study of markets, ethics, and business ethics. The module covers stylised topics on markets, the nature of property, property rights, markets and law, the stockholder view of corporate responsibility, public goods and the utilitarian tradition, the invisible hand, and community and the common good. (Total notional time: 120 hours)

FINANCE IVA (FIA117V) 1 X 3-HOUR PAPER**(Module custodian: Department of Finance and Investment)**

This module equips the student to develop strategies and use techniques to optimise short- and mid-term cash flow, assets and liabilities, as well as to collect and synthesise information relating to personal financial statements, cash flow and debt, asset acquisition, liabilities, education planning and emergency fund provision. (Total notional time: 120 hours)

FINANCE IVB (FIB117V) 1 X 3-HOUR PAPER**(Module custodian: Department of Finance and Investment)**

This module equips the student to develop strategies to use techniques in sources of funding and the capital structure of corporations, the actions that managers take to increase the value of the firm to the shareholders, and the tools and analysis used to allocate financial resources. Core content includes budget planning, savings analysis and strategy, emergency funds, and credit and debt management. (Total notional time: 120 hours)

FINANCIAL ACCOUNTING I (FAN105D) 1 X 3-HOUR PAPER**(Module custodian: Department of Accounting)**

The accounting process for recording transactions from source documents through to the financial statements of a sole trader, close corporation and non-profit organisation. The focus is on the measurement and recognition of Value-Added Tax (VAT), assets, liabilities, income and expenses, recognition of accounting adjustments, and period-end adjustments. The accounting process for recording transactions from source documents through to the financial statements of a partnership and, the disposal of non-current assets. (Total notional time: 240 hours)

FINANCIAL ACCOUNTING IA (FAA115D) 1 X 3-HOUR PAPER**(Module custodian: Department of Accounting)**

The module introduces the accounting process for recording transactions from source documents through to the financial statements of a sole trader. The focus is on the measurement and recognition of Value-Added Tax (VAT), assets, liabilities, income and expenses, recognition of accounting adjustments, and period-end adjustments. (Total notional time: 120 hours)

FINANCIAL ACCOUNTING IB (FAB115D) 1 X 3-HOUR PAPER**(Module custodian: Department of Accounting)**

The module reinforces the accounting process for recording transactions from source documents through to the financial statements of a partnership, close corporation and non-profit organisation. The focus is on the measurement and recognition of Value-Added Tax (VAT), assets, liabilities, income and expenses, statement of cash-flow, the disposal of non-current assets, recognition of accounting adjustments and period-end adjustments. (Total notional time: 120 hours)

FINANCIAL ACCOUNTING IIA (FAA215D, FAA216D) 1 X 3-HOUR PAPER**(Module custodian: Department of Accounting)**

Requirements of the Companies Act, 2008 (Act No. 71 of 2008) in respect of the preparation of a set of financial statements; the accounting framework and presentation of financial statements; property, plant and equipment, inventories, revenue, events after reporting period, and change in accounting policies, estimates and prior period's error. (Total notional time: 120 hours)

FINANCIAL ACCOUNTING IIB (FAB215D, FAB216D) 1 X 3-HOUR PAPER**(Module custodian: Department of Accounting)**

Introduction to group financial statements (simple group structure, elimination of intergroup transactions), the statement of cash flows, the accounting treatment and disclosure of income tax, including deferred tax, foreign exchange transactions, earnings and dividends per share and analysis of financial statements. (Total notional time: 120 hours)

FINANCIAL ACCOUNTING IIIA (FAA316D) 1 X 3-HOUR PAPER**(Module custodian: Department of Accounting)**

A broad overview of the framework and Presentation of financial statement (IAS 1), Income tax (IAS 12), Property, plant and equipment ((IAS 12) and (IFRS 13)), Impairment of assets (IAS 36), Intangible assets (IAS 38), Earnings per share (IAS 33) and Leases (IAS 17). (Total notional time: 120 hours)



FINANCIAL ACCOUNTING IIIB (FAB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Accounting)**

Recording and disclosure of financial information as required by the accounting standards. The following topics are covered: Consolidated financial statements, Cash flow statements (IAS 7). Accounting policies, Changes in accounting estimates and errors (IAS 8), Interpretation of financial statements; Borrowing costs (IAS 23) and Foreign currency transactions ((IAS 30) and (IFRS 7)). (Total notional time: 120 hours)

FINANCIAL ASPECTS OF LOCAL DEVELOPMENT (FLD119M)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The role of the financial system in the process of local economic development. Policy instruments that are used to strengthen the financial support for the development process. (Total notional time: 120 hours)

FINANCIAL ECONOMICS I (FIE105D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module covers the principles and institutions governing financial markets in the context of a market economy. The module also highlights financial systems, regulation of the financial markets, depository institutions, the South African Reserve Bank, creation of money and monetary policy, insurance industries, pension funds, and investment institutions. Furthermore, the module presents a comprehensive overview of the level and structure of interest rates and the term structure of interest rates. (Total notional time: 240 hours)

FINANCIAL ECONOMICS II (FIE206D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module deals with the in-depth analysis of financial markets concepts, theories, models and applications. Themes covered in this module include financial systems, equity markets, derivative security markets, and applications on the economics of financial markets, among others. Furthermore, the module explores the role of financial assets and financial markets in a local and global economic setup. (Total notional time: 240 hours)

FINANCIAL ECONOMICS III (FIE306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module deals with the in-depth analysis of derivatives markets and options markets. Themes covered in this module include financial systems, equity markets, derivative security markets, and applications on the economics of financial markets, among others. Furthermore, the module explores the role of financial assets and financial markets in a local and global economic setup. (Total notional time: 240 hours)

FINANCIAL MANAGEMENT IA (FMA216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Fundamentals of financial management with regards to corporate finance. Students will be exposed to and assessed on the role and purpose of financial management; understanding financial statements; analysis of financial statements for decision-making; time value of money; risk and return relationships; business valuation; short-term planning and current asset management. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT IB (FMB216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The fundamentals of cost accounting. Students will be exposed to and assessed on the purpose of management accounting, cost classification, the determination of product costs, cost allocation according to traditional and activity-based costing methods, inventory management, cost accumulation according to job and process costing methods, the treatment of joint and by-products and cost determination according to the direct and absorption costing methods, cost-volume-profit analysis, and decision-making. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT IIA (FTA316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The core fundamentals of framework and purpose of financial management; understanding financial statements; analysis of financial statements for decision-making; time value of money; risk and return relationships; business valuation; short-term planning and current asset management. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT IIB (FTB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The determination of product costs, including raw material costs, labour costs, overheads and their allocation according to traditional and activity-based costing methods, inventory management, the accumulation of costs according to job and process costing systems, the treatment of joint and by-products and the determination of costs according to a direct and absorption costing approach; decision-making regarding cost-volume-profit ratios. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT IIB (FMN216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The core fundamentals of framework and purpose of financial management; understanding financial statements; analysis of financial statements for decision-making; time value of money; risk and return relationships; business valuation; short-term planning and current asset management. (Total notional time: 120 hours)

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, learning curve, standard costing, decision-making and relevant information. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT IIIB (FMN316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Determining the cost of capital, capital budgeting techniques, security valuation, and dividend policy. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT IVA (FGA117V)**1 X 3-HOUR PAPER****FINANCIAL MANAGEMENT IVB (FGB117V)****1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Alternative risk management techniques; Different financing alternatives; Treasury management; and Alternative corporate re-organisation strategies. (Total notional time: 120 hours)

FINANCIAL MANAGEMENT V (FMG108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Students will be equipped with further financial management skills in financing, investment, and dividend decision making. Students will be provided with the skills to evaluate complex investment situations, corporate reorganisation and the global financial environment. (Total notional time: 240 hours)

FINANCIAL MATHEMATICS IV (FLM117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module is about the use of mathematics, which includes probability theory, algebra, and time value of money concepts on financial topics. The module also provides students with an understanding of the financial system and its participants. (Total notional time: 120 hours)

FINANCIAL OPERATIONS IV (FOP117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Students learn to explain the financial reporting regulatory environment. Students learn to compare companies financially, understand cash flow, and grasp basic profitability issues and risk analysis concepts. The role and responsibility of the financial executive or advisor in meeting the conflicting needs of stakeholders. Budgeting. Capital Structure. Dividends and Share Repurchases: Analysis. Mergers and Acquisitions. (Total notional time: 120 hours)



- FINANCIAL PLANNING III (FPL306D)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Finance and Investment)
 Principles and practice of financial planning, the regulatory environment, the financial advisory and Intermediary Services Act 2002 (Act No. 37 of 2002), counter-money laundering, the time value of money, risk management and principle of insurance. (Total notional time: 240 hours)
- FINANCIAL PLANNING ENVIRONMENT V (FPV108G)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Finance and Investment)
 Extensive financial planning information and principles, including the financial planning process, client interactions and behaviour, time value of money applications, ethical and practice standards for financial planning, compliance issues, economics, and the regulatory environment of the applicable jurisdiction. (Total notional time: 240 hours)
- FINANCIAL PLANNING PRACTICE AND ETHICS III (FPP315D)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Finance and Investment)
 Financial planning practice standards, financial planner code of ethics and professional responsibility, professional conduct of appropriate professional associations and implementing the practice standard and the code of ethics in practice. (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)
- FINANCIAL REPORTING V (FIR108G)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Accounting)
 Complex group of companies in accordance with a conceptual framework and IFRS. Reporting environment; Presentation of financial statements (IAS 1); Revenue from contracts with customers (IFRS 15); Interpretation of Financial statements; Accounting for assets and liabilities; (IAS 16, 40, 38,36, 2, 37, and 12, IFRS 16.5, 13,32, and 2). Group Accounting (IFRS 3, 10, IAS 27, 28, 31 and 21), Disclosure (IFRS 12, IAS 7 and 33). (Total notional time: 240 hours)
- FRAUD EXAMINATION B (FEX118G)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Auditing)
 To provide a student with an understanding of fraud, why it is committed, the extent thereof and the responsibility of internal auditors and others in business; Design a comprehensive fraud prevention plan; An understanding of different types of fraud in the workplace and how it is committed; An understanding of fraud detection and investigation techniques; Application of ethics in fraud examination; Writing of a fraud audit report. (Total notional time: 120 hours)
- FUNDAMENTALS OF FINANCIAL PLANNING I (FFP115D)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Finance and Investment)
 Introduction to the financial planning profession, the client and the financial planning process, financial advisory and Intermediary Services Act 2002 (Act No. 37 of 2002), anti-money laundering and counter-terrorist legislation, financial calculation and time value of money, general principles of risk management and insurance law, and investment planning. (Total notional time: 120 hours)
- FUNDAMENTALS OF FINANCIAL PLANNING II (FFP206D)** **1 X 3-HOUR PAPER**
(Module custodian: Department of Finance and Investment)
 This module will equip students with knowledge of Insurance products and the Long-Term Insurance Act, 1998 (Act No. 52 of 1998), healthcare, investment planning, personal financial management, individual retirement planning and business insurance. (Total notional time: 240 hours)

INDUSTRIAL POLICY (ICY117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module covers economic analysis of industry structure and firm behaviour under various conditions of technology, competition, and organisation. This module applies microeconomic and econometric techniques to the study of firms as organisations, market structures, strategic interaction, market efficiency and industrial policy. (Total notional time: 120 hours)

INDUSTRIAL POLICY (ICY118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The purpose of this module is to introduce students to the economic analysis of industry structure and firm behaviour under various conditions of technology, competition, and organisation. This module applies microeconomic and econometric techniques to the study of firms as organisations, market structures, strategic interaction, market efficiency and industrial policy. This module further covers game theoretic concepts, imperfect competition in static and dynamic settings, theoretical and empirical studies of collusion, entry and accommodation, product differentiation, monopolistic behaviour, vertical integration, determinants of market structure, industrial policy and efficiency analysis. (Total notional time: 150 hours)

INFORMATION SYSTEMS AUDITING A (IYA118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Upon successful completion of the module, the student will have knowledge and skills of what information systems audit entails. They will also know what adherence to IT Professional Standards entails. The student will also increase his/her knowledge of an international professional body, ISACA that governs the conduct of Information Systems audits. The student will not only be competent from a technical skills perspective but will be competent in softer skills such as effective communication when compiling reports for the audits that were conducted, and conflict management skills, based on group assignments to be completed. Upon completion of this module, a student should have in-depth knowledge of IS auditing and may enter the ever-growing Information Systems Audit Profession and become a member of ISACA. (Total notional time: 120 hours)

INFORMATION SYSTEMS AUDITING B (IYB118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Students will be introduced to emerging information technology topics and trends. This should be useful to assist the student in the workplace environment when being tasked to develop an annual risk-based audit plan with an emphasis on the information technology risks to be included in the annual risk-based audit plan. Upon completion of this module, a student should have in-depth knowledge of IS auditing and may enter the ever-growing Information Systems Audit Profession and become a member of ISACA. (Total notional time: 120 hours)

INFORMATION SYSTEMS AUDITING IA (IYA316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Introductory knowledge and skills of what an information systems audit entails and adherence to IT Professional Standards. The student is introduced to the International Professional Body (ISACA) that governs the conduct of Information Systems audits. (Total notional time: 120 hours)

INFORMATION SYSTEMS AUDITING IB (IYB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Engagement planning, risk and control identification of a given control environment within business, preparation of test procedures to be included in the audit program, conducting of test procedures, selecting samples for the required test procedures, and documenting the test results in the audit working papers. Students will not only be competent from a technical skill perspective but will also be competent in the softer skills such as effective communication when compiling reports for the audits that were conducted, conflict management skills, as students will be exposed to scenarios where group assignments will have to be completed. (Total notional time: 120 hours)



INFORMATION SYSTEMS AUDITING IVA (IFT117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

This module allows students to expand their specialised knowledge in the Internal Audit profession. The student will have introductory knowledge and skills of what an information systems audit entails and adherence to IT Professional Standards. The student will also be introduced to the International Professional Association, ISACA which governs the conduct of Information Systems Audits. The student will not only be competent from a technical skills perspective but will be competent in softer skills such as effective communication when compiling reports for the audits that were conducted and conflict management skills, based on group assignments to be completed. (Total notional time: 120 hours)

INTERMEDIATE ECONOMETRICS (IME107V)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents the intermediate-level topics in econometrics. Topics covered in this module include pooling cross sections across time (such as simple panel data methods), panel data methods, instrumental variables estimation and two-stage least squares, simultaneous equations models, limited dependent variable models and sample selection corrections, and time series topics. This module includes an appropriate Work-Integrated Learning or simulation component using statistical software packages. (Total notional time: 240 hours)

INTERMEDIATE MACROECONOMICS (IMA107V)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents the intermediate-level macroeconomics theories and their applications using mathematical applications. Topics covered in this module include theory of expectations in the context of goods and financial markets, the functioning of goods, financial and foreign exchange markets in an open economy setup, as well as the application of fiscal and monetary policy in the context of developing countries. (Total notional time: 240 hours)

INTERMEDIATE MICROECONOMICS (IMI107V)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents the intermediate-level microeconomic theories and models that explain the behaviour of consumers, firms, and markets. Topics covered in this module include the theory of consumer choice, the theory of the firm, partial equilibrium, general equilibrium, imperfect competition, game theory, risk and uncertainty, and market imperfections, among others. (Total notional time: 240 hours)

INTERNAL AUDIT IVA (IAA117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Understanding the environment in which internal auditors operate; Conducting an internal audit engagement following the requirements set by the Institute of Internal Audit standards; Distinguishing between the different sampling techniques and the application thereof when conducting an internal audit engagement; Applying various analytical and quantitative techniques when conducting an internal audit engagement; The responsibility of the internal auditor with regards to fraud and illegal acts and sustainability assurance. (Total notional time: 120 hours)

INTERNAL AUDIT IVB (IAB117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Attributes of an Internal Auditor; Corporate governance compliance engagements; Ethical values that determine the interaction between an organisation and its stakeholders (Organisational ethics); Plan and perform an internal audit engagements using the Enterprise risk management model; Conduct consulting engagements by following standard requirements; Understand how management can evaluate their own activities (Control self-assessment); and assess the quality of internal audit engagements. (Total notional time: 120 hours)

INTERNAL AUDITING IIA (IAA316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Principles and rules of the Code of Ethics; Performance and implementation standards; Analyses of the information technology (IT) environment; Audit within the revenue and receipt cycle; Audit within the purchasing and payment cycle. (Total notional time: 120 hours)

INTERNAL AUDITING IIB (IAB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Audits in the bank and cash, inventories, production and warehousing, human resources, and payroll cycles, compliance with Health and Safety legislation and policies within an organisation; and communicating audit results. (Total notional time: 120 hours)

INTERNATIONAL ECONOMICS (IEC117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The purpose of this module is to introduce students to the theories of international trade and trade policy. The module further equips students with skills to analyse trade models that address issues such as reasons why countries trade and who benefits from trade-based on different trade models. The trade policy section deals with topics like the effects of trade barriers and the formation of international trade agreements. (Total notional time: 120 hours)

INTERNATIONAL FINANCE (CFA) (IF1108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module allows students to evaluate the international financial environment of a multinational company, its unique risk exposures and the management of its international financial operations. (Total notional time: 240 hours)

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 as symbols for amounts, the place-value numeral system, arithmetic operations, decimal numbers, percentages, positive and negative numbers and an introduction to algebra and equations. (Total notional time: 120 hours)

INTRODUCTION TO FINANCE AND BUSINESS (IFB115D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Distinguishing between the economic goals of various stakeholders and organisations, the nature and characteristics of different forms of business and organisational structure, the impact on a business of the economic environment in which it operates, and the role of the management accountant. (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 fundamental elements of the accounting concept. The module covers the following: introduction to the functions of accounting; financial calculator; Accounting equation; General ledger; Value-Added Tax (VAT), and percentage markup on goods; Cash journals; Credit journals; and 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, 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 knowledge of the disciplines of financial planning. The module gives students the basics of the 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 INFORMATION LITERACY I (IIL125D)**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)

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. The module 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)

INVESTMENT ANALYSIS AND MANAGEMENT IV (IAM107V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The purpose of this module is to equip students with the knowledge of different investment instruments and how to evaluate the value of these investments. Students should be able to: Demonstrate an understanding of various financial instruments; Apply finance theory in investment management; measure and analyse risk of financial investments and address key issues in risk management; Evaluate the performance of investment fund management; Apply Equity Valuation techniques; Outline the discounted dividend valuation; and Apply the credit analysis models. (Total notional time: 240 hours)

INVESTMENT AND PORTFOLIO MANAGEMENT I (IPM216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Introduction to fundamental analysis, the global and domestic economy, exchange rates, the business cycle and the industry analysis, structure and performance, competitive strategy, understanding the trading environment (RSA Security exchange), Derivatives market and instrument, the concept of arbitrage, hedging and speculation, short selling and short interest, marking the market leverage or gearing, long and short call and put, delivery or settlement. (Total notional time: 120 hours)

INVESTMENT AND PORTFOLIO MANAGEMENT III Y (IPM306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module will strengthen the knowledge, skills and application that students acquired in the Investment and Portfolio Management I module. Theoretical and practical principles needed to apply in investment decision-making and to evaluate portfolios will be introduced. (Total notional time: 240 hours)

INVESTMENT AND PORTFOLIO MANAGEMENT V (CFA) (IPM108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The purpose of the module is to provide students with the theoretical foundation of modern portfolio theory, the major groups of investors and their investment objectives and constraints, and provide skills in investment management, forming capital market expectations and forecasting market activity to justify major investment portfolio management strategy for equity and fixed-income instruments. (Total notional time: 240 hours)

INVESTMENT REGULATORY ENVIRONMENT (IRE216D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Basic principles of the Investment regulatory environment, such as providing an insight into the Investment industry, ethics and investment professionalism, regulation, investors and their needs. (Total notional time: 120 hours)

L**LEGAL APPROACHES TO LOCAL DEVELOPMENT (LAL119M)****1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

Underlying legal concepts in local development and laying the foundation for exploring the organisation and functions of the different levels of government and administration. Focus on the organisation of local government from a comparative perspective, with particular focus on the constitutional frameworks and institutions of the countries of southern Africa as re-shaped in the transitional period of the 1990s. The legal basis for trans-border cooperation in the southern Africa region and the outlook of the progressive embodiment of traditional law in modern constitutional systems will be studied. (Total notional time: 120 hours)

LIFE SKILLS (LFS125X)**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)

LOCAL DEVELOPMENT AND ENTREPRENEURSHIP POLICIES (DEP119M)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

Definition of the concept of entrepreneurship by paying special attention to the specificity of contexts within which entrepreneurship becomes manifest, the different types and roles of entrepreneurship and the role of institutions in determining which features prevail. Barriers to entrepreneurship and the relevant policy implications. Distribution of SMMEs. Underground economy and organised criminality. (Total notional time: 120 hours)

M**MACROECONOMIC I (MAE115D)****1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The students will be introduced to several basic macroeconomics topics, including the measurement and performance of the economy, money, inflation, employment, the business cycle, exchange rate and balance of payments. (Total notional time: 120 hours)

MACROECONOMICS (MAE118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module will enable students to understand intermediate theories of macroeconomics and their applications using macroeconomic models. Students will be introduced to various topics in macroeconomics, including theory of expectations in the context of goods and financial markets, the functioning of goods, financial and foreign exchange markets in an open economy, as well as the application of fiscal and monetary policy in the context of macroeconomic objectives. The module is intended to address some of the global and national challenges, such as the development of critical economic skills and produce graduates who are socially responsible in contributing to the national development effort and social transformation. (Total notional time: 150 hours)

MACROECONOMICS II (MAE206D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents an in-depth analysis of macroeconomic theories and their applications in goods markets, financial markets, and labour markets. The module also presents models such as the AD-AS model. (Total notional time: 120 hours)

MACROECONOMICS III (MAE306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents intermediate-level macroeconomics theories and their applications in the context of goods and financial markets. Macroeconomic models such as AD-AS and IS-LM will be applied to real-world scenarios to demonstrate macroeconomic concepts such as the economy's output levels and determination of interest rates. Furthermore, the module covers topics like IS-LM model, labour markets, the AD-AS model, and the Phillips curve. (Total notional time: 180 hours)



MACRO ECONOMICS (MCS115D)	1 X 3-HOUR PAPER
MACRO ECONOMICS I (MCN215D)	1 X 3-HOUR PAPER
MACRO ECONOMICS IB (MCM115D, MCO215D) <i>(Module custodian: Department of Economics)</i>	1 X 3-HOUR PAPER

This module presents principles of macroeconomics and their applications in the context of goods and financial markets. Macroeconomic models such as AD-AS and IS-LM will be applied to real-world scenarios to demonstrate macroeconomic concepts such as the economy's output levels and determination of interest rates. (Total notional time: 120 hours)

MACRO ECONOMICS IV (MAE117V) <i>(Module custodian: Department of Economics)</i>	1 X 3-HOUR PAPER
---	-------------------------

This module aims to provide students with the analytical tools and formal models to explain the behaviour of output, inflation, employment, interest rates and other economic aggregates. These tools are used to understand current economic issues, forecast the behaviour of the economy, and assess the impact of policy choices. (Total notional time: 120 hours)

MANAGEMENT ACCOUNTING IIA (MAC216D) <i>(Module custodian: Department of Finance and Investment)</i>	1 X 3-HOUR PAPER
---	-------------------------

This module involves the identification and classification of costs and their behaviour; the application of tools and techniques used to plan, control and make decisions, job costing, and processing costing; and budgetary control, reporting of organisational performance and calculation of variances. (Total notional time: 120 hours)

MANAGEMENT ACCOUNTING IIIA (MAC316D) <i>(Module custodian: Department of Finance and Investment)</i>	1 X 3-HOUR PAPER
--	-------------------------

Core content that will be covered is activity-based costing, master budget, flexible budget, standard cost, and inventory management. (Total notional time: 120 hours)

MANAGEMENT OF DIVERSITIES IN SOCIETIES (MVS119M) <i>(Module custodian: Department of Economics)</i>	1 X 3-HOUR PAPER
---	-------------------------

Examining the challenges of the pluralistic society for local development. Regulation and management of diversities and relations in plural societies with an emphasis on the regulation and management of ethnic relations and the prevention, management and resolution of conflicts. Concepts related to identifying differences and diversity, and their implications for local development. Students will be equipped with conceptual frameworks, skills and strategies for managing these differences to create opportunities for local development. (Total notional time: 120 hours)

MARKETING I (MKT215D) <i>(Module custodian: Department of Marketing, Supply Chain and Sport Management)</i>	1 X 3-HOUR PAPER
---	-------------------------

Fundamentals of marketing, the modern marketing environment, the marketing policy instruments, marketing information and research, consumer and business behaviour, market segmentation, targeting and positioning targeted marketing, the marketing mix that includes product, price, promotion and distribution decisions and service marketing. (Total notional time: 120 hours)

MATHEMATICAL ECONOMICS (MLE118G) <i>(Module custodian: Department of Economics)</i>	1 X 3-HOUR PAPER
---	-------------------------

This module will enable students to understand linear models and matrix algebra, linear programming, comparative statics and the concept of derivatives and differentiation with economic applications. In addition, students will learn and apply exponential and logarithmic functions and optimisation problems with economic applications. Furthermore, students will be introduced to optimal control theory with application in the natural resource management aspects. Upon completion of this module, students are expected to apply these mathematical concepts and theories in their work-based operational research engagements and further studies to answer specific pertinent practice-based socio-economic problems in South Africa and beyond. (Total notional time: 150 hours)

MATHEMATICAL ECONOMICS I (MLE105D) <i>(Module custodian: Department of Economics)</i>	1 X 3-HOUR PAPER
---	-------------------------

This module presents mathematical foundation in business, economic, social sciences and life realities. The module begins with algebraic topics such as equations, functions, matrix algebra, linear programming and mathematics of finance. The module further introduces students to topics in calculus such as differentiation, integration and curve sketching. This module prepares students to handle quantitative aspects in courses such as microeconomics and econometrics. (Total notional time: 240 hours)

MICROECONOMICS (MIC118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

The purpose of this module is to introduce intermediate topics central to contemporary research in microeconomics that enable students to develop analytical and problem-solving abilities applied to economic principles that link economic theory with applied work and current policy debates. The module covers the microeconomic theory and models that explain the behaviour of consumers, firms, and markets. Topics include the theory of consumer choice, the theory of the firm, partial equilibrium, general equilibrium, imperfect competition, game theory, risk and uncertainty, and market imperfections, among others. (Total notional time: 150 hours)

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

The module provides students with an introduction to several 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)

MICRO ECONOMICS (MIE115D)**1 X 3-HOUR PAPER****MICROECONOMICS I (MIC115D)****1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module covers basic principles and applications of microeconomics. The module introduces topics in economics, including the basic economic problems, factors of production and their rewards, the concepts and applications of elasticity, consumer theory and firms' output decisions, and market structures. Furthermore, this module prepares students with the knowledge, skills, and attitude they need to operate ethically and responsibly as economic officers and financial advisers, and to be able to respond to the challenges of the economic environment. (Total notional time: 120 hours)

MICROECONOMICS II (MIC206D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module provides an in-depth analysis of microeconomic theories and their applications using simple mathematical concepts such as algebra and calculus. Students will be introduced to various topics in microeconomics including the application of the demand and supply model, monopoly market, competitive market, oligopoly market, and monopolistic competition market. Students will also be introduced to consumer choice and the firm's output decisions and their application. (Total notional time: 120 hours)

MICROECONOMICS III (MIC306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module presents various microeconomics models and their applications using intermediate mathematical concepts in algebra and calculus. The module covers topics in microeconomics, including the theory of consumer and producer, the analysis of various market structures such as perfect competition, monopoly and monopolistic competition, oligopoly, duopoly and game theory using partial equilibrium models. (Total notional time: 180 hours)

MICRO ECONOMICS IA (MIE215D)**1 X 3-HOUR PAPER****MICROECONOMICS IA (MIS115D)****1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

This module covers the basic principles and applications of microeconomics. The module introduces topics in economics including the basic economic problems, factors of production and their rewards, the concepts and applications of elasticity, consumer theory and firms' output decisions, and market structures. Furthermore, this module prepares students with the knowledge, skills, and attitude they need to operate ethically and responsibly as economic officers and financial advisers, and to be able to respond to the challenges of the economic environment. (Total notional time: 120 hours)

O**OFFICE PRACTICE AND INTERPERSONAL RELATIONS IV (PFI117V)****1 X 3-HOUR PAPER****(Module custodian: Department of People Management and Development)**

An introduction to organisational behaviour, organisational culture, individual diversity in the workplace, groups and teams and communication in the information age. (Total notional time: 120 hours)



OFFICE PRACTICE AND INTERPERSONAL RELATIONS V (PFI118G)**1 X 3-HOUR PAPER****(Module custodian: Department of People Management and Development)**

The purpose of this module is to elucidate the importance of understanding the organisational system comprising people and a set of dynamic variables, and that a lack of knowledge and skills in competently dealing with the human factor can have serious implications for adhering to best practice, and for customer service, good productivity, profitability and sustained competitive market leadership; to engender knowledge, insight, application of theoretical concepts, ability to analyse and evaluate people-related problems and make judgments based on relevant criteria as it is applied in the business environment; to empower those completing the course to take greater charge of their careers and discover how to bring about effective and positive behavioural change and lead by example; and to enable students to be able to assess how best to use organisational behaviour processes and strategies within the scope of their own discipline and related workplace. To optimise the individual development, intra-group functioning (the small internal teams in the different business units, leveraging different personalities and gifts), and the inter-group relationships (with their business clients/partners), and at a system level (what sits beyond the numbers that drive success, such as organisational psychology and modern decision-making science). (Total notional time: 120 hours)

ORGANISATIONAL BEHAVIOUR A (OBE118G)**1 X 4-HOUR PAPER****(Module custodian: Department of People Management and Development)**

The key elements and functions that Organisational Behaviour/Psychology (OB) plays in the effectiveness of an internal auditor/internal audit function, and how the principles can be applied to the day-to-day activities of the internal auditor at individual, team/group, and organisational system levels. (Total notional time: 120 hours)

P**PERFORMANCE OPERATION IV (PFO117V)****1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module is focused on expanding knowledge about costs and drivers and how it can inform and enable strategic objectives. (Total notional time: 120 hours)

PERFORMANCE MANAGEMENT IV (PMG117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Discuss and explain various costing methods, total quality management and the role of environmental costing in various contexts; Discuss, explain and analyse budgets and their use in performance management and management control; Explain and analyse the concept of relevancy for short-term decision-making, calculate break-even and product mix using linear programming and identify cost information that provides conflicting data; Analyse, discuss and apply risk assessment and decision models to deal with uncertainty in decision-making. (Total notional time: 120 hours)

PERFORMANCE MANAGEMENT V (CMA) (PMG108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

The purpose of this module is to provide students with skills to apply various management accounting techniques to all types of organisations for planning, decision making and control purposes in practical situations and to develop the ability to apply quantitative techniques to business problems. The module explores the elements of management control systems as well as the link between control and strategy. The module critically examines a range of contemporary issues in management accounting and controls, such as decentralisation, strategic management control tools (value chain analysis, target pricing, and balanced scorecard), budgeting and responsibility accounting, performance measurement and analysis, and the assignment of various forms of organisational rewards, such as compensation and incentives. (Total notional time: 240 hours)

PERSONAL FINANCIAL MANAGEMENT V (PNM108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Strategies and use techniques to optimise short- and mid-term cash flow, assets and liabilities, as well as to collect and synthesise information relating to personal financial statements, cash flow and debt, asset acquisition, liabilities, education planning and emergency fund provision. (Total notional time: 240 hours)

PORTFOLIO MANAGEMENT IV (POR107V) <i>(Module custodian: Department of Finance and Investment)</i>	1 X 3-HOUR PAPER
The purpose of this module is to strengthen the student's knowledge in the field of portfolio management; Students will be able to: Demonstrate an understanding of the benefit diversification of holding a portfolio of assets, and the importance of the market portfolio, apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks analyse investments and manage portfolios and make appropriate decisions in the area of investment analysis and portfolio management; Discuss Mutual Funds and Other Investment Companies; Discuss Market Efficiency and Debt Securities; Discuss derivative markets; Discuss Portfolio Performance Management. (Total notional time: 240 hours)	
PRINCIPLES OF TAXATION (PTA216D) <i>(Module custodian: Department of Finance and Investment)</i>	1 X 3-HOUR PAPER
An overview of the South African tax system as it applies to all forms of income, general deductions and all classifications of taxpayers. The South African tax system, Income tax liabilities, Company tax liabilities, Capital gains tax, Value-added taxation. (Total notional time: 120 hours)	
PROFESSIONAL STANDARDS AND ETHICS (PAG117V) <i>(Module custodian: Department of Public Sector Finance)</i>	1 X 3-HOUR PAPER
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 to 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 standards. The standard of learning and the standard of assessment will be at an 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)	
PROFESSIONAL STANDARDS AND ETHICS (PAG108G) <i>(Module custodian: Department of Public Sector Finance)</i>	1 X 3-HOUR PAPER
Workplace ethics, professional standards and code of conduct as prescribed by relevant national and international professional bodies, fundamental principles of ethical behaviour, specific threats experienced in practice by members, taking appropriate actions and ethical decisions and analysis of behaviour. (Total notional time: 240 hours)	
PROFESSIONAL STANDARDS AND ETHICS I (PAG105D) <i>(Module custodian: Department of Public Sector Finance)</i>	1 X 3-HOUR PAPER
Work and workplace ethics, professional standards and code of conduct as prescribed by relevant national and international professional bodies, fundamental principles and threats to comply with being professional and ethical decisions and analysis of behaviour. (Total notional time: 120 hours)	
PROFESSIONAL STANDARDS AND ETHICS FOR FINANCE STUDENTS IB (PEF316D) <i>(Module custodian: Department of Finance and Investment)</i>	1 X 3-HOUR PAPER
Introduction to Ethics, Ethical Theories and Business Ethics, Regulations of the Financial Planner, Financial Planning Principles and Practices and Personal Ethical Code. (Total notional time: 120 hours)	
PROFESSIONAL STANDARDS AND ETHICS IN PUBLIC SECTOR I (PPS306D) <i>(Module custodian: Department of Public Sector Finance)</i>	1 X 3-HOUR PAPER
Work and workplace ethics, professional standards and code of conduct as prescribed by relevant national and international professional bodies, fundamental principles and threats to comply with being professional and ethical decisions and analysis of behaviour. (Total notional time: 120 hours)	
PROFESSIONAL STANDARDS AND ETHICS IN PUBLIC SECTOR IV (PPS107V) <i>(Module custodian: Department of Public Sector Finance)</i>	1 X 3-HOUR PAPER
Professional standards and code of conduct as prescribed by relevant national and international professional bodies, conflicts of interest, bribery and corruption, political interference, professionalism and integrity, ethical conflict resolution, ethical decisions and analysis of behaviour. (Total notional time: 120 hours)	



PROFESSIONAL STANDARDS AND ETHICS IN PUBLIC SECTOR V (PPS108G)

1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

General principles of accountability, transparency and integrity, ethical values in sound financial management, workplace health and safety and its effect on service delivery, influence of political interference on ethical behaviour, professional code of conduct, resolve ethical dilemmas in the working environment and monitor and evaluate implementation and ensure regular revision of the code of good practice. (Total notional time: 240 hours)

PROJECT MANAGEMENT (PJG119M)

1 X 3-HOUR PAPER

(Module custodian: Department of Economics)

Designing, developing and evaluating programmes and presenting them effectively both orally and in writing. (Total notional time: 120 hours)

PUBLIC ACCOUNTING SYSTEMS II (ASY206D)

CONTINUOUS ASSESSMENT

(Module custodian: End User Computing Unit)

In the business, government institutions and financial work environment, workers must be computer literate. They should also have a sound understanding of working with Payroll Systems, Income Tax, Pastel Evolution and Municipality Billing. Workers should also have knowledge of advanced computerised functions in the above-mentioned fields. (Total notional time: 100 hours)

PUBLIC FINANCE AND ACCOUNTING I (PFC115D)

CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

An introduction to public sector accounting, covering how government accounts for revenue and expenditure in the ledger accounts using appropriate public sector accounting standards; procedures applied by government in its procurement process and calculation thereof when choosing a supplier for goods and services. (Total notional time: 100 hours)

PUBLIC FINANCE AND ACCOUNTING II (PFC216D)

CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Ledger accounts and interface processes used in government to account for salaries paid to government employees, the compilation of a monthly bank reconciliation statement as well as debtor management using government procedures. (Total notional time: 80 hours)

PUBLIC FINANCE AND ACCOUNTING V (PFC108G)

CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Government accounts for revenue and expenditure in the ledger accounts. Compiling the financial statements according to Generally Recognised Accounting Practices for Local Government and Modified Cash Standards for National and Provincial Government. Procedures applied by the government in its procurement process and the calculation thereof when choosing a supplier. (Total notional time: 120 hours)

PUBLIC FINANCE ADMINISTRATION I (PFA105D)

1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

Administering of all three spheres of government in South Africa, as well as the processes and procedures undertaken in the public financial management and formation and functions of parliament. (Total notional time: 200 hours)

PUBLIC FINANCE LAW II (PFW215D)

1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

Constitution of the Republic of South Africa (1996), Public Finance Management Act, 1999 (Act No. 1 of 1999), Municipal Finance Management Act, 2003 (Act No. 53 of 2003) and basic knowledge regarding terminology used in different legislation. (Total notional time: 120 hours)

PUBLIC FINANCE LAW III (PFW316D)

1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

Legislation applicable to local government, revenue and revenue generated legislation and budget procedures as prescribed by different legislation. (Total notional time: 100 hours)

PUBLIC FINANCE LAW IV (PFW107V) 1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

Revenue and revenue-related acts and regulations, expenditure and related acts and regulations (including supply chain management), financial management-related acts and regulations, practice notes and circulars, government accounting standards, standard chart of account (SCOA and MSCOA), financial intelligence and related acts, prevention and combating of Corrupt Practices Act, 2004 (Act No. 12 of 2004) and Public Service Act, 1994 (Act No. 13 of 1994). (Total notional time: 200 hours)

PUBLIC FINANCE LAW V (PFW118G) 1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

The Legislative regulatory framework, departmental policy and procedures, Public Finance Management Act, 1999 (Act No. 1 of 1999) and regulations, Municipal Finance Management Act, 2003 (Act No. 53 of 2003) and regulations and Standard Chart of Accounts. (SCOA and MSCOA). (Total notional time: 120 hours)

PUBLIC FINANCE MANAGEMENT I (PFM115D) CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Introduction to public sector finance management, covering how government finance are managed using appropriate costing techniques in the public sector and basic techniques to calculate a budget. (Total notional time: 100 hours)

PUBLIC FINANCE MANAGEMENT II (PFM216D) CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Cash Flow Management. Asset management. Budgeting. (Total notional time: 100 hours)

PUBLIC FINANCE MANAGEMENT III (PFM306D) CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Year-end annual financial statements and the notes to the annual financial statements; compile annual financial statements and meet the disclosure requirements of the Modified Cash Standard, Treasury Regulation and PFMA. (Total notional time: 180 hours)

PUBLIC FINANCE MANAGEMENT IV (PFM107V) CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Demonstrate an understanding of strategic planning, compile an in-year monitoring report and analyse the financial statements of a government department or a municipality. (Total notional time: 200 hours)

PUBLIC FINANCE MANAGEMENT V (PFM108G) CONTINUOUS ASSESSMENT

(Module custodian: Department of Public Sector Finance)

Draft a strategic plan, annual performance plan and project financial plan; compile an MTEF budget, estimates of expenditure, monthly cash flow and adjustment estimates and rollovers; analyse the financial statements of a government department or municipality and performance and management of the movable asset acquisition process. (Total notional time: 120 hours)

PUBLIC SECTOR GOVERNANCE, CONTROL AND AUDITING I (PSG115D) 1 X 3-HOUR PAPER

(Module custodian: Department of Public Sector Finance)

General theoretical principles and the requirements outlined by relevant regulations and legislation governing the national, provincial and local spheres of government, the role players involved and ethical principles applicable. (Total notional time: 120 hours)

R

REGIONAL INTEGRATION AND MULTILEVEL GOVERNANCE (RIG119M) 1 X 3-HOUR PAPER

(Module custodian: Department of Economics)

Evaluating and understanding the economic, legal, political and social implications and the contributions of the process of regional integration and multi-level governance to local development. (Total notional time: 120 hours)



RESEARCH IN AUDITING B (RAU108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Research principles in auditing and the meaning of scientific research and how such fundamental principles can be applied. On completing this module, a student will be able to write the research aims, the research topic and title, the research problem, and the literature review. The student will be able to draft an appropriate theoretical and conceptual framework and research design. The student will also have mastered the theory behind research population and sampling types, types of quantitative research designs, validity of conclusions, data-collecting methods and measuring instruments in quantitative research, qualitative research designs, data analysis and interpretation of results, report writing and the research proposal in the context of auditing research. (Total notional time: 120 hours)

RESEARCH IN PUBLIC FINANCE V (RPF108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Identify a research topic, title, and research problem; scientific research methods, characteristics of research problems, literature study and conceptual framework, research design, data-collection analysis and interpretation of results, conclusion. (Total notional time: 240 hours)

RESEARCH METHODS AND PROJECT V (RFC108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Finance and Investment)**

Students will learn the language of research, various methods for conducting research, how to identify and synthesise research literature, how to plan a research study, and how to formally report research findings. The more specific purpose is for students to develop a sample research proposal. (Total notional time: 240 hours)

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 the aims of research, research problem and a research proposal structure in the context of Accounting research. (Total notional time: 120 hours)

RESEARCH PRINCIPLES IN AUDITING (RPU117V)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Research principles in auditing. Conducting research. Students are trained to be conversant with the research principles in auditing, the meaning of scientific research and how such fundamental principles can be applied. Students who achieve the outcomes of this module can write a research topic or title, the aims of research, a research problem, literature review, types of quantitative research designs, validity of conclusions, data-collecting methods and measuring instruments in quantitative research, qualitative research designs, report writing and the research proposal in the context of internal auditing research. (Total notional time: 120 hours)

RESEARCH PRINCIPLES IN ECONOMICS (RPE107V)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Economics)**

The purpose of the module is to equip students with the skills to conduct academic research. Students will be taken through all the steps of conducting standard research. The module will help undergraduate students to become novice researchers. The module covers various research approaches, steps in conducting research, research designs, quantitative data collection and data analysis with a comprehensive term paper on a relevant economics topic. (Total notional time: 120 hours)

RESEARCH PRINCIPLES IN PUBLIC FINANCE IV (RPF117V)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

The purpose of research and the qualities of a good researcher, types of research, the research process, research ethics, plagiarism, contamination of data, referencing and citation styles, practical applications, and academic literacy review. (Total notional time: 120 hours)

RESEARCH PROJECT (RAG108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Areas of research in Accounting and Taxation; scientific methods of research in Accounting and Taxation, characteristics of research problems, academic writing skills for research in Accounting and Taxation, research literature, research ethics and proposal writing. (Total notional time: 240 hours)

RESEARCH PROJECT V (RFR108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Finance and Investment)**

Knowledge and understanding of the fundamental principles of applied research in a financial planning environment. (Total notional time: 240 hours)

RESEARCH REPORT (CLD109M, CLD119R)**MINI-DISSERTATION ASSESSMENT****(Module custodian: Department of Economics)**

Analysis, research and experience are combined to produce an original and innovative project for local development in southern Africa or other areas in transformation. The student's ability to research, apply and elaborate on the knowledge and technical expertise they acquired during the taught component of the programme is developed. (Total notional time: 600 hours)

RESEARCH REPORT (REC108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Economics)**

The purpose of this module is to facilitate independent study to develop students' knowledge of the evaluation of empirical literature, research design and data interpretation in economics. The module will provide further knowledge on the critical appraisal of evidence from published literature, qualitative and quantitative research methodologies, structured literature reviewing, ethics, data collection and analysis. Furthermore, this module enables students to distinguish between different research methodologies suitable to answer specific pertinent practice-based socioeconomic questions. Upon completion of this module, students are expected to produce a publishable research paper based on the analysis of secondary data with a clear research problem relevant to the sub-Saharan African context. (Total notional time: 450 hours)

RETIREMENT PLANNING IVB (RTP117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Retirement principles; Retirement objectives; Retirement needs analysis and projections; Retirement strategies; and Retirement products. (Total notional time: 120 hours)

RISK AND INSURANCE FOR FINANCIAL PLANNERS III (RFP306D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Theoretical knowledge of risk and insurance planning principles within the context of South African legislation; this includes risk management principles, insurance planning objectives, analysis and evaluation of risk exposures, risk strategies, risk products, insurance and claims process and product/adviser/company selection and due diligence. (Total notional time: 240 hours)

RISK MANAGEMENT IA (RMG316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Loss control, Defining the upside of risk, Business continuity planning, corporate governance model, Stakeholder expectations, Analysis of the business model, Project risk management, Operational risk management, Supply chain management, Enterprise risk management, Importance of risk appetite and Tolerate, treat, transfer and terminate. (Total notional time: 120 hours)

RISK MANAGEMENT IVB (RMG117V)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

Risk management principles; Insurance planning; Analysis and evaluation of risk exposures; Risk strategies; Insurance law and claims process; and product/adviser/company selection and due diligence. (Total notional time: 120 hours)

RISK MANAGEMENT V (CFA) (RMG108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Finance and Investment)**

This module covers risk management as a process, risk governance, operational risk, market and credit risk, identifying risk, measuring risk, managing risk, hedging with futures or forward currency contracts, insuring and hedging with options, other methods for managing currency exposures, Strategic and tactical currency management, risk management applications of derivatives, risk management application of options strategies, and risk management applications of swap strategies. (Total notional time: 240 hours)



RISK MANAGEMENT AND CONTROL II (RMO316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

The required knowledge to act in an advisory capacity regarding a risk management strategy for the organisation, such as the steps required to identify and prevent potential problems before they occur and to plan for detection and risk-handling activities, should problems occur, that will mitigate their adverse impact on the organisation achieving its objectives. The module content is to an extent aligned to that of the International Certificate in Enterprise Risk Management of the Institute of Risk Management. (Total notional time: 120 hours)

S**SOCIO-POLITICAL APPROACHES TO LOCAL DEVELOPMENT (SAL119M)****1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

An orientation to the alternative socio-political, theoretical, and conceptual explanations of the process of development and the differing international, national and regional factors affecting local development. (Total notional time: 120 hours)

STATISTICAL ECONOMICS I (STE105D)**1 X 3-HOUR PAPER****(Module custodian: Department of Mathematics and Statistics)**

This module presents theories and applications of statistical concepts such as measurements of location and dispersion, probability, probability distributions, sampling, estimation, hypothesis testing, and business/economic forecasting. This module prepares students for economics quantitative courses such as econometrics. (Total notional time: 240 hours)

SUSTAINABLE LOCAL DEVELOPMENT (SLV119M)**1 X 3-HOUR PAPER****(Module custodian: Department of Economics)**

Highlighting the basic concepts of sustainable development by drawing out certain policy implications. Special attention is devoted to the general concepts and methodological issues, but empirical examples will also be discussed. (Total notional time: 120 hours)

T**TAXATION I (TAX315D)****1 X 3-HOUR PAPER****TAXATION IA (TAA215D)****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 and the related topics of gross income, exempt income and deductions; fringe benefits; employees' tax; provisional tax and taxes on non-residents. (Total notional time: 120 hours)

TAXATION IB (TAB215D)**1 X 3-HOUR PAPER****(Module custodian: Department of Accounting)**

A broad overview of the different South African taxes with specific reference to retirement benefits, farming, capital gains, estates and donations. (Total notional time: 120 hours)

TAXATION IIA (TAA316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Accounting)**

An integrated knowledge of the relevant sections of the Income Tax Act, 1962 (Act No. 58 of 1962), Value-Added Tax Act (VAT), 1991 (Act No. 89 of 1991). On completion of this module, students should be able to determine the income tax and value-added-tax liability or refund of business entities in terms of the requirements of the relevant professional bodies. (Total notional time: 60 hours)

TAXATION IIB (TAB316D)**1 X 3-HOUR PAPER****(Module custodian: Department of Accounting)**

An integrated knowledge of the relevant sections of the Income Tax Act, 1962 (Act No. 58 of 1962), Value-Added Tax (VAT) Act, 1991 (Act No. 89 of 1991), the main areas of one or more fields, disciplines or practices, including an understanding of and an ability to apply and evaluate key terms, concepts, facts, principles, rules and theories of the administration of selected South African taxes. (Total notional time: 60 hours)

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 (VAT); turnover tax; donations tax; and capital gains tax. (Total notional time: 120 hours)

TAXATION IV (TAX108G)**1 X 3-HOUR PAPER (OPEN BOOK)****(Module custodian: Department of Accounting)**

Interpretation of statutes, taxable income and tax liability of individuals, capital gains tax (individuals), retirement benefits, donations tax, estate tax, non-residents, farming, assessments, objections and appeals, taxable income of different types of enterprises, VAT, trading stock and share dealers, instruments and interest-bearing instruments and foreign exchange, international taxes, and taxation of trusts. (Total notional time: 240 hours)

W**WIL IN ACCOUNTING I (SIMULATION) (WAG105C, WAG105D)****SIMULATED WORK-INTEGRATED
LEARNING****(Module custodian: End User Computing Unit)**

This module provides students with skills in working with computer accounting applications (Sage Business Cloud Accounting Practitioner). Therefore, the module aims to send a student into the business and financial workplace as a confident user of accounting computing tools. To enable them to set up a company and deal with the daily accounting processing. The module integrates the theory from accounting with a practical element and the student will work with a computer-based entity (sole trader and partnership) on which aspects of accounting can be performed. (Total notional time: 120 hours)

WIL IN ACCOUNTING II (SIMULATION) (WAG206D)**SIMULATED WORK-INTEGRATED
LEARNING****(Module custodian: End User Computing Unit)**

This module provides the student with technology-assisted learning. The training material is designed to equip students with the knowledge and skills necessary to use and implement medium to large enterprise accounting software. Students acquire skills in working with computer applications such as Sage Evolution and Municipality Billing. Students will be introduced to Project Management tools and learn to track and maintain a project. (Total notional time: 240 hours)

WIL IN ACCOUNTING III (SIMULATION) (WAG306D)**SIMULATED WORK-INTEGRATED
LEARNING****(Module custodian: End User Computing Unit)**

This module provides the student with technology-assisted learning (Sage Business Cloud Payroll). The module integrates the comprehensive theory gained from the accounting and taxation modules with a practical element. The student will work with a computer-based entity to integrate comprehensive elements of accounting and taxation. The student will also have a basic theoretical knowledge of the Payroll Administrator, Legislation, Taxation and Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997). Students will design and implement their own websites by using web authoring software. Students will also be exposed to Advanced Excel formulas and functions. (Total notional time: 240 hours)

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

The purpose of this module is to enhance the skills and theory acquired in WIL in Accounting III (Simulation) (as offered in the Diploma in Accounting), working with computer accounting applications. Using technology-assisted learning (Business Intelligence) this module integrates the theory from Accounting and Taxation modules and entails a practical element. The student will work with a computer-based entity (Business Intelligence). Students must be able to account, recognise, classify, measure and disclose and be familiar with the creation of Intelligence reports which integrate Business Intelligence methods. (Total notional time: 120 hours)



WIL IN AUDITING (SIMULATION) IVA (WIA117V)
(Module custodian: Department of Auditing)

This module is intended to provide practical experience for the theory on conducting an internal audit engagement covered in the module, which includes Engagement planning; Performing the engagement; Communicating results; and Monitoring progress. (Total notional time: 120 hours)

**SIMULATED WORK-INTEGRATED
LEARNING**

WIL IN AUDITING (SIMULATION) IVB (WIB117V)
(Module custodian: Department of Auditing)

This module is intended to provide practical experience on the risk and control analyses (risk management process) as stipulated in the Enterprise Risk Management (ERM) Framework of the Committee of Sponsoring Organisations of the Treadway Commission (COSO). The process includes understanding the objectives that the organisation aims to achieve, including strategic objectives, vision, mission and operational objectives; Identifying risks that will prevent an organisation from achieving its objectives; Evaluating and assessing the identified risks in terms of likelihood and impact; Identifying mitigating controls for inherent risk; Evaluating and assessing the identified controls; and Assessing residual risk. (Total notional time: 120 hours)

**SIMULATED WORK-INTEGRATED
LEARNING**

**WIL IN AUDITING (SIMULATED) AND PROJECT-BASED
LEARNING A (WIA118G)**

**WIL IN AUDITING (SIMULATED) AND PROJECT-BASED
LEARNING B (WIB118G)**

(Module custodian: Department of Auditing)

This module is intended to provide the student with a real-life scenario of using an audit software system through workplace simulation case studies. (Total notional time: 120 hours)

**SIMULATED WORK-INTEGRATED
LEARNING**

**SIMULATED WORK-INTEGRATED
LEARNING**

WIL IN COMPARATIVE LOCAL DEVELOPMENT (WCL119M/R)
(Module custodian: Department of Economics)

Practical exposure to policy design and implementation in relevant government departments or NGOs. This will enable students to bring the theoretical aspects of the programme to an unfamiliar workplace and to critically assess current practices. (Total notional time: 120 hours)

PROJECT ASSESSMENT

WIL IN ECONOMICS (SIMULATION) I (WEC205D)
(Module custodian: Department of Economics)

The module presents a simulation based on problem-based learning, which involves the inclusion of real-world scenarios for problem-based activities such as research projects and case studies. This approach will be followed because problem-oriented learning enhances the development of effective and efficient problem-solving skills, self-directed learning skills and team skills. (Total notional time: 240 hours)

WORK-INTEGRATED LEARNING

WIL IN ECONOMICS (SIMULATION) II (WEC306D)
(Module custodian: Department of Economics)

The module presents a simulation based on problem-based learning, which involves the inclusion of real-world scenarios for problem-based activities such as research projects and case studies. This approach will be followed because problem-oriented learning enhances the development of effective and efficient problem-solving skills, self-directed learning skills and team skills that enable students to assess the economic impact of national events or certain sectors on the performance of the economy, analyse potential job creation of inward investment projects, and advise government, employers or trade unions on the economic implications of policy options. (Total notional time: 360 hours)

WORK-INTEGRATED LEARNING

**WIL IN FINANCIAL MANAGEMENT IB
(SIMULATION) (WFC115D)**

(Module custodian: End User Computing Unit)

This module provides students with skills in working with computer accounting applications (Sage Business Cloud Accounting Practitioner). Therefore, the module aims to send a student into the business and financial workplace as a confident user of accounting computing tools. To enable them to set up a company and deal with the daily accounting processing. The module integrates the theory gained from accounting modules with a practical element. The student will work with a computer-based entity (sole trader and partnership) on which aspects of accounting can be performed. (Total notional time: 120 hours)

**SIMULATED WORK-INTEGRATED
LEARNING**

**WIL IN FINANCIAL MANAGEMENT II Y
(SIMULATION) (WFC206D)**

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Finance and Investment)

Drafting strategies of corporations and the administration of finances. The case study will include the financial accounting aspect, financial management principles, investment and portfolio management principles and economic principles. In addition, mastery of Excel is an important component of this module. (Total notional time: 240 hours)

**WIL IN FINANCIAL MANAGEMENT III Y
(SIMULATION) (WFC306D)**

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Finance and Investment)

Practical skills through a case study about the drafting strategies of corporates and the administration of finances. The case study will include financial accounting aspect, financial management principles, investment and portfolio management principles and economic principles. (Total notional time: 240 hours)

**WIL IN FINANCIAL MANAGEMENT IV
(SIMULATION) (WFC117V)**

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Finance and Investment)

This module aims to prepare students to integrate their knowledge and learning across elements of performance operations, performance management, enterprise strategy, financial operations and financial management. Students will be required to: Apply computer decision aids (Excel) to accounting and financial decisions, demonstrate practical application of financial management and management accounting techniques and processes, discuss developments in strategic planning and management, apply acquired computer literacy and academic skills in managing data, extracting information, and communicating it to others. (Total notional time: 120 hours)

WIL IN FINANCIAL PLANNING (SIMULATION) I (WFP115D)

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: End User Computing Unit)

This module provides students with skills in working with computer accounting applications (Sage Business Cloud Accounting Practitioner). Therefore, the module aims to send a student into the business and financial workplace as a confident user of accounting computing tools. To enable them to set up a company and deal with the daily accounting processing. The module integrates the theory gained from the accounting modules with a practical element. The student will work with a computer-based entity (sole trader and partnership) on which aspects of accounting can be performed. (Total notional time: 120 hours)

WIL IN FINANCIAL PLANNING (SIMULATION) II (WFP206D)

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Finance and Investment)

Knowledge in applying financial planning principles to case studies that include financial planning principles, corporate finance principles, and estate and tax planning principles. (Total notional time: 240 hours)

WIL IN FINANCIAL PLANNING (SIMULATION) III (WFP306D)

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Finance and Investment)

Knowledge in applying financial planning principles to case studies that include financial planning principles, corporate finance principles, estate and tax planning principles, professional standards and ethics, and working capital. (Total notional time: 240 hours)

WIL IN FINANCIAL PLANNING IV (SIMULATION) (WFP107V)

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Finance and Investment)

Knowledge in applying financial planning principles to case studies that will include financial planning principles, corporate finance principles, estate and tax planning principles, professional standards and ethics, and working capital while developing strategies, recommendations and financial plans for clients using real-world situations and facts. (Total notional time: 240 hours)

WIL IN PUBLIC FINANCE I (SIMULATION) (WPF105D)

**SIMULATED WORK-INTEGRATED
LEARNING**

(Module custodian: Department of Public Sector Finance)

Compile accounting records manually from source documents, analyse accounting records, draft a basic budget using Excel and debate the processes that will enhance community participation. (Total notional time: 200 hours)



<p>WIL IN PUBLIC FINANCE II (SIMULATION) (WPF206D) (Module custodian: Department of Public Sector Finance) Create and compile a set of books for a national department or municipality using the prescribed computerised accounting system, analyse the information of the department/municipality and interpret the results, draft a cash flow budget using Excel and debate the processes that are prescribed in the legislation to ensure community engagement. (Total notional time: 200 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING</p>
<p>WIL IN PUBLIC FINANCE III (SIMULATION) (WPF306D) (Module custodian: Department of Public Sector Finance) Add the full budget to the information of the simulated department; Compile a complete set of financial statements for the simulated department according to GRAP standards; Discussion and implementation of disciplinary action regarding unethical behaviour, should fraud be made. (Total notional time: 200 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING</p>
<p>WIL IN PUBLIC FINANCE IV (SIMULATION) (WPF107V) (Module custodian: Department of Public Sector Finance) Demonstrate skills required to be competent in public finance management and public finance accounting through financial management and reporting, ethical behaviour, office practice and interpersonal relations. (Total notional time: 200 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING</p>
<p>WIL (SIMULATION) I (WIU115D) (Module custodian: End User Computing Unit) This module provides students with skills in working with computer accounting applications (Sage Business Cloud Accounting Practitioner). Therefore, the module aims to send a student into the business and financial workplace as a confident user of accounting computing tools. To enable them to set up a company and deal with the daily accounting processing. The module integrates the theory gained from the accounting modules with a practical element. The student will work with a computer-based entity (sole trader and partnership) on which aspects of accounting can be performed. (Total notional time: 120 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING</p>
<p>WIL (SIMULATION) IIA (WIA216D) WIL (SIMULATION) IIB (WIB216D) (Module custodian: End User Computing Unit) This module provides students with skills in working with computer accounting applications (Sage 200 Evolution). Using technology-assisted learning. This module integrates the theory gained from accounting and taxation with a practical element. The student will work with a computer-based entity (company) on which aspects of Accounting and Taxation can be performed. Students must be able to recognise, classify and measure various line items in the Statement of Financial Position, Statement of Profit and Loss, Statement of Cash Flows and Statement of Changes in Equity according to their relevant International Financial Reporting Standards (IFRS). Students will also be exposed to Advanced Excel and Project Management tools. Web Authoring tools will be introduced so that students are able to design and deploy their own websites. (Total notional time: 120 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING SIMULATED WORK-INTEGRATED LEARNING</p>
<p>WIL (SIMULATION) IIIA (WIA316D) (Module custodian: Department of Auditing) This module will introduce students to ACL-GRC software. ACL-GRC is a software tool that helps to improve the efficiency and effectiveness of risk-based auditing and work paper management during the conduct of an internal audit or information technology audit engagement in an organisation. (Total notional time: 120 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING</p>
<p>WIL (SIMULATION) IIIB (WIB316D) (Module custodian: Department of Auditing) This module will further elaborate on the functionalities and commands that students can apply with the ACL-GRC software. ACL-GRC is a software tool that helps to improve the efficiency and effectiveness of risk-based auditing and work paper management during the conduct of an internal audit or information technology audit engagement in an organisation. (Total notional time: 120 hours)</p>	<p>SIMULATED WORK-INTEGRATED LEARNING</p>