



# University of Pretoria Yearbook 2016

## BCom Law (07130151)

**Duration of study** 3 years

**Total credits** 429

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### Programme information

The purpose of this package in law is to provide broad formative education but it does not lead to any specific career outcomes. The student is, however, enabled to continue with the LLB degree (which is career-specific) or a BComHons. The skills acquired may be applied in either the private or public sectors.

### Admission requirements

- To be able to register NSC candidates must comply with the minimum requirements for degree studies as well as with the minimum requirements for the relevant study programme.
- Life Orientation is excluded when calculating the APS.

Minimum requirements for 2016								APS
Achievement Level				Mathematics				
Afrikaans or English								
NSC/IEB	HIGCSE	AS-Level	A-Level	NSC/IEB	HIGCSE	AS-Level	A-Level	
5	3	C	C	5	3	C	C	32

### Additional requirements

- General Regulations G.1 to G.15 (with the exception of Regulation G.11.2(c)) apply to a bachelor's degree.
- A student may not take more than the prescribed number of modules per semester unless the Dean decides otherwise.
- A student may take a module not listed as an elective module only if the prior approval of the Dean has been obtained.
- A student who is in possession of a bachelor's degree may not present any modules passed for that degree for another field of specialisation or degree in this Faculty. (See General Regulations G.8 and G.9)
- A module passed at 300-level shall only be recognised for degree purposes if the corresponding prescribed module(s) at 200-level has/have been passed, unless the Dean decides otherwise, with the proviso that the following modules which are offered at 300-level only, are also considered "major subjects": Labour law 311 (ABR 311), Labour relations 320 (ABV 320) and International business management 359 and 369 (OBS 359)

and 369); only two 14-week modules, or the equivalent thereof, that are not preceded by the 100- and 200-level modules, may be taken for degree purposes. In other words, at least four 14-week modules must be taken at 300-level that are preceded by the 100- and 200-level, except for modules offered on 200- and 300-level only.

- f. A module already passed may only be repeated with the approval of the Dean.
- g. A module passed may not be taken into account for more than one degree or field of specialisation.
- h. It remains the student's responsibility to ascertain, prior to registration, whether all the modules he/she intends taking can be accommodated in the class, test and examination timetables.
- i. The Faculty of Economic and Management Sciences supports an outcomes-based education system and places a high premium on the development of specific academic competences. Class attendance in all modules and for the full duration of all programmes is therefore compulsory for all students.
- j. The Dean has the right of authorisation regarding matters not provided for in the General Regulations or the Faculty Regulations.

## Other programme-specific information

**Only two 14-week modules, or the equivalent thereof, that are not preceded by the 100- and 200-level modules, may be taken for degree purposes.** In other words, at least four 14-week modules must be taken at 300-level that are preceded by the 100- and 200-level except for the modules offered at 200- and 300-level only.

Credits will increase if Financial accounting is chosen as a major.

**Advisory note: BCom (Law)-students whose aim it is to obtain an LLB degree, must note that one of the requirements for the LLB degree is a language module from the Faculty of Humanities to the value of 12 credits from the following list: AFR 110, AFR 120, AFR 114, ENG 118, ENG 110, ENG 120.**

It is advisable for BCom (Law) students to combine Business management with Economics as a major, Financial accounting with Financial management or alternatively Financial accounting with Taxation.

**Note: See the alphabetical list of modules for prerequisites of all modules**

FRK 122 is a terminating module. If FRK 122 is selected, a candidate will not be able to continue with Accounting at the 200- and 300-level. Also note that FRK 121 may be a prerequisite for a number of other modules (eg FBS 210 and 220) and it is the responsibility of the candidate to ensure that he/she makes the appropriate choice between FRK 121 and 122.

BCom Law students will only be allowed to take Financial management 210, 220, 310 and 320 (FBS 210, 220, 310 and 320) if Financial accounting is also taken at 200- and 300-level.

- (1) OBS 124 must be taken as an extra module if OBS is taken at 300-level.
- (2) Informatics 281 (extra 3 credits) is compulsory if Financial accounting 311, 321 (FRK 311, 321) are chosen.
- (3) Recommended that students taking If Taxation is taken at 300-levelr FRK 211 and FRK 221.

**Please note:** Students whose aim is to obtain the LLB degree after completion of the BCom in Law degree, is advised to contact the Student Administration of the Faculty of Law for advice on which additional modules may be taken whilst doing their undergraduate study. Please note, however, that permission must be obtained from the Dean of the Faculty of Economic and Management Sciences for extra modules to be taken.

BCom (Law) students who wish to register for additional law modules do so in terms of the Faculty of Law

yearbook of the academic year in which they registered for the first time.

### "Major subject"

To be considered a "major subject" the equivalent of four 14-week modules, including two at 300-level, must be passed provided that:

- the following modules which are offered at 300-level only, are also considered "major subjects": Labour law 311 (ABR 311), Labour relations 320 (ABV 320), and International business management 359 and 369 (OBS 359 and 369);
- only two 14-week modules, or the equivalent thereof, that are not preceded by the 100- and 200-level modules, may be taken for degree purposes. In other words, at least four 14-week modules must be taken at 300-level that are preceded by the 100- and 200-level, except for modules offered on 200- and 300-level only.

## Transitional measures

### TRANSITIONAL MEASURES as from 2015

These transitional measures apply to students who registered for the BCom (Law) degree for the first time prior to 2013.

Students who registered for the BCom (Law) prior to 2013 will be allowed to register for the compulsory law modules as set out in the relevant (pre-2013) yearbook. Previous yearbooks are available on the web at <http://web.up.ac.za> (New Students).

Possible summer/winter schools to be offered depending on availability of lecturers and availability of funding:

### FAMILY LAW

Module outstanding	
FMR 110	Contact Student Administration, Faculty of Law
FMR 120	Contact Student Administration, Faculty of Law

### INTRODUCTION TO LAW

Module outstanding	
IDR 110	Contact Student Administration, Faculty of Law
IDR 120	Contact Student Administration, Faculty of Law

### LEGAL SKILLS



Module outstanding	
RVD 110	Contact Student Administration, Faculty of Law
RVD 120	Contact Student Administration, Faculty of Law

\*Detailed transitional arrangements to be provided in the study guides to these modules. In terms of the Faculty of Law Summer/Winter School policy a student may register for a maximum of two modules per Summer/Winter School.

BCom (Law) students will also be allowed to enrol for the summer/winter schools in HVR 110, HVR 120, SRG 210, SRG 220 and MRT 220, despite not having enrolled for these modules previously.

First-year BCom (Law) students who passed fewer than four (4) core semester modules or fewer than two (2) core year modules in 2013 and who are not academically excluded, will be registered for the new curriculum as from 2013. The same will apply mutatis mutandis for second- and third-year students in 2015 and beyond (General Regulation G.5.2.c read with paragraph 6(b) of the 2013 Faculty of Economic and Management Sciences yearbook).

Repeaters who failed a relevant first-year law module again in 2013 must enrol for the module again as set out in the table above but will be expected to complete the content of the module as set out in the 2014 yearbook.

Repeaters who fail a relevant second- or third-year law module again in 2014 must enrol for the module again but will be expected to complete the content of the module as set out in the 2015 yearbook.

The Dean of the Faculty of Law has the discretion to make an equitable and practical ruling where an unforeseen situation arises in the application of the transitional arrangements or where a particular issue has not explicitly been set out in the transitional arrangements.

## Promotion to next study year

*According to General Regulation G.3 students have to comply with certain requirements as set by the Faculty Board.*

- A student must pass at least 4 core semester or 2 core year modules to be admitted to the subsequent year of study.
- If a student has passed less than the required minimum of 4 core semester or 2 core year modules, he/she will not be readmitted to the Faculty of Economic and Management Sciences. Such a student may apply in writing to the Faculty's Admissions Committee to be readmitted conditionally - with the proviso that the Admissions Committee may set further conditions with regards to the student's academic progress. The Faculty's Admissions Committee may deny a student's application for readmission.
- If a student has been readmitted conditionally, his/her academic progress will be monitored after the first semester examinations to determine whether he/she has complied with the requirements set by the Admissions Committee. If not, his/her studies will be suspended.
- A student whose studies have been suspended because of his/her poor academic performance has the right

to appeal against the decision of the Faculty's Admissions Committee.

- e. A student may be refused promotion to a subsequent year of study if the prescribed tuition fees are not paid.
- f. A student may be refused admission to the examination, or promotion to a subsequent year of study or promotion in a module (if applicable) if he/ she fails to fulfil the attendance requirements. Class attendance in all modules and for the full duration of all programmes is compulsory for all students.

## Pass with distinction

- a. A degree may be awarded with distinction provided the candidate meets the following criteria:
  - i. Completes the degree within three years;
  - ii. Obtains a Cumulative Grade Point Average (CGPA) of 75%;
  - iii. Repeated passed modules will not be considered. The initial pass mark of module will be used when calculating the GPA.
- b. Transferees from other faculties and from other universities who still complete their bachelor degrees (including credits transferred and recognised from the degrees they registered for originally) within three years will be considered as exceptional cases by the Dean.
- c. The GPA will be not be rounded up to a whole number.
- d. Exceptional cases will be considered by the Dean.

## General information

### Minimum requirements for bachelor's degrees; semester and year modules; new regulations

1. Students who commenced their studies before 2015 must complete the programme in terms of the curriculum of the year in which they commenced their studies, or in terms of the curriculum of the year in which they switched to their current field of specialisation. Students who prefer to do so may, however, apply to change over to the latest curriculum, but then they should comply with all the requirements thereof and they may not revert to the regulations of an earlier year.
2. Students who are registering for a degree programme for the first time in 2015 must take the modules indicated under the particular field of specialisation.

**Please note:** Only two 14-week modules, or the equivalent thereof, that are not preceded by the 100- and 200-level modules, may be taken for degree purposes. In other words, at least four 14-week modules must be taken at 300-level that are preceded by the 100- and 200-level, except for modules offered on 200- and 300-level only. It is thus the responsibility of students to ensure before registration, that their curricula comply with all the requirements of the applicable regulations.



## Curriculum: Year 1

Minimum credits: 147

### Fundamental modules

#### English for specific purposes 118 (ENG 118)

**Module credits** 12.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Economic and Management Sciences  
Faculty of Law

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week

**Language of tuition** English

**Academic organisation** English

**Period of presentation** Semester 1

#### Module content

This module is intended to equip students with a thorough knowledge of English grammar and is particularly useful for those interested in a career in teaching, editing, document design or other forms of language practice.

#### Jurisprudence 110 (JUR 110)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences  
Faculty of Humanities

**Prerequisites** No prerequisites.

**Contact time** 4 lectures per week, 1 tutorial per week, 4 seminars

**Language of tuition** Both Afr and Eng

**Academic organisation** Jurisprudence

**Period of presentation** Semester 1



## Module content

\*For LLB and BA/BCom specialising in law

The module has both a theoretical and skills component. All elements described below will encompass conceptual knowledge combined with practical application.

### UNDERLYING JURISPRUDENTIAL ASPECTS OF LAW / THE LAW IN GENERAL

- (a) A first-year definition of law / the Law
- (b) The relationships between law and society, law and history, law and politics, law and language
- (c) Being a law student or lawyer in South Africa
- (d) Introduction to different perspectives on the law

### THE SOUTH AFRICAN LEGAL SYSTEM AND ITS HISTORICAL DEVELOPMENT

#### SOURCES OF SOUTH AFRICAN LAW AND THEIR HISTORICAL DEVELOPMENT

- (a) Introduction to characteristics and components of the South African legal system
- (b) Mixed legal systems
- (c) The South African Constitution and its historical development
- (d) Customary law and its historical development
- (e) Common law and its historical development
- (f) Primary and other sources of modern South African law
- (g) Applying the sources of law to a set of facts and relying on the sources of law to answer a jurisprudential question.

THE ABOVE CONTENT FORMS THE BASIS OF THE SKILLS COMPONENT (INCORPORATING ACADEMIC LITERACY SKILLS) WHICH CONSISTS OF:

- (a) Conducting research in the library
- (b) Finding, reading and applying the sources of law
- (c) Reading, understanding and summarising texts on topics of law
- (d) Analysing, criticising and improving ("edit") a piece of writing on the law in a theoretical sense; and
- (e) Writing a well-constructed essay or paragraph on legal problems and topics of law or legal history.

## Jurisprudence 120 (JUR 120)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences  
Faculty of Humanities

**Prerequisites** No prerequisites.

**Contact time** 1 tutorial per week, 4 seminars, 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Jurisprudence

**Period of presentation** Semester 2



## Module content

\*For LLB and BA/BCom specialising in law

BASIC PRINCIPLES OF THE:

- (a) Law of obligations (contract and delict)
- (b) Criminal law
- (c) Law of civil procedure;
- (d) Law of criminal procedure; and
- (e) Law of evidence.

ACCESS TO JUSTICE:

- (a) Courts and alternative dispute resolution;
- (b) Legal profession; and
- (c) Access to justice and its promotion in South Africa (the idea, problems, representation in criminal matters, role of different organisations, etc).

THE ABOVE CONTENT FORMS THE BASIS OF THE SKILLS COMPONENT (INCORPORATING ACADEMIC LITERACY SKILLS) WHICH CONSISTS OF:

- (a) Drafting a simple contract based upon a set of facts (law of contract)
- (b) Reading, understanding, summarising a case on the law of delict and applying the principles of legal argument and logic to it
- (c) Summarising, analysing, criticising and improving ("edit") a piece of writing on the law of evidence
- (d) Understanding and applying the principles of examination in chief, cross-examination and re-examination to a concrete set of facts with a view to participation in a "moot court" or debate.

## Academic orientation 107 (UPO 107)

<b>Module credits</b>	0.00
<b>Language of tuition</b>	Double Medium
<b>Academic organisation</b>	EMS Dean's Office
<b>Period of presentation</b>	Year

## Academic information management 102 (AIM 102)

<b>Module credits</b>	6.00
<b>Service modules</b>	Faculty of Education Faculty of Economic and Management Sciences Faculty of Humanities Faculty of Law Faculty of Health Sciences Faculty of Natural and Agricultural Sciences Faculty of Theology Faculty of Veterinary Science
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Information Science





**Period of presentation** Semester 2

### Module content

Find, evaluate, process, manage and present information resources for academic purposes using appropriate technology. Apply effective search strategies in different technological environments. Demonstrate the ethical and fair use of information resources. Integrate 21st-century communications into the management of academic information.

## Core modules

### Economics 110 (EKN 110)

**Module credits** 10.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week, 1 discussion class per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Economics

**Period of presentation** Semester 1

### Module content

This module deals with the core principles of economics. A distinction between macroeconomics and microeconomics is made. A discussion of the market system and circular flow of goods, services and money is followed by a section dealing with microeconomic principles, including demand and supply analysis, consumer behaviour and utility maximisation, production and the costs thereof, and the different market models and firm behaviour. Labour market institutions and issues, wage determination, as well as income inequality and poverty are also addressed. A section of money, banking, interest rates and monetary policy concludes the course.

### Economics 120 (EKN 120)

**Module credits** 10.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** EKN 110 GS or EKN 113 GS and at least 4 (50-59%) in Mathematics in the Grade 12 examination or 60% in STK 113 and concurrently registered for STK 123

**Contact time** 2 lectures per week, 1 discussion class per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Economics

**Period of presentation** Semester 2



## Module content

This module deals with the core principles of economics, especially macroeconomic measurement the private and public sectors of the South African economy receive attention, while basic macroeconomic relationships and the measurement of domestic output and national income are discussed. Aggregate demand and supply analysis stands core to this course which is also used to introduce students to the analysis of economic growth, unemployment and inflation. The microeconomics of government is addressed in a separate section, followed by a section on international economics, focusing on international trade, exchange rates and the balance of payments. The economics of developing countries and South Africa in the global economy conclude the course.

## Financial accounting 111 (FRK 111)

**Module credits** 10.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Law  
Faculty of Natural and Agricultural Sciences

**Prerequisites** No prerequisites.

**Contact time** 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Accounting

**Period of presentation** Semester 1

## Module content

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

## Financial accounting 121 (FRK 121)

**Module credits** 12.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Natural and Agricultural Sciences

**Prerequisites** FRK 111 GS

**Contact time** 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Accounting

**Period of presentation** Semester 2



## Module content

Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.

## Business management 114 (OBS 114)

**Module credits** 10.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** May not be included in the same curriculum as OBS 155

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Business Management

**Period of presentation** Semester 1

## Module content

Introduction to business management as a science; the environment in which the enterprise operates; the field of business, the mission and goals of an enterprise; management and entrepreneurship. The choice of a form of enterprise; the choice of products and/or services; profit and cost planning for different sizes of operating units; the choice of location; the nature of production processes and the layout of the plant or operating unit. Introduction to and overview of general management, especially regarding the five management tasks: strategic management; contemporary developments and management issues; financial management; marketing and public relations. Introduction to and overview of the value chain model; management of the input; management of the purchasing function; management of the transformation process with specific reference to production and operations management; human resources management and information management; corporate governance and black economic empowerment (BEE).

## Law of persons 110 (PSR 110)

**Module credits** 10.00

**Service modules** Faculty of Economic and Management Sciences  
Faculty of Humanities

**Prerequisites** No prerequisites.

**Contact time** 1 tutorial per week, 2 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Private Law

**Period of presentation** Semester 1



## Module content

\*For LLB and BA/BCom specialising in Law

The legal rules in respect of the coming into existence, private law status and termination of a natural person or legal subject

## Statistics 110 (STK 110)

**Module credits** 13.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** At least 5 (60-69%) in Mathematics in the Grade 12 examination. Candidates who do not qualify for STK 110 must register for STK 113 and STK 123

**Contact time** 1 tutorial per week, 1 practical per week, 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Statistics

**Period of presentation** Semester 1

## Module content

Descriptive statistics:

Sampling and the collection of data; frequency distributions and graphical representations. Descriptive measures of location and dispersion.

Probability and inference:

Introductory probability theory and theoretical distributions. Sampling distributions. Estimation theory and hypothesis testing of sampling averages and proportions (one and two-sample cases). Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques.

## Statistics 113 (STK 113)

**Module credits** 11.00

**Service modules** Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** No prerequisites.

**Contact time** 1 tutorial per week, 1 practical per week, 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Statistics

**Period of presentation** Semester 1



## Module content

\*On its own, STK 113 and 123 will not be recognised for degree purposes, but exemption will be granted for STK 110.

Data operations and transformations:

Introductory concepts, the role of statistic, various types of data and the number system. Concepts underlying linear, quadratic, exponential, hyperbolic, logarithmic transformations of quantitative data, graphical representations, solving of equations, interpretations. Determining linear equations in practical situations. Characteristics of logarithmic functions. The relationship between the exponential and logarithmic functions in economic and related problems. Systems of equations in equilibrium. Additional concepts relating to data processing, functions and inverse functions, sigma notation, factorial notation, sequences and series, inequalities (strong, weak, absolute, conditional, double) and absolute values.

Descriptive statistics – Univariate:

Sampling and the collection of data, frequency distributions and graphical representations. Descriptive measures of location and dispersion. Introductory probability theory. Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques.

The weekly one hour practical is presented during the last seven weeks of the semester.

## Statistics 120 (STK 120)

**Module credits** 13.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** STK 110 GS or both STK 113 GS and STK 123 GS or both WST 133 and WST 143 or STK 133 and STK 143 or STK 133 and STK 143

**Contact time** 1 practical per week, 3 lectures per week, 1 tutorial per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Statistics

**Period of presentation** Semester 2

## Module content

Multivariate statistics:

Analysis of variance, categorical data analysis, distribution-free methods, curve fitting, regression and correlation, the analysis of time series and indices.

Statistical and economic applications of quantitative techniques:

Systems of linear equations: drafting, matrices, solving and application. Optimisation; linear functions (two and more independent variables), non-linear functions (one and two independent variables). Marginal and total functions. Stochastic and deterministic variables in statistical and economic context: producers' and consumers' surplus, distribution functions, probability distributions, probability density functions. Identification, use, evaluation, interpretation of statistical computer packages and statistical techniques.

This module is also presented as an anti-semester bilingual module.

## Statistics 123 (STK 123)

**Module credits** 12.00



<b>Service modules</b>	Faculty of Education Faculty of Humanities Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	STK 113 GS
<b>Contact time</b>	1 tutorial per week, 1 practical per week, 3 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Statistics
<b>Period of presentation</b>	Semester 2

#### Module content

\*On its own, STK 113 and 123 will not be recognized for degree purposes, but exemption will be granted for STK 110.

Optimisation techniques with economic applications: Data transformations and relationships with economic applications, operations and rules, linear, quadratic, exponential, hyperbolic and logarithmic functions; systems of equations in equilibrium, system of linear inequalities, solving of linear programming problems by means of the graphical and extreme point methods. Applications of differentiation and integration in statistic and economic related problems: the limit of a function, continuity, rate of change, the derivative of a function, differentiation rules, higher order derivatives, optimisation techniques, the area under a curve and applications of definite integrals. Probability and inference: Theoretical distributions. Sampling distributions. Estimation theory and hypothesis testing of sampling averages and proportions (one-sample and two-sample cases). Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques. The weekly one hour practical is presented during the last seven weeks of the semester.

### Financial accounting 122 (FRK 122)

**Module credits** 12.00

<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 111 GS or FRK 133, FRK 143
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Accounting
<b>Period of presentation</b>	Semester 2

#### Module content

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

### Roman law 120 (ROM 120)

**Module credits** 10.00

<b>Service modules</b>	Faculty of Economic and Management Sciences
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<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 tutorial per week, 3 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Jurisprudence
<b>Period of presentation</b>	Semester 2

### Module content

\*For LLB and BA/BCom specialising in law

General introduction to Roman law and European law as foundations of South African private law

#### INTRODUCTION TO THE ROMAN LAW OF THINGS

- (a) Things, real rights, possession
- (b) Ownership, limitations, acquisition, protection
- (c) Limited real rights, servitudes, real security

#### INTRODUCTION TO THE ROMAN LAW OF CONTRACT

- (a) General principles of the law of contract
- (b) Specific contracts
- (c) Quasi contracts

#### INTRODUCTION TO THE ROMAN LAW OF DELICT

- (a) General principles of the law of delict
- (b) Specific delicts
- (c) Quasi delicts

## Elective modules

### Afrikaans 110 (AFR 110)

**Module credits** 12.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Economic and Management Sciences  
Faculty of Law  
Faculty of Health Sciences

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week, 2 discussion classes per week

**Language of tuition** Afrikaans

**Academic organisation** Afrikaans

**Period of presentation** Semester 1

### Module content

*Taalkundekomponent:* Inleiding tot die Afrikaanse taalkunde met klem op lees-en skryfvaardigheid.

*Letterkundekomponent:* Inleiding tot die Afrikaanse en Nederlandse letterkunde aan die hand van kortverhale en gedigte.



## Afrikaans 114 (AFR 114)

**Module credits** 12.00

**Service modules** Faculty of Economic and Management Sciences  
Faculty of Law

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week

**Language of tuition** Afrikaans

**Academic organisation** Afrikaans

**Period of presentation** Semester 1

### Module content

Afrikaans for speakers of other languages (1) \*No mother tongue speakers of Afrikaans will be allowed to take this module. A subject for advanced learners of Afrikaans. A basic knowledge of Afrikaans grammar and listening, reading, writing and speaking skills are required.

## Afrikaans 120 (AFR 120)

**Module credits** 12.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Economic and Management Sciences  
Faculty of Law  
Faculty of Health Sciences

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week, 2 discussion classes per week

**Language of tuition** Afrikaans

**Academic organisation** Afrikaans

**Period of presentation** Semester 2

### Module content

Taalkundekomponent: Inleiding tot die Afrikaanse sintaksis, fonetiek en taalgeskiedenis.  
Letterkundekomponent: Inleiding tot die Romankuns Inleiding tot die Drama

## English 110 (ENG 110)

**Module credits** 12.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Economic and Management Sciences  
Faculty of Law  
Faculty of Health Sciences

**Prerequisites** No prerequisites.

**Contact time** 1 discussion class per week, 2 lectures per week





**Language of tuition** English

**Academic organisation** English

**Period of presentation** Semester 1

### Module content

\*Alternative evening classes - 2 discussion classes per week  
Introduction to Literature in English (1)  
This module introduces the study of literature by examining a number of texts representing different genres (poetry, prose, drama). The texts studied here will be mainly from the pre-twentieth century era and may include texts written in English from both Africa and other parts of the world. The aim of this module is to equip students with the critical and analytical skills required for a perceptive reading of poetry, novels and plays.

## English 120 (ENG 120)

**Module credits** 12.00

**Service modules**  
Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Economic and Management Sciences  
Faculty of Law  
Faculty of Health Sciences

**Prerequisites** No prerequisites.

**Contact time** 1 discussion class per week, 2 lectures per week

**Language of tuition** English

**Academic organisation** English

**Period of presentation** Semester 2

### Module content

\*Alternative evening classes: 2 discussion classes per week

Introduction to Literature in English (2)

This module introduces the study of post-nineteenth century literature by examining a number of texts representing different genres (poetry, drama, prose). Texts will be from both Africa and other parts of the world. By the end of this module students should have the background and analytical skills to perceptively read modern and contemporary poetry, novels and plays.

## Business management 124 (OBS 124)

**Module credits** 10.00

**Service modules**  
Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** Admission to the examination in OBS 114

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng



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**Academic organisation** Business Management

**Period of presentation** Semester 2

**Module content**

Responsible leadership and the role of a business in society. The nature and development of entrepreneurship; the individual entrepreneur and characteristics of South African entrepreneurs. Looking at the window of opportunity. Getting started (business start up). Exploring different routes to entrepreneurship: entering a family business, buying a franchise, home-based business and the business buyout. This semester also covers how entrepreneurs can network and find support in their environments. Case studies of successful entrepreneurs - also South African entrepreneurs - are studied.



## Curriculum: Year 2

**Minimum credits: 124**

### Core modules

#### Specific contracts 220 (KTH 220)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences

**Prerequisites** No prerequisites.

**Contact time** 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Mercantile Law

**Period of presentation** Semester 2

#### Module content

\*For LLB and BCom specialising in law

- (a) Law of purchase and sale
- (b) Law of letting and hiring of things
- (c) Law of agency
- (d) Law of surety
- (e) Law of letting and hiring of work

#### Consumer protection 220 (VBB 220)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences

**Prerequisites** No prerequisites.

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Mercantile Law

**Period of presentation** Semester 2

#### Module content

\*For LLB and BCom specialising in law

- (a) Basic principles of the National Credit Act 34 of 2005
- (b) Aspects regarding the law applicable to credit agreements
- (c) Basic principles of the Consumer Protection Act 68 of 2008

#### Law of succession 222 (ERF 222)

**Module credits** 15.00



**Service modules** Faculty of Economic and Management Sciences  
Faculty of Humanities

**Prerequisites** No prerequisites.

**Contact time** 4 lectures per week, 1 tutorial per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Private Law

**Period of presentation** Semester 2

### Module content

\*For LLB and BA/BCom specialising in Law

- (a) Intestate succession
- (b) Testate succession
- (c) Administration of states

## Law of contract 211 (KTR 211)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences  
Faculty of Humanities

**Prerequisites** No prerequisites.

**Contact time** 4 lectures per week, 1 tutorial per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Private Law

**Period of presentation** Semester 1

### Module content

\*For LLB and BA/BCom specialising in law

- (a) General principles of the law of obligations
- (b) Formation of the contract
- (c) Content of the contract
- (d) Interpretation of written contracts
- (e) Breach of contract
- (f) Remedies for breach of contract
- (g) Termination of contractual obligations
- (h) Drafting of contracts

## Elective modules

### Taxation 200 (BEL 200)

**Module credits** 32.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology



**Prerequisites** FRK 111 and FRK 121 or FRK 100 or FRK 101. Only available to BCom (Option Taxation, Accounting Sciences, Financial Management Sciences, Financial Sciences, Informatics, Investment Management and Law) students.

**Contact time** 1 practical per week, 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Taxation

**Period of presentation** Year

### Module content

Introduction to income tax in respect of companies and individuals

In this module an introduction to the administration of deceased and insolvent estates is provided. Specific emphasis is placed on the preparation of the executor's account for deceased estates as well as the trustee's account for insolvent estates. The calculation of estate duty is also dealt with in detail. Introduction to taxation, objection and appeal, gross income, source of income, gross income (special inclusions), exempt income, general deduction formula, assessed losses, special deductions for companies, special deductions for individuals, capital allowances.

## Economics 214 (EKN 214)

**Module credits** 16.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** EKN 110 GS and EKN 120 or EKN 113 GS and EKN 123 and STK 110 GS and STK 120 GS

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Economics

**Period of presentation** Semester 1

### Module content

Macroeconomics

From Wall and Bay Street to Diagonal Street: a thorough understanding of the mechanisms and theories explaining the workings of the economy is essential. Macroeconomic insight is provided on the real market, the money market, two market equilibrium, monetarism, growth theory, cyclical analysis, inflation, Keynesian general equilibrium analysis and fiscal and monetary policy issues.

## Financial management 210 (FBS 210)

**Module credits** 16.00

**Prerequisites** FRK 111 and 121 or FRK 100 or 101; simultaneously registered for FRK 211; STK 110; STK 120 or FBS 121. Only available to BCom Financial Management Sciences, Financial Sciences, Investment Management, Law and Internal Auditing students



**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Financial Management

**Period of presentation** Semester 1

### Module content

\*Only for BCom (Financial Sciences, Financial Management Sciences, Investment Management, Internal Auditing and Law) students.

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; current asset management.

## Financial management 220 (FBS 220)

**Module credits** 16.00

**Prerequisites** FRK 211 GS; STK 110; STK 120

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Financial Management

**Period of presentation** Semester 2

### Module content

\*Only for BCom (Financial Sciences, Financial Management Sciences, Investment Management, Internal Auditing and Law) students.

The purpose and functioning of management accounting, cost classification; the determination of product costs including raw material costs, labour costs, overheads and its 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; decisionmaking with reference to cost-volume-profit ratios.

## Financial accounting 211 (FRK 211)

**Module credits** 16.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education

**Prerequisites** FRK 111 and FRK 121 or FRK 100/101

**Contact time** 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Accounting

**Period of presentation** Semester 1



## Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of the Companies Act, the Framework and Statements of Generally Accepted Accounting Practice relating to the following: presentation of financial statements; revenue; investments; provisions, contingent liabilities and contingent assets; events after the balance sheet date; inventories; income taxes; leases; property, plant and equipment; impairment of assets; intangible assets; investment property, changes in accounting estimates and errors; introduction to financial instruments.

## Financial accounting 221 (FRK 221)

**Module credits** 16.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education

**Prerequisites** FRK 211 GS

**Contact time** 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Accounting

**Period of presentation** Semester 2

## Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: employee benefits; the effects of changes in foreign exchange rates; accounting policies; earnings per share; cash flow statements; interests in joint ventures. Branch accounting. Introduction to consolidations, including basic consolidation techniques for both wholly-owned and partly-owned subsidiaries. Introduction to public sector accounting.

## Business management 210 (OBS 210)

**Module credits** 16.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Natural and Agricultural Sciences

**Prerequisites** OBS 114 or 124 with admission to the examination in the other

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Business Management

**Period of presentation** Semester 1



## Module content

### Logistics management

The role of logistics in an enterprise; definition and scope of customer service; electronic and other logistics information systems; inventory management; materials management with special reference to Japanese systems; management of the supply chain. Methods of transport and transport costs; types and costs of warehousing; electronic aids in materials handling; cost and price determination of purchases; organising for logistics management; methods for improving logistics performance.

## Business management 220 (OBS 220)

**Module credits** 16.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Natural and Agricultural Sciences

**Prerequisites** OBS 114 or 124 with admission to the examination in the other

**Contact time** 3 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Business Management

**Period of presentation** Semester 2

## Module content

Project management: Introduction

Project management concepts; needs identification; the project, the project manager and the project team; types of project organisations; project communication and documentation.

Planning and control: planning, scheduling and schedule control of projects; resource considerations and allocations; cost planning and performance evaluation.

## Statistics 210 (STK 210)

**Module credits** 20.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** STK 110, STK 120

**Contact time** 1 practical per week, 3 lectures per week

**Language of tuition** Double Medium

**Academic organisation** Statistics

**Period of presentation** Semester 1





## Module content

Counting techniques. Probability theory: Sample spaces, events, rules of probability, conditional probabilities, independent events and Bayes' theorem. Probability distributions and probability densities: cumulative distribution functions, marginal distributions, joint distributions, conditional distributions and independence. Expected values: Moments, Chebyshev's theorem, moment-generating functions, product moments, moments of linear combinations of random variables and conditional expectations. Transformation techniques of random variables. Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques.

## Statistics 220 (STK 220)

**Module credits** 20.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** STK 210 GS

**Contact time** 3 lectures per week, 1 practical per week

**Language of tuition** Double Medium

**Academic organisation** Statistics

**Period of presentation** Semester 2

## Module content

Special probability distributions: the discrete uniform distribution, Bernoulli distribution, binomial distribution, negative binomial and geometric distribution, the hypergeometric distribution, Poisson distribution and multinomial distribution. Special probability densities: Uniform distribution, gamma, exponential and chi-square distributions, the beta distribution, the normal distribution and the bivariate normal distribution. Functions of random variables. Sampling distributions, point estimation, interval estimation and hypothesis testing. Regression Analysis. Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques.

## Informatics 281 (INF 281)

**Module credits** 3.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Natural and Agricultural Sciences

**Prerequisites** FRK 111, FRK 121 or FRK 100 or FRK 101

**Contact time** 2 practicals per week

**Language of tuition** English

**Academic organisation** Informatics

**Period of presentation** Semester 1 or Semester 2

## Module content

Computer processing of accounting information.



## Economics 234 (EKN 234)

**Module credits** 16.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** EKN 214, STK 120

**Contact time** 3 lectures per week

**Language of tuition** English

**Academic organisation** Economics

**Period of presentation** Semester 2

### Module content

Macroeconomics

Application of the principles learned in EKN 214 on the world we live in. We look at international markets and dynamic macroeconomic models, and familiarise the students with the current macroeconomic policy debates. We also take a look at the latest macroeconomic research in the world. The course includes topics of the mathematical and econometric analysis of macroeconomic issues.



## Curriculum: Final year

Minimum credits: 142

### Core modules

#### Law of delict 320 (DLR 320)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences  
Faculty of Humanities

**Prerequisites** No prerequisites.

**Contact time** 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Private Law

**Period of presentation** Semester 2

#### Module content

\*For LLB and BA/BCom specialising in law

(a) General principles of the law of delict

(b) Capita selecta from the principles applicable to specific delicts

#### Law of things 310 (SAR 310)

**Module credits** 15.00

**Service modules** Faculty of Economic and Management Sciences

**Prerequisites** No prerequisites.

**Contact time** 1 tutorial per week, 4 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Private Law

**Period of presentation** Semester 1

#### Module content

\*For LLB and BA/BCom specialising in law (a) General principles of the law of things (b) Constitutional aspects (c) Control (possession and holdership) (d) Ownership (including joint ownership and sectional-title property) (e) Limited real rights (including servitudes, limiting provisions, public servitudes, mineral rights and real security rights)

#### Payment methods 320 (VHD 320)

**Module credits** 10.00

**Service modules** Faculty of Economic and Management Sciences

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week



**Language of tuition** Both Afr and Eng

**Academic organisation** Mercantile Law

**Period of presentation** Semester 2

### Module content

\*For LLB and BCom specialising in Law (a) Elements of negotiability; the bill of exchange, cheque and promissory note; parties to bills, cheques and notes (b) Requirements for validity, negotiation, holdership and acceptance (c) The banker-client relationship; crossings and additions to crossings; the legal position of the drawee and collecting bank (d) Electronic payment methods

## Insolvency law 310 (ISR 310)

**Module credits** 10.00

**Service modules** Faculty of Economic and Management Sciences

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Mercantile Law

**Period of presentation** Semester 1

### Module content

\*\*For LLB and BCom specialising in law  
(a) General introduction and historical background  
(b) The process of sequestration  
(c) Effects of sequestration  
(d) Voidable and void dispositions  
(e) Overview of administration of insolvent estates  
(f) Composition, rehabilitation and offences  
(g) Liquidation of insolvent companies and close corporations

## Entrepreneurial law 320 (ODR 320)

**Module credits** 12.00

**Service modules** Faculty of Economic and Management Sciences

**Prerequisites** No prerequisites.

**Contact time** 3 lectures per week, 1 tutorial per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Mercantile Law

**Period of presentation** Semester 2



## Module content

\*For LLB and BCom specialising in law

- (a) Company law
- (b) Law relating to close corporations
- (c) Partnership law

## Elective modules

### Taxation 300 (BEL 300)

**Module credits** 40.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology

**Prerequisites** BEL 200 and FRK 221 GS or FRK 201 GS

**Contact time** 4 lectures per week, 1 discussion class per week

**Language of tuition** Both Afr and Eng

**Academic organisation** Taxation

**Period of presentation** Year

#### Module content

The purpose of the module is to enable the learner to calculate the value-added tax liability and to journalise transactions; calculate the normal tax liability (including the determination of taxable capital gains and assessed capital losses) of individuals, companies, estates and trusts, discuss tax principles; and calculate provisional and employees' tax and to object against an assessment.

### Economics 310 (EKN 310)

**Module credits** 20.00

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Education  
Faculty of Humanities  
Faculty of Natural and Agricultural Sciences

**Prerequisites** EKN 214, EKN 234 or EKN 224, EKN 244

**Contact time** 2 lectures per week, 1 discussion class per week

**Language of tuition** Double Medium

**Academic organisation** Economics

**Period of presentation** Semester 1

#### Module content

Public finance

Role of government in the economy. Welfare economics and theory of optimality. Ways of correcting market failures. Government expenditure theories, models and programmes. Government revenue. Models on taxation, effects of taxation on the economy. Assessment of taxation from an optimality and efficiency point of view. South African perspective on public finance.



## Economics 314 (EKN 314)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	EKN 234, EKN 244
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	English
<b>Academic organisation</b>	Economics
<b>Period of presentation</b>	Semester 1

### Module content

International trade/finance

International economic insight is provided into international economic relations and history, theory of international trade, international capital movements, international trade politics, economic and customs unions and other forms or regional cooperation and integration, international monetary relations, foreign exchange markets, exchange rate issues and the balance of payments, as well as open economy macroeconomic issues.

## Economics 320 (EKN 320)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Humanities Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	EKN 310 GS
<b>Contact time</b>	1 discussion class per week, 2 lectures per week
<b>Language of tuition</b>	Double Medium
<b>Academic organisation</b>	Economics
<b>Period of presentation</b>	Semester 2

### Module content

Economic analyses

Identification, collection and interpretation process of relevant economic data; the national accounts (i.e. income and production accounts, the national financial account, the balance of payments and input-output tables); economic growth; inflation; employment, unemployment, wages, productivity and income distribution; business cycles; financial indicators; fiscal indicators; social indicators; international comparisons; relationships between economic time series - regression analysis; long-term future studies and scenario analysis; overall assessment of the South African economy from 1994 onwards.

## Economics 325 (EKN 325)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Humanities Faculty of Natural and Agricultural Sciences



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<b>Prerequisites</b>	EKN 214, EKN 234
<b>Contact time</b>	2 lectures per week, 1 discussion class per week
<b>Language of tuition</b>	English
<b>Academic organisation</b>	Economics
<b>Period of presentation</b>	Semester 2

### Module content

Economic policy and development: Capita select

The course provides an introduction to growth economics and also to some topics on development economics. Firstly, historical evidence is covered and then the canonical Solow growth model and some of its empirical applications (human capital and convergence). Secondly, the new growth theory (the AK and the Romer models of endogenous growth) are covered. Some of the development topics to be covered include technology transfer, social infrastructure and natural resources.

## Financial management 310 (FBS 310)

<b>Module credits</b>	20.00
<b>Prerequisites</b>	Admission to the examination in FBS 220; FRK 211 and FRK 221. Only available to 07130202, 07130203, 07130204, 07130071 and 07130151
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Financial Management
<b>Period of presentation</b>	Semester 1

### Module content

\*Only for BCom (Financial Sciences, Financial Management Sciences, Investment Management, Internal Auditing and Law) students.

Relevant costs; standard costing with reference to application and evaluation; preparation and evaluation of plans, budgets and forecasts; techniques for allocating and managing resources; costing and accounting systems evaluation; techniques used in management decision making; new developments in business and management accounting; case study perspective. Cost management; strategic management accounting; cost estimation and cost behaviour; quantitative models for stock control; application of linear programming in management accounting; various management accounting techniques.

## Financial management 320 (FBS 320)

<b>Module credits</b>	20.00
<b>Prerequisites</b>	FBS 210. Only available to 07130202, 07130203, 07130204, 07130071 and 07130151
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Financial Management
<b>Period of presentation</b>	Semester 2



## Module content

\*Only for BCom (Financial Sciences, Financial Management Sciences, Investment Management, Internal Auditing and Law) students.

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.

## Financial accounting 311 (FRK 311)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	FRK 211, 221 and INF 281
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Accounting
<b>Period of presentation</b>	Semester 1

## Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: income taxes; property, plant and equipment; impairment; non-current assets held for sale; intangible assets; investment property; borrowing costs; leases; accounting policies; changes in accounting estimates and errors; segment reporting; certain aspects of financial instruments.

## Financial accounting 321 (FRK 321)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	FRK 311 GS and INF 281
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Accounting
<b>Period of presentation</b>	Semester 2

## Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: the effects of changes in foreign exchange rates; earnings per share; related party disclosure; associates. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; change of interest; consolidated cashflow statement.





## Business management 310 (OBS 310)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Education
<b>Prerequisites</b>	OBS 114 or 124 with admission to the examination in the other
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Business Management
<b>Period of presentation</b>	Semester 1

### Module content

Human resource management and development

The environment in which human resource management takes place; job analysis; strategic human resource planning; equal employment opportunities; planning and management of training; development and careers; functioning in a global environment.

Negotiation and collective bargaining

The nature of negotiation; preparation for negotiation; negotiating for purposes of climate creation; persuasive communication; handling conflict and aggression; specialised negotiation and collective bargaining in the South African context.

## Business management 320 (OBS 320)

<b>Module credits</b>	20.00
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Education
<b>Prerequisites</b>	OBS 114 or 124 with admission to the examination in the other
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Business Management
<b>Period of presentation</b>	Semester 2

### Module content

Strategic management analysis and formulation

Basic concepts; formulation of mission; policy and objectives; external evaluation of the business environment; internal evaluation of the enterprise; including intellectual assets; the formulation and development of a strategic plan.

Strategic management implementation

The role of management in strategy implementation; budgets as instrument in the implementation process; leading processes of change within enterprises; supporting policies, procedures and information systems for implementation in the various functional areas; evaluation and control of implementation.

## Statistics 310 (STK 310)



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<b>Module credits</b>	25.00
<b>Service modules</b>	Faculty of Humanities
<b>Prerequisites</b>	STK 210, STK 220
<b>Contact time</b>	1 practical per week, 3 lectures per week
<b>Language of tuition</b>	English
<b>Academic organisation</b>	Statistics
<b>Period of presentation</b>	Semester 1

### Module content

Regression analysis: simple and multiple regression; nonlinear regression; correlation and the use of dummy variables. Multivariate distributions: normal, multinomial and poisson distribution. Linear combinations of normal variables. Analysis of variance and covariance. Categorical data analysis. Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques.

## Statistics 320 (STK 320)

<b>Module credits</b>	25.00
<b>Service modules</b>	Faculty of Humanities
<b>Prerequisites</b>	STK 310 GS
<b>Contact time</b>	3 lectures per week, 1 practical per week
<b>Language of tuition</b>	English
<b>Academic organisation</b>	Statistics
<b>Period of presentation</b>	Semester 2

### Module content

Regression analysis extensions: heteroscedasticity, serial correlation and lag structures. Time-series analysis. Applications of matrices, differentiation and integration in the economic and management sciences. Evaluation of simple economic models. Theory and applications of time-series models: univariate time series. Stationary and non-stationary time series. ARMA and ARIMA models. Regression models. Model identification and estimation. Spectrum and periodogram. Forecasting with time-series models. Identification, use, evaluation and interpretation of statistical computer packages and statistical techniques. Student seminars.

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The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.