University of Pretoria Yearbook 2022

BCom (Accounting Sciences) (07130043)

Department	Accounting
Minimum duration of study	3 years
Total credits	458
NQF level	07

Programme information

This degree programme (that is only presented on a full-time basis) is the specialised bachelor's degree for candidates who are preparing for the relevant qualifying examinations of the South African Institute of Chartered Accountants (SAICA) and the Independent Regulatory Board for Auditors (IRBA). The programme BCom (Accounting Sciences), together with (the full-time) BComHons (Accounting Sciences) and the Certificate in the Theory of Accountancy (CTA) is accredited by the SAICA as part of its education requirements for the chartered accountant qualification.

Students who achieved 70% and above in English Home Language (an A or a B), and 80% and above in English First Additional Language (only an A) in the NSC (or equivalent) will be exempted from ALL 124 and therefore do not have to register and pass this module to complete their degrees. Students who achieved 69% and below in English Home Language (a C and below), and 79% and below in English First Additional Language (a B and below) have to register for ALL 124 and pass this module in order to be awarded their degrees.

Students who achieved 70% for English at Cambridge A level or AS level will be exempted from ALL 124.

Admission requirements

Important information for all prospective students for 2022

- The admission requirements apply to students who apply for admission to the University of Pretoria with a **National Senior Certificate (NSC) and Independent Examination Board (IEB) qualifications.**
- **Applicants with qualifications other than the abovementioned** should refer to:
  - **Brochure:** Undergraduate Programme Information 2022: Qualifications other than the NSC and IEB, available at click here.
- **Citizens from countries other than South Africa (applicants who are not South African citizens)** should also refer to:
  - **Brochure:** Newcomer's Guide 2021, available at click here.
  - **Website:** click here.
- **School of Tomorrow (SOT), Accelerated Christian Education (ACE) and General Education Development Test (GED):** The University of Pretoria no longer accepts qualifications awarded by these institutions.
- **National Certificate (Vocational) (NCV) Level 4:** The University of Pretoria may consider NCV candidates, provided they meet the exemption for bachelor's status criteria and the programme requirements.

Transferring students

A transferring student is a student who, at the time of application for a degree programme at the University of Pretoria (UP) –

- is a registered student at another tertiary institution, **or** was previously registered at another tertiary institution and did not complete the programme enrolled for at that institution, and is not currently enrolled at a tertiary institution, **or** has completed studies at another tertiary institution, but is not currently enrolled at a tertiary institution, **or** has started with tertiary studies at UP, then moved to another tertiary institution and wants to be readmitted at UP.

A transferring student will be considered for admission based on

- an NSC or equivalent qualification with exemption to bachelor's or diploma studies (whichever is applicable); **and** meeting the minimum faculty-specific subject requirements at NSC or tertiary level; **or** having completed a higher certificate at a tertiary institution with faculty-specific subjects/modules passed (equal to or more than 50%), as well as complying with faculty rules on admission;
- previous academic performance (must have passed all modules registered for up to the closing date of application) or as per faculty regulation/promotion requirements;
- a certificate of good conduct.

Note: Students who have been dismissed at the previous institution due to poor academic performance, will not be considered for admission to UP.

Returning students

A returning student is a student who, at the time of application for a degree programme –

- is a registered student at UP, and wants to transfer to another degree at UP, **or** was previously registered at UP and did not complete the programme enrolled for, and did not enrol at another tertiary institution in the meantime (including students who applied for leave of absence), **or** has completed studies at UP, but is not currently enrolled or was not enrolled at another tertiary institution after graduation.

A returning student will be considered for admission based on

- an NSC or equivalent qualification with exemption to bachelor's or diploma studies (whichever is applicable); **and** meeting the minimum faculty-specific subject requirements at NSC or tertiary level; **or** previous academic performance (should have a cumulative weighted average of at least 50% for the programme enrolled for);
- having applied for and was granted leave of absence.

Note: Students who have been excluded/dismissed from a faculty due to poor academic performance may be considered for admission to another programme at UP. The Admissions Committee may consider such students if they were not dismissed more than twice. Only ONE transfer between UP faculties will be allowed, and a maximum of two (2) transfers within a faculty.

Important faculty-specific information on undergraduate programmes for 2022

- The closing date is an administrative admission guideline for non-selection programmes. Once a non-selection programme is full and has reached the institutional targets, then that programme will be closed for further admissions, irrespective of the closing date. However, if the institutional targets have not been met by the closing date, then that programme will remain open for admissions until the institutional targets are met.
- The following persons will be considered for admission: Candidates who have a certificate that is deemed by the University to be equivalent to the required National Senior Certificate (NSC) with university endorsement; candidates who are graduates from another tertiary institution or have been granted the status of a graduate of such an institution, and candidates who are graduates of another faculty at the University of Pretoria.
- Life Orientation is excluded when calculating the APS.

- All modules will be presented in English, as English is the language of tuition, communication and correspondence.

University of Pretoria website: click here

Minimum requirements Achievement level		
English Home Language or English First Additional Language	**Mathematics**	**APS**
NSC/IEB	NSC/IEB	
5	6	**34**

Additional requirements

General Academic Regulations G1 to G15 apply to a bachelor's degree.

1. A student may not take more than the prescribed number of modules per semester unless permission has been obtained from the Dean.
2. A module that has already been passed may only be repeated with the approval of the Dean.
3. 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.
4. 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 of all modules and for the full duration of all programmes is therefore compulsory for all students.
5. The Dean has the right of authorisation regarding matters not provided for in the General Academic Regulations or the Faculty regulations.

Other programme-specific information

1. The specialisation modules on first to third year for the degree BCom (Accounting Sciences), may only be taken by students who are selected for this degree.
2. A student who failed FRK 100 must repeat FRK 100 and is not allowed to register for FRK 101. A student who failed FRK 101 may only repeat FRK 101 if his/her final mark for this module was below 35%. If his/her final mark for FRK 101 was 35% or higher, the student must register for FRK 100.
3. *Note:* If second-year modules clash with FRK 101 periods, students are advised not to register for those modules as class attendance for FRK 101 is compulsory.
4. Students are strongly advised to take KOB 183 in the third quarter of their second year as prescribed only and not in their first year. KOB 183 presupposes a basic knowledge of second year Accounting, Auditing, Financial management and Taxation and first-year students have not been exposed to all four these subjects.

Please note: See the alphabetical list of modules for the prerequisites for individual modules.

Specialisation modules: FRK 300, FBS 300, BEL 300 and ODT 300.

A candidate who has

a. passed the Grade 12 examination in Mathematics with at least 5 (60-69%) obtains admission to the module COS 110 in Computer Science; or has passed COS 153 or COS 131 or COS 132 and WTW 133, obtains admission to the module COS 110 in Computer Science;
b. passed the Grade 12 examination in Mathematics with at least 4 (50-59%), will be admitted to WTW 134,

WTW 115 and WTW 152 and with at least 5 (60-69%) to WTW 114, WTW 126, WTW 158 and WTW 161 in Mathematics, and to WST 111 in Mathematical statistics. (For the degree programme in Actuarial and Financial Mathematics, 80% in Mathematics is required.)

c. obtained at least 5 (60-69%) in Mathematics in the Grade 12 examination, or at least 50% in both Statistics 113, 123 will be admitted to Statistics (STK 110 and STK 120);
d. been admitted to the degree BCom (Accounting Sciences), will be admitted to Financial accounting 100 (FRK 100) ONLY on achieving a result in the compulsory accounting proficiency test written before lectures commence, that is acceptable. Candidates who did not take Grade 12 Accounting will be admitted to Financial accounting 101 (FRK 101) irrevocably. Accounting in Grade 12 is not a prerequisite for admission to any BCom degree programme;
e. obtained at least 4 (50-59%) in Mathematics in the Grade 12 examination, or at least 60% in both Statistics 113 and 123 will be admitted to Informatics 112 and Economics 120, and at least 6 (70-79%) in Mathematics or 60% in both Statistics 113 and 123 will be admitted to EKN 113 and 123;
f. obtained at least 5 (60-69%) in Mathematics or 4 (50-59%) in Mathematics, will be admitted to Informatics 154, 164 and 171.

Note: "Grade 12 examination" refers to the final National Senior Certificate (NSC) examination.

"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:

- 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;
- 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); and
- 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.

Promotion to next study year

According to General Academic Regulation G3 students have to comply with certain requirements as set by the Faculty Board.

1. In order to register for the next year of study a student must pass at least 60% of the official credits listed for a year level of study for a three-year programme.
2. A student will be deemed to be in the second, third or a more senior year once he or she enrols for any module in any of these levels of study.
3. If a student has passed less than the required minimum of at least 60% of the official credits listed for a year level, he/she will not be readmitted to the Faculty of Economic and Management Sciences. Such a student may apply in writing to the EMS Appeals Committee to be readmitted conditionally – with the proviso that the Appeals Committee may set further conditions with regard to the student's academic progress. The Committee may deny a student's application for readmission.
4. 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 EMS

Appeals Committee. If not, his/her studies will be suspended.

5. A student whose studies have been suspended because of his/her poor academic performance has the right to appeal against the decision of the EMS Faculty Appeals Committee.
6. 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. A degree will only be awarded with distinction to transferees from other degrees in the Faculty of Economic and Management Sciences, other faculties and from other universities who still complete their bachelor degrees within three years (including the years registered for the other degree and credits transferred and recognised).
c. The GPA will be not be rounded up to a whole number.
d. Exceptional cases will be considered by the Dean.

General information

Application of amended programme regulations
Refer to General Academic Regulation G5.

Curriculum: Year 1

Minimum credits: 127

Fundamental modules

Academic information management 111 (AIM 111)

Module credits	4.00
NQF Level	05
Service modules	Faculty of Engineering, Built Environment and Information Technology 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 and Religion
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Information Science
Period of presentation	Semester 1

Module content

Find, evaluate, process, manage and present information resources for academic purposes using appropriate technology.

Academic information management 121 (AIM 121)

Module credits	4.00
NQF Level	05
Service modules	Faculty of Engineering, Built Environment and Information Technology 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 and Religion Faculty of Veterinary Science
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Informatics

Period of presentation	Semester 2

Module content

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.

Academic literacy for Economic and Management Sciences 124 (ALL 124)

Module credits	6.00
NQF Level	05
Service modules	Faculty of Economic and Management Sciences
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Unit for Academic Literacy
Period of presentation	Semester 1 and Semester 2

Module content

This module is intended to equip students with the competence in reading and writing required in the four high impact modules: Business Management, Financial Accounting, Statistics and Economics. Students will also be equipped to interpret and draw figures and graphs and to do computations and manage relevant formulas. Students attend two lectures per week during semester two.

This module is offered by the Faculty of Humanities.

Academic orientation 107 (UPO 107)

Module credits	0.00
NQF Level	00
Language of tuition	Module is presented in English
Department	Economic and Management Sciences Deans Office
Period of presentation	Year

Core modules

Economics 110 (EKN 110)

Module credits	10.00
NQF Level	05
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	1 discussion class per week, 2 lectures per week
Language of tuition	Module is presented in English
Department	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
NQF Level	05
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	1 discussion class per week, 2 lectures per week
Language of tuition	Module is presented in English
Department	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 101 (FRK 101)

Module credits	24.00
NQF Level	05

Prerequisites	Candidates who did not take Grade 12 Accounting will be admitted to Financial accounting 101 (FRK 101) irrevocably.
Contact time	6 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

*Only available for BCom (Accounting Sciences) students
*Students who registered for FRK 101 in a previous academic year and did not pass the module, are only allowed to register for FRK 101 again if they achieved less than 35% for the module and may, with a mark below 35%, not register for FRK 100.
(This is a core module for BCom (Accounting Sciences) that forms part of the CA Programme. Modules are compiled and presented taking cognisance of the requirements of the SAICA syllabus.)
An introduction to the conceptual framework (theory of accounting); basic accounting equation; value added tax; discounts, revenue; accounting procedures from source documents via subsidiary journals to general ledger and trial balance; annual financial statements of a sole proprietorship; adjustments to financial statements; control accounts; departmental accounts; bank reconciliation statements; inventory; property, plant and equipment; cash and cash equivalents; investments; borrowings; interest calculations; insurance claims; entities without profit motive; branch accounting; permanent partnerships; partnership accounts; changes in partnerships; close corporations; companies; analysis and interpretation of financial statements using a cash flow statement; manufacturing entities; tracing and correction of errors; incomplete records.
A technical ability to apply the aforementioned knowledge to complex problems is essential.

Informatics 112 (INF 112)

Module credits	10.00
NQF Level	05
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Natural and Agricultural Sciences
Prerequisites	A candidate must have passed Mathematics with at least 4 (50-59%) in the Grade 12 examination; or STK 113 60%, STK 123 60% or STK 110
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Informatics
Period of presentation	Semester 2

Module content

Introduction to information systems, information systems in organisations, hardware: input, processing, output, software: systems and application software, organisation of data and information, telecommunications and networks, the Internet and Intranet. Transaction processing systems, management information systems, decision support systems, information systems in business and society, systems analysis, systems design, implementation, maintenance and revision.

Informatics 183 (INF 183)

Module credits	3.00
NQF Level	05
Prerequisites	No prerequisites.
Contact time	1 practical per week
Language of tuition	Module is presented in English
Department	Informatics
Period of presentation	Year

Module content

Computer processing of accounting information.

Commercial law 110 (KRG 110)

Module credits	10.00
NQF Level	05
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Economic and Management Sciences
Contact time	1 tutorial per week, 2 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	Semester 1

Module content

General introduction.
General principles of the law of contract: introduction to the law of contract; consensus; contractual capacity; legality and physical possibility of performance; formalities; parties to the contract; conditions and related legal concepts; special terms and the interpretation of contracts; breach of contract and the termination of the contractual relationship.

Commercial law 120 (KRG 120)

Module credits	10.00
NQF Level	05
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Economic and Management Sciences
Prerequisites	Examination entrance to KRG 110
Contact time	1 tutorial per week, 2 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law

Period of presentation	Semester 2

Module content

Law of purchase and sale; law of lease; credit agreements; law of agency; law of security.

Business management 114 (OBS 114)

Module credits	10.00
NQF Level	05
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	Module is presented in English
Department	Business Management
Period of presentation	Semester 1

Module content

The entrepreneurial mind-set; managers and managing; values, attitudes, emotions, and culture: the manager as a person; ethics and social responsibility; decision making; leadership and responsible leadership; effective groups and teams; managing organizational structure and culture inclusive of the different functions of a generic organisation and how they interact (marketing; finance; operations; human resources and general management); contextualising Sustainable Development Goals (SDG) in each of the topics.

Statistics 122 (STC 122)

Module credits	13.00
NQF Level	05
Prerequisites	At least a 60% in STK 110 or an average of 60% for either (1) WST 133, WST 143, WST 153; (2) STK 113, STK 123, STK 121; (3) STK 133, STK 134, STK 121; (4) WST 133, WST 143, STK 121 (An aegrotat exam is available to students who obtained 50%-59%)
Contact time	1 practical per week, 1 tutorial per week, 3 lectures per week
Language of tuition	Module is presented in English
Department	Statistics
Period of presentation	Semester 2

Module content

Inferential concepts. Experimental and observational data. Measures of association, uncertainty and goodness of fit. Sampling error and accuracy of estimation. Introduction to linear regression, reduction of variation due to regression. Conditional distributions of residuals. Simulation based inference: conditional means and prediction intervals. Bivariate data visualisation. Supporting mathematical concepts. Statistical concepts are demonstrated and interpreted through practical coding and simulation within a data science framework.
This module is also presented as a summer school for students who initially elected and passed STK 120 with a final mark of at least 60% and then decides to further their studies in statistics as well as for students who achieved a final mark of between 40% - 49% in STC 122 during semester 2.

Statistics 110 (STK 110)

Module credits	13.00
NQF Level	05
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 practical per week, 1 tutorial per week, 3 lectures per week
Language of tuition	Module is presented in English
Department	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). Supporting mathematical concepts. Statistical concepts are demonstrated and interpreted through practical coding and simulation within a data science framework.

Curriculum: Year 2

Minimum credits: 171

Fundamental modules

Professional ethics 211 (BPE 211)

Module credits	6.00
NQF Level	06
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Economic and Management Sciences
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Philosophy
Period of presentation	Semester 1

Module content

In the first quarter of this module students are equipped with an understanding of the moral issues influencing human agency in economic and political contexts. In particular philosophy equips students with analytical reasoning skills necessary to understand and solve complex moral problems related to economic and political decision making. We demonstrate to students how the most important questions concerning the socio-economic aspects of our lives can be broken down and illuminated through reasoned debate. Examples of themes which may be covered in the module include justice and the common good, a moral consideration of the nature and role of economic markets on society, issues concerning justice and equality, and dilemmas of loyalty. The works of philosophers covered may for instance include that of Aristotle, Locke, Bentham, Mill, Kant, Rawls, Friedman, Nozick, Bernstein, Dworkin, Sandel, Walzer, MacIntyre, Bujo, Wiredu, and Gyekye. In the second quarter of the module the focus is on professionalism, careers and ethics. Codes of ethics in business and professions, professional codes, as well as ethical issues in the accountancy profession are discussed.

Core modules

Taxation 200 (BEL 200)

Module credits	32.00
NQF Level	06
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, Law and BIT (Information Systems) students.
Contact time	1 practical per week, 3 lectures per week
Language of tuition	Module is presented in English

Department	Taxation
Period of presentation	Year

Module content

This module introduces students to taxation in the context of its history, its basic principles and its interdisciplinary nature as it relates to policy, legislation and governance. It also addresses the inherent demand for ethical and responsible conduct by all tax practitioners/professionals and taxpayers in pursuit of sustainable development in South Africa. The module is principles-based and will enable a student to interpret and apply the fundamental principles and concepts of taxation, specifically related to the Income Tax Act (No. 58 of 1962). In addition, the module will enable a student to interpret and apply specific sections in the Income Tax Act relating to donations and deceased estates.

Financial management 200 (FBS 200)

Module credits	32.00
NQF Level	06
Prerequisites	FRK 100 or FRK 101 and FBS 121 GS
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Year

Module content

*Only for BCom (Accounting Sciences) students
The purpose and functioning of management accounting, cost classification. The determination of product costs including raw material costs, labour costs, overheads and the allocation thereof 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, relevant costs, risk and uncertainty, decision trees, linear programming and capital investment budgets. Planning and control through the application of quantitative techniques, budgets and standard costing.

Financial accounting 201 (FRK 201)

Module credits	32.00
NQF Level	06
Prerequisites	FRK 100 or FRK 101; Only available to BCom (Accounting Sciences) students
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content
*Only for BCom (Accounting Sciences) students
(This is a core module for BCom (Accounting Sciences) that forms part of the CA Programme. Modules are compiled and presented taking cognisance of the requirements of the SAICA syllabus.)
Preparation and presentation of company annual financial statements in compliance with the requirements of the Companies Act and Statements of Generally Accepted Accounting Practice relating to the following: the presentation of financial statements; revenue; inventory; property, plant and equipment; investment properties; impairment (of individual assets); provisions; leases; events after the balance sheet date; earnings per share; accounting policies, changes in accounting estimates and errors; certain aspects of financial instruments.
Introduction to consolidations, including basic consolidation techniques for both wholly-owned and partly-owned subsidiaries. Certain aspects of the Companies Act, including directors' emoluments and Schedule 4.
A technical ability to apply the aforementioned knowledge to complex problems is essential.

Informatics 264 (INF 264)

Module credits	8.00
NQF Level	06
Prerequisites	INF 112, AIM 101 or AIM 102 or AIM 111 and AIM 121
Contact time	2 practicals per week
Language of tuition	Module is presented in English
Department	Informatics
Period of presentation	Semester 1

Module content

Application of spreadsheets and query languages in an accounting environment.

Communication management 283 (KOB 283)

Module credits	5.00
NQF Level	07
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Business Management
Period of presentation	Quarter 3

Module content

*Module content will be adapted in accordance with the appropriate degree programme. Only one of KOB 281–284 may be taken as a module where necessary for a programme.

Applied business communication skills

Acquiring basic business communication skills will enhance the capabilities of employees, managers and leaders in the business environment. An overview of applied skills on the intrapersonal, dyadic, interpersonal, group (team), organisational, public and mass communication contexts is provided. The practical part of the module (for example, the writing of business reports and presentation skills) concentrates on the performance dimensions of these skills as applied to particular professions.

Commercial law 200 (KRG 200)

Module credits	24.00
NQF Level	06
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Economic and Management Sciences
Prerequisites	KRG 120
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	Year

Module content

Company law, law concerning close corporations, law of partnerships, labour law, law of arbitration and transport, law of insurance, law concerning negotiable documents, law of insolvency, law of succession and trusts.

Auditing 200 (ODT 200)

Module credits	32.00
NQF Level	06
Prerequisites	FRK 100 or FRK 101
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

This module introduces students to auditing in the context of its history, its basic principles and its interdisciplinary nature as it relates to policy, legislation and governance. It also addresses the inherent demand for ethical and responsible conduct by all professional auditors and auditees in pursuit of sustainable development in South Africa. The module is principles-based and will enable a student to interpret and apply the fundamental principles and concepts of auditing. The module focuses on the business environment, including its governance, risk and control aspects as well as the nature of an auditor’s work in such an environment. Students will be able to explain the business environment, apply business and professional ethical principles and values to decision-making, conduct and in relationships with stakeholders and society. Students will also be able to communicate effectively with these stakeholders on governance-related matters.

Curriculum: Final year

Minimum credits: 160

Core modules

Taxation 300 (BEL 300)

Module credits	40.00
NQF Level	07
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	BEL 200 and FRK 221 or FRK 201
Contact time	1 discussion class per week, 4 lectures per week
Language of tuition	Module is presented in English
Department	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 on value-added tax and normal tax; and calculate and discuss provisional and employees' tax and to object against an assessment.

Financial management 300 (FBS 300)

Module credits	40.00
NQF Level	07
Prerequisites	FBS 200 and only available to BCom (Accounting Sciences) students
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Year

Module content

*Only available to BCom (Accounting Sciences) 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, 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, relevant costs, risk and uncertainty, decision trees, linear programming and capital investment budgets, principles of project management. Planning and control through the application of quantitative techniques, budgets and standard costing. Performance measurement by means of the principles of responsibility accounting and the determination of transfer prices.
Financial management by taking cognisance of the purpose of financial management, working capital management, financing decisions, cost of capital, dividend policy, capital structure decisions, share valuation. The student should be capable of applying the underlying theory to advance case studies.

Financial accounting 300 (FRK 300)

Module credits	40.00
NQF Level	07
Prerequisites	FRK 201
Contact time	5 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

*Only available for BCom (Accounting Sciences) students
(This is a core module for BCom (Accounting Sciences) that forms part of the CA Programme. Modules are compiled and presented taking cognisance of the requirements of the SAICA syllabus.)
Revision of work covered in FRK 201 and application of this knowledge to advanced problems. 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; leases (including sale and leaseback transactions); property, plant and equipment; investment properties; provisions; events after the balance sheet date; earnings per share (including headline earnings); intangible assets; impairment (including introduction to cash generating units); government grants; the effects of changes in foreign exchange rates (including hedge accounting); borrowing costs; employee benefits; non-current assets held for sale and discontinued operations; associates; joint ventures; cash flow statements; further aspects of financial instruments. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; the acquisition of an additional interest. Analysis and interpretation of financial statements, as well as changes in capital structures.
A technical ability to apply the aforementioned knowledge to complex problems is essential.

Auditing 300 (ODT 300)

Module credits	40.00
NQF Level	07

Prerequisites	ODT 200
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

Application of statistical sampling methods in auditing. Sections of the Companies Act and the Closed Corporation Act prescribed by the PAAB and the SAICA. Publications of the SAICA, the PAAB and selected international auditing standards. The audit process. Internal control and system design and evaluation. Test of controls. Auditing and controls in an electronic data-processing environment.

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The General Academic Regulations (G Regulations) and General Student Rules apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.