

University of Pretoria Yearbook 2023

BCom (Financial Sciences) (07130206)

Department Financial Management

Minimum duration of study 3 years

Total credits 418

NQF level 07

Programme information

The purpose of this qualification is to equip students with detailed comprehensive knowledge and specific skills in a number of fields in the Financial Sciences which can be applied in private as well as the public sector. It provides learners with vocational training which prepares them to write the qualifying examinations of a number of professional qualifications in the Financial Sciences.

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 2023

The admission requirements below apply to all who apply for admission to the University of Pretoria with a **National Senior Certificate (NSC) and Independent Examination Board (IEB) qualifications**. [Click here for this Faculty Brochure](#).

Minimum requirements

Achievement level

English Home Language or English First Additional Language

Mathematics

APS

NSC/IEB

NSC/IEB

5

5

32

Life Orientation is excluded when calculating the APS.

You will be considered for final admission to degree studies if space allows, and if you have a National Senior Certificate (NSC) or equivalent qualification with admission to bachelor's degree studies, and comply with the minimum subject requirements as well as the APS requirements of your chosen programme.

Applicants with qualifications other than the abovementioned should refer to the Brochure: Undergraduate Programme Information 2023: Qualifications other than the NSC and IEB, available at [click here](#).
International students: [Click here](#).

Transferring students

A transferring student is a student who, at the time of applying at the University of Pretoria (UP) is/was a registered student at another tertiary institution. A transferring student will be considered for admission based on NSC or equivalent qualification and previous academic performance. Students who have been dismissed from other institutions due to poor academic performance will not be considered for admission to UP.

Closing dates: Same as above.

Returning students

A returning student is a student who, at the time of application for a degree programme is/was a registered student at UP, and wants to transfer to another degree at UP. A returning student will be considered for admission based on NSC or equivalent qualification and previous academic performance.

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, as per faculty-specific requirements.
- Only ONE transfer between UP faculties and TWO transfers within a faculty will be allowed.
- Admission of returning students will always depend on the faculty concerned and the availability of space in the programmes for which they apply.

Closing date for applications from returning students

Unless capacity allows for an extension of the closing date, applications from returning students must be submitted before the end of August via your UP Student Centre.

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

Note:

- Please refer to the individual modules for prerequisites.
- At 300-level, any three of the following must be taken as majors: Business accounting (BAC), Financial

management (FBS), Internal auditing (IAU) (IOK) or Taxation (BEL).

- Financial management 210 and 220 are required to take Financial management as a major in the third year. Financial management as a major is a prerequisite to apply for admission to the BComHons (Financial Management Sciences) degree.
- Internal auditing as a major is a prerequisite to apply for admission to the BComHons (Internal Auditing) degree.

Specialisation modules: FBS 310, 320, BAC 300, IAU 300, BEL 300

"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 enrolls 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.

University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.

Curriculum: Year 1

Minimum credits: 120

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 111 (FRK 111)

Module credits	10.00
NQF Level	05



Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Law Faculty of Natural and Agricultural Sciences
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Prerequisites	No prerequisites.
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Contact time	4 lectures per week
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Language of tuition	Module is presented in English
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Department	Accounting
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Period of presentation	Semester 1
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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
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NQF Level	05
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Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Natural and Agricultural Sciences
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Prerequisites	FRK 111 GS
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Contact time	4 lectures per week
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Language of tuition	Module is presented in English
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Department	Accounting
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Period of presentation	Semester 2
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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.

Informatics 112 (INF 112)

Module credits	10.00
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NQF Level	05
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Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Natural and Agricultural Sciences
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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
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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.

Communication management 184 (KOB 184)

Module credits	5.00
NQF Level	05
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	Only one of KOB 181-184 may be taken as as a module where necessary for a programme
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Division of Communication Management
Period of presentation	Quarter 4

Module content

*Module content will be adapted in accordance with the appropriate degree programme. Only one of KOB 181 - 184 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.

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.

Business management 124 (OBS 124)

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 Admission to the examination in OBS 114

Contact time 3 lectures per week

Language of tuition Module is presented in English

Department Business Management

Period of presentation Semester 2

Module content

Value chain management: functional strategies for competitive advantage; human resource management; managing diverse employees in a multicultural environment; motivation and performance; using advanced information technology to increase performance; production and operations management; financial management; corporate entrepreneurship.

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.

Statistics 120 (STK 120)

Module credits 13.00

NQF Level 05

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

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

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

Students can only get credit for one of the following two modules: STK 120 or STK 121.

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: solving and application. Optimisation, linear functions, non-linear functions. Marginal and total functions. Stochastic and deterministic variables in statistical and economic context: producers' and consumers' surplus. Supporting mathematical concepts. Statistical concepts are illustrated using simulation within a data science framework.

This module is also presented as STK 121, an anti-semester module. This is a terminating module.

Curriculum: Year 2

Minimum credits: 178

Fundamental modules

Introduction to moral and political philosophy 252 (FIL 252)

Module credits	10.00
NQF Level	06
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Philosophy
Period of presentation	Quarter 2

Module content

In 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 biggest 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, and MacIntyre.

Core modules

Business accounting 200 (BAC 200)

Module credits	32.00
NQF Level	06
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Law Faculty of Natural and Agricultural Sciences
Prerequisites	FRK 111 and FRK 121 or FRK 100/101
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use a conceptual understanding of intermediate foundational knowledge of International Financial Reporting Standards (IFRS) in order to prepare, present and interpret company and basic group company financial statements in a familiar business context and to propose clear solutions with adequate justification to solve financial problems in an ethical manner.

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.

Business law 210 (BER 210)

Module credits 16.00

NQF Level 06

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

Period of presentation Semester 1

Module content

Basic principles of law of contract. Law of sales, credit agreements, lease.

Business law 220 (BER 220)

Module credits 16.00

NQF Level 06

Service modules Faculty of Engineering, Built Environment and Information Technology
Faculty of Economic and Management Sciences
Faculty of Natural and Agricultural Sciences

Prerequisites Examination entrance for BER 210

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

Language of tuition Module is presented in English

Department Mercantile Law

Period of presentation Semester 2

Module content

Labour law. Aspects of security law. Law of insolvency. Entrepreneurial law; company law, law concerning close corporations. Law of partnerships.

Financial management 210 (FBS 210)

Module credits 16.00

NQF Level 06

Service modules Faculty of Engineering, Built Environment and Information Technology

Prerequisites BCom Financial Sciences, Investment Management and Law: FRK111 and FRK121 (or FRK100 or 101), STK110,120 or FBS121, and simultaneously registered for FRK211; BSc Construction Management, Quantity Surveying and Real Estate: FBS110, STK110 and STK161

Contact time 3 lectures per week

Language of tuition Module is presented in English

Department Financial Management

Period of presentation Semester 1

Module content

*Only for BCom (Financial Sciences, Investment Management and Law) and BSc (Construction Management , Quantity Surveying and Real Estate) 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



NQF Level	06
Prerequisites	FRK 211 GS, or simultaneously registered for BAC 200, STK 110, STK 120
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Semester 2

Module content

*Only for BCom (Financial Sciences, Investment Management 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.

Internal auditing 200 (IAU 200)

Module credits	32.00
NQF Level	06
Prerequisites	FRK 111 and FRK 121 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

Introduction to the business environment. An organisation's internal control environment and internal control systems. The internal auditing profession and the role of the Institute of Internal Auditors (IIA). Code of Ethics and standards of internal auditors (IPPF). The internal audit process, tools and techniques used during the audit. The identification of weaknesses, risks and controls. Planning and performing limited scope assurance engagements for the revenue and procurement business processes. Relationship between internal auditing and other related stakeholders in business. Introduction to corporate governance.

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

Foundation of databases and query languages which are relevant to the application of information systems within a business environment.

Curriculum: Final year

Minimum credits: 120

Core modules

Business accounting 300 (BAC 300)

Module credits	40.00
NQF Level	07
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
Prerequisites	BAC 200
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

BAC 300 includes both company and complex group company statements and the outcome of BAC 300 is: To use a conceptual understanding of comprehensive and integrated foundational knowledge of International Financial Reporting Standards (IFRS), basic foundational knowledge of IFRS for small and medium-sized enterprises (IFRS for SMEs) and basic foundational knowledge of Generally Recognised Accounting Practice (GRAP), in order to proficiently prepare, present and interpret company and complex group company financial statements in an unfamiliar business context and to propose appropriate solutions with compelling justification to solve financial problems in an ethical manner.

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 or BAC 200
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 310 (FBS 310)

Module credits	20.00
NQF Level	07
Prerequisites	Admission to the examination in FBS 220; BAC 200. Only available to 07130205, 07130206, 07130173 and 07130152.
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	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)

Module credits	20.00
NQF Level	07
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	FBS 210 or BLB 200/IVM 200. Only available to 07130202, 07130203, 07130204, 07130071 and 07130151
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Semester 2

Module content

*Only for BCom (Financial Sciences, Investment Management, and Law) and BSs (Construction Management, Quantity Surveying and Real Estate) 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.

Internal auditing 300 (IAU 300)

Module credits	40.00
NQF Level	07
Prerequisites	IAU 200 or ODT 200.
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

General and application information technology controls. The identification of weaknesses, risks, controls and engagement procedures for the human resources and payroll, inventory and bank and cash business processes. Assurance engagements (control, compliance and financial audit engagements). Safety, health and environmental audit engagements. Sustainability assurance engagements. Quantitative techniques, data analytics and computer assisted audit techniques. Risk-based, compliance, operational, forensic and consulting audit engagements. Introduction to the public sector internal audit environment. Corporate Governance, relevant legislation and other guidelines that affect the internal audit profession. Audit communication.

Regulations and rules

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

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.

University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.