University of Pretoria Yearbook 2024

BCom (Accounting Sciences) (07130044)

Department	Accounting
Minimum duration of study	3 years
Total credits	453
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).The programme BCom (Accounting Sciences), together with (the full-time) Postgraduate Diploma in Accounting Sciences is accredited by SAICA as part of its education requirements for the chartered accountant qualification.

Admission requirements

Important information for all prospective students for 2024

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	6	**34**

Life Orientation is excluded when calculating the APS.

Applicants currently in Grade 12 must apply with their final Grade 11 (or equivalent) results.

Applicants who have completed Grade 12 must apply with their final NSC or equivalent qualification results.

Please note that meeting the minimum academic requirements does not guarantee admission.

Successful candidates will be notified once admitted or conditionally admitted.

Unsuccessful candidates will be notified after 30 June.

Applicants should check their application status regularly on the UP Student Portal at click here.

Applicants with qualifications other than the abovementioned should refer to the Brochure: Undergraduate Programme Information 2024: 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.

Other programme-specific information

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.
Note: If second-year modules clash with first-year module periods, students are advised not to register for those second-year modules as class attendance is compulsory.

Specialisation modules: BUS 300, FDM 300, GOA 300, RRP 300 and TXA 301.

Curriculum: Year 1

Minimum credits: 155

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 126 (ALL 126)

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 2

Module content

This module is intended to equip students with the competence in reading and writing required of a business professional.
This module is presented 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

Business acumen 100 (BUS 100)

Module credits	40.00
NQF Level	05
Prerequisites	No prerequisites.
Contact time	4 lectures per week, 4 practicals per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use self-efficacy skills to influence themselves and to

- set goals, acquire and monitor new knowledge, skills or experiences and
- be able to apply interpersonal skills to function within a group setting.

To use an informed understanding of their basic foundational knowledge and skills in an intra-, inter-, multi- and transdisciplinary simple familiar business context to

- identify ethical and authentic business-related problems and
- present adequate ethical solutions that are in the interest of specific stakeholders.

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 decision-making 120 (FDM 120)

Module credits	12.00
NQF Level	05
Prerequisites	No prerequisites.
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Semester 2

Module content

To use an informed understanding of basic foundational knowledge of cost determination and forecasting principles in the context of a simple familiar business to

- calculate costs of relevant items
- prepare and present forecasts
- identify costing, forecasting and ethical problems and
- propose adequate ethical solutions based on sound principles that are in the interest of specific stakeholders.

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.

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.

Responsible reporting 100 (RRP 100)

Module credits	20.00
NQF Level	05
Prerequisites	No prerequisites.
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use an informed understanding of basic foundational knowledge of accounting information systems and appropriate reporting frameworks in the context of a simple familiar business to

- prepare, present and interpret the external reports
- identify reporting and ethical problems and
- propose adequate ethical solutions that are in the interest of specific stakeholders.

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.
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: 152

Fundamental modules

Professional ethics 221 (BPE 221)

Module credits	6.00
NQF Level	05
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Philosophy
Period of presentation	Semester 2

Module content

This module will provide students with an appropriate conceptual understanding of detailed foundational knowledge of the philosophy underpinning the moral issues influencing human agency in economic and political contexts such that students will

- understand and identify moral problems and
- engage in reasoned debate to propose appropriate ethical solutions that are in the interest of relevant stakeholders.

Core modules

Business acumen 200 (BUS 200)

Module credits	20.00
NQF Level	05
Prerequisites	BUS 100, FDM 120 and RRP 100
Contact time	1 lecture per week, 2 practicals per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use self-efficacy skills to

- set goals, acquire and reflect on new knowledge, skills or experiences and
- influence themselves and others in straightforward and unambiguous settings.

To use an appropriate conceptual understanding of their detailed foundational knowledge and skills in an intra-, inter-, multi- and transdisciplinary familiar business context that is relevant to a company or basic group of companies to

- identify and analyse ethical and authentic business-related problems and
- present appropriate ethical solutions with adequate justification that are in the interest of relevant stakeholders.

Financial decision-making 200 (FDM 200)

Module credits	24.00
NQF Level	05
Prerequisites	FDM 120
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Year

Module content

To use an appropriate conceptual understanding of detailed foundational knowledge of financial decision-making principles in a familiar business context that is relevant to a company or basic group of companies to

- calculate the impact or outcome of a financial decision
- identify decision-making and ethical problems
- propose appropriate ethical solutions with adequate justification

that are in the interest of relevant stakeholders.

Governance and assurance 200 (GOA 200)

Module credits	14.00
NQF Level	05
Prerequisites	BUS 100, RRP 100
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

To use an appropriate conceptual understanding of detailed foundational knowledge of business processes, governance and assurance principles as it is applied in a familiar business context of a company or basic group of companies to

- identify ethics and assurance-related problems and
- propose appropriate ethical solutions with adequate justification that are in the interest of relevant stakeholders.

Human resource management 220 (HRC 220)

Module credits	10.00
NQF Level	05
Prerequisites	OBS 114
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Human Resource Management
Period of presentation	Semester 2

Module content

This module will provide an introduction to the management of organisational behavior. The focus of this module will be on the management of individual and team performance. Specific attention will be given to leadership and how leaders can improve the performance of individuals and teams through teamwork, mentoring, and the effective management of relationships and conflict. In addition, organisational culture and the relationship between employer and employee in managing the work environment, diversity and equality practices will be addressed.

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.

Commercial law 201 (KRG 201)

Module credits	24.00
NQF Level	05
Prerequisites	No prerequisites.
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	Year

Module content

SA legal system, relevant laws and regulations applicable to the public and commercial sectors.

Responsible reporting 200 (RRP 200)

Module credits	20.00
NQF Level	05
Prerequisites	RRP 100
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use an appropriate conceptual understanding of detailed foundational knowledge of accounting information systems and appropriate reporting frameworks in a familiar business context that is relevant to a company or basic group of companies to

- prepare, present and interpret the external reports
- identify reporting and ethical problems and
- propose appropriate ethical solutions with adequate justification that are in the interest of relevant stakeholders.

Taxation 201 (TXA 201)

Module credits	14.00
NQF Level	05
Prerequisites	BUS 100
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

To use an appropriate conceptual understanding of detailed foundational knowledge of the structure and legislative framework of the different types of taxes in South Africa in a familiar business context that is relevant to individuals, a company or basic group of companies to

- interpret and apply the relevant tax laws and calculate the tax payable
- fulfil the compliance obligations of different types of taxpayers
- identify tax related and ethical problems and
- propose appropriate ethical solutions with adequate justification that are in the interest of relevant stakeholders.

Applications in data science 212 (WST 212)

Module credits	12.00
NQF Level	06
Prerequisites	WST 111, WST 121 or STK 110, STC 122
Contact time	1 practical per week, 2 lectures per week
Language of tuition	Module is presented in English
Department	Statistics
Period of presentation	Semester 1

Module content

Introductory machine learning concepts. Data base design and use. Data preparation and extraction. Statistical modelling using data base structures. Statistical concepts are demonstrated and interpreted through practical coding and simulation within a data science framework.

Curriculum: Final year

Minimum credits: 146

Core modules

Business acumen 300 (BUS 300)

Module credits	45.00
NQF Level	07
Prerequisites	BUS 200 GS, FDM 200, GOA 200, RRP 200 and TXA 201
Contact time	1 lecture per week, 4 practicals per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use self-efficacy skills to

- set goals, acquire and critically reflect on new knowledge, skills or experiences and
- influence themselves, others and society in straightforward and unambiguous settings.

To use a comprehensive conceptual understanding of their in- depth foundational knowledge and skills in an intra-, inter-, multi- and transdisciplinary unfamiliar business context that is relevant to companies or complex group of companies to

- identify and interpret ethical and authentic business- related problems and
- propose innovative and creative ethical solutions with compelling justification that creates value for society.

Financial decision-making 300 (FDM 300)

Module credits	24.00
NQF Level	07
Prerequisites	FDM 200
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Year

Module content

To use a comprehensive conceptual understanding of in-depth foundational knowledge of financial decision-making and strategy in an unfamiliar business context that is relevant to companies or complex group of companies to

- evaluate a financial decision
- develop and interpret strategy
- identify decision-making, strategy and ethical problems
- propose optimal ethical solutions with compelling justification that creates value for society.

Governance and assurance 300 (GOA 300)

Module credits	16.00
NQF Level	07
Prerequisites	GOA 200, RRP 200 and TXA 201
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

To use a comprehensive conceptual understanding of in-depth foundational knowledge of business processes, governance and assurance principles as it is applied in an unfamiliar business context that is relevant to companies or complex group of companies to
- present a governance, risk and control assessment and plan
- perform an audit engagement
- identify ethics and assurance-related problems and
- propose optimal ethical solutions with compelling justification
that creates value for society.

Informatics 324 (INF 324)

Module credits	15.00
NQF Level	07
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	INF 261 and INF 225 and INF 271 or INF 264
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Informatics
Period of presentation	Semester 2

Module content

Information systems in organisations.

Design thinking and business innovation 317 (OBS 317)

Module credits	10.00
NQF Level	07
Prerequisites	OBS 114
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Business Management
Period of presentation	Semester 1

Module content

Creativity, innovation and identification of opportunities: the role of creativity; techniques to facilitate creativity; barriers to creativity; creative versus critical thinking within the broad business managerial context. Creative problem-solving and identification of opportunities: identification of opportunities; development of ideas; evaluation and prioritising of ideas, ideation and design thinking. Creativity and its role in design thinking towards facilitating business innovation. Design thinking techniques are applied with an emphasis on customer empathy. Business innovation is translated from the process of design thinking into incremental or disruptive new products, services and or processes. A clear understanding is created with regard to the following elements in business innovation: types and forms; technology waves; models; processes and sources. The management of innovation is also an integral part of the module.

Responsible reporting 300 (RRP 300)

Module credits	20.00
NQF Level	07
Prerequisites	RRP 200
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

To use a comprehensive conceptual understanding of in-depth foundational knowledge of accounting information systems and appropriate reporting frameworks in an unfamiliar business context that is relevant to companies or complex group of companies to
- prepare, present and interpret the external reports
- identify ethical and reporting problems and
- propose optimal ethical solutions with compelling justification
that creates value for society.

Taxation 301 (TXA 301)

Module credits	16.00
NQF Level	07

Prerequisites	TXA 201
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

To use a comprehensive conceptual understanding of in-depth foundational knowledge of the structure and legislative framework of the different types of taxes in South Africa in an unfamiliar business context that is relevant to individuals, companies or complex group of companies to

- interpret and apply the relevant tax laws and calculate the tax payable
- fulfil the compliance obligations of different types of taxpayers
- identify tax related and ethical problems, further information required or the need to obtain specialist advice and
- propose optimal ethical solutions with compelling justification that creates value for society.

General Academic Regulations and Student Rules

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. The G Regulations are updated annually and may be amended after the publication of this information.

Regulations, degree requirements and information

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

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 (HEQSF) 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.