

UNIVERSITY OF THE  
FREE STATE

**CALENDAR**

FACULTY  
OF ECONOMIC AND  
MANAGEMENT SCIENCES

**2003**



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### **ECONOMICS**

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### **PUBLIC MANAGEMENT**

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Management: Dr. N.R.J. van Zyl

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Masters in Development Studies: Prof. L.J.S. Botes

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# GENERAL ORIENTATION

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This section of the Yearbook of the University of the Free State sets out the regulations in respect of the qualifications and study programmes in the Faculty of Economic and Management Sciences. One can distinguish between undergraduate study (first bachelor's degrees, diplomas and certificates) and postgraduate study (honours-, master's and doctoral degrees, as well as advanced and higher diplomas).

## FACULTY AND GENERAL REGULATIONS

For all the various degrees and options a number of regulations apply. Two sets of regulations are relevant:

1. **General regulations** of the University, which are applicable to all Faculties of this University, and consequently also apply to qualifications and programmes in this Faculty. Unless specifically stated otherwise, the general regulations which apply to bachelor's degrees, apply to all the degrees listed here.

The general regulations are set out in Part 1 of the Yearbook of the University, and contain basic information such as the following:

- Admission to the University, to degree and diploma study, and to study for non-degree purposes (separate courses).
- Student registration; course modifications; simultaneous registration; course compilation; duration of study; preconditions; acknowledgement of courses passed at other institutions; etc.
- Semester- and year marks; requirements for passing; degrees with distinction; re-admission and exclusion of a student; re-evaluations; special examinations; arrangements for examination venues; incorrect reading of examination timetable; marks and final results; etc.

2. **Faculty regulations**, which specifically apply to the degree and other programmes in this Faculty, and which are described fully in this publication.

*It is the responsibility of students to be conversant of the general regulations as well as the faculty regulations.*

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# FIRST BACHELOR'S DEGREES, DIPLOMAS AND CERTIFICATES

## INFORMATION

The baccalaureus (i.e. bachelor's) degrees in this Faculty are intended to maximally develop a student's capabilities and potential. Scientifically based teaching is applied to equip each student for various career options in the broader field of Economics and Management. This includes careers in the private and public sectors, certain professions as well as in secondary and tertiary institutions of learning. Postgraduate study is available for further advancement in a large spectrum of careers.

Students can obtain first degree qualifications by following one of the three undergraduate programmes listed here.

- 1. Private Sector Management
- 2. Public Sector Management
- 3. Training of Accountants

A number of first bachelor's degrees are awarded in the Faculty in the three teaching programmes (see table below). In each of these programmes, specialisation in particular fields is possible (these sub-programmes are indicated in brackets after the name of the degree).

In addition to the numerous degrees, a certificate and diploma in Public Sector Management are also available. This certificate and diploma are intended for students who are not able to complete the B.Admin. or B.Pub. degree course, for whatever reasons. This offers a point of exit to the student, while ensuring a qualification which is of use in the labour market. A student can be awarded a certificate after successfully completing one full year of study for a degree, and a diploma after successfully completing the first two years of study for a degree course.

Postgraduate study is available to anyone wishing to concentrate in a chosen field of study upon completion of a bachelor's degree.

A description of the various courses and subjects appears in the chapter "Syllabuses".

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## Private Sector

### Managementatsektorbestuur

	Minimum period	Abbreviation of degree	Study code
Baccalaureus Commercii (various options)		B.Com.	
Actuarial Science	3 years		06324
Agricultural Economics	3 years		06323
Banking	3 years		06303
Economics	3 years		06302
Financial Journalism	3 years		06312
Financial Management	3 years		06306
Financial Mathematics	3 years		06326
General Management	3 years		06301
Human Resource Management	3 years		06304
Information Technology	3 years		06308
Law	3 years		06309
Marketing	3 years		06305
Risk Management	3 years		06325
Sports Management	3 years		06311
Statistics	3 years		06307

## Public Sector Management

Baccalaureus Administrationis	3 years	B.Admin.	06310
Baccalaureus in Public Management		B.Pub.	
(various options):			
Accounting	3 years		06318
Economic Policy	3 years		06315
General Management	3 years		06314
Human Resource Management	3 years		06316
Diploma in Public Sector Management	2 years		06090
Certificate in Public Sector Management	1 years		06010

## Training of Accountants

Baccalaureus in Accounting	3 years	B.Acc.	06319
Baccalaureus Commercii (various options):			
Accounting	3 years	B.Com.	06321
Management Accounting	3 years		06322

Students pursuing full-time careers are advised to spread their studies for a three year degree over a period of four years (or eight semesters), with a maximum of four courses in each semester for the first and second years of study.

## REGULATIONS

### FACULTY REQUIREMENTS

#### *General admission requirements*

Over and above the general regulations regarding admission to this University (general regulation A1) and admission to degree study (general regulation A2), the following specific prerequisites for admission to study in this Faculty must be met:

*Except for the B.Admin. degree, prospective students for all other degrees are required to have a passing mark for Grade 12 Mathematics (Standard Grade at least). Additional prerequisites exist for B.Acc., B.Com.(Actuarial Science), B.Com.(Information Technology) and B.Com.(Financial Mathematics). (See notes below).*

Should a prospective student not qualify in respect of this requirement, there are a couple of alternative ways of obtaining admission:

**Alternative 1:** Passing a course in Mathematics at this or another approved institution of learning followed by a written application for admission to the Dean of the Faculty of Economic and Management Sciences.

**Alternative 2:** Following a course in Mathematics which is equivalent to the Grade 12 qualification, while registering simultaneously as a student for non-degree purposes at the UFS (general regulation A4) (in other words, the initial registration is for non-degree-purposes). This implies that certain individual courses can be taken without formally registering for a degree. As soon as a student presents proof of a passing mark for the Mathematics course or Grade 12 equivalent, application can be made for formal admission for degree purposes as well as for credit for courses previously passed for non-degree purposes. First year courses which can be taken for this purpose prior to meeting the Mathematics Grade 12 requirement, are the following:

- a) OBS114 and OBS124
- b) ORG114 and HUM124
- c) REK114 and REK124

- d) STK114 and STK124
- e) AFP132 and AFP122
- f) EBE112 and EBE122

As a Grade 12 Mathematics equivalent course, the following will be accepted:

- a) Statistics at first-year level (i.e. STK114 and STK124)
- b) Basic Mathematics (WTW154)
- b) Grade 12 level or higher Mathematics course taken at another institution of learning such as a technical college, technikon, or a commercial college.

Options (a) and (b) must be exercised by registering initially for non-degree purposes. As Statistics is a compulsory subject in the first year for most of the degrees in this Faculty, it is the better option to choose (a) if possible. Otherwise it would be advisable to first complete a course in Mathematics at Grade 12 level.

*Additional prerequisites for admission: B.Acc.*

For admission to the B.Acc. degree, a prospective student must comply with the general regulations as well as with the following requirements:

- A minimum of 1200 total marks in Grade 12
- At least a C-symbol for Mathematics (HG) or an A-symbol for Mathematics (SG) in Grade 12 and Grade 12 Accounting
- or
- A minimum of at least a C-symbol for Accounting (HG) or an A-symbol for Accounting (SG) in Grade 12 and Grade 12 Mathematics.

Exceptional cases may be considered for admission by the Programme Director: Accounting.

Students who do not qualify for the B.Acc. degree at first may, after their first year of study, be accepted for the B.Acc. degree by the Programme Director: Accounting, based on satisfactory first year results in the B.Com. or another degree course.

*Additional prerequisites for admission: B.Com.(Actuarial Science):*

For admission to the B.Com.(Actuarial Science) degree a prospective student must comply with the general regulations as well as with the following requirements:

- A minimum of at least a C-symbol for Grade 12 Mathematics (HG) or an A symbol for Grade 12 Mathematics (SG).

Exceptional cases may be considered for admission by the Programme Director: Private Sector Management.

*Additional prerequisites for admission: B.Com.(Information Technology):*

For admission to the B.Com.(Information Technology) degree a prospective student must comply with the general regulations as well as with the following requirements:

- A minimum of 1200 total marks in Grade 12.

Exceptional cases may be considered for admission by the Programme Director: Private Sector Management.

*Additional prerequisites for admission: B.Com.(Financial Mathematics ):*

For admission to the B.Com.(Financial Mathematics) degree a prospective student must comply with the general regulations as well as with the following requirements:

- Grade 12 HG Mathematics with at least a D symbol.

Exceptional cases may be considered for admission by the Programme Director: Private Sector Management.

*Additional requirements for admission to certain subjects or courses*

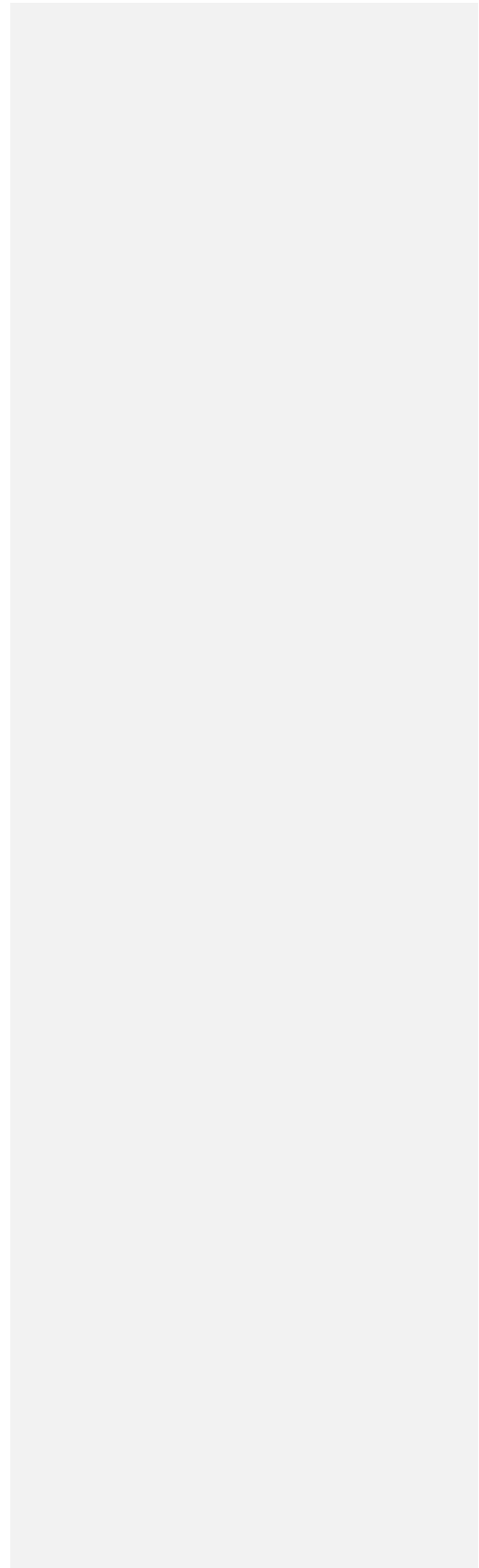
The following requirements must be met for admission to certain subjects or courses:

1. For EKN114 and EKN124: a pass in Grade 12 Mathematics (Standard Grade at least). Subject to approval by the Chairperson/ of the Department of Economics, a student may gain admission with proof that an equivalent course in Mathematics or Statistics has been passed.
2. For courses beginning with 200-codes and higher (in other words, second year and third year courses) in Financial Management: Grade 12 Mathematics (Standard Grade at least) is a prerequisite. Subject to approval by the Departmental Chairperson, an equivalent course (in Mathematics or Statistics) may also enable a student to register for the above-mentioned courses.
3. For Financial Accounting (FIN108): Grade 12 Accounting is a prerequisite.
4. For BRS111
  - a) Students who passed Computer Studies with a D symbol (HG) or a C symbol (SG) in Grade 12 are exempted from BRS111.
  - b) All other students register for BRS111 and are given the choice of writing a qualifying test. If a student obtains 65 % or more in this test, the following options apply:
    - i) If the student can prove that he/she passed other applicable computer courses, full exemption from BRS111 is granted.
    - ii) If the student did not pass any such computer course beforehand, he/she remains registered for BRS111, but is granted exemption from classes and the qualifying test mark serves as the promotion mark.
5. For RIS134: Students who passed Computer Studies in Grade 12 (HG) may write a qualifying test. If a student obtains 65 % or more in this test, full exemption from RIS134 is granted.

**CHANGING THE FIELD OF STUDY IN THE PROGRAMME**

Students can change their field of study in the programme for Private Sector Management only twice. Only in exceptional cases and with the approval of the Dean and the Programme Director: Private Sector Management, will a student be allowed to change for a third time.

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## SEQUENCE OF COURSES AND PREREQUISITES

Unless specific prerequisites are set for a course, as is the case for the subjects listed below, all courses in this Faculty are independent semester or year courses which can be taken in any sequence and without preconditions. Prerequisites for subjects which are not offered by the Faculty of Economic and Management Sciences, appear in the general regulations of the Yearbook (Part 1) and/or in the relevant Yearbooks of other Faculties.

- Remember the admission requirements for subjects/courses stipulated above previously.

SUBJECT	COURSE	PREREQUISITE
Accounting	REK204	REK114 or REK124 or Min.(FIN108)
	REK308	BRF214 and REK204 or Min.(FIN208)
Auditing	ODT208	Min.(FIN108) or REK114 or REK124
	ODT308	Min.(ODT208)
Business Management	OBS224	Grade12 Mathematics(SG)minimum or STK114 and STK124
	OBS364	Grade12 Mathematics(SG)minimum or STK114 and STK124
Computer Information Systems	RIS121	BRS111 or RKG131 or RKG141
Econometrics	EKT324	EKN224 with a passing mark of at least 60%
Economics	EKN114	Grade 12 Mathematics, (Standard Grade at least)
	EKN124	Grade 12 Mathematics, (Standard Grade at least)
	EKN214	Min.(EKN114) or EBN114 and EBN124 passed with an 60% average.
	EKN224	Min.(EKN124) or EBN114 and EBN124 passed with an 60% average.
	EKN314	Min.(EKN114 and EKN124)
	EKN324	Min.(EKN114 and EKN124)
Financial Accounting	FIN108	Grade 12 Accounting
	FIN208	FIN108, or REK114 and REK124 with a department transitional examination*



	FIN308	FIN208, or BRF214 and REK204 with a department transitional examination*
Internet Marketing	IBM314	Access to the internet required
Management Accounting	BRF308	Min.(BRF214 and REK 204)
Money and Banking	GEB214	Min.(EKN114 and EKN124) or EBN114 and EBN 124 passed with an 60% average
	GEB224	Min. (EKN114 and EKN124) or EBN114 and EBN 124 passed with an 60% average.
	GEB314	Min. (EKN114 and EKN124) or EBN114 and EBN 124 passed with an 60% average
	GEB324	Min. (EKN114 and EKN124) or EBN114 and EBN 124 passed with an 60% average

Actuarial Science Applied Mathematics Computer Literacy Computer Mathematics Computer Science and Informatics Mathematics Mathematical Statistics Risk Management Statistics	Consult the Yearbook of the Faculty of Natural and Agricultural Sciences
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\* Students who have passed the prerequisite course(s) with 60% or more, will be exempt from writing the transitional examinations.

**Elucidation:** The "Min." prerequisite means that a semester mark, an examination mark or a combined mark of at least 40 % must be obtained for admission to the listed course.

## CODE/COURSE MODIFICATIONS: EQUIVALENT COURSES

### TRANSITIONAL MEASURES

- Degrees which do not appear in the Yearbook any more, namely B.Econ., B.P.L.1 and B.Compt. can be completed as planned by students who are currently registered for these degrees. Students can complete their original curricula by taking the equivalent courses (see list below).
- A student can, after consulting with the Director: Student Administration, switch to one of the new degrees offered by the Faculty, as set out in this Yearbook. Students must compare their present credits with the new curriculum and register for any missing courses that are necessary to complete the curriculum.
- The following list gives new equivalent course codes for those which have been replaced since 2002:

OLD CODE	NEW CODE
REK208	REK204 and BRF214
BBD212	BLS206
BLS208	BLS306
BRF204	BRF214
RKT214	lapsed
	MAF608
	BEL608

- Financial Accounting (FIN) can be chosen in the place of Accounting by B.Com. students who are considering switching later to the B.Acc. degree. The admission requirements for FIN108 must be complied with, however. Financial Accounting (FIN) is compulsory for the B.Acc. degree (this degree is for persons intending to qualify as Chartered Accountants.) The degree of difficulty of the FIN-courses is higher and the scope wider than that of Accounting (REK).
- Students registered for FIN108 may, during the year they have registered for FIN108, switch to REK114 and REK124. This switch should be done with the assistance of the faculty officer in the administration department.

**PREREQUISITES FOR COURSES IN OTHER FACULTIES:**

The prerequisites for BKT232, BKC212, BKJ212 and BKJ232 do not apply for students registered for B.Com.(Marketing), B.Com.(Sport Management) and B.Com.(Financial Journalism).

Consult the Department of Communication and Information Studies (Yearbook of the Faculty of the Humanities ) for prerequisites.

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## **UNDERGRADUATE PROGRAMME IN PRIVATE SECTOR MANAGEMENT**

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In addition to the Undergraduate Programme in Private Sector Management, the Faculty offers two further Programmes, namely the Undergraduate Programmes in Public Sector Management and the Programme: Training of Accountants.

### **General Information**

Qualifications in private sector management can be obtained in several fields of study. These are all accommodated within the degree *Baccalaureus Commercii* (B.Com.). This is a highly regarded and comprehensive basic management degree and is structured for economic and management positions (especially in the private sector) academic careers at universities and technikons, or a career as a teacher.

- While a B.Com. is directed at economic and management positions in the private sector, it is also an excellent degree for a career in the public sector. (Compare the Undergraduate Programme in Public Sector Management.)
- The degree is structured around the core subjects of Economics (being the root science), Business Management (including Marketing and Financial Management), Industrial Psychology and Accounting, with a wide range of supporting subjects to choose from. B.Com.(General Management) offers a broader option to students who would like a very solid general management background, but who prefer not to specialise too soon.
- Special interests can be accommodated as there is a wide range of specialties from which to choose within the B.Com. degree, as indicated in the list below.

B.Com.(Actuarial Science)	B.Com.(General Management)
B.Com.(Agricultural Economics)	B.Com.(Human Resource Management)
B.Com.(Banking)	B.Com.(Information Technology)
B.Com.(Economics)	B.Com.(Law)

B.Com.(Financial Journalism)    B.Com.(Risk Management)  
B.Com.(Financial Management)    B.Com.(Sports Management)  
B.Com.(Financial Mathematics)    B.Com.(Statistics)  
B.Com.(Marketing)

- B.Com.(Accounting) is also available and falls within the Programme: Training of Accountants.
- The curricula for the normal three year B.Com. degree in each field of study is explained in the following section. Each degree is structured around a solid core of economic and management subjects. The foundation which is laid in the first year of study - and which is the same for all the degree options – is strengthened in the second and third years of study, whilst also systematically becoming more focused in each field of specialisation.
- The distinctive aspects of each degree is clearly set out, so that the prospective students can make a well informed choice before deciding on a particular field of study. It is possible to change the field of study during the course of a study period. This might mean, however, that extra courses need to be taken in order to comply with the requirements for a new degree chosen.
- The number of semester courses normally required for a B.Com. degree, is 30. As a rule three major subjects at third-year level are required.
- A basic course in computer literacy (BRS111 and RIS121) forms part of all the curricula, as well as a course in Afrikaans for the Profession or Business English. The language proficiency course is not only aimed at giving the student the necessary skills for successful academic study, but will also prove to be valuable in a management position. [Should there be enough non-mother tongue speakers who wish to register for Afrikaans for the Profession provision will be made for a special non-mother tongue course in Afrikaans].

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### **When should a student's choice be final?**

With a few exceptions all students taking degrees in this Faculty take the same first-year subjects, namely Economics, Business Management, Industrial Psychology, Accounting and Statistics/Mathematics. These subjects form the foundation of any management degree.

In the second year there are a number of differences between the various fields, and in the third year there are significant differences.

—Ideally a student should try to make a choice at the end of his/her first year, although it can be done later on if necessary as well. It could have the implication that extra subjects need to be taken for the new field of study.

Students can change their field of study in the programme for Private Sector Management only twice. Only in exceptional cases and with the approval of the Dean and the Programme Director: Private Sector Management, will a student be allowed to change for a third time.

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**REG. F1            BACCALAUREUS COMMERCII**  
**B.COM. (ACTUARIAL SCIENCE)**  
**Study code 06324**

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### **INFORMATION**

This qualification is for students who plan to eventually qualify as actuaries. This is a highly sought after qualification, especially in the field of insurance. Actuaries are also working in the fields of general management.

With this qualification graduates are not yet fully fledged actuaries but this qualification can give access to obtaining the professional qualification. After a candidate has obtained an Actuarial Science degree at a South African university, such a candidate must also pass the prescribed examinations of the Institute of Actuaries (London) and the Faculty of Actuaries (Edinburgh) to qualify as a fully fledged actuary. With this qualification candidates have a true international qualification. The actuarial examinations are written in South Africa but are marked overseas. Studies are normally undertaken on a correspondence basis.

Students with a South African actuarial qualification are recommended to apply for membership of the Institute of Actuaries and the Faculty of Actuaries. These applications may be submitted via the South African Actuary Society. Furthermore, application should also be made for membership of the South African Actuary Society. The necessary application forms are obtainable from the following address:

The Honorary Secretary  
Actuary Society of SA  
PO Box 4464  
CAPE TOWN  
8000

Prospective candidates for this field of study should have a strong aptitude for Mathematics and in general should have achieved above average marks in Grade 12.

The core subjects for this degree centre around Actuarial Science and Mathematical Statistics.

### CONDITIONS FOR ADMISSION

Refer to the General university admission regulations as well as the Faculty admission regulations.

### TIMETABLE CLASHES

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

### CURRICULUM

Students registering for the degree B.Com.(Actuarial Science) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

### B.COM. (ACTUARIAL SCIENCE)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>
<b>COMPULSORY:</b>						
Mathematical Statistics	WKS114	WKS124	WKS216	WKS226	WK314 WKS334	WKS324 WKS344
Actuarial Science			ATW216	ATW246	ATW318	ATW328
Economics	EKN114	EKN124	EKN214	EKN224		
Mathematics	WTW114	WTW124	WTW214 WTW252	WTW224 WTW262		
Financial Management and reporting			FBS108	FBS108		
Computer Science and Informatics	RIS134	RIS144				
Accounting	REK114	REK124				
Money and Banking					GEB314	GEB324
Computer Literacy	BRS111*					

\* BRS comprises continuous evaluation.



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**REG.F2            BACCALAUREUS COMMERCII**  
**B.COM. (AGRICULTURAL ECONOMICS)**  
**Study code 06323**

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**INFORMATION**

This option is for students who want to enter the field of agricultural management. After liberalisation of agricultural markets, job opportunities in this field showed a great increase both locally and internationally. Large agricultural co-operatives, international marketing companies and financial institutions offer good career opportunities in this field.

The core subjects for this option are Agricultural Economics and Economics.

Accounting is only required at first-year level.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Agricultural Economics) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.COM. (AGRICULTURAL ECONOMICS)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324 or EKT324
Econometrics						
Agricultural Economics		LEK124	LEK214	LEK224	LEK314 LEK414 LEK434	LEK324 LEK424 LEK444 LEK462
Industrial Psychology	ORG114					
Business Management	OBS114	OBS124				
Accounting	REK114	REK124				
Statistics	STK114	STK124	STK216	STK226		
Taxation☒			BEL208	BEL208		
Language Proficiency: Afrikaans for the profession	AFP132 or	AFP122 or				
Business English	EBE112	EBE122				
Computer Literacy**			BRS111	RIS121		
Agriculture product practices		LWL122				
Information Competency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>		<b>Choose one subject from:</b>	
Accounting			REK204	REK204		
Management Accounting			BRF214			
Money and Banking			GEB214	GEB224	GEB314	GEB324
Statistics					STK316	STK326
Business Management*					OBS314	
Marketing*			OBS214			OBS324 or
Financial Management*				OBS224		OBS364

\* In the second and third year any two Business Management semester courses count as one "subject", although one of the courses is known as Marketing or Financial Management.

\*\* BRS111 and RIS121 comprise continuous evaluation

☒ B.Com. students who prefer to register for BEL208 in stead of BLS206 should realise that BEL208 offers no admission to any post graduate studies in Accountancy.

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**REG.F3            BACCALAUREUS COMMERCII**  
**B.COM. (BANKING)**  
**Study code 06303**

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**INFORMATION**

This degree option is recommended for students who envisage entering the banking sector, other financial institutions or positions in the financial world. It offers excellent prospects for a career in the Reserve Bank (which also handles monetary policy).

—By completing a postgraduate qualification in Economics (specialising in Money and Banking), a student would be ideally suited to this type of career. The postgraduate course in Investment Management forms a excellent link with this degree.

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The core of this option is Money and Banking (a specialised field of Economics, focusing on monetary aspects) and Economics as major subjects. Taken with subjects such as Business Management at third-year level (including Marketing and Financial Management), this degree offers a very firm management base. This option serves equally well as a degree in general management.

Accounting need only be taken at first-year level (although it can be chosen as a second year subject as well).

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Banking) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.COM. (BANKING)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324
Money en Banking			GEB214	GEB224	GEB314	GEB324
Business Management	OBS114	OBS124			OBS314	
Marketing☒			OBS214			OBS324
						or
Financial Management☒				OBS224		OBS364
Industrial Psychology	ORG114	HUM124	ELR214	OCP224		
Accounting	REK114	REK124				
Statistics	STK114	STK124				
	or	or				
Mathematics	■WTW114 or ◆WTW134	WTW124				
Language Proficiency: Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy*			BRS111	RIS121		
Information Competency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>			
Accounting Management Accounting			REK204 BRF214	REK204		
Statistics			STK216	STK226		
Agriculture Economics			LEK214	LEK224		
Taxation			BLS206	BLS206		
Commercial Law			HRG114	HRG124		
Computer Science and Informatics			RIS134	RIS144		

\* BRS111 and RIS121 comprise continuous evaluation

■ WTW114 should preferably be taken by students with Grade 12 HG Mathematics A or B symbols.

◆ WTW134 should preferably be taken by students with Grade 12 HG Mathematics or at least a B symbol for Grade 12 SG.

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.

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**REG.F4      BACCALAUREUS COMMERCII  
B.COM. (ECONOMICS)  
Study code 06302**

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**INFORMATION**

This degree is advisable for anyone wishing to specialise in the field of Economics, and who, for example, envisages becoming a professional economist or an economic policy analyst or forecaster, or for someone who is interested in a career as an academic economist or researcher.

- Especially with a postgraduate qualification in Economics, a student would be very well equipped for the above-mentioned employment opportunities in business enterprises, financial institutions or in the public sector.

The core subjects for this option are Economics and Money and Banking (a specialised field of Economics which concentrates on monetary aspects), with Econometrics as an option. However, it still has a solid management basis, with among others, Business Management (including Marketing and Financial Management) at least up to second-year level. It could therefore function equally well as general management degree.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and is personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Economics) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule. A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.COM. (ECONOMICS)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324 or EKT324
Econometrics						
Business Management	OBS114	OBS124			OBS314	OBS324 or OBS364
Financial Management☒				OBS224		
Marketing☒			OBS214			
Money en Banking			GEB214	GEB224	GEB314	GEB324
Industrial Psychology	ORG114	HUM124				
Accounting	REK114	REK124				
Statistics	STK114	STK124				
Mathematics	or ■WTW114 or ◆WTW134	or WTW124				
Language Proficiency: Afrikaans for the profession	AFP132 or	AFP122 or				
Business English	EBE112	EBE122				
Computer Literacy*			BRS111	RIS121		
Information Competency					ILK111	
<b>CHOICES:</b>			Choose two subjects from			
Industrial Psychology			ELR214	OCP224		
Accounting Management Accounting			REK204 BRF214	REK204		
Statistics			STK216 or	STK226 or		
Mathematics			WTW214 WTW252	WTW224 WTW262		
Agricultural Economics			LEK214	LEK224		

\* BRS111 and RIS121 comprise continuous evaluation

■ WTW114 should preferably be taken by students with Grade 12 HG Mathematics A or B symbols, as well as by students who plan to proceed to second year Mathematics.

◆ WTW134 should preferably be taken by students who intend to do only first year Mathematics.

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.

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**REG.F5            BACCALAUREUS COMMERCII**  
**B.COM. (FINANCIAL JOURNALISM)**  
**Study code 06312**

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**INFORMATION**

This degree is specially designed for students who are considering careers in journalism, and more specifically in financial reporting. Other than in the case of an ordinary human sciences degree in journalism (for instance BA (Communication Science), a journalism graduate in this field receives a sound background in economics, finance and management.

The core subjects for this option are Economics and economic policy, finance (Money and Banking), selected sections of Management Science and other specifically selected sections of Communication Science and Industrial Communication.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Financial Journalism) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.COM. (FINANCIAL JOURNALISM)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324 or EKT324
Econometrics						
Money and Banking			GEB214	GEB224	GEB314	GEB324
					or	
Business Management	OBS114	OBS124			OBS314	
Marketing			OBS214			
Financial Management				OBS224		
Communication Science	KOM112 KOM212	KOM122 KOM142		KOM222 KOM242		
Industrial Communication			BKJ212 BKJ232		BKJ312 BKL312	BKJ242 BKE322
Accounting	REK114	REK124	REK204	REK204		
Management Accounting			BRF214			
			or	or		
Industrial Psychology			ELR214	OCP224		
Statistics	STK114	STK124				
Language Proficiency: Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy*			BRS111	RIS121		
Information Competency					ILK111	

\* BRS111 and RIS121 comprise continuous evaluation



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**REG.F6            BACCALAUREUS COMMERCII**  
**B.COM. (FINANCIAL MANAGEMENT)**  
**Study code 06306**

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**INFORMATION**

This option is for students who envisage becoming financial managers in the private sector. Financial institutions are also increasingly appointing students with these qualifications.

The core subjects for this degree are Business Management (especially semester courses in Financial Management), and Accounting. It is strongly recommended that students consider adding Taxation to their curriculum.

Accounting is compulsory up to third-year level.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Financial Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.COM. (FINANCIAL MANAGEMENT )**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Economics	EKN114	EKN124	EKN214	EKN224		
Business Management	OBS114	OBS124			OBS314	
Marketing☒			OBS214			
Financial Management☒				OBS224		OBS364
Accounting Management Accounting	REK114	REK124	REK204 BRF214	REK204	REK308	REK308
Industrial Psychology	ORG114	HUM124				
Statistics	STK114	STK124				
	or	or				
Mathematics	■WTW11 4 or ◆WTW13 4	WTW124				
Money and Banking			GEB214	GEB224		
Language Proficiency: Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy*			BRS111	RIS121		
Information Competency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>		<b>Choose one subject from:</b>	
Statistics			STK216	STK226	STK316	STK326
Mathematics			WTW214 WTW252	WTW224 WTW262	WTW354	WTW364
Industrial Psychology			ELR214	OCP224		
Computer Science and Informatics			RIS134	RIS144		
Economics					EKN314	EKN324 or EKT324
Econometrics						
Money and Banking					GEB314	GEB324
Taxation			BLS206	BLS206		

\* BRS111 and RIS121 comprise continuous evaluation

■ WTW114 should preferably be taken by students with Grade 12 HG Mathematics A or B symbols, as well as by students who plan to proceed to second year Mathematics.

◆ WTW134 should preferably be taken by students who intend to do only first year Mathematics.

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.

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**REG.F6a.      BACCALAUREUS COMMERCII  
                  B.COM.(FINANCIAL MATHEMATICS)  
                  Study code 06326**

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### **INFORMATION**

This interdisciplinary degree is meant for students who are interested in Mathematics in the financial world. Financial institutions such as banks, insurers and investment organisations need graduates who have a firm grounding in the Economic Sciences as well as Mathematics. Students can choose how heavy the emphasis should be on the various fields that they study. These skills present excellent career opportunities for persons who can do mathematical analyses of financial problems. After postgraduate study the person will be able to handle even more complex financial models.

Accounting up to second-year level is compulsory.

### **CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

### **TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

### **CURRICULUM**

Students registering for the degree B.Com.(Financial Mathematics) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.COM. (FINANCIAL MATHEMATICS)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Mathematics	WTW 114	WTW 124	WTW 214 WTW 252	WTW 224 and WTW 262 or WTW282		
Computer Mathematics			TGW232			
Economics	EKN 114	EKN 124	EKN 214	EKN 224	EKN314	
Econometrics						EKT324
Business Management	OBS114	OBS124			OBS314	
Marketing			OBS214			
Financial Management				OBS224		OBS364
Computer Information Systems	RIS 114	RIS 124				
Accounting Management Accounting	REK 114	REK 124	REK 204 BRF214	REK 204		
Computer Literacy**	BRS 111	RIS 121				
Actuarial Mathematics			ATW216	ATW226		
			or	or		
Money and Banking			GEB214	GEB224		
					<b>At least 4 of the following modules for which the student has the prerequisites</b>	
Mathematics					WTW314 WTW334 WTW354 WTW374	WTW324 WTW344 WTW364 WTW384

\*\*BRS111 and RIS121 comprise continuous evaluation

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**REG.F7      BACCALAUREUS COMMERCII  
B.COM. (GENERAL MANAGEMENT)  
Study code 06301**

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**INFORMATION**

This is the most general B.Com. degree option, and is a highly recommended qualification for anyone who would like to have a basic and solid background in general management, without immediately specialising in any specific field of study. It prepares the student for a wide variety of career choices such as management positions in various areas of the private sector as well as in the field of economics.

- A field of specialisation can be chosen at postgraduate level if necessary. (See chapter on postgraduate study).

The core subjects for this degree centre around Economics on the one hand and Business Management on the other (including Marketing and/or Financial Management). In the third academic year a choice may be made between Accounting and Industrial Psychology as a major subject.

Accounting must be taken at second-year level at least, an indication of its importance in the sphere of management.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(General Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.COM. (GENERAL MANAGEMENT)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>
<b>COMPULSORY:</b>						
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324 or EKT324
Econometrics						
Business Management	OBS114	OBS124			OBS314	
Marketing☒			OBS214			OBS324 or OBS364
Financial Management☒				OBS224		
Industrial Psychology	ORG114	HUM124	ELR214	OCP224		
Accounting Management Accounting	REK114	REK124	REK204 BRF214	REK204		
Statistics	STK114	STK124				
	or	or				
Mathematics	■WTW114 or ◆WTW134	WTW124				
Language proficiency: Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy*			BRS111	RIS121		
Information competency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>		<b>Choose one subject from:</b>	
Money en Banking			GEB214	GEB224		
Taxation			BLS206	BLS206		
Commercial Law			HRG114	HRG124		
Agricultural Economics			LEK214	LEK224	LEK314 or LEK434	LEK324 or LEK444
Industrial Psychology					TRG314	RSM324
Computer Information Systems			RIS134	RIS144		
Accounting					REK308	REK308
Mathematics			WTW214 WTW252	WTW224 WTW262	WTW354	WTW364

\* BRS111 and RIS121 comprise continuous evaluation

■ WTW114 should preferably be taken by students with Grade 12 HG Mathematics A or B symbols, as well as by students who plan to proceed to second year Mathematics.

◆ WTW134 should preferably be taken by students who intend to do only first year Mathematics.

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.

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**REG.F8            BACCALAUREUS COMMERCII**  
**B.COM. (HUMAN RESOURCE MANAGEMENT)**  
**Study code 06304**

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**INFORMATION**

This option is for students who are interested in entering careers like human resource management, marketing, labour relations and organisation development. The degree also makes provision for, with specific additional courses, access to professional qualifications.

Students are also allowed to include a subject in social science like Sociology, Psychology, Anthropology, Political Science or Industrial Communication or into the B.Com.(Human resource management) degree.

During the first year a choice may also be made between Economics and Accounting. It is not compulsory to take both subjects.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Human Resource Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule:

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

If a student plans to register for B.Psig. in the future, the required Psychology modules should be taken additionally to the third year courses. If uncertain, please contact the Departmental Chairperson: Industrial Psychology

## B.COM. (HUMAN RESOURCE MANAGEMENT)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Industrial Psychology	ORG114	HUM124	ELR214	OCP224	TRG314	RSM324
Business Management	OBS114	OBS124			OBS314	
Marketing☒			OBS214			OBS324 or OBS364
Financial Management☒				OBS224		OBS364
Economics	EKN114 or	EKN124 or				
Accounting	REK114	REK124				
Labour Law			ABR214	ABR224		
Statistics	STK114 or	STK124 or				
Mathematics	■WTW114 or ◆WTW134	WTW124				
Language Proficiency: Afrikaans for the profession:	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy**			BRS111	RIS121		
Information Competency					ILK111	
<b>CHOICES:</b>	Choose one subject from:		Choose two subjects from:		Choose one subject from:	
Economics	EKN114*	EKN124*	EKN214	EKN224	EKN314	EKN324 or EKT324
Econometrics						
Money en Banking			GEB214	GEB224	GEB314	GEB324
Accounting	REK114*	REK124*	REK204 BRF214	REK204		
Sociology	SOS112 SOS132	SOS122 SOS142	SOS212 SOS232	SOS222 SOS242	SOS312 SOS372	SOS362 SOS322
Anthropology			ANT112 ANT132	ANT124	ANT312 ANT332	ANT324
Political Science	PTW112 PTW132	PTW122 PTW142	PTW212 PTW232	PTW242 PTW262		
Psychology	PSY132 PSY112	PSY122 PSY142	PSY212 PSY232	PSY222 PSY242	PTV312 PNA332	PNA322 PSY324
Statistics			STK216	STK226	STK316	STK326
Industrial Communication/ Communication Science	BKT112 BKC112	KOM122 BKJ222	BKC212 BKT232	BKV222 BKC222		

\* If not already chosen from the compulsory group of subjects.

\*\* BRS111 and RIS121 comprise continuous evaluation



- WTW114 should preferably be taken by students with Grade 12 HG Mathematics A or B symbols.
- ◆ WTW134 should preferably be taken by students with Grade 12 HG Mathematics or at least a B symbol for Grade 12 SG.

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.

If a student envisage to register for B. Psych. in the future, the prescribed Psychology modules should also be taken. If uncertain, contact the Departmental Chairperson, Industrial Psychology

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**REG.F9            BACCALAUREUS COMMERCII**  
**B.COM. (INFORMATION TECHNOLOGY)**  
**Study code 06308**

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### **INFORMATION**

This option is ideal for someone who plans to specialise in management of information technology (IT), computer information systems, computer programming and applications. This is a field that offers outstanding career opportunities in the era of information technology. Sound computer and numerical skills are essential requirements for this course.

This option differs, because Computer Information Systems (RIS) is compulsory as major subject, with choices for the other major subjects.

Given the needs of a career in this field of management, the number of optional courses is limited.

Accounting up to second-year level is compulsory.

### **CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

### **TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

### **CURRICULUM**

Students registering for the degree B.Com.(Information Technology) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.COM. (INFORMATION TECHNOLOGY)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Computer Science and Informatics	RIS134	RIS144	RIS212 RIS234	RIS222 RIS224	RIS314 RIS334	RIS324 RIS344
Statistics	STK114	STK124	STK216	STK226		
	or	or	or	or		
Mathematics	WTW114	WTW124	WTW214 WTW252	WTW224 WTW262		
Economics	EKN114	EKN124	EKN214	EKN224		
	or	or	or	or		
Industrial psychology	ORG114	HUM124	ELR214	OCP224		
Business Management	OBS114	OBS124				
Marketing☒			OBS214			
Financial Management☒				OBS224		
Accounting Management Accounting	REK114	REK124	REK204 BRF214	REK204		
Language proficiency: Afrikaans for the profession			AFP132 or	AFP122 or		
Business English			EBE112	EBE122		
Computer Literacy**	BRS111	RIS121				
<b>CHOICE:</b>					<b>Choose two subjects from</b>	
Economics					EKN314*	EKN324* or EKT324
Econometrics					REK308	REK308
Accounting					STK316	STK326
Statistics					WTW354	WTW364
Mathematics					OBS314	
Business Management**						OBS364
Financial Management**						

\* Students can only take EKN314 and EKN324 if EKN114, EKN124 and EKN214, EKN224 were taken during the first two years of study.

\*\* BRS111 and RIS121 comprise continuous evaluation

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.

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**REG.F10      BACCALAUREUS COMMERCII**  
**B.COM. (LAW)**  
**Study code 06309**

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**INFORMATION**

This option is:

- | a.(a) for students who envisage a career in the business world but who would like to equip themselves with a basic knowledge of law; or
- | b.(b) for students who envisage a career in law, who would like to become attorneys, advocates or legal advisors for financial institutions and other enterprises.

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It is highly recommended to complement this degree with LL.B.-studies [refer to the Yearbook of the Faculty of Law.]

This degree is characterised by the considerable number of law subjects, especially in the second and third years of study. However in the third year of study only one management-based major subject can be accommodated.

Accounting is required up to second-year level.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Law) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.COM. (LAW)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>
<b>COMPULSORY:</b>						
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324
					or	or
Business Management Marketing Financial Management	OBS114	OBS124	OBS214	OBS224	OBS314 or	OBS324 or OBS364 or
Accounting Management Accounting	REK114	REK124	REK204 BRF214	REK204	REK308	REK308
Introduction to Legal Science	ILR114	ILR124				
Langue Proficiency: Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112 or	EBE122 or				
Latin	LAT114 or	LAT124 or				
Latin Special	RTK108	RTK108				
Legal History	RGK114*					
Roman Law		ROR124*				
Law of Contract				KON224		
Law of Succession and Administration of Estates			ERF214			
Computer Literacy**			BRS111	RIS121		
Law of Evidence			BWR214			
Law of Persons		PSN124				
Family Law	FAM114					
Law of Things					SAK314	
Legal Interpretation					ULL214	
Labour Law					ARR214* or	ARR224* or
Criminal Law			SFR114	SFR124	SFR214*	SFR224*
Law of Delict					DEL314	
Criminal Procedure						SPF224
Accounting for Law					RRK208*	RRK208*
Criminology for Law					RKR215*	RKR225*

\*\* BRS111 and RIS121 comprise continuous evaluation

\* These courses can be taken additionally to the prescribed B.Com.(Law) degree. The additional courses do not carry any credits for B.Com.(Law) and as such can not be "exchanged" and to obtain the B.Com.(Law) degree, the prescribed curriculum should be followed.

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**REG.F11      BACCALAUREUS COMMERCII  
B.COM. (MARKETING)  
Study code 06305**

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### **INFORMATION**

This degree is designed for students who want to enter the world of marketing management and international marketing.

- By additionally obtaining a postgraduate degree in Marketing Management a graduate would be excellently qualified for a career in marketing and advertising in the private sector.

The core subjects for this degree are Marketing and Industrial Communication.

Accounting need only to be taken at first-year level; however, given its importance in any management field, it is recommended that it be continued into the second year.

### **CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

### **TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

### **CURRICULUM**

Students registering for the degree B.Com.(Marketing) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.COM. (MARKETING)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Economics	EKN114	EKN124	EKN214	EKN224		
Business Management	OBS114	OBS124			OBS314	
Marketing☒			OBS214			OBS324
Financial Management☒				OBS224		
Industrial Psychology	ORG114	HUM124	ELR214	OCP224	TRG314	RSM324
				or		
Money and Banking				GEB224		
Accounting	REK114	REK124				
Industrial Communication			BKT112 BKT232	BKT222 BKV222	BKT312 } BKC312 }	BKJ242 } BKE322 }
Internet Marketing					IBM314*	or
Tourism Marketing						OBS344
Statistics	STK114	STK124				
	or	or				
Mathematics	■WTW114 or ◆WTW134	WTW124				
Language Proficiency Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Information competency					ILK111	
Computer Literacy**			BRS111	RIS121		
<b>CHOICES:</b>	<b>Choose one subject from:</b>					
Accounting			REK204	REK204		
Management Accounting			BRF214			
Money and Banking			GEB214	GEB224		
Taxation			BLS206	BLS206		
Commercial law			HRG114	HRG124		
Agricultural Economics			LEK214	LEK224		

\* Students that register for IBM314 should have access to the Internet

\*\* BRS111 and RIS121 comprise continuous evaluation.

■ WTW114 should preferably be taken by students with Grade 12 HG Mathematics A or B symbols.

◆ WTW134 should preferably be taken by students with Grade 12 HG Mathematics or at least a B symbol for Grade 12 SG.

☒ In the second and third year the two Business Management semester courses count as one "subject", although one of the courses is known as Financial Management.



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**REG. F12      BACCALAUREUS COMMERCII  
B.COM. (RISK MANAGEMENT)  
Study code 06325**

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### **INFORMATION**

This qualification is suitable for students who do not wish to become actuaries but would like to enter the field of risk management.

This option is for students seeking to pursue the dynamic financial environment where risk management is an essential component. Risk managers are mostly sought after in banks, insurance companies and merchant banks.

The core subjects for this degree centre in Actuarial Sciences, Mathematical Statistics and Money and Banking.

### **CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

### **TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

### **CURRICULUM**

Students registering for the degree B.Com.(Risk Management) must satisfy the Faculty and general regulations when compiling their curriculum as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

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## **B.COM. (RISK MANAGEMENT)**

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	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Economics	EKN114	EKN124	EKN214	EKN224		
Money and Banking			GEB214	GEB224	GEB314	GEB324
Business Management	OBS114	OBS124				
Computer Science and Informatics	RIS134	RIS144	RIS212 RIS234	RIS222 RIS224		
			or	or		
Accounting Management	REK114	REK124	REK204 BRF214	REK204		
Statistics	STK114	STK124	STK216	STK226	STK316	STK326
Actuarial Science			ATW216	ATW226	ATW318	ATW328
Language Proficiency: Afrikaans for the professions			AFP132	AFP122		
			or	or		
Business English			EBE112	EBE122		
Computer Literacy*	BRS111	RIS121				

\* BRS111 and RIS121 comprise continuous evaluation

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**REG.F14      BACCALAUREUS COMMERCII**  
**B.COM. (SPORTS MANAGEMENT)**  
**Study code 06311**

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**INFORMATION**

This degree is designed for students who want to enter the field of sport and recreation management (e.g. agents for professional sports stars, professional sporting councils and clubs, gymnasiums, holiday resorts etc.)

The core subjects for this option are Sports and Recreation Management and Business Management (especially Marketing). Various other relevant aspects, such as contracts, are also examined. Accounting need only be taken at first-year level.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Sports Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.COM. (SPORTS MANAGEMENT)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Economics	EKN114	EKN124	EKN214	EKN224		
Business Management☒	OBS114	OBS124			OBS314	
Marketing☒			OBS214			OBS324
Financial management☒				OBS224		
Accounting	REK114	REK124				
Human Movement Science				MBW101*		
Industrial Psychology	ORG114	HUM124	ELR214	OCP224	TRG314	RSM324
Statistics	STK114	STK124				
Sports and Recreation Management			SRB214	SRB224	SRB314	SRB324
Language Proficiency: Afrikaans for the profession	AFP132	AFP12				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy**			BRS111	RIS121		
Information competency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>			
Money and Banking			GEB214	GEB224		
Psychology			PSY212 PSY232	PSY222 PSY242		
Sociology			SOS212 SOS232	SOS222 SOS242		
Industrial Communication			BKC112 BKC212	BKV222 BKC222		

\* MBW101 is specially designed for B.Com. (Sports Management) students. If a student does not complete MBW101 in the second year, it should again be registered for in the third year.

\*\* BRS111 and RIS121 comprise continuous evaluation

☒ In the second and third year any two Business Management semester courses count as one "subject", although one of the courses is known as Marketing, Business Management or Financial Management.

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**REG.F13      BACCALAUREUS COMMERCII  
B.COM. (STATISTICS)  
Study code 06307**

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**INFORMATION**

This option is for students who would like to become involved in the field of economic and/or econometric or statistical research for financial institutions, public institutions, insurance companies or stockbrokers. Sound computer and numerical skills are essential requirements for this option.

The core subjects for this degree are Statistics and Economics, with Econometrics as an option in the third year.

Accounting must be taken up to second year level.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Com.(Statistics) must satisfy the Faculty and general regulations when compiling their curriculum as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.COM. (STATISTICS)

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324
						or
Econometrics						EKT324
Statistics	STK114	STK124	STK216	STK226	STK316	STK326
Industrial Psychology	ORG114	HUM124				
or	or	or				
Computer Science and Informatics	RIS134	RIS144				
Business Management	OBS114	OBS124				
Accounting Management Accounting	REK114	REK124	REK204 BRF214	REK204		
Language Proficiency: Afrikaans for the profession	AFP132	AFP122				
	or	or				
Business English	EBE112	EBE122				
Computer Literacy**			BRS111	RIS121		
Information competency					ILK111	
<b>CHOICES:</b>			<b>Choose two subjects from:</b>		<b>Choose one subject from:</b>	
Business Management*					OBS314	
Marketing*			OBS214			
Financial management*				OBS224		OBS364
Agriculture Economics			LEK214	LEK224	LEK314	LEK324
					or	or
					LEK434	LEK444
Computer Science and Informatics			RIS212 RIS234	RIS222 RIS224	RIS314 RIS334	RIS324 RIS344
Money and Banking			GEB214	GEB224	GEB314	GEB324

☑ If a student takes RIS in the first year, BRS111 should also be taken in the first year. In this case language proficiency will be taken in the second year.

\* In the second and third year any two Business Management semester courses count as one "subject", although one of the courses is known as Marketing, Business Management or Financial Management.

\*\* BRS111 and RIS121 comprise continuous evaluation.

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## **UNDERGRADUATE PROGRAMME IN PUBLIC SECTOR MANAGEMENT**

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Besides the Undergraduate Programme in Public Sector Management, the Faculty offers two other programmes, namely the Undergraduate Programme in Private Sector Management and the Programme: Training of Accountants.

### **General Information**

First qualifications in Public Sector Management can be obtained in various fields of specialisation. They are all accommodated within two degrees, namely B.Admin. and B.Pub.

#### *Baccalaureus Administrationis (B.Admin.).*

This is a well-established specialised degree for an administrative career in the public sector. It is structured around Public Management and Municipal Management. It is possible for students to include subjects such as Anthropology, Sociology or Political Science in their curriculum.

#### *Baccalaureus in Public Management (B.Pub.).*

This is a unique and comprehensive basic degree, directed at preparing prospective candidates for senior management positions, especially in the public sector, and also for academic careers at tertiary institutions such as universities and technikons.

- Although this degree focuses on management in the public sector, it is also an excellent qualification for a career in the private sector (refer to the Undergraduate Programme in Private Sector Management.)
- The degree is structured around the core subjects of Economics, Public Management, Industrial Psychology and Accounting, with ample scope for optional subjects. Political Science also plays an important role in the core.
- B.Pub.(General Management) is the most general option for someone who would like to have a thorough general management degree for the public sector, but does not want to specialise too soon.

- Specialisation is made possible by way of the availability of a number of focused options within the B.Pub. degree, namely:

B.Pub.(General)	B.Pub.(Economic policy)
B.Pub.(Accounting)	B.Pub.(Human Resource Management)

- The structure of each curriculum for the normal three-year study period is explained below. All the degrees are built on a solid economic and management basis. The foundation which is laid in the first year of study - and which is the same for all the degree options - is strengthened in the second and third years of study, whilst also systematically becoming more focused in each field of specialisation.
- The distinctive aspects of each degree is clearly set out, so that the prospective students can make a well informed choice before deciding on a particular field of study. It is possible to change direction during the course of a study period. This might mean, however, that extra courses need to be taken in order to comply with the requirements for a new degree chosen.
- A basic course in computer literacy (BRS111 and RIS121) forms part of all the curricula, as well as a course in Afrikaans for the profession or English for business usage. The Language Proficiency course is not only aimed at giving the student the necessary skills for successful academic study, but will also prove to be a valuable tool in a management capacity. [Should there be enough non-mother tongue speakers who wish to register for Afrikaans for the profession AFP122 and AFP 132) provision will be made for a special non-mother tongue course in Afrikaans].
- The number of semester courses normally required for a B.Pub. degree is 30.
- Typically, three "major" subjects must be taken at third-year level. This opens the way for postgraduate studies in one of these subjects or for one of the theme-oriented postgraduate degrees in the Faculty.
- Besides the various degrees a Diploma or a Certificate in Public Sector Management is also available. A student may, however, not register for the certificate or diploma initially, and therefore the same admission requirements will apply as for a degree course.



**When must a student make his or her final choice between the various fields of study?**

In most cases students in this Faculty follow the same first year subjects for all the degrees. These are. Economics, Business Management, Accounting, Industrial Psychology and Statistics/ Mathematics. These subjects form the foundation of any basic management degree.

In the second year of study diversification begins, and in the third year there are considerable differences between the various specialised degrees.

- Ideally a student should have made his/her final choice by the end of the first study year, but it can also be done later on. It might, however, have the implication that certain extra subjects need to be taken which form part of the alternative curriculum.

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**REG.F15      BACCALAUREUS ADMINISTRATIONIS**  
**B.ADMIN.**  
**Study code 06310**

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**INFORMATION**

B.Admin. is an established specialised degree which is relevant for a career in the public sector, parastatals and non-government organisations. The degree focuses on courses in Public Management and Municipal Management with a choice of supporting subjects.

Besides the degree course, a Diploma or Certificate in Public Management is also offered. A student can, however, not register for the Certificate or Diploma course initially. Admission requirements are the same as for the degree, in other words the same conditions apply as for the B.Admin.degree.

Accounting is not compulsory for this degree, but it is an option in the first year.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Admin. must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## B.ADMIN.

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Economic systems	EBN114					
Basic Economics		EBN124				
Public Management	OBB114		OBB214	OBB224	OBB314	OBB324
Municipal Management			MPB214	MPB224	MPB314	MPB324
Business Management		OBS124				
Industrial Psychology	ORG114	HUM124				
Computer Literacy**	BRS111	RIS121				
Information proficiency					ILK111	
Language Proficiency: Afrikaans for the profession			AFP132 or	AFP122 or		
Business English			EBE112	EBE122		
<b>CHOICES:</b>	<b>Choose two subjects from</b>		<b>Choose three subjects from</b>		<b>Choose one subject from</b>	
Sociology	SOS112 SOS132	SOS122 SOS142	SOS212 SOS232	SOS222 SOS242	SOS312 SOS372	SOS362 SOS382
Political Science	PTW112 PTW132	PTW122 PTW142	PTW212 PTW232	PTW242 PTW262	PTW332 PTW352	PTW322 PTW362
Economics***	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324
Business Management*					OBS314	
Marketing*			OBS214			OBS324
Financial Management*				OBS224		
Industrial Psychology			ELR214	OCP224	TRG314	RSM324
Accounting	REK114	REK124				
Statistics	STK114	STK124				
Introduction to Law	ILR100	ILR100				
Public Law			PBR300	PBR300		
Anthropology			ANT112 ANT132	ANT124	ANT312 ANT332	ANT324
Computer Science and Informatics	RIS134	RIS144	RIS214	RIS222 RIS224	RIS314	RIS324

\* In the second and third year any two Business Management semester courses count as one "subject", although one of the courses is known as Marketing, Business Management or Financial Management.

\*\* BRS111 and RIS121 comprise continuous evaluation

\*\*\* Economics can only be offered by students who passed Grade 12 Mathematics or STK114 and STK124.

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**REG.F16      BACCALAUREUS IN PUBLIC MANAGEMENT**  
**B.PUB. (GENERAL MANAGEMENT)**  
**Study code 06314**

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**INFORMATION**

This is the most general B.Pub. option, and is highly recommended for anyone who would like to have a solid general management degree, without specialising in one particular area. It prepares the student for a wide variety of careers in several fields such as public sector management; economic policy planning or development management.

The core subjects for this option are Public Management and Local Government Management on the one hand and Political Science on the other.

- Specialisation in a particular field can follow at postgraduate level if necessary.(See post graduate curricula below)

Accounting is compulsory only at first-year level, but is an important recommended subject in the second year.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Pub. (General Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.PUB. (GENERAL MANAGEMENT)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Business Management		OBS124				
Public Management	OBB114		OBB214	OBB224	OBB314	OBB324
Municipal Management			MPB214	MPB224	MPB314	MPB324
Political Science	PTW112 PTW132	PTW122 PTW142	PTW212 PTW232	PTW242 PTW262	PTW332 PTW352	PTW332 PTW362
					or	or
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324
Accounting	REK114	REK124				
Industrial Psychology	ORG114	HUM124				
Language Proficiency: Afrikaans for the profession	AFP132 or	AFP122 or				
Business English	EBE112	EBE122				
Computer Literacy**			BRS111	RIS121		
Information proficiency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>			
Industrial Psychology			ELR214	OCP224		
Marketing*			OBS214			
Financial Management*				OBS224		
Accounting Management Accounting			REK204 BRF214	REK204		
Public Law			PBR300	PBR300		
Anthropology			ANT112 ANT132	ANT124		
Sociology			SOS212 SOS232	SOS222 SOS242		
Computer Science and Informatics			RIS134	RIS144		

\* In the second year any two OBS-semester courses taken together as one "subject", even though the course is known as Marketing or Financial Management.

\*\* BRS111 and RIS121 comprise continuous evaluation

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**REG.F17      BACCALAUREUS IN PUBLIC MANAGEMENT**  
**B.PUB. (ECONOMIC POLICY)**  
**Study code 06315**

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**INFORMATION**

This option is ideally suited to someone who wishes to obtain a sound general management degree and who would like to specialise in economic and development policy; fiscal and budgetary policy; labour policy; trade policy or industrial policy. It prepares the student for a career as an economic policy analyst or budgetary planner in the public sector, or as an economic and development consultant.

The core subjects for this degree are Economics and Economic Policy, Public Management and Political Science. Development Economics and Development Policy also form part of the core subjects.

Accounting is only required at first-year level, but is an important option in the second year.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Pub.(Economic Policy) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.PUB. (ECONOMIC POLICY)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Economics	EKN114	EKN124	EKN214	EKN224	EKN314	EKN324
Business Management		OBS124				
Public Management	OBB114		OBB214	OBB224	OBB314	OBB324
Political Science	PTW112 PTW132	PTW122 PTW142	PTW212 PTW232	PTW242 PTW262		
Industrial Psychology	ORG114	HUM124				
Accounting	REK114	REK124				
	or	or				
Statistics	STK114	STK124				
Language Proficiency: Business English	EBE112	EBE122				
	or	or				
Afrikaans for the profession	AFP132	AFP122				
Computer Literacy**			BRS111	RIS121		
Information proficiency					ILK111	
<b>CHOICES:</b>			<b>Choose two subjects from</b>		<b>Choose one subject from:</b>	
Municipal Management			MPB214	MPB224	MPB314	MPB324
			or	or		
			MPB314	MPB314		
Political Science					PTW332 PTW352	PTW322 PTW362
Industrial Psychology			ELR214	OCP224		
Marketing*			OBS214			
Financial Management*				OBS224		
Accounting Management Accounting			REK204 BRF214	REK204		
Public Law			PBR300	PBR300		
Anthropology			ANT112 ANT132	ANT124		
Sociology			SOS212 SOS232	SOS222 SOS242		
Computer Science and Informatics			RIS134	RIS144		

\*In the second year any two OBS-semester courses taken together as one "subject", even though the course is known as Marketing or Financial Management.

\*\* BRS111 and RIS121 comprise continuous evaluation

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**REG.F18      BACCALAUREUS IN PUBLIC MANAGEMENT  
B.PUB. (HUMAN RESOURCE MANAGEMENT)  
Study code 06316**

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**INFORMATION**

This degree is designed for the person interested in a career in the management of human resources (personnel management) or labour relations in the public sector, and is equally suitable for a career in the private sector.

The core of this option comprises Industrial Psychology and Public Management as well as Municipal Management, with Labour Law forming an additional element in this core.

Accounting is only required at first-year level for this degree.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Pub.(Human Resource Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.



## **B.PUB. (HUMAN RESOURCE MANAGEMENT)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
<b>COMPULSORY:</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>	<b>Sem. 1</b>	<b>Sem. 2</b>
Industrial Psychology	ORG114	HUM124	ELR214	OCP224	TRG314	RSM324
Business Management		OBS124				
Public Management	OBB114		OBB214	OBB224	OBB314	OBB324
Municipal Management			MPB214	MPB224	MPB314	MPB324
Economics	EKN114	EKN124				
Labour Law			ABR214	ABR224		
Accounting	REK114	REK124				
	or	or				
Statistics	STK114	STK124				
Political Science	PTW112 PTW132	PTW122 PTW142				
Language Proficiency: Business English	EBE112	EBE122				
	or	or				
Afrikaans for the profession	AFP132	AFP122				
Computer Literacy**			BRS111	RIS121		
Information proficiency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from:</b>			
Marketing*			OBS214			
Financial Management*				OBS224		
Accounting Management Accounting			REK204 BRF214	REK204		
Political Science			PTW212 PTW232	PTW242 PTW262		
Public Law			PBR300	PBR300		
Economics			EKN214	EKN224		
Anthropology			ANT112 ANT132	ANT124		
Sociology			SOS212 SOS232	SOS222 SOS242		
Psychology			PSY212 PSY232	PSY222 PSY242		

\* In the second year any two OBS-semester courses taken together count as one "subject", even though the courses are known as Marketing or Financial Management.

\*\* BRS111 and RIS121 comprise continuous evaluation

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**REG.F19      BACCALAUREUS IN PUBLIC MANAGEMENT**  
**B.PUB. (ACCOUNTING)**  
**Study Code 06318**

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**INFORMATION**

This degree is recommended for persons who would like to follow a public sector career in financial management or public accounting. It can lead to job opportunities in budget departments of municipal, provincial or central government finance, or careers which have to do with expenditure control, internal auditing and other financial fields. Certain financial institutions such as the office of the Auditor-general or the South African Revenue Services (tax administration), or the financial departments of other public institutions offer employment opportunities to graduates with this type of degree.

The core subjects for this degree are Accounting and Public Management, with Municipal Finance being equally important as well as Public Finance (EKN314). This degree also offers a special course in Auditing (ODT224) with direct relevance to public management affairs.

Computer Science and Informatics would be an advisable addition here, at second-year level, or alternatively Taxation or law subjects. Accounting is compulsory at third-year level.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

**TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

**CURRICULUM**

Students registering for the degree B.Pub.(Accounting) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with, especially in the case of electives.

## **B.PUB. (ACCOUNTING)**

	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
<b>COMPULSORY:</b>						
Accounting	REK114	REK124	REK204	REK204	REK308	REK308
Management Accounting			BRF214			
Business Management		OBS124				
Public Management	OBB114		OBB214 or	OBB224 or	OBB314	OBB324
Municipal Management			MPB214	MPB224	MPB314	MPB324
Auditing				ODT224		
Political Science	PTW112 PTW132	PTW122 PTW142				
Economics	EKN114	EKN124	EKN214	EKN224		EKN324
Industrial Psychology	ORG114	HUM124				
	or	or				
Statistics	STK114	STK124				
Language Proficiency:						
Business English	EBE112	EBE122				
	or	or				
Afrikaans for the profession	AFP132	AFP122				
Computer Literacy*			BRS111	RIS121		
Information proficiency					ILK111	
<b>CHOICES:</b>			<b>Choose one subject from</b>			
Taxation			BLS206	BLS206		
Public Law			PBR300	PBR300		
Computer Science and Informatics			RIS134	RIS144		

\* BRS111 and RIS121 comprise continuous evaluation

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**REG.F20      DIPLOMA IN PUBLIC SECTOR MANAGEMENT**  
**Study code 06090**

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This diploma is available upon application for students who have successfully completed the first and second years of study for B.Admin. or any B.Pub. degree, but who for academic or other reasons, are not able to complete the third year of study and who intend leaving the University. It offers a qualification for that part of the degree which has successfully been completed, and gives the student a university qualification that he/she will be able to use for employment purposes.

A student cannot register for this diploma in the first instance. Admission and registration must initially be for the degree. Therefore the same admission requirements will apply as for the degree originally chosen.

Applications must be addressed to the Faculty Manager. An administrative fee will be payable.

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**REG.F21      CERTIFICATE IN PUBLIC SECTOR MANAGEMENT**  
**Study code 06010**

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This certificate is available upon application for students who have successfully completed the first year of study for the B.Admin. or any B.Pub. degree, but who for academic or other reasons, are not able to complete the second year of study and who intend leaving the University. It offers a qualification for that part of the degree which has successfully been completed, and gives the student an opportunity to enter the job market with a university qualification.

A student cannot register for this diploma in the first instance. Admission and registration must initially be for one of the degrees. Therefore the same admission requirements will apply as for the degree originally chosen.

Applications must be addressed to the Faculty Manager. An administrative fee will be payable.

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## **PROGRAMME: TRAINING OF ACCOUNTANTS**

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In addition to the Programme: Training of Accountants the Faculty offers two other programmes, namely the Undergraduate Programme in Private Sector Management and the Undergraduate Programme in Public Sector Management.

### **GENERAL INFORMATION**

Qualifications in Accounting can be obtained in several ways which are accommodated in any of the following degrees, namely Bachelor of Accounting (B.Acc.); Baccalaureus Commercii (B.Com.)(Accounting); Baccalaureus Commercii (B.Com.)(Management Accounting) or a Diploma in Accounting (Dip.Acc.).

These are highly sought after professional qualifications and are directed at the requirements of the professional bodies within the accountants' profession, namely the S.A. Institute for Chartered Accountants (SAICA), S.A. Institute for Commercial and Financial Accountants (CFA), Chartered Institute of Management and Accountants (CIMA) and The Association of Chartered Certified Accountants (ACCA). Due to the fact that these bodies enjoy international status, recognition is given to all the qualifications in the listed Accounting degrees. For this specific reason a qualification in Accountancy is very much in demand.

The Programme: Training of Accountants can lead to membership of professional bodies, in accordance with certain provisions laid down these bodies. Documentation is available and can be consulted for further information in this regard.

Membership may be applied for with the following qualifications:

Qualification	Professional Body
Part 2 of the professional examination of SAICA Postgraduate diploma in Auditing/Financial Management Part 1 of the professional examination of SAICA	SAICA: CA(SA)
Honours Baccalaureus (Accounting) (B.Acc.(Hons.))	SAICA:AGA(SA)
Baccalaureus Accounting (B.Acc.)	SAICA:AGA(SA)/CFA/ACCA/CIMA
Baccalaureus Commercii (Accounting)	SAICA:AGA(SA)/CFA/ACCA/CIMA
Baccalaureus Commercii (Management Accounting)	CIMA
Diploma in Accounting	SAICA:AAT(SA)

SAICA: SA Institute of Chartered Accountants (enjoys international recognition)  
 CFA: SA Institute of Commercial and Financial Accountants (enjoys international recognition)  
 ACCA: The Association of Chartered Certified Accountants (International body)  
 CIMA: Chartered Institute of Cost and Management Accountants (International body)  
 CA(SA): Chartered Accountant  
 AGA(SA): Associated General Accountants  
 AAT(SA): Associated Accounting Technician

### Description and information regarding the degrees in Accountancy

- The B.Acc. degree is designed for persons wanting to qualify as Chartered Accountants. Chartered Accountants render services not only as accountants, but also as taxation-, financial-, management- and auditing experts. This is a sought after career for both the corporate and the public sectors. It is the equivalent of, and now replaces the B.Compt. degree which was previously offered at this University, and is still offered at certain other universities. Financial Accounting, Auditing, Taxation and Management Accounting form the core of this degree.

Graduates who are in possession of a B.Acc. degree will be able to register as an AGA with the SAIC. Without additional postgraduate study, a B.Acc. graduate can obtain full registration with the Institute of Commercial and Financial Accountants (CFA). This degree also serves as partial accreditation to the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered

Certified Accountants (ACCA). Graduates holding a B.Acc.(Hons.) degree will be in a position to register at level 2. Candidates who have obtained an honours degree, qualify to write the external professional examination (the two-part CA examination of SAICA).

After having successfully completed the professional external examination and the prescribed practical articles period, these persons may register as Chartered Accountants at the SAICA. There are two areas of specialisation (known as *specialisms*), namely Auditing or Financial Management.

- B.Com.(Accounting) focuses on the Commercial and Financial Accountants' profession. Financial Accounting, Taxation and Management Accounting form the core of this degree

The Commercial and Financial Accountants' profession (CFA) focuses on duties performed by the Accounting Officer of Close Corporations as well as accounting and taxation services, but also as financial managers in the private sector.

The B.Com.(Accounting) degree also affords membership as an AGA at SAICA. This degree offers partial accreditation for a qualification with the Chartered Institute of Management Accountants (CIMA) and with the Association of Chartered Certified Accountants (ACCA).

- B.Com.(Management Accounting) is a specialised degree which is aimed at the Cost and Management Accounting profession (CIMA), an internationally recognised body (schedule above). The degree focuses on Management Accounting, with a large component of Financial Accounting, Financial Management and Business Management included in the core.  
The course and professional qualifications are aimed at Cost- and Management Accountants' services, especially in the manufacturing sector. The broad exposure to Financial Accounting and Business Management does not limit one to that sector. This degree offers partial accreditation to the Association of Chartered Certified Accountants (ACCA).
- All the above-mentioned qualifications also offer good academic career opportunities at universities or technikons. The main subjects in the Programme: Training of Accountants are Financial

Accounting, Auditing, Taxation, and Management Accounting. In view of the fact that the qualifications are designed in accordance with the requirements of the various professional bodies, optional subjects and electives are limited. The prescribed courses as set out below detail the curricula for degrees taken over a three-year period.

- Economics, Business Management and Industrial Psychology are the other management courses which form part of the curricula. Computer literacy and Commercial Law also play an important part in rounding off these degrees.
- The number of semester courses which are typical for a B.Com. degree is 28. However, B.Com.(Accounting) consists of the equivalent of 33 semester courses; the B.Com.(Management Accounting) the equivalent of 34 and the B.Acc. degree the equivalent of 37.
- Changing over between degrees can be done in consultation with the Programme Director: Accountancy.
- Persons who have qualified with an Honours degree in one of the accounting fields, can register for a Master's degree in Accounting, Auditing, Taxation or Management Accounting, and after qualifying, can register for a Doctoral degree in any of those fields of specialisation.



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**REG.F22      BACCALAUREUS IN ACCOUNTING**  
**B.ACC.**  
**Study Code 06319**

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### **INFORMATION**

The B.Acc. degree is designed to for persons wishing to qualify as Chartered Accountants. The B.Acc. degree is the equivalent of, and now replaces the B.Compt. degree that was previously offered at this University, and which is still offered at certain other universities.

Financial Accounting, Auditing, Taxation and Management Accounting form the core of this degree.

Graduates who are in possession of a B.Acc. degree will be able to register as an AGA at SAICA. Candidates who have obtained an Honours degree with certain requirements, qualify to write the external professional examination (CA examination of SAICA).

After having successfully completed the professional external examination and the prescribed practical article period, these persons may register as Chartered Accountants (SAICA). Chartered Accountants render services as accountants, taxation-, financial-, management- and auditing experts. This is a lucrative and sought after qualification in both the corporate and public sectors.

Even without further postgraduate study, a graduate holding a B.Acc. degree can acquire full registration with the Institute of Commercial and Financial Accountants (CFA). This degree also serves as partial accreditation with the Chartered Institute of Management Accountants (CIMA) and with the Association of Chartered Certified Accountants (ACCA).

### **ADMISSION REQUIREMENTS**

To gain admission to the B.Acc. degree, a prospective student must comply with the general regulations and have attained the following Grade 12 (matriculation) results:

- A minimum of 1200 total marks in Grade 12
- At least a C–symbol for Mathematics (HG) or an A–symbol for Mathematics (SG) and Grade 12 Accounting

OR

At least a C-symbol for Accounting (HG) or an A-symbol for Accounting (SG) and Grade 12 Mathematics.

Exceptional cases may be considered for admission by the Programme Director: Accountancy.

Students who fail Financial Accounting or more than one semester course during their first year of study, will only be allowed to re-register for the B.Acc. in exceptional cases with permission from the Programme Director: Accountancy.

Students who have not gained admission in their first year to the B.Acc. degree, can be admitted for the B.Acc. degree by the Programme Director: Accountancy, provided their results in B.Com. or another degree prove to be satisfactory.

#### **TIMETABLE CLASHES**

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

#### **CURRICULUM**

Students registering for the degree B.Acc. must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with.

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**B.ACC.**

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	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem 1.</u>	<u>Sem 2.</u>	<u>Sem 1</u>	<u>Sem. 2</u>
Financial Accounting	FIN108	FIN108	FIN208	FIN208	FIN308	FIN308
Economics	EKN114	EKN124				
Business Management	OBS114	OBS124				
Management Accounting			BRF214		BRF308	BRF308
Auditing			ODT208	ODT208	ODT308	ODT308
Taxation			BLS206	BLS206	BLS308	BLS308
Industrial Psychology	ORG114	HUM124				
Commercial Law	HRG114	HRG124	HRG214			
Statistics	STK114	STK124				
Computer Literacy*	BRS111					
Computer Science and Informatics			RIS254	RIS244		
Computer Applications				RKT224		

\* BRS111 comprises continuous evaluation

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**REG.F.23      BACCALAUREUS COMMERCII**  
**B.COM. (ACCOUNTING)**  
**Study code 06321**

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**INFORMATION**

This degree is designed to facilitate entry to the Accounting profession as an CFA (see the schedule above), as well as for someone wishing to pursue a career in the private or public sector.

B.Com.(Accounting) focuses on the Commercial and Financial Accountant's profession. Financial Accounting, Taxation and Management Accounting form the core of this degree. The Commercial and Financial Accountants' profession (CFA) is aimed at equipping the Accounting Officer of Close Corporations to perform accounting and taxation services and also to perform the duties of financial managers in the private sector. The B.Com.(Accounting) degree also affords professional membership possibilities as set out in the general information schedule above. In addition this degree offers partial accreditation for a qualification with the Chartered Institute of Management Accountants (CIMA) and with the Association of Chartered Certified Accountants (ACCA).

This degree differs from the B.Com.(Management Accounting) degree described in the next section, in the following respect: Auditing, Administration of Estates and Computer Applications are required subjects. Economics is taken at second-year and Business Management at third-year level.

Persons wishing to become Chartered Accountants must register for the B.Acc. degree. Alternatively, one can register for the B.Com. degree and with the approval of the Programme Director: Accountancy and based on favourable results, it is possible to switch to the B.Acc. degree. The transitional measures regarding the prerequisites for Financial Accounting must, however, be taken into consideration.

**CONDITIONS FOR ADMISSION**

Refer to the General university admission regulations as well as the Faculty admission regulations.

## TIMETABLE CLASHES

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

## CURRICULUM

Students registering for the degree B.Com.(Accounting) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with.

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### **B.COM. (ACCOUNTING)**

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	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>	<u>Sem. 1</u>	<u>Sem. 2</u>
<b>COMPULSORY:</b>						
Accounting	REK114	REK124	REK204	REK204	REK308	REK308
Economics	EKN114	EKN124		EKN224		
Business Management	OBS114	OBS124			OBS314	
Financial Management						OBS364
Management Accounting			BRF214		BRF314	
Auditing			ODT208	ODT208		
Taxation			BLS206	BLS206	BLS308	BLS308
Industrial Psychology	ORG114	HUM124				
Commercial Law	HRG114	HRG124	HRG214			
Statistics	STK114	STK124				
Computer Literacy*	BRS111					
Computer Science and Informatics			RIS254	RIS244		
Computer Applications				RKT224		

\* BRS111 comprises continuous evaluation

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**REG.F24      BACCALAUREUS COMMERCII  
B.COM. (MANAGEMENT ACCOUNTING)  
Study Code 06322**

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**INFORMATION**

The degree B.Com.(Management Accounting) is a specialised degree and is essentially aimed at a career in cost and management accounting. The way in which this degree is compiled prepares the way for a career in financial management.

This degree leads to exemption of certain prerequisites of the Chartered Institute of Management Accountants (CIMA), the highly reputed international professional body.

The cornerstones of this degree are Management Accounting as well as a large component of Financial Accounting, Financial Management and Business Management.

This degree differs from B.Com.(Accounting) in that Auditing (ODT204), Administration of Estates and Computer Applications are excluded. Economics is taken over all semesters for the full two year period with Business Management at third-year level, and a specialised course in Auditing (ODT224).

This degree is specifically aimed at persons wanting to practise as a CFA as well as for graduates wanting to pursue a career in accounting in the private or public sector. Persons wishing to follow a career as Chartered Accountants, must register for the B.Acc. degree, or switch to that degree later, with the approval of the Programme Director:  
| Accountancy.

Financial Accounting (FIN) can be chosen in place of Accounting by B.Com.(Management Accounting) students who are considering switching to the B.Acc. degree at a later stage. The admission requirements for FIN108 must be complied with, though. Financial Accounting (FIN) is compulsory for the B.Acc. degree (this is for persons intending to qualify as Chartered Accountants.). The degree of difficulty of the FIN-courses is higher and the scope wider than that of Accounting (REK).

### CONDITIONS FOR ADMISSION

Refer to the General university admission regulations as well as the Faculty admission regulations.

### TIMETABLE CLASHES

Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

### CURRICULUM

Students registering for the degree B.Com.(Management Accounting) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.

A student must ensure that the subject preconditions are complied with.

### B.COM. (MANAGEMENT ACCOUNTING)

COMPULSORY:	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Sem. 1	Sem. 2	Sem. 1	Sem. 2	Sem. 1	Sem. 2
Accounting	REK114	REK124	REK204	REK204	REK308	REK308
Economics	EKN114	EKN124	EKN214	EKN224		
Business Management	OBS114	OBS124			OBS314	
Marketing			OBS214			
Financial Management				OBS224		OBS364
Management Accounting			BRF214		BRF308	BRF308
Auditing				ODT224		
Taxation					BLS206	BLS206
Project Management				PJB222		
Industrial Psychology	ORG114	HUM124				
Commercial Law	HRG114	HRG124	HRG214			
Statistics	STK114	STK124				
Computer Literacy*	BRS111					
Computer Science and Informatics			RIS254	RIS244		

\* BRS111 comprises continuous evaluation

## HONOURS BACCALAUREUS DEGREES

An honours degree offers a student who is already in possession of a bachelor's degree, the opportunity of studying further in his/her chosen field of preference.

Whereas a bachelor's degree provides a student with a solid foundation, it still is at a general level (even though there is a fair amount of specialisation in the third year of study). An honours degree offers opportunities for significantly enhancing that knowledge in a preferred field of specialisation. Acquiring a deeper understanding and background truly prepares the student far better not only for his/her chosen career, but also paves the way for more advanced postgraduate studies, in other words for a master's degree or eventually a doctor's degree (Ph.D.), the highest academic qualification attainable.

The following honours degrees can be obtained in this Faculty:

<b>Degree</b>	<b>Min.years of study</b>	<b>Abbreviation</b>	<b>Study Code</b>
Honours Baccalaureus Commercii	1	B.Com.Hons.	06500
Honours Baccalaureus Administrationis	1	B.Admin.Hons.	06510
Honours Baccalaureus in Public Management	1	B.Pub. Hons.	06570
Honours Baccalaureus Accounting	1	B.Acc.Hons.	06580
Honours Baccalaureus Economiae*	1	B.Econ.Hons.	06550
Honours Baccalaureus Economiae(Investment Management)*	1	B.Econ.Hons (Investment management).	06551
Honours Baccalaureus Economiae(Marketing)*	1	B.Econ.Hons (Marketing).	06552
Honours Baccalaureus Personnel Leadership*	1	B.P.L.Hons.	06530
Honours Baccalaureus Personnel Leadership (Marketing)*	1	B.P.L.Hons. (Marketing)	06531



Honours Baccalaureus Commercii (Economic Policy Analysis)	1	B.Com.Hons(Economic Policy Analysis)	06501
Honours Baccalaureus Commercii (Money and Banking)	1	B.Com.Hons (Money and Banking)	06502
Honours Baccalaureus Commercii (Investment Management)	1	B.Com.Hons (Investment Management)	06503
Honours Baccalaureus Commercii (Marketing)	1	B.Com.Hons (Marketing)	06504
Honours Baccalaureus Commercii (Actuarial Science)	1	B.Com.Hons (Actuarial Science)	06505
Honours Baccalaureus Commercii (Accounting)	1	B.Com.Hons (Accounting)	06506

\* Only for students who are in possession of a B.Econ. or B.P.L.degree from UFS or another university.

Only the honours degree following a corresponding first bachelors degree may be registered for. In exceptional cases and only for very well substantiated reasons, special permission may be granted for a student to switch to a non-corresponding honours degree (general regulation A56).

In this Faculty an honours degree can be obtained in one of two ways:

(a) Honours in a specific subject or discipline, e.g. Economics or Statistics, that was taken as major (i.e. up to third-year level) for the candidate's bachelor degree. A discipline honours degree can, for example, be obtained in the following disciplines.

(b)

- Economics
- Business Management
- Industrial Psychology
- Accounting
- Public Management
- Statistics
- Computer Science and Informatics.

In the case of a discipline-based honours degree a number of

modules (semester courses) can be included from another discipline.

- (c) Honours in a specific *theme*, for example Investment Management, which is compiled as a multidisciplinary honours degree with prescribed semester courses from various disciplines.

In B.Com.Hons. the following theme-based courses are available on honours level:

- Actuarial Science
- Investment Management
- Marketing

The chosen theme is indicated in parenthesis, for example B.Com.Hons.(Investment Management).

Students in possession of either a B.Econ. or B.P.L. degree can also register for these themes in the corresponding honours degree, namely B.Econ.Hons. or B.P.L.Hons., as long as the necessary subject preconditions have been met.

An honours degree typically comprises six or more courses (usually semester courses, but in certain cases also year courses) plus a short dissertation or research project.

All the semester and year courses listed in the Yearbook are not necessarily offered every year.

## **REGULATIONS**

Unless otherwise specified, the general regulations regarding honours degrees are applicable to all honours degrees in this Faculty.

## **ADMISSION**

For admission to a discipline-based honours degree, the particular subject should have been taken up to three-year level. For a theme-based honours similar preconditions for admission apply (table below).

- An honours theme (in “parenthesis”) need not necessarily be the same as the undergraduate degree focus (in “parenthesis”), as long as the preconditions are met.

Permission to follow an honours degree in a certain discipline must be obtained from the relevant Departmental Chairperson. This must be done prior to the student's registration for that particular year.

Permission to follow honours study in one of the themes must be obtained *before* registration from the Programme Director: Private Sector Management.

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**REG.F26      PREREQUISITES**

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The following additional prerequisites apply for honours study in the disciplines/themes mentioned below. A student who does not comply with these prerequisites, can take the required course(s) simultaneously with the honours study.

Business Management } Economics }	STK114 and STK124 or WTW114 and WTW124, unless exemption is given by the Departmental Chairperson on the basis of equivalent courses
Investment Management	Accounting REK204 and Management Accounting BRF214; Financial Management OBS224, OBS364; Money and Banking GEB214 and GEB224;
Marketing	Marketing OBS214, OBS324;
Accounting FIN608 BRF608 BLS608 ODT608 REK608 AUD608	FIN308 BRF308 or BRF314 & OBS364 together BLS308 ODT308 REK308 or FIN208 ODT208

Honours students in disciplines other than Economics or in a specific multi-disciplinary theme who wish to include a postgraduate course in Microeconomics, Macroeconomics or Econometrics in their curriculum, should have passed Economics at least at second-year level.

GEB214 and GEB224 is not a prerequisite for GEB603 if a student has passed OBS364 (Financial Management).

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**REG.F27      CURRICULA: DISCIPLINE-BASED HONOURS DEGREES**

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Information, curricula and directives will subsequently be given for the different subject and theme fields in which an honours degree can be obtained.

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**F27.1 Subjects in other Faculties**

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For honours in any of the following:

**Anthropology**  
**Industrial Communication**  
**Agricultural Economics**  
**Political Science**  
**Computer Science and Informatics**  
**Psychology**  
**Statistics**  
**Mathematics**

please refer to the Yearbook of the relevant Faculty for the curriculum.

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**F27.2 Industrial Psychology (Code 06500)**

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**Information**

Prospective students must submit their written applications for admission (which includes a selection process) to the Departmental Chairperson each year before January 15<sup>th</sup> before they may register. Only in exceptional cases will late applications be considered. Application forms are available from the Departmental Chairperson of Industrial Psychology.

**Curriculum**

The degree includes two year courses and four semester courses plus a dissertation. Compilation of the degree must be done in consultation with the Departmental Chairperson.

The short dissertation (DIS608) must be submitted not later than twelve months after writing the last examination paper or such period as approved by the Departmental Chairperson.

Students who successfully complete PAM608 and an internship programme can obtain professional registration with the Health Profession Council of South Africa.

**Degree structure****A. Year courses**

RSM608	Research Methodology
PAM608	Psychological Assessments and Measurement

*Semester courses*

OCP614	Career Psychology
HUM624	Human Resource Management
ORG624	Organisation Psychology
Capita Selecta: Choose one from	
LAB614	Labour Relations
OBS607	Marketing Research and Consumer Behaviour
B. DIS608	Short Dissertation

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**27.3 Economics (Code 06500)**

**Information regarding honours study in Economics (including honours with specialisation in Economic Policy Analysis as well as Money and Banking)**

Admission to honours study in Economics is subject to approval by the Chairperson of the Department based on a satisfactory undergraduate study record. Prospective students must apply in writing prior to registering for the degree. Application forms are available from The Chairperson, Department of Economics.

**Curriculum**

Six courses must be chosen from the following list, plus a short dissertation on an approved subject. The selection of courses must be approved by the Chairperson of the department. All courses are not necessarily offered each year and choices can be influenced by the availability of personnel or other internal circumstances. Subject to approval by the Chairperson of the Department, the degree can be taken over a period of twelve, eighteen or twenty four months, depending on the student's academic background and whether the candidate is a full-time or part-time student.

Detailed information regarding the methods of presentation and optimal composition of a degree package is available on request from the Chairperson of the Department of Economics.

**Course Codes**

A.	EKN601	Microeconomics
	EKN602	Research Methodology for Economics
	EKN603	International Economics

EKN604	Introduction to Econometrics
EKN605	Applied Microeconomics and Competition Policy
EKN606	Macroeconomics I
EKN607	Advanced Econometric Model Building
EKN608	Financial Systems and Monetary Policy
EKN609	Health Economics
EKN614	Advanced Time Series Analysis
EKN621	Public Economics I: Fiscal Policy
EKN622	Development Economics
EKN623	Labour Economics
EKN624	A specialised course in the field of Economics and Money and Banking, with special approval by the Chairperson of the Department.
EKN625	Macroeconomics II
EKN631	Public Economics II: Public Finance
LEK608	Rural Development
LEK610	Advanced Resource and Environmental Economics

An approved course or courses from another department with permission from the chairpersons of departments concerned. Use the appropriate course code.

- B.** EKN691 A short dissertation on an approved subject.

### **Specialised field: Economic Policy Analysis (Code 06501)**

An honours degree with specialisation in Economic Policy Analysis can be obtained from the Department of Economics. The degree curriculum comprises six courses. The degree must be compiled in conjunction with the Chairperson of the Department and must include certain prescribed core courses and at least two of the policy courses (marked with \*) in the following list:

#### **Course codes**

- A.**
- |         |   |
|---------|---|
| EKN601  | Microeconomics                                |
| EKN602  | Research Methodology for Economics            |
| EKN603  | International Economics                       |
| EKN604  | Introduction to Econometrics                  |
| EKN605* | Applied Microeconomics and Competition Policy |

EKN606	Macroeconomics I
EKN607*	Advanced Econometric Model Building
EKN608*	Financial Systems and Monetary Policy
EKN609*	Health Economics
EKN614*	Advanced Time Series Analysis
EKN621*	Public Economics I: Fiscal Policy
EKN622*	Development Economics
EKN623*	Labour Economics
EKN624	A specialised course in the field of Economics, with special permission from the Chairperson of the Department
EKN625*	Macroeconomics II
EKN631*	Public Economics II: Public Finance
LEK608*	Rural Development
LEK610*	Advanced Resource and Environmental Economics

An approved course or courses from another department with permission of the chairpersons of departments concerned. Use the appropriate course code.

- B.** EKN691 A short dissertation on an approved policy-oriented subject.

### **Specialised field: Money and Banking (Code 06502)**

An honours degree with specialisation in Money and Banking can be obtained in the department Economics by taking specialised courses (indicated with GEB codes). At least three courses with a monetary focus (marked with #) must be taken, as well as Macroeconomics I (EKN606).

The other two courses must be chosen from the list below:

#### **Course codes**

- A.** GEB602# International Monetary Relations  
GEB603# Investment Management  
GEB604# Bank Management  
GEB606# International Finance

GEB607 <sup>#</sup>	Derivative Markets
GEB608 <sup>#</sup>	Financial Systems and Monetary Policy
EKN601	Microeconomics
EKN603	International Economics
EKN604	Introduction to Econometrics
EKN606	Macroeconomics I
EKN614	Advanced Time Series Analysis
EKN624	A specialised course in the field of Money and Banking and Economics with special permission from the Chairperson of the Department.

One or at most two approved courses from another department with permission of the chairpersons of the departments concerned. Use the appropriate course codes.

- B.** EKN691 Short dissertation on an approved subject.

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#### **F27.4 Business Management (Code 06500)**

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##### **Information**

Admission to postgraduate study is subject to approval by the Chairperson based on a satisfactory study record. Prospective students must apply for admission to the degree in writing prior to registration. Application forms are available from the Departmental Chairperson of Business Management.

##### **Curriculum**

The degree curriculum comprises six courses plus a short dissertation. The courses must be chosen in consultation with the Departmental Chairperson. A student may not take more than three courses per semester (excluding the dissertation). All courses are not necessarily presented every year and choices can be influenced by several relevant reasons, such as the availability of staff.

Part-time students are advised to take the course over a two-year period in consultation with the Departmental Chairperson.

##### **Course codes**

- A.** OBS601 Advanced Strategic Management  
OBS602 Strategic Marketing Management



OBS603	Advanced Financial Management
OBS604	Small Business Management
OBS605	Investment Management (refer to GEB603 for further particulars)
OBS606	Financial Budgeting Management Marketing Research and Consumer Behaviour
OBS608	Service Management
OBS609	Contemporary Management Issues
OBS610	Entrepreneurship
OBS611	Project Management
OBS612	E-Commerce
OBS613	International Management
OBS614	International Marketing Management

One or at most two approved courses from another department with permission of the Departmental Chairperson concerned. Use the appropriate course codes.

**B.** OBS691 Short dissertation

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**F27.5 Public Management (Public Administration)  
(Code 06570)**

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**Information**

Admission to postgraduate study is subject to approval by the Departmental Chairperson based on a satisfactory study record. Prospective students must apply for admission to the degree in writing prior to registration. Application forms are available from the Departmental Chairperson of Public Management.

**Curriculum**

Six courses plus a short dissertation on an approved subject. With permission from the Departmental Chairperson, the degree can be taken over a period of twelve, eighteen or twenty-two months, depending on the student's academic background and whether the candidate is a full-time or part-time student.

Courses which have been passed for this degree, cannot be acknowledged for the purpose of another degree or diploma.

### Course codes

- A.     PUB601     Executive Public Management  
       PUB602     Public Policy and Service delivery  
       PUB603     Public Financial Management  
       PUB604     Organisational Analysis and Intergovernmental  
                  Relations  
       PUB605     Public Human Resource Management  
       PUB606     Economics for Public Sector Managers
- B.     PUB691     Short dissertation

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### **F27.6                   Accounting (B.Com.Hons.) (Code 06506)**

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#### Prerequisites

See subject prerequisites for specific courses mentioned above.

#### Curriculum

The degree comprises three year courses (or equivalent) plus a short dissertation. Accounting (REK608) is compulsory (except if FIN308 has been passed); any additional two year courses (or equivalent) must be selected in consultation with the Programme Director from the following list:

- A.     \*REK608     Accounting  
       AUD608     Auditing  
       \*MAF608     Management Accounting  
       BEL608     Advanced Taxation  
       { OBS603     Advanced Financial Management  
       { GEB603     Investment Management
- B.     REK691     A short dissertation dealing with a subject relevant to Accounting, with the approval of the Departmental Chairperson, Centre for Accounting.

\* Seeing that there are similarities between REK608 and FIN308 and between AUD608 and ODT308, students who already passed FIN308 and ODT308 for degree purposes may not enrol for REK608 and AUD608 respectively for honours purposes.

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**F27.7 Accounting (B.Acc.Hons.) (Code 06580)**

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**Prerequisites**

B.Acc. degree or equivalent as approved by the Programme Director:  
Training of Accountants.

**Curriculum**

The degree comprises four year courses (or equivalent).

FIN608	Financial Accounting
MAF608	Management Accounting
BEL608	Advanced Taxation
ODT608	Auditing
	or
	A year course (or two semester courses) in Business Management, Computer Science and Informatics or Economics, as approved by the Departmental Chairperson, Centre for Accounting. Use the appropriate course code.

**Information:** *Admission to Part I of the qualifying examination of the Public Accountants and Auditors Board / SA Institute of Chartered Accountants.*

If a minimum of 50% in each of the four courses, namely. FIN608, BRF608, BLS608 and ODT608 are obtained simultaneously in the examination, the student will be allowed to write the qualifying examination of the Public Accountants and Auditors Board. The Department of Student Administration will provide the student with the necessary statement of the official examination results. For the purposes of admission to Part 1 of the qualifying examination, a student will be allowed a re-evaluation examination (oral or written) in one course only, on condition that:

- a minimum mark of 40% was obtained for that particular course;  
and
- an average mark of 50% is obtained in the four courses.

Refer to the regulations below concerning postgraduate Diplomas in Auditing or Financial Management in preparation for Part II of the qualifying examination.

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**REG.F28 CURRICULA: THEME-BASED HONOURS DEGREES**

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**Information**

Theme-based honours degrees can be obtained in the following multidisciplinary study fields:

Actuarial Science  
Investment Management  
Marketing.

Prospective students must apply in writing to the Programme Director: Private Sector Management prior to registering for the degree. Honours courses can only be taken with the appropriate undergraduate subjects as foundation. (See prerequisites above.)

**Curriculum**

The degree comprises six courses plus a short dissertation. All the elective courses are not necessarily offered each year.

The theme-based honours degrees are compiled as follows:

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**F28.1 B.Com.Hons (Investment Management) (Code 06503)  
B.Econ.Hons (Investment Management) (Code 06551)**

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GEB603	Investment Management
EKN606	Macroeconomics I
GEB607	Derivative Markets
OBS603	Advanced Financial Management
Choose 2 from:	
GEB606	International Finance
GEB608	Financial Systems and Monetary Policy
OBS610	Entrepreneurship
EKN621	Public Economics I: Fiscal Policy
EKN604	Introduction to Econometrics
EKN614	Advanced time series analysis
OR	
REK608	Accounting (The same course contents as FIN308)

Short dissertation: Use the dissertation code of the department of the chosen study leader.

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**F28.2 B.Com.Hons. (Marketing) (Code 06504)**  
**B.Econ.Hons. (Marketing) (Code 06552)**  
**B.P.L.Hons. (Marketing) (Code 06531)**

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OBS602 Strategic Marketing Management  
OBS607 Marketing Research and Consumer Behaviour  
\*BKO713 Integrated Marketing Communication

**Choose 3 from:** OBS612 Internet Commerce  
OBS614 International Marketing  
OBS601 Advanced Strategic Management  
BS604 Small Business Management  
OBS613 International Business Management  
OBS608 Service Management  
GEB606 Financial Budgeting Management  
BKO712 Corporative and Organizational  
Communication

**Short dissertation:** Use the short dissertation code of the department of the chosen study leader.

It is recommended that students take among others OBS612 and OBS614 as choice subjects.

\*Students who register for BKO713 without under-graduate foundation in Marketing Communication should contact the Department of Communications to make the necessary arrangements.

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**F28.2.1 B.Com.Hons.(Actuarial Science) (Code 06505)**

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WKS603 Stochastic Processes  
ATW605 Actuarial Mathematics 1  
ATW609 Mathematics of Finance and Economics  
Choose 3 from:

EKN604 Introduction to Econometrics  
EKN614 Advanced Time Series Analysis  
GEB 604 Bank Management  
GEB606 International Finance  
MRA705 Modelling Extreme Values

GEB607      Derivative Markets  
WKS601      Bayes Analysis

Short dissertation:      Use the short dissertation code of the department of the chosen study leader.

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### **Honours in Computer Information Systems**

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Please refer to the calendar of the Faculty of Natural and Agricultural Sciences (Part 3: Natural Sciences: Post Graduate programmes) for more information on this degree.

## MASTER'S DEGREES

A master's degree offers students who are already in possession of their bachelor's and honours degrees, the opportunity to further their studies in a specialised field of their preference. In the case of career-oriented master's degrees such as the M.P.A. or M.B.A. degrees, an honours degree is not a precondition.

A bachelor's degree provides a student with a solid general foundation, and an honours degree offers advanced knowledge in a specific subject or area. Additional postgraduate study for a master's degree is an invaluable way of focusing more scientifically on one's field of specialisation. It is also the prerequisite degree for the highest academic qualification, namely a doctorate or (Ph.D.).

The following magister (master's) degrees are offered in this Faculty:

Degree	Min.years of study	Abbreviation	Study-code
Magister Administrationis	1	M.Admin.	06710
Magister in Public Management	1	M.Pub.	06770
Magister Commercii	1	M.Com.	06700
Magister Computationis	1	M.Compt.	06740
Magister in Accounting	1	M.Rek.	06780
Magister Economiae*	1	M.Econ.	06750
Magister in Personnel Leadership*	1	M.P.L.	06730
Magister in Public Administration*	2	M.P.A.	06720
Magister in Development Studies	2	M.D.S.	06782
Magister in Business Administration	2	M.B.A.	06781

\* This only pertains to students who have obtained B.Econ.(Hons.) or B.P.L.(Hons.) at the UFS or another university.

Except in the case of career-oriented master's degrees such as M.P.A. or M.B.A. degrees, only the master's degree which corresponds to the previously obtained baccalaureus and honours degree will be conferred. In exceptional cases only and for very well substantiated reasons, special permission may be granted for a candidate to be accommodated in a non-corresponding master's degree. (general regulation A80).

Except for degrees such as MPA or MBA, a master's degree is obtained

in a specific discipline or subject. Other than is the case with an honours degree, there are no theme-oriented options available. Candidates with a theme-oriented honours degree should be able to obtain a master's degree in an appropriate discipline, although certain additional courses or self study modules might possibly have to be completed.

A master's degree can be obtained in two ways:

- (a) a taught or course option, comprising four, six or more modules (normally semester courses, but in some cases also year courses) plus a dissertation or extended dissertation, or
- (b) a full dissertation.

The taught master's option is only available in certain disciplines, for example Economics, as well as with the Master in Public Administration (M.P.A.).

### **Regulations**

Unless otherwise stated the general regulations regarding master's degrees apply in this Faculty.

### **Admission**

Permission to register for a master's degree must be obtained from the Departmental Chairperson prior to registration, in a subject which was taken at third-year level for the bachelor's degree and in which the honours degree was obtained. In the case of a theme-based honours degree the decision concerning admission rests with the Departmental Chairperson in which the master's degree will be obtained. For admission to the M.Compt., M.Acc. and M.P.A. degrees refer to regulations F15.12 and F15.18.

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## **REG.F29 CURRICULA: MASTER'S DEGREES**

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The following is a list of specialised fields in which master's degrees can be obtained.

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### **F29.1 Subjects in other Faculties**

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For master's degrees in any of these:

**Anthropology**  
**Industrial Communication**



**Agricultural Economics**  
**Political Science**  
**Computer Science and Informatics**  
**Psychology**  
**Sociology**  
**Statistics**  
**Mathematics**

Please refer to the Yearbook of the Faculty concerned for the curriculum.

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**F29.2                    Industrial Psychology**

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**Information**

Admission to master's degree study is subject to approval by the Departmental Chairperson based on a satisfactory study record. Prospective students must apply for admission to the degree in writing prior to registration. Application forms are available from the Departmental Chairperson of Industrial Psychology. Admission is also subject to the submission of an approved research proposal.

BSK700 A master's dissertation furnishing proof that the candidate is capable of producing scientific research.

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**F29.3                    Economics**

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**Information for the Master's degree in Economics (including master's with specialisation in Economic Policy Analysis and Money and Banking)**

Admission to master's degree study is subject to approval by the Chairperson of the Department based on a proven satisfactory study record. Prospective students must apply for admission to the degree in writing prior to registration. Application forms are available from the Chairperson of the Department of Economics.

Admission to the dissertation option (i) below is subject to the submission of an approved research proposal.

Unless exemption is granted by the Chairperson of the Department of Economics, Statistics 114 and 124 or Mathematics 114 and 124 are

prerequisites for the options (ii) and (iii) below.

Students from other departments who would like to follow postgraduate courses in Microeconomics or Macroeconomics, are required to have passed Economics at least at the second-year level.

Detailed information concerning the methods of presentation and the optimal compilation of a degree package is available from the Chairperson of the Department of Economics.

### **Curriculum**

A master's degree in Economics (including the degree with specialisation in Economic Policy Analysis or Money and Banking) can, subject to the approval of the Chairperson of the Department, be obtained in one of the following three ways:

- i) EKN700 A dissertation on an approved subject in the field of Economics, Economic Policy Analysis or Money and Banking, which must be the result of original research, plus an oral examination on subjects chosen in collaboration with the Chairperson of the Department.  
or
- ii) Six courses (100 marks each) plus a dissertation on an approved subject. Courses which have already been passed for the honours degree may not be taken again. The choice of courses must be approved by the Chairperson of the Department. All courses are not necessarily offered every year, and choices can be influenced by the availability of personnel and other internal conditions. Subject to the approval of the Chairperson of the Department, the degree can be spread over a period of twelve, eighteen or twenty four months, depending on the student's academic background and whether the candidate is a full-time or part-time student.  
or
- iii) Four courses (100 marks each) plus an extensive dissertation on an approved subject which accounts for fifty percent of the total marks for the degree. Courses which have already been passed for the honours degree may not be taken again.

The choice of courses must be approved by the Chairperson of the Department. All courses are not necessarily offered every year, and choices can be influenced by the availability of personnel and other internal conditions. Subject to the approval of the Chairperson of the Department of Economics, the degree can be spread over a period of twelve, eighteen or twenty four months, depending on the student's academic background and whether the candidate is a full-time or part-time student.

- A.**
- |        |  |
|--------|--|
| EKN701 | Microeconomics   |
| EKN702 | Research Methodology for Economics   |
| EKN703 | International Economics  |
| EKN704 | Introduction to Econometrics   |
| EKN705 | Applied Microeconomic and Competition Policy   |
| EKN706 | Macroeconomics I   |
| EKN707 | Advanced Econometric Model Building  |
| EKN708 | Financial Systems and Monetary Policy  |
| EKN709 | Health Economics   |
| EKN714 | Advanced Time Series Analysis  |
| EKN721 | Public Economics I: Fiscal Policy  |
| EKN722 | Development Economics  |
| EKN723 | Labour Economics   |
| EKN724 | A specialised course from the field of Economics with special permission from the Chairperson of the Department. |
| EKN725 | Macroeconomics II  |
| EKN726 | Advanced Econometrics  |
| EKN731 | Public Economics II: Public Finance  |
| LEK708 | Rural Development  |
| LEK710 | Advanced Resource and Environmental Economics  |

An approved course or courses from another department with permission of the chairpersons of departments concerned. Use the appropriate course code.

- B.**
- |        |   |
|--------|---|
| EKN791 | Dissertation (200 marks) for option (ii)  |
| or     |   |
| EKN793 | A long essay (400 marks) for option (iii) |

### Specialised field: Economic Policy Analysis

A taught master's degree with specialisation in Economic Policy Analysis can be obtained from the Department of Economics. The curriculum must be compiled in conjunction with the Chairperson of the Department. Compulsory courses are listed below and the curriculum must include at least three policy courses (marked with \*) from this list:

#### Course codes

- A.** *Compulsory: choose at least one from:*
- |        |   |
|--------|---|
| EKN705 | Applied Microeconomics and Competition Policy |
| EKN725 | Macroeconomics II                             |
- B.**
- |         |  |
|---------|--|
| EKN701  | Microeconomics   |
| EKN702  | Research Methodology for Economics   |
| EKN703  | International Economics  |
| EKN704  | Introduction to Econometrics   |
| EKN705* | Applied Microeconomics and Competition Policy  |
| EKN706  | Macroeconomics I   |
| EKN707* | Advanced Econometric Model Building  |
| EKN709* | Health Economics   |
| EKN714* | Advanced Time Series Analysis  |
| EKN721* | Public Economics I: Fiscal Policy  |
| EKN722* | Development Economics  |
| EKN723* | Labour Economics   |
| EKN724  | A specialised course in the field of Economics with special permission from the Chairperson of the Department. |
| EKN725* | Macroeconomics II  |
| EKN726  | Advanced Econometrics  |
| EKN731* | Public Economics II: Public Finance  |
| LEK708* | Rural Development  |
| LEK710* | Resource and Environmental Economics   |
- An approved course or courses from another department with permission from the Chairperson of the department concerned. Use the appropriate course code.
- C.**
- |        |   |
|--------|---|
| EKN791 | Dissertation on an approved policy-oriented subject (200 marks) for option (ii) |
|--------|---|

or  
EKN793 A long essay on an approved policy-oriented subject (400 marks) for option (iii).

### **Specialised field: Money and Banking**

A taught master's degree with specialisation in Money and Banking can be obtained within the Department of Economics by taking the specialised courses (indicated by GEB codes) that are available. At least three courses with a monetary focus (marked with an #) must be taken.

#### **Course codes**

##### **A.**

GEB702#	International Monetary Relations
GEB703#	Investment Management
GEB704#	Bank Management
GEB706#	International Finance
GEB707#	Derivative Markets
GEB708#	Financial Systems and Monetary Policy
EKN724	A specialisation course from the study field of Money and Banking and Economics with permission of the Chairperson of the Department.
EKN701	Microeconomics
EKN703	International Economics
EKN704	Introduction to Econometrics
EKN707	Advanced Econometric Model Building
EKN714	Advanced Time Series Analysis
EKN721	Public Economics I: Fiscal Policy
EKN725	Macroeconomics II

One or at the most two approved courses from another department with permission from the Chairperson of the department concerned. Use the appropriate course code.

- B.** EKN791 Dissertation on an approved subject (200 marks)  
or  
EKN793 A long essay on an approved subject in the

case of choice (iii) (400 marks).

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**F29.4 Business Management**

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**General Information**

Prospective students must apply in writing for admission to the degree to the Departmental Chairperson prior to registration. Application forms are available from the Departmental Chairperson, Department of Business Management. The degree can be taken full-time or part-time.

**Curriculum**

To obtain a master's degree in Business Management a candidate the following condition must be met:

OBS700 A dissertation based on original research in a study field of Business Management.

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**F29.5 Public Management (Public Administration)**

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PUB700 A dissertation on a subject in the field of Public Management.

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**F29.6 Accounting (M.Com.)**

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REK791 A dissertation based on original research work.

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**F29.7 Accounting (M.Acc./M.Compt.)**

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REK700 A dissertation based on original research work.

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**F29.8 MASTER IN PUBLIC ADMINISTRATION (M.P.A.)**

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The master's degree in Public Administration is an established career-oriented postgraduate qualification aimed at high-level management in the public sector. It is intended for graduates who have not necessarily had an undergraduate background in Public Management, but who have gained relevant career experience in the public sector or related areas.

**Admission**

For admission to the degree Master in Public Administration, a student should at least be in possession of a bachelor's degree, a satisfactory academic record and have acquired extensive practical experience which in the judgement of the Programme Director: Public Sector Management is deemed to be sufficient. Application forms are available from the Programme Director.

(Refer also to the Advanced Diploma in Public Administration below.)

### **Study period**

According to regulation A.84 a student for the degree Master in Public Administration must be registered for a minimum of two years.

### **Dissertation**

The subject for the dissertation must be chosen in conjunction with the Programme Director and submitted on or before the appointed dates for submission as stated in the University's Yearbook for master's degrees.

The dissertation must be completed within two years after successful completion of the written examinations, failing which students will only be granted re-admission for a following year if proof can be provided that satisfactory progress is being made with the dissertation.

### **Curriculum**

The degree comprises eight semester courses plus a dissertation on a subject in the field of Public Administration. Six of the courses are compulsory. All courses are not necessarily offered every year. Choices can be influenced by student numbers and the availability of personnel and other internal requirements.

#### **Course codes**

- A.
- |  |  |
|--|--|
| MPA721                                     | Executive Public Management                              |
| MPA722                                     | Public Policy and Service Delivery                       |
| MPA723                                     | Public Financial Management                              |
| MPA724                                     | Organisational Analysis and Inter-governmental Relations |
| MPA725                                     | Public Human Resource Management                         |
| MPA726                                     | Economics for Public Sector Managers                     |
| Plus two courses chosen from the following |  |
| MPA727                                     | Public Management Law                                    |

MPA728	Development Sociology
MPA729	Quantitative Analysis
MPA730	Local Governance
MPA731	Public Information Management and Technology
MPA732	Specialist theme in the field of Public management with approval from the Programme Director.
MPA733	Political Environmental Analysis

An approved course or courses from another department with permission of the Programme Director and the Departmental Chairpersons concerned. Use the relevant course code.

B. MPA791 Dissertation

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### **MASTERS IN COMPUTER INFORMATION SYSTEMS**

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Please refer to the calendar of the Faculty of Natural and Agricultural Sciences (Part 3: Natural Sciences: Post Graduate programmes) for more information on this degree.



## DOCTOR'S DEGREES

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The following doctorates are granted in this Faculty.

<b>Degree</b>	<b>Min.period of study</b>	<b>Abbreviation</b>	<b>Study- Code</b>
Doctor Administrationis		D.Admin.	06910
Doctor in Public Management		D.Pub.	06970
Doctor Commercii		D.Com.	06900
Doctor Computationis		D.Compt.	06940
Doctor Accounting		D.Rek.	06980
Doctor Economiae*		D.Econ.	06950
Doctor in Personnel Leadership*		D.P.L.	06930
Philosophiae Doctor	2 years	Ph.D.	06960

\* Only available for students who have obtained an M.Econ. or M.P.L. at the UFS or another university.

### Regulations

Unless otherwise specified, the general regulations regarding doctor's degrees are applicable to this Faculty.

### Admission

Admission to a doctor's degree is subject to approval by that particular Chairperson of department in which the doctorate is envisaged, based on a satisfactory academic background and the submission of an approved research proposal in conjunction with the prescribed procedures of that particular department.

Students with an M.P.A. degree can, with the permission of the Departmental Chairperson be granted admission to the Ph.D. degree.

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<b>REG.F30</b>	<b>PHILOSOPHIAE DOCTOR</b>	<b>Ph.D.</b>
	<b>Study code 06960</b>	

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A Ph.D. is the degree intended for persons who would like to pursue further studies after completing a master's degree, irrespective of the name of the undergraduate or graduate degree.

A Ph.D. degree can be granted in this Faculty on the grounds of a thesis in one of the following disciplines:

Anthropology, Industrial Psychology, Industrial Communication, Economics, Agricultural Economics, Business Management, Political Science, Public Management, Computer Science and Informatics, Accounting, Psychology, Sociology, Statistics, Mathematics.

<b>Reg.F30</b>	<b>Doctor Administrationis</b>	<b>Study code 06910</b>
	<b>Doctor In Public Management</b>	<b>Study code 06970</b>
	<b>Doctor Commercii</b>	<b>Study code 06900</b>
	<b>Doctor Computationis</b>	<b>Study code 06940</b>
	<b>Doctor In Accounting</b>	<b>Study code 06980</b>
	<b>Doctor Economiae</b>	<b>Study code 06950</b>
	<b>Doctor In Personnel Leadership</b>	<b>Study code 06930</b>

These doctorates are not intended for persons who wish to pursue further study based on their thesis material alone. These degrees are intended for persons who are already in possession of doctorates, and who, owing to the notable number of articles that have been published in a specific field, and deemed to be of a particularly high standard, may register for this doctorate. In exceptional cases the Senate may also allow a person who has not yet obtained a doctorate the opportunity to register for a doctor's degree under the same conditions.

Candidates for the abovementioned degrees are referred to General Regulation 127.

## ADVANCED AND POSTGRADUATE DIPLOMAS

Diploma	Min.period of study	Abbreviation	Study Code
Advanced Diploma in Public Administration	2 years	Adv.Dipl.P.A.	06230
Postgraduate Diploma in Auditing	1 year		06240
Postgraduate Diploma in Financial Management	1 year		06250

### Regulations

Unless otherwise specified, the general regulations regarding the advanced and higher diplomas are applicable in this Faculty.

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### REG.F31      **ADVANCED DIPLOMA IN PUBLIC ADMINISTRATION** **Study code 06230**

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The Advanced Diploma in Public Administration is an established career-oriented postgraduate management qualification aimed at the public sector for persons who do not have a university background in Public Administration or Public Management, but who have acquired relevant career experience in the public sector or related areas.

### Admission

For admission to the Diploma a student must be in possession of a tertiary diploma at least, have a satisfactory academic record and have extensive practical experience which the Programme Director: Public Sector Management deems to be sufficient. Application forms are available from the Programme Director.

(REFER ALSO TO THE MASTER'S DEGREE IN PUBLIC ADMINISTRATION DESCRIBED ABOVE.)

## Curriculum

The Diploma comprises eight semester courses. Six of the courses are compulsory. The choice of courses must be approved by the Programme Director. All courses are not necessarily offered every year. Choices can be influenced by student numbers and the availability of staff and other internal requirements.

### Course codes

#### Compulsory

A.	MPA521	Executive Public Management
	MPA522	Public Policy and service delivery
	MPA523	Public Financial Management
	MPA524	Organisational Analysis and Inter-governmental Relations
	MPA525	Public Human Resource Management
	MPA526	Economics for Public Sector Managers

Plus two courses chosen from the following

MPA527	Public Management Law
MPA528	Development Sociology
MPA533	Political Environmental Analysis
MPA532	A specialisation theme in the field of Public Administration with approval of the Programme Director.
MPA529	Quantitative Analysis
MPA530	Local Governance
MPA531	Public Information Management and Technology
MPA533	Political Environmental Analysis

An approved course or courses from another department may be chosen with the permission of the Programme Director and the Departmental Chairperson concerned. Use the appropriate course code.

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**REG.F32      POSTGRADUATE DIPLOMA IN AUDITING**  
**Study code 06240**

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**Information**

This diploma is aimed at preparing students for Part II (Auditing Specialisation) of the qualifying examination of the SA Institute of Chartered Accountants which is conducted in November every year.

This course is offered in collaboration with members of the profession and/or in collaboration with other universities.

**Prerequisites**

Students should already have been granted admission to Part I of the qualifying examination of the SA Institute of Chartered Accountants and should have received at least 9 months practical training with a Public Accountant and Auditor.

Students must apply before 30 November each year for registration in the following year.

**Curriculum**

ODT650:      ADVANCED AUDITING

The examination for this course will be conducted during the first week of October.

*Admission to Part II of the qualifying examination of the Public Accountants and Auditors Board/SA Institute of Chartered Accountants.*

For more information contact the Departmental Chairperson, Centre for Accounting.

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**REG.F33      POSTGRADUATE DIPLOMA IN FINANCIAL  
MANAGEMENT  
Study code 06250**

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**Information**

This diploma is aimed at preparing students for Part II (Financial Management Specialisation) of the qualifying examination of the SA Institute of Chartered Accountants which is conducted in November each year.

This course is offered in collaboration with members of the profession and/or in collaboration with other universities.

**Prerequisites**

Students should already have been granted admission to Part I of the qualifying examination of the SA Institute of Chartered Accountants and should have received at least 9 months practical training at an accredited training institution.

Students must apply for before 30 November each year for registration in the following year.

**Curriculum**

**BRF650:**      Management Accounting and Finance

The examination for this course will be written in the first week October.

*Admission to Part II of the qualifying examination of the Public Accountants and Auditors Board/SA Institute of Chartered Accountants.*

For more information contact the Chairperson of the Centre for Accounting.

# SYLLABUSES

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## **DEPARTMENT OF BUSINESS MANAGEMENT**

### **IBM 314:INTERNET MARKETING**

- Internet
- Internet users
- Internet business models
- Marketing strategy and the Internet
- Customer support
- E-commerce
- Internet marketing plan

### **MDS709: ENTREPRENEURSHIP AND DEVELOPMENT**

- SMME business development
- Entrepreneurial development
- Management development

### **OBS114: BUSINESS MANAGEMENT AND ENTREPRENEURSHIP**

- The field of study of Business Management
- Nature of Business Management
- Entrepreneurship and management
- Business Management as a science
- Entrepreneurship and the entrepreneur
- Description of entrepreneurship and the entrepreneur
- The entrepreneurial process
- Creativity and innovation
- Important aspects for the entrepreneur
- Business opportunities
- Ideas for businesses
- Identification and the screening of business opportunities
- Establishment and ownership of a business
- Franchising
- The components of the business plan
- Marketing plan
- Operational plan
- Financial plan

**OBS124: GENERAL MANAGEMENT**

- Introduction to general management
- Development of management philosophy
- The management environment and relevant aspects
- Planning as management task
- Problem solving and decision-making
- Planning principles
- Planning process
- Planning tools
- Organising as management task
- Organising concepts and the organising process
- Organisational structures
- Activating as management task
- Elements of activating
- Control as management task
- Elements of control
- The control process

**OBS122: COMTEMPORARY MANAGEMENT ISSUES FOR  
NATURAL AND AGRICULTURAL SCIENCES  
STUDENTS**

- Management principles and management functions
- The business environment
- Business functions
- Entrepreneurial Principles
- Nature of a business plan
- Management of technology
- Information management
- Operations management
- The management of ethical issues
- Diversity management.

**OBS214: MARKETING**

- Fundamentals of marketing
- The marketing environment
- Market segmentation and targeting
- Product decisions
- Product concept
- Product development
- Trade marks
- Packaging



- Distribution decisions
- Distribution channels
- Physical distribution
- Pricing decisions
- Price objectives
- Price determination
- Marketing communication decisions
- Advertising
- Personal selling
- Sales promotion and publicity

**OBS224: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

- Nature and extent of financial management  
Financial management in perspective  
Analysis of financial statements
- Measurement and evaluation of financial performance
- Evaluation of business performance by means of ratio analysis
- Financial failure and financial performance
- Financial planning  
The nature of budgets
- Integrated budgeting system
- Financial control
- The management of working capital
- Financing decision
- Forms of financing
- Sources of financing
- The influence of the financing decision

**OBS314: STRATEGIC MANAGEMENT**

- An introductory overview of strategic management
- The hierarchy of management
- The strategic management concept
- Strategy formulation
- An introductory overview of strategy formulation
- Necessity of a business strategy
- The implementation of an industry and competitive analysis
- Generic business strategies
- Developing and maintaining a competitive advantage
- Strategy evaluation
- Strategy implementation
- Structuring

- Resource allocation

**OBS324:        ADVANCED MARKETING MANAGEMENT**

- Marketing Management Process
- Strategic market plan
- Aids to strategic planning
- Planning according to product-life cycle
- Organising and co-ordinating marketing strategy
- Control over marketing strategy
- Analysis of marketing environment
- Marketing information
- Marketing research
- Market measurement and market projection
- Analysis of consumer decision-making
- Models for explaining consumer behaviour
- Determinants of consumer decision-making
- Purchasing decision-making
- Marketing application areas
- Marketing of industrial goods
- Marketing of services
- Marketing of agricultural products
- International marketing

**OBS344:        TOURISM MARKETING**

- Tourism as a concern in perspective
- Tourism: a South African perspective
- Tourism: an international perspective
- Strategic planning in tourism
- Marketing planning in tourism
- Practical applications

**OBS364:        FINANCIAL MANAGEMENT**

- Introduction to financial management
- Long term financial planning and growth
- The time value of money
- Valuing shares and bonds
- Capital budgeting/Investment decisions
- Net present value and investments
- Capital investment decisions
- Project analysis and evaluation
- Risk and return

- The capital market history
- Return, risk and the security market line
- Capital structure
- Long term financing
- The cost of capital
- Financial leverage and the capital structure
- Dividends and the dividend policy
- Special financial management topics
- Leasing
- Mergers and acquisitions
- International financing

**OBS601/OBS674:       ADVANCED STRATEGIC MANAGEMENT  
(16 CREDITS)**

- An overview of strategic management
- Strategy formulation
- Business vision and mission
- Strategic analysis and choice
- National and international environmental scanning
- Environmental forecasting and internal analysis
- Strategic objective setting
- Corporate and generic strategies
- Strategy implementation
- Short term and functional objectives
- Functional tactics
- Operationalising strategies

**OBS602:               STRATEGIC MARKETING MANAGEMENT  
(16 CREDITS)**

- Strategic task of marketing management
- Strategic planning and management of the marketing process
- Strategic marketing, competitive advantage analysis and determination
- Strategic analysis
- Analysis of the organisation itself
- Analysis of the competitors
- Analysis of the market
- Scanning the environment and the market
- Strategic abilities and strategic direction
- Determining strengths and weaknesses

- Identifying marketing objectives
- Strategy formulation
- Choice of strategy
- Portfolio analyses
- Strategy implementation and control
- Organisational structures and aids for formulating marketing strategies

**OBS603:           ADVANCED FINANCIAL MANAGEMENT  
(16 CREDITS)**

- Financial analysis and valuation
- Financial ratio analysis
- Net present value and valuation
- Investment decisions and capital budgeting
- Alternative investment rules
- Strategy and NPV analysis
- Risk and return
- Capital markets
- Risk and return with CAPM
- Capital structure and the dividend decision
- Financial decisions and capital markets
- Long term financing
- Capital structure and the use of leverage
- Valuation and capital budgets
- The dividend decision
- Long term financial decisions
- Financial models and long term planning
- Determinants of growth
- Short term financial decisions
- Cash management
- Credit management
- Lease financing
- Special decisions
- Financial failure
- Amalgamations
- International financing

**OBS604:           SMALL BUSINESS MANAGEMENT  
(16 CREDITS)**

- Nature of entrepreneurship and small business
- Entrepreneurship and small business

- Start-up and buyout opportunities
- Franchising opportunities
- Family business opportunities
- Managing the small business
- Small business marketing
- Consumer behaviour and product strategy
- Pricing and credit strategies
- Financial management in the small business
- Evaluating financial performance
- Working capital management and capital budgeting

**OBS605: INVESTMENT MANAGEMENT  
(16 CREDITS)**

- See description of GEB 603

**OBS606: FINANCIAL BUDGETING MANAGEMENT  
(16 CREDITS)**

- Budgets and the management process
- Fundamental budgeting concepts
- The budgeting process
- Application of budgets
- Integrated budgeting systems
- Flexible budgets
- Performance evaluation
- Variance analysis
- Financial management concepts
- Ratio analysis
- The management of growth
- The management of working capital
- The management of investment proposals

**OBS607: MARKETING RESEARCH AND CONSUMER  
BEHAVIOUR (16 CREDITS)**

- The consumer decision-making process
  - Influencing variables: Individual
  - Influencing variables: External environment
  - Consumer communication and diffusion process
  - Model of consumer communication and applications
- The marketing research process
  - Research objectives and needs assessment
  - Primary data and secondary data

Basic methods of data collection  
Questionnaire design  
Sampling  
Data analysis  
Report writing

**OBS608: SERVICE MANAGEMENT  
(16 CREDITS)**

- Fundamental concepts of service management
- The basic service model
- The service consumer
- The service operation
- The service worker
- Managing the service experience
- The service operation and service environment
- Managing the service employees
- Communication strategy
- Service pricing policy
- Service management strategies
- Generic competitive strategies
- Customer retention
- Service recovery
- Service quality

**OBS609: CONTEMPORARY MANAGEMENT ISSUES  
(16 CREDITS)**

- **Given that the reference is to “contemporary issues”, it is possible that some of the topics below could be replaced, or new ones added to the list as circumstances change.**
- Visionary management
- Management ethics
- Organisational re-engineering
- Managing change
- Managing technology
- Managing affirmative action
- Quality and process management
- Contemporary organisational and social responsibility
- The organisation in an international competitive environment
- Managing an organisational culture

**OBS610/OBS654: ENTREPRENEURSHIP  
(16 CREDITS)**

- The opportunity
- The entrepreneurial process
- Ideas for new ventures
- Identification of opportunities

- Screening of venture opportunities
- The business plan
- The need for and importance of a business plan
- Components of a business plan
- Entrepreneurs and the management team
- Resource requirements and the financing decision
- Determination of resource requirements
- Entrepreneurial financing
- Obtaining risk capital
- Valuation, structure and negotiation
- Obtaining debt capital
- Relevant management aspects for entrepreneurs
- The management of growth
- The troubled business
- The successful strategy
- A personal entrepreneurial strategy

**OBS611/OBS634: PROJECT MANAGEMENT  
(16 CREDITS)**

- Modern Project Management
- Integration of organisation strategy with projects
- Defining the project – Project scope and Work Breakdown Structure
- Developing a network plan
- Managing risk
- Reducing project time
- Scheduling resources
- Project managing structures
- Leadership: being an effective project manager
- Managing project teams
- Managing interorganisational relations
- Progress and performance measurements and evaluation
- Project audit and closure
- International projects
- Process of project management and the future

**OBS 612/OBS664: INTERNET COMMERCE  
(16 CREDITS)**

- Foundations of e-commerce
- Retailing in e-commerce.
- Advertisement in e-commerce.



- E-commerce in service industries.
- Business-to-business e-commerce.
- Intranets and extranets.
- Corporate strategy and implementation.
- Economic, global, and other issues in e-commerce.

**OBS 613/OBS644:       INTERNATIONAL BUSINESS  
MANAGEMENT  
(16 CREDITS)**

- The nature and dynamics of globalisation
- Country and culture considerations
- The global trade and investment environment
- The global monetary system
- The strategy and structure of international business
- International venture creation
- Management of international business operations

▪ **OBS614:   INTERNATIONAL MARKETING  
(16 CREDITS)**

- Concept of global marketing management  
Analyses of global competition  
The global market environment
- Global marketing strategies  
Global competitive marketing strategies  
Global market-entry decisions  
Export management
- The global marketing mix decisions  
Global product strategies  
Global service strategies  
Global pricing strategies  
Global distribution strategies  
Global promotional strategies  
Negotiation strategies
- The implementation of global marketing strategies  
Organising and controlling the global marketing effort

**OSA121:       BUSINESS FOUNDING FOR ARCHITECTS**

- Management principles and management functions  
Management process  
Management functions
- The business environment

- Entrepreneurial Principles  
Entrepreneurial principles  
Entrepreneurial process
- Nature of a business plan
- Logistics and materials management
- Management of technology
- Information management
- Operations management
- The management of ethical issues
- Diversity management.

**PJB 222: PROJECT MANAGEMENT**

- What is a project
- The importance of Project Management
- The project scope and the Work Breakdown Structure
- Developing a network plan
- Project Management Structures
- Leadership: Being an effective Project Manager
- Progress and performance measurement and evaluation
- Project audit and closure

**CENTRE FOR ACCOUNTING**

**BEL208: TAXATION**

- Nature of income tax
- Interpretation of fiscal law
- Administration of the Act
- Determining taxable income
- Receipts and accruals
- Source of receipts and accruals
- Receipts and accruals of a capital nature
- Receipts and accruals specifically included
- Income exempt from normal tax
- The general deduction formula
- Specific deductions and reductions (less attention paid to)
- Taxation of persons other than companies
- Taxation of companies (method only)
- Taxation of farming income
- Tax avoidance
- Donations tax

- Returns
- Assessments
- Objections, appeals and review
- Payment, recovery and refund of tax
- Representative taxpayers
- Estate duty
- Pay-as-you-earn systems
- VAT
- Latest developments

### **BEL608      ADVANCED TAXATION**

**The student must have an advanced theoretical knowledge of the following subjects and must be able to solve integrated problems on these subjects taking into account the different types of taxation:**

- Nature of income tax
- Outlay of tax acts
- Administration of the Act
- Calculating taxable income
  - Receipts and accruals
  - Residence basis of taxation (completely but excluding s9D and 9E)
  - Non-residents (completely)
  - Receipts and accruals of capital nature
  - Receipts and accruals specifically included
  - Income exempt from normal tax
  - General deduction formula
  - Specific deductions (advanced)
  - Capital allowances (advanced)
  - Trading stock and assessed losses (advanced)
- Taxation of persons other than companies
- Taxation of companies
- Dividends and STC (advanced)
- Taxation of farming income
- Taxation of income from financial leases, operational leases and other instalment agreements including township developers
- Retirement funds and retirement planning
- Tax avoidance
- Donations tax and estate duty

- In respect of all taxpayers
  - Returns
  - Assessments
  - Objection, appeal and revision of assessment
  - Payment, collection and taxation paid back
- Provisional tax and employees tax
- Fringe benefits
- VAT and VAT journals (advanced)
- Capital gains tax (advanced)
- Latest developments and latest budget proposals and law amendments

### **BLS206: ADMINISTRATION OF INTRODUCTION TO TAXATION**

**The student must have a theoretical knowledge of the following subjects and must be able to solve basic problems on these subjects:**

#### **ADMINISTRATION OF ESTATES**

- Deceased estates
  - Administration process
  - Executor's accounts
  - Accounts of guardians and curators
  - Estate duty
- Insolvencies
  - Trustee's account
  - Liquidation account
  - Distribution account
  - Contribution account
  - Income and expenditure account
  - Accord

Insolvent entities

#### **INTRODUCTION TO TAXATION**

- Nature of income tax
- Outlay of tax acts
- Administration of the Act
- Calculating taxable income
  - Receipts and accruals
  - Residence basis of taxation (introductory)
  - Receipts and accruals of capital nature
  - Receipts and accruals specifically included

- Income exempt from normal tax
- General deduction formula
- Specific deductions (not completely)
- Trading stock and assessed losses (not completely)
- Capital allowances (not completely)
- Taxation of persons other than companies (individuals completely and only method and tax rate of other taxpayers)
- Taxation of companies (only method and tax rate)
- Taxation of farming income
- Simple tax calculation for individuals
  - Tax return
  - Assessment
  - Objection, appeal and revision of assessment
- Payment, collection and taxation paid back

### **BLS306 TAXATION**

**The student must have a proper theoretical knowledge of the following subjects and must be able to solve difficult problems on these subjects:**

- Nature of income tax
- Outlay of tax acts
- Administration of the Act
- Calculating taxable income
  - Receipts and accruals
  - Residence basis of taxation (introductory)
  - Non-residents (introductory)
  - Receipts and accruals of capital nature
  - Receipts and accruals specifically included
  - Income exempt from normal tax
  - General deduction formula
  - Specific deductions (completely)
  - Capital allowances (completely)
  - Trading stock and assessed losses (completely)
- Taxation of persons other than companies
- Taxation of companies
- STC
- Taxation of farming income
- Taxation of income from financial leases, operational leases and other instalment agreements including township developers

- Retirement funds and retirement planning
- Tax avoidance
- Donations tax and estate duty
- In respect of all taxpayers
  - Returns
  - Assessments
  - Objection, appeal and revision of assessment
  - Payment, collection and taxation paid back
- Provisional tax and employees tax
- Fringe benefits
- VAT
- Capital gains tax
- Latest developments

**BRF121: MANAGEMENT ACCOUNTING NATURAL AND AGRICULTURAL SCIENCES STUDENTS**

- Cost elements
- Budgeting control
- Cost/volume/profit analysis
- Management decision making

**BRF214: MANAGEMENT ACCOUNTING AND FINANCE**

- Features of cost
- Basic manufacturing accounts
- Job costing
- Process costs
- Budgets and budgetary control
- Variable and absorption cost systems

**BRF308: MANAGEMENT ACCOUNTING AND FINANCE**

- Advanced cost and management accounting
  - Features of Cost
  - Manufacturing accounts
  - Job costs
  - Process costs
  - Budgets and budgetary control
  - Cost /volume /profit development
  - Variable and absorption cost systems
- Technical joint cost
- Standard cost
- Relevant cost and management decision-making

- Linear programming
- Activity based cost allocation
- Mathematical approach to cost
- Decentralisation of control
- Transfer fees
- Control of working capital
- Cost of capital and capital structure
- Investment and financial decisions
- Share valuation
- Amalgamations, take-overs and reconstructions
- Advanced analysis and interpretation of financial information
- Valuation of securities
- New developments in Management Accounting and Finance
- Interest calculations
- Decisions under risk and uncertainty

**BRF314: MANAGEMENT ACCOUNTING AND FINANCE**

- Advanced cost and management accounting
  - Features of cost
  - Manufacturing accounts
  - Job costs
  - Process costs
  - Budget and budgetary control
  - Cost/volume/profit development
  - Variable and absorption cost systems
- Technical joint cost
- Standard cost
- Relevant cost and management decision-making
- Linear programming
- Activity based cost allocation

**BRF608: MANAGEMENT ACCOUNTING AND FINANCE  
(16 CREDITS)**

- Advanced application of cost accounting and management accounting dealt with in BRF308
- Cost classification and estimation
- Corporate planning
- Forecasting
- Modelling
- PERT and critical path method
- Optimisation

- Evaluation of performance and decentralisation of control
- Capital structure, cost of capital and sources of capital
- Decision-making subject to risk and uncertainty including exchange rate management
- Optimal capital structure
- Advanced analysis of financial statements
- Valuations and take-overs
- Dividends and dividend theory
- Derivatives
- New developments in Management Accounting and Finance

**BRF609:           MANAGEMENT ACCOUNTING AND FINANCE  
(16 CREDITS)**

- Advanced applications in Financial Management and Management Accounting focused on Part II of the qualifying examination for Chartered Accountants.

**FIN108:           FINANCIAL ACCOUNTING**

- Accounting framework, concepts, principles and procedures
- Presentation of financial statements
- Basic revenue recognition
- Accounting transactions
- Accounting entries (including VAT)
- Elements of financial statements
- Books of first entry
- Control accounts
- Stock (FIFO and average)
- Payment advice notes
- Reconciliation statements
- Financial statements of suppliers of services and dealers
- Departmental accounts
- Partnerships:
- Financial statements
- Entry
- Dissolution
- Branch accounts: independent and dependent
- Non-profit enterprises
- Incomplete records
- Close corporations: accounting entries and annual financial statements; including conversion of partnerships to companies and vice versa.



- Companies: accounting entries and annual financial statements
- Redemption of preference shares
- Cash flow statements of single owner businesses and partnerships
- Analysis and interpretation of financial information
- Joint ventures: non-entities
- Consignments
- Applicable new developments in the GAAP

**FIN208: FINANCIAL ACCOUNTING**

- Accounting framework, concepts, principles and procedures
- Presentation of financial statements
- Revenue recognition, more advanced applications
- External reporting
  - Companies and close corporations Act requirements
  - Net profit for the period
  - Income taxes
  - Earnings per share
  - Leases
  - Stock
  - Cash flow statements
  - Property, plant and equipment
- Group statements
- Investment accounts and underwriters
- Advanced analysis and interpretation of financial information
- Applicable new developments in GAAP

**FIN308: FINANCIAL ACCOUNTING**

- External reporting: including Companies and Close Corporations Act requirements and schedules
- Statements, guidelines and exposure drafts published by SAICA (GAAP):
  - Framework
  - Presentation of financial statements
  - Income taxes
  - Secondary taxation on companies
  - Net profit or loss, fundamental errors and changes in accounting policies
  - Earnings per share
  - Headline earnings
  - Leases
  - Property, plant and equipment

Provisions, contingent assets and contingent liabilities

Inventories

Construction contracts

Revenue

Foreign exchange

Events after the balance sheet date

Borrowing costs

Segment reporting

Discontinuing operations

- Advanced group statements
- Financial statements of trusts. Accounting for trusts, property development and sectional titles
- Applicable new developments in GAAP

**FIN608: FINANCIAL ACCOUNTING  
(16 CREDITS)**

- Advanced group statement
- Advanced external reporting  
Companies and Close Corporations Act requirements  
All statements, guidelines and exposure drafts published by SAICA (GAAP)  
Applicable international statements
- The accounts of specialised enterprises including mine and township developers
- Applicable new developments in GAAP

▪ **MAF 608: MANAGEMENT ACCOUNTING**

- Advance application of cost accounting dealt with in BRF308
- Advance application of management accounting dealt with in BRF308
- Advance application of decision making tools
- Corporate planning
- Forecasting
- Profit maximization
- Transfer pricing and divisional performance
- Decisions under risk and uncertainty
- Capital structure and cost of capital
- Portfolio management and CAPM
- Valuations, mergers and take-overs
- Dividend policy and theory
- Application of financial instruments

- New developments in Managerial accounting and finance

**ODT208:           AUDITING AND GENERAL DUTIES OF THE PUBLIC ACCOUNTANT**

- Auditor's Responsibilities  
Introduction, history and development of Auditing  
The Accountant's profession's structure  
The concept of an audit  
Primary objectives of an audit  
Statutory audits and other auditing appointments  
The relevant provisions of the Companies Act  
The Public Accountants' and Auditors' Act  
Disciplinary rules and professional code of conduct
- Planning and verification of an audit  
Audit objectives with regard to the annual financial statements  
Generally Accepted Auditing Standards : (Statements of SAICA)  
Internal control and the internal auditor  
Documentation  
Introduction to the verification of assets and liabilities  
The auditor's report  
Introduction to the auditing of IT systems

**ODT224:           AUDITING**

- Introduction to auditing
- Internal control, including flow charts
- The internal auditor
- Corporate Governance
- Introduction to audit programmes and working papers
- Introduction to the verification of assets and liabilities
- Introduction to the auditing of IT systems

**ODT308:           AUDITING**

- Auditor's responsibilities  
More advanced study of the topics dealt with in ODT208  
Relevant provisions of the Companies Act and the Close Corporations Act  
Corporate Governance
- Planning and execution of an audit  
More advanced study of the topics dealt with in ODT208  
Generally Accepted Auditing Standards (Statements of SAICA)  
Advanced evaluation of internal control

Verification of assets and liabilities  
Auditing procedures for special investigations and reporting  
Current developments and changes in standard auditing practices  
and procedures in use but not yet generally accepted auditing  
standards

- The audit of IT systems

**AUD608:           AUDITING  
(16 CREDITS)**

- Auditor's responsibilities  
More advanced study of the topics dealt with in ODT208  
Relevant provisions of the Companies Act and the Close  
Corporations Act  
Corporate Governance
- Planning and execution of an audit  
More advanced study of the topics dealt with in ODT208  
Generally accepted Auditing Standards (Statements of SAICA)  
Advanced evaluation of internal control  
Verification of assets and liabilities  
Auditing procedures for special investigations and reporting  
Current developments and changes in standard auditing practices  
and procedures in use but not yet generally accepted auditing  
standards
- The audit of IT systems

**ODT608:           AUDITING  
(16 CREDITS)**

- Auditor's responsibilities  
More advanced study of the topics dealt with in ODT308  
Provisions of the Companies Act and the Close Corporations Act  
Corporate Governance
- Planning and execution of an audit  
More advanced study of the topics dealt with in ODT308  
Generally accepted Auditing Standards (Statements of SAICA)  
Advanced evaluation of internal control  
Verification of assets and liabilities  
Auditing procedures for special investigations and reporting  
Current developments and changes in standard auditing practices  
and procedures in use but not yet generally accepted auditing  
standards
- The audit of IT systems

**ODT609:           AUDITING  
(16 CREDITS)**

- Advanced auditing topics focused on Part II of the qualifying examination for Chartered Accountants.

**RLB108:           ACCOUNTING FOR AGRICULTURAL STUDENTS**

- Origin of Accounting and the accounting equation
- Basic principles and fundamentals
- The principle of double entry
- Ledger and trial balance
- Books of first entry (including the journal)
- Control accounts
- Annual financial statements of a supplier of services and a dealer
- Bank reconciliation statements
- Depreciation
- Elementary principles of goodwill at the dissolution or the introduction of partners
- Elementary principles of income tax and VAT
- Elementary cost principles
- Analysis and interpretation of annual financial statements
- Elementary principles of annual financial statements of Companies and Close Corporations
- Introduction to computerised bookkeeping
- Stock for accounting and tax purposes
- Treatment of assets for farming activities
- Finance agreements

**RBR104:           ACCOUNTING FOR B.Sc.(QS) AND B.Sc.  
CONSTRUCTION MANAGEMENT**

- Origin of Accounting and the accounting equation
- Basic principles and fundamentals
- The principle of double entry
- Ledger and trial balance
- Books of first entry (including the journal)
- Control accounts
- Annual financial statements of a supplier of services and a dealer
- Bank reconciliation statements
- Depreciation
- Elementary principles of goodwill at the dissolution or the introduction of partners

- Elementary principles of income tax and VAT
- Elementary cost principles
- Analysis and interpretation of annual financial statements
- Elementary principles of annual financial statements of Companies and Close Corporations
- Introduction to computerised bookkeeping
- Contract accounts, certified work and retention
- Recognition of profit: Completed contract and percentage of completion methods
- Introduction to cost accounting

**REK106: BASIC ACCOUNTING FOR STUDENTS FROM THE FACULTY OF THE HUMANITIES**

- Origin of Accounting and the accounting equation
- Basic principles and fundamentals
- The principle of double entry
- Ledger and trial balance
- Books of first entry (including the journal)
- Control accounts
- Annual financial statements of a supplier of services and a dealer
- Bank reconciliation statements
- Depreciation
- Elementary principles of goodwill at the dissolution or the introduction of partners
- Elementary principles of income tax and VAT
- Elementary cost principles
- Analysis and interpretation of annual financial statements
- Elementary principles of annual financial statements of Companies and Close Corporations
- Introduction to computerised bookkeeping
- Stock for accounting and tax purposes
- Treatment of assets for farming activities
- Finance agreements

**REK 112: ACCOUNTING FOR NATURAL AND AGRICULTURAL SCIENCES STUDENTS**

- Origin of Accounting and the accounting equation
- Basic principles and fundamentals
- The principle of double entry
- Ledger and trial balance
- Books of first entry (including the journal)

- Control accounts
- Annual financial statements of a supplier of services and a dealer

**REK114: ACCOUNTING**

- Accounting framework, concepts, principles and procedures
- Basic revenue recognition
- Accounting transactions (including VAT)
- Journals
- Accounting entries  
Elements of financial statements  
Assets control and depreciation
- Stock (FIFO and average)  
Control accounts  
Payment advice notes  
Reconciliation statements
- Financial statements of suppliers of services and dealers
- Departmental accounts
- Manufacture statements

**REK124: ACCOUNTING**

- Partnerships
- Financial statements
- Entry
- Dissolution
- Non-profit enterprises
- Incomplete records
- Analysis and interpretation of financial information  
Single owner businesses  
Partnerships
- Cash flow statements  
Single owner businesses  
Partnerships

**REK204: ACCOUNTING**

- Accounting framework, concepts, principles and procedures
- Revenue recognition
- Companies: accounting entries and financial statements
- Redemption of redeemable preference shares
- Close corporations: accounting entries and financial statements
- Cash flow statements: companies and close corporations

- Advanced analysis and interpretation: companies and close corporations
- Branches: dependent and independent
- Joint ventures
- Consignments
- Cost and management accounting
  - Features of cost
  - Basic manufacturing accounts (material, labour, factory overheads)
  - Job costs
  - Process costs
  - Budget and budgetary control
  - Variable and absorption cost systems
- **REK308: ACCOUNTING**
- Accounting framework, concepts, principles and procedures
- Presentation of financial statements
- Revenue recognition, more advanced applications
- External reporting
  - Companies and close corporations Act requirements
  - Net profit for the period
  - Income taxes
  - Earnings per share
  - Leases
  - Stock
  - Cash flow statements
  - Property, plant and equipment
- Group statements
- Investment accounts and underwriters
- Advanced analysis and interpretation of financial information
- Applicable new developments in GAAP

**REK608: ACCOUNTING  
(16 CREDITS)**

- External reporting: including Companies and Close Corporations Act requirements and schedules
- Statements, guidelines and exposure drafts published by SAICA (GAAP):
  - Framework
  - Presentation of financial statements
  - Income taxes
  - Secondary taxation on companies



Net profit or loss, fundamental errors and changes in accounting policies

Earnings per share

Headline earnings

Leases

Property, plant and equipment

Provisions, contingent assets and contingent liabilities

Inventories

Construction contracts

Revenue

Foreign exchange

Events after the balance sheet date

Borrowing costs

Segment reporting

Discontinuing operations

- Advanced group statements
- Financial statements of trusts. Accounting for trusts, property development and sectional titles
- Applicable new developments in GAAP

#### **RKT224:           COMPUTER APPLICATIONS**

- Introduction: operating system
- Spreadsheet modelling
- Word processing
- Word processing
- Bookkeeping package
- Selected applications from other financial disciplines

#### **RRK208:           ACCOUNTING FOR THE LEGAL PROFESSION**

- Origin of Accounting and the accounting equation
- Basic principles and fundamentals
- The principle of double entry
- Ledger and trial balance
- Books of first entry (including the journal)
- Control accounts
- Annual financial statements of a supplier of services and a dealer
- Bank reconciliation statements
- Depreciation
- Elementary principles of goodwill at the dissolution or the introduction of partners
- Elementary principles of income tax and VAT

- Elementary cost principles
- Analysis and interpretation of annual financial statements
- Elementary principles of annual financial statements of Companies and Close Corporations
- Introduction to computerised bookkeeping
- Introduction to the professional ethics of the Accountant's Profession
- Legislation and rules of the Law Societies (including relevant judicature)
- The concepts of trust and business
- Trust and business control accounts
- Trust and business cash book
- Trust investments
- Journals: fees, income stamps, transfers, etc.
- Correspondence statements

▪ **DEPARTMENT OF ECONOMICS**

**EKN151:           INTRODUCTORY COURSE IN ECONOMICS FOR  
NON-ECONOMISTS**

- The economic problem
- The use of graphs in economic analysis
- Demand and supply
- Elasticity
- Consumer theory
- Theory of the business

**EBN114:           ECONOMIC SYSTEMS AND BASIC  
MICROECONOMICS**

- The economic problem
- The change in market structure
- The evolution of guided capitalism
- The new international economy
- Demand, supply and the interaction of supply and demand
- Elasticity of supply and demand
- Market structure
- Competition policy

**EBN124:           INTRODUCTION TO BASIC ECONOMICS**

- Aggregate supply and demand
- Business cycle

- Economic growth and development
- Unemployment and inflation
- Money, financial institutions and credit creation
- The monetary system
- Economic policy
- Public finance and public economics
- Elementary international economics and globalisation
- Income distribution and poverty

**EKN114: INTRODUCTION TO ECONOMICS AND MICRO-ECONOMICS**

- Economic crises of our time
- The South African issues
- Economics as a science
- Socio-economic development and corresponding economic thought, theory and systems
- The premarket social system
- The development of the market economy and the accompanying thoughts of the Mercantilists, Physiocrats and the Classical School; the Industrial Revolution and the ensuing pessimism of Malthus and Ricardo
- The Marxist criticism and ensuing centrally planned economy; the Neo-classical reactions of Walras and Marshall
- Relevance for contemporary thought, also in South Africa, on the functioning of an economy
- Introduction to Microeconomics
- The use of graphs in economic analysis
- Supply and demand, elasticity, opportunity cost, consumer theory, the theory of the firm.

**EKN124: INTRODUCTION TO MACROECONOMICS**

- Definition and measurement by macroeconomic indicators
- National accounts
- Keynesian macroeconomic theory
- Income determination
- The monetary sector, the money-creating process and interest rates
- The components of total expenditure, the role of the government and the budget
- The connection and interaction between the real and monetary sectors
- The openness of South Africa's economy and the implications

thereof

- Introduction to monetary and fiscal policy
- Economic theory after Keynes

#### **EKN214: MICROECONOMICS**

- Types of competition in the economy, atomistic competition, monopolies, oligopoly and monopolistic competition
- Economic concentration and market structure: the historical trend and the South African situation
- The functioning of factor markets: the labour market; the interaction between the product market and the labour market
- Markets and the government: the role of competition
- International trade theory, imperfect competition and international trade; South African trade patterns

#### **EKN224: MACROECONOMICS**

- Modern Keynesian theory: the functioning of and interaction between the real and monetary sectors; the international sector; aggregate demand and aggregate supply; unemployment, inflation and stagflation
- Classical macroeconomic theory, monetarism, rational expectations.
- Monetary and fiscal policy
- National accounts, identities and macroeconomic constraints

#### **EKN314: LABOUR ECONOMICS AND INTERNATIONAL ECONOMICS**

- **Labour economics**
- Labour market theories
- The supply of and demand for labour in South Africa
- Wage determination, human capital, productivity, and unemployment
- Unions and collective bargaining
- Labour market inequalities and discrimination
- Labour market institutions, labour law, and labour market policy
- **International economics**
- The pure theory of international trade
- Terms of trade
- Theory of international trade policy
- Regional economic integration
- Exchange rates
- The foreign exchange market

- The balance of payments
- The international monetary system
- South Africa and the global economy

#### **EKN324: DEVELOPMENT ECONOMICS AND PUBLIC FINANCE**

##### **Development Economics**

- A global perspective on development
- Development theories
- Internal development problems and policies: poverty, growth, income distribution, population growth, unemployment, urbanisation, migration, agricultural and rural development, impact on the environment and education
- External development problems and policies: trade, trade strategies, balance of payments, debt, and IMF stabilisation programmes

##### **Public Finance**

- An introduction to public finance: description of public finance, the main functions of government, the public sector in the economic cycle and national accounts, the size and extent of government
- The allocation function: an analysis of public expenditure: the nature of public goods, comparison of the efficient provision of private and social goods, externalities and government intervention, principles of expenditure analysis, the structure and growth of public expenditure, public choice and public expenditure
- The distribution function: an analysis of taxation: arguments for and against redistribution, tax incidence, welfare cost of taxation, personal income tax: definition and types, corporate income tax: incidence and tax base determination, distribution of the tax burden, tax rates, tax revenues and the Laffer curve, taxation and equity
- The stabilisation function: matching public expenditure and revenue: budget deficits and deficit finance, fiscal federalism
- The South African budget: allocation, distribution and stabilisation

#### **EKT324: INTRODUCTION TO ECONOMETRICS**

- Purpose, role and limitations of Econometrics
- Revision of hypothesis tests and point and interval estimation
- Elementary Econometrics: regression theory; regression and variance analysis; non-linear regression; heteroscedasticity; autocorrelation; multicollinearity; dummy variables; lagged variables
- Dealing with time-series
- Computer application

**EKN601: MICROECONOMICS  
(16 CREDITS)**

- Neo-classical theory: consumer theory; theory of the firm: production and cost; atomistic or "perfect" competition
- Alternative theories of the consumer and the organisation of firm
- The theories of "imperfect" competition; monopolies, price discrimination, monopolistic competition and oligopolies
- The motives of modern corporations: profit maximisation, management and other theories
- Market structures in the South African economy

**EKN602: RESEARCH METHODOLOGY  
(16 CREDITS)**

**Section A: Research methods**

- Research design and the planning and organisation of a research project
- The research process: problem statement, conceptualisation, operationalisation, population and sampling, observation and collection of data, analysis and interpretation of data, presentation methods for data-analysis, and report writing

**Section B: Philosophy of research methodology**

- The early philosophers and science
- Overview and comparison of scientific methodologies of inductivism, deductivism, falsification, Kuhn, Lakatos, Laudan, instrumentalists, Austrians, and Marxists
- Rhetoric and discourse in economics
- The scientific status of economics

**EKN603: INTERNATIONAL ECONOMICS (16 CREDITS)**

- Advanced study of the pure theory of international trade
- Advanced study of the theory of international trade policy
- Advanced study of the international monetary system, international liquidity and suggestions for reform
- Regional economic integration. South Africa and the international economy

**EKN604: INTRODUCTION TO ECONOMETRICS (16 CREDITS)**

- Purpose, role and limitations of Econometrics
- Revision of hypothesis tests and point and interval estimation
- Elementary Econometrics: regression theory; regression and variance analysis; non-linear regression; heteroscedasticity; auto-

correlation; multicollinearity; dummy variables; lagged variables.

- Dealing with time-series
- Computer application

**EKN605: APPLIED MICROECONOMICS AND COMPETITION POLICY (16 CREDITS)**

- The role of markets and competition in a modern, industrialised economy: different viewpoints
- The nature and structure of the South African economy: measurement, levels and different interpretations
- The nature of interaction between firms: collusion; co-operation; impending entry (effect on oligopolistic prices and conduct); barriers to entry and strategies
- Market behaviour and performance: product differentiation and advertisement: technological change; profit levels; wages, efficiency and equity; inflation and the business cycle
- Competition policy in South Africa; case studies; evaluation
- Privatisation and nationalisation

**EKN606: MACROECONOMICS I (16 CREDITS)**

- Measurement in Macroeconomics: national accounts, price indices; economic indicators; South African data sources; graphical depiction of data
- Macroeconomics before Keynes; the classical automatic adjustment model and the classical dichotomy
- Early Keynesian theory: Keynesian Z and D-framework, Macroeconomics as if prices remain constant: the Keynesian two-sector model and the IS-LM framework
- Open or three-sector macroeconomics: the IS-LM-BP framework
- Components of the model: consumption, investment and the demand for money
- Introduction to policy in an open economy: monetary, fiscal, trade and exchange rate policy
- Modern Keynesian theory: macroeconomics with a flexible price level: the aggregate demand and aggregate supply framework; inflation and unemployment: causes, consequences and possible solutions
- The New-Keynesian, monetarist and New-Classical schools in economics
- Introduction to long-run economic growth

- Practical application to and explanation of the course of the South African economy

**EKN607:           ADVANCED ECONOMETRIC MODEL BUILDING  
(16 CREDITS)**

- Intermediate Econometrics: single equation models and regression in terms of matrix algebra
- Forecasting with a single-equation model
- Specification of a single equation model: the investment function and other examples
- Multi-equation models: identification; model construction
- Estimation: indirect least squares, two-stage least squares; limited information estimates; three-stage least squares; full information
- Estimation; comparison of estimating techniques
- Forecasting and simulation with multi-equation models
- The construction and specification of simultaneous equation models; macro- and microeconomic applications
- Forecasting and policy applications
- Evaluation of econometric forecasts (Economic applications and practical work using computers)

**EKN 608:           FINANCIAL SYSTEMS AND MONETARY POLICY  
(16 CREDITS)**

- Interest rate behaviour: the determination of the interest rate level, the risk and terms structure of interest rates
- The interaction between the Reserve Bank and the financial markets: the monetary transmission mechanism, the South African monetary system, monetary policy and interest rates
- The impact of public debt and budget deficits on saving, investment and the interest rate level
- The interaction between domestic and international financial markets
- Financial institutions and markets

**EKN609:           HEALTH ECONOMICS  
(16 CREDITS)**

- Health and development
- Inequalities in health
- Economics of HIV/AIDS
- Economics of health care markets
- Financing health care services



- Costing of health care services
- Measurement of health benefits
- Financial and economic appraisal of health care projects
- Setting priorities in health care
- Public and private roles in the provision of health care services
- Decentralization of health systems
- Provider payment systems in health care
- Measuring and improving efficiency in health care

**EKN614:           ADVANCED TIME SERIES ANALYSIS  
(16 CREDITS)**

- Matrix algebra
- Principles of econometric modelling
- Stationarity and spurious regression
- Integration and co integration
- University characteristics of data
- Co integration in single equations
- Co integration in multivariate systems
- ARCH and GARCH estimation

**EKN621:           PUBLIC ECONOMICS I  
(16 CREDITS)**

- Orientation: politics, economy, ideology, history and development
- The development context of public economics in South Africa
- Different points of departure concerning the role of the government in the economy
- Government financial data systems and sources
- The policy and budgeting process
- Government expenditure and tax in SA in an international comparative perspective
- Macroeconomic limitations in respect of the budgeting policy: fiscal deficits, fiscal indicators and government debt

**EKN622:           DEVELOPMENT ECONOMICS (16 CREDITS)**

- **Part A: Development economics**
- Development economics as field of study.
- Underdevelopment, development and over-development in the present-day world: causes and prospects.
- Development problems in the poorer countries and regions of the world: dimensions, dilemmas and theories.
- Development strategies and policy: premises, results and re-

evaluations.

- The impact of different forms of economic policy with regard to development problems.
- Development, technology and ecology.
- Development in the Southern African context: characteristics, problems and possibilities.
- **Part B: Regional development**
- Theory: the case for regional development policy, theories of regional economic development, the selective and uniform approaches to regional policy, effective regional policy
- Initiatives and policies geared towards regional development: Southern African Development Community (SADC), spatial development initiatives (SDIs), industrial development programmes (IDP), industrial development zones (IDZs), export processing zones (EPZs), local economic development (LED)

**EKN623: LABOUR ECONOMICS (16 CREDITS)**

- The role and meaning of labour in an economy; different viewpoints and perspectives
- Advanced study of labour markets and wage determination; different theories and views
- Demography, unemployment, human capital formation, discrimination, migration productivity, trade unions, wages and inflation
- Labour market policy and legislation
- South African labour problems: a critical evaluation

**EKN 625: MACROECONOMICS II  
(16 CREDITS)**

- The role of expectations in the economy
- Long-term economic growth
- Consumption and saving and investment
- The supply and demand of money
- Economic instability
- The business cycle
- The nature and causes of inflation and unemployment
- the open economy and increasing globalisation

**EKN626: ADVANCED ECONOMETRICS (16 CREDITS)**

- Study of advanced econometric techniques and sophisticated analysis of practical problems and pitfalls.

**EKN631: PUBLIC ECONOMICS II: PUBLIC FINANCE  
(16 CREDITS)**

- Expenditure analysis and the SA debate: advanced theoretical analysis; expenditure and development; public choice and bureaucratic behaviour, government failure; expenditure reform in SA
- Tax analysis and the SA debate; advanced theoretical analysis; Taxation and development; specific types of tax; tax reform in SA
- Multi-level fiscal relations (fiscal devolution/federalism)

**LEK608: RURAL DEVELOPMENT  
(16 CREDITS)**

Studies in rural development require interdisciplinary approaches to natural and social science analysis of farming and natural resource systems. The rural development course covers the theories of agricultural and economic development; agricultural transformation; technical and institutional change and sources of agricultural productivity. The course also prepares students to address problems of human development, sustainable livelihoods, the role of rural development in national development, gender and population dynamics.

**LEK610: ADVANCED NATURAL RESOURCE AND  
ENVIRONMENTAL ECONOMICS  
(16 CREDITS)**

**The major objective of the course is to study resource and environmental economic concepts and apply them to natural resource and environmental issues. Emphasis is on economic analysis of natural resource and environmental management issues, resource scarcity and pollution control.**

It is expected of students to write and orally present a number of short papers on practical issues to demonstrate their ability to apply acquired skills and knowledge.

**EKN701:** Refer to EKN601  
**EKN702:** Refer to EKN602  
**EKN703:** Refer to EKN603  
**EKN704:** Refer to EKN604  
**EKN705:** Refer to EKN605  
**EKN706:** Refer to EKN606  
**EKN707:** Refer to EKN607  
**EKN708:** Refer to EKN608  
**EKN709:** Refer to EKN609  
**EKN721:** Refer to EKN621  
**EKN722:** Refer to EKN622  
**EKN723:** Refer to EKN623  
**EKN725:** Refer to EKN625  
**EKN726:** Refer to EKN626  
**EKN731:** Refer to EKN631  
**LEK708:** Refer to LEK608  
**LEK710:** Refer to LEK610

#### **FBS 108: FINANCIAL MANAGEMENT AND REPORTING**

Company ownership

Taxation

Debt and equity financing

Issue of shares

Use of derivatives

Capital structure and dividend policy

Cost of capital

Financial institutions

Construction of accounts

Pension funds and insurance companies

Interpretation of accounts

#### **GEB214: MONEY**

- The origin, evolution and functions of money
- The necessity of money in a modern economy
- Micro-fundamentals of money
- The disadvantages of a barter economy and a commodity monetary system
- Characteristics of a good money system
- Concepts of money and the distinction between money and quasi-money
- Seigniorage, the Law of Gresham and the cost of different monetary

systems

- Primary and secondary financial intermediation
- Creation and controlling of money
- Theories on the interest rate level and interest rate structure
- Instruments of monetary policy
- Monetary schools of thought and monetary theories
- Monetary target variables and ultimate objectives

**GEB224: FINANCIAL MARKETS, INSTRUMENTS AND INSTITUTIONS**

- The role of the financial system in the economy
- The system of national financial accounts
- The pricing of cash flows
- Interest rate risk and the value of cash flows
- Money and capital markets in local context
- Instruments of the money and capital markets: (bills, bankers' acceptances, bonds, shares, NCDs, etc.)
- Futures and option markets
- Most important financial institutions in the local financial system (Reserve Bank, banks, insurers, unit trusts.)

**GEB314: INTERNATIONAL FINANCE**

- The institutional aspects of the foreign exchange market and general exchange rate concepts
- The balance of payments and effective exchange rates
- Factors causing changes in the exchange rate
- Arbitrage, speculation and central bank intervention
- International monetary systems
- The International Monetary Fund
- Currency futures, options and swaps
- The Eurocurrency market
- Purchasing power parity
- Covered interest parity (CIP)
- The monetary model of exchange rate determination

**GEB 324: BANK MANAGEMENT**

- Types of bank risk
- The role of risk management
- Measuring risk
- Value at risk
- Management of credit risk

- Management of liquidity and interest rate risk
- Gap management
- Simulations
- Duration
- Capital management
- Portfolio management

**GEB 602:           INTERNATIONAL MONETARY RELATIONS  
(16 CREDITS)**

- International adjustment approaches: The purchasing power parity, portfolio, elasticity and monetary approaches
- International monetary systems: The gold standard, Bretton Woods system, Smithsonian agreement and floating exchange rates
- Alternative forms of exchange rate adjustment: Crawling peg, foreign currency baskets, independent foreign exchange authorities and dollarisation
- Target zones and the future of fixed / floating exchange rates
- Types of foreign exchange: the dollar, yen, pound, euro, gold and SDR
- The economics of monetary unions: EMU and other
- International payments risk
- Integration of international capital markets and capital mobility
- International central bank supervision, international monetary interdependence and international policy co-ordination
- Reform of the international monetary system

**GEB603:           INVESTMENT MANAGEMENT  
(16 CREDITS)**

- Investment environment
- Different security markets
- Models of valuation: investment instruments
- Investment decision-making: the P/E ratio and other financial ratios
- Fundamental analysis
- Technical analysis
- Risk analysis
- Diversification principles
- Composition of the investment portfolios of financial institutions
- Investment strategies
- Measurement of investment efficiency

**GEB604: BANK MANAGEMENT  
(16 CREDITS)**

- Theory of banking institutions
- The structure and risks of banking
- Structure and acquisition of capital
- Liquidity theories
- Risk management: interest, liquidity, currency and credit risks
- The profit motive: the measurement of bank profits
- Credit principles and provision
- Investment analysis and strategy in banking
- Marketing strategy
- Current issues in the international and national bank management environment such as regulation, bank supervision, risk management, impact of systemic shocks, the handling of errors by management, offshore banking, globalisation, etc.

**GEB606: INTERNATIONAL FINANCE  
(16 CREDITS)**

- International financial centres and financial instruments
- Hedging, speculation and arbitrage
- Relation between interest rates and exchange rates
- Euro markets
- Syndicate loans, project, direct, and other financing
- International credit and risk evaluation
- Evaluation of country risk
- South African foreign exchange market and exchange control

**GEB607: DERIVATIVE MARKETS  
(16 CREDITS)**

- **Futures contracts and markets**
- The nature and origin of financial futures markets and contracts
- The role of liquidity in the functioning of futures markets
- The different market participants, the importance of clearing houses and the various futures contracts
- Price determination
- Hedging and hedging strategies
- Arbitrage and speculation
- The link between spot and futures markets
- The South African futures market and the commodity exchange

- **Options and option markets**
- The nature and functioning of option markets
- Pricing of options and determinants of value
- Possibilities for applying options
- Arbitrage and speculation
- Types of options
- The South African option market

**GEB 608: FINANCIAL SYSTEMS AND MONETARY POLICY  
(16 CREDITS)**

- Interest rate behaviour: the determination of the interest rate level, the risk and terms structure of interest rates
- The interaction between the Reserve Bank and the financial markets: the monetary transmission mechanism, the South African monetary system, monetary policy and interest rates
- The impact of public debt and budget deficits on saving, investment and the interest rate level
- The interaction between domestic and international financial markets
- Financial institutions and markets

**GEB702** Refer to GEB602

**GEB703:** Refer to GEB603

**GEB704:** Refer to GEB604

**GEB706:** Refer to GEB606

**GEB707:** Refer to GEB607

**GEB708** Refer to GEB608

**DEPARTMENT OF INDUSTRIAL PSYCHOLOGY**

**ORG114: ORGANISATION PSYCHOLOGY**

- Individual behaviour
  - Personality
  - Perceptions
  - Decision making
  - Learning
  - Values
  - Attitudes
  - Job satisfaction



- Group behaviour  
Group functioning  
Work teams  
Communication and leadership

**HUM 122: HUMAN RESOURCES MANAGEMENT FOR  
NATURAL AND AGRICULTURAL SCIENCES  
STUDENTS**

- Manpower acquirement  
Job analysis  
Manpower planning  
Recruitment  
Selection and placement
- Manpower development  
Training and development  
Performance appraisal
- Life skills  
Writing of CV  
Writing of academic essays and references( APA reference system)

**HUM124: PERSONNEL PSYCHOLOGY**

- Personnel planning  
Planning  
Recruitment  
Selection
- Personnel development  
Performance appraisal  
Training (model)
- Maintenance of personnel  
Compensation  
Benefits  
Occupational health  
Stress  
Labour relations  
Management ethics

**ELR214: EMPLOYEE AND LABOUR RELATIONS**

- Orientation and introduction
- The employment relationship
- Aspects that affects and regulates the employment relationship

- Ending the employment relationship
- Individual aspects required by the human resource practitioner in order to regulate the employment relationship

**OCP224: CAREER PSYCHOLOGY**

- Meaning of work
- Career management model
- Career choice theory
- Life and career stages
- Implications of organisation change for careers
- Twenty first century's career model
- Organisation support: an organisational perspective
- Career issues:
  - Career anchors
  - Mentorship
  - Plateau worker
- Life style integration

**TRG314: TRAINING AND DEVELOPMENT**

- Macro perspective regarding training in South Africa
- A micro perspective regarding strategic developmental management within organisational context
- The psychology of learning
- The design of a training programme
- The developing phase of training design
- The evaluation of the training programme
- The training of trainers: facilitation skills
- In-service training
- Relevant legislation regarding training
- Training of entrepreneurs
- Training of adult learners
- Source based training
- training of jobless people

**RSM324: RESEARCH METHODOLOGY**

- Methods of acquiring knowledge
- Research process
- **Pre-data-gathering phase**
  - Identifying a research topic
  - Problem formulation (research question, objectives and hypotheses)
- Literature review

Research design (type of research design, sampling method, data gathering method, identifying the statistical procedure)  
Research proposal

- **Data-gathering phase**  
Specific focus on psychometric tests
- **Post-data gathering phase**  
Data analysis  
Interpretation  
Communication of results (writing the research report)
- Guidelines for writing a research script

**RSM608: RESEARCH METHODOLOGY (16 CREDITS)**

- Overview of the research process
- Research ethics
- Types of research designs
- Reliability and validity
- Kwalitatiewe navorsing
- Levels of measurement
- Descriptive statistics
- Inferential statistics

**PAM608: PSYCHOLOGICAL MEASUREMENT(16 CREDITS)**

- **Measurement theory and techniques**
- Guidelines for selection and validation
- The interview and the case study
- Psychometric diagnosis in perspective
- Measuring intellectual ability
- Evaluation of learning styles
- Measuring aptitude
- Measuring and evaluating personality
- Projective techniques
- Measuring a subject's interests
- Measuring some aspects of career development

**OCP614: CAREER PSYCHOLOGY (16 CREDITS)**

- Field of career psychology
- Professional career stages
- Theories of career choice
- Career anchors
- Mentoring

- The plateau worker

**HUM624/HUM644 PERSONNEL PSYCHOLOGY  
(16 CREDITS)**

- Introduction, decision-making and the system approach
- Manpower planning
- Selection of managers and placing of personnel
- Recruiting, initial selection and selection
- Interviewing
- Human resource development
- Performance appraisal
- Management ethics
- Affirmative action
- Safety and health
- Compensation and benefits

**ORG624/ORG644: ORGANISATION PSYCHOLOGY  
(16 CREDITS)**

- Organisation theory versus organisation psychology
- Evolution of organisations
- Dynamics of the organisation as a system
- Organisation effectiveness
- Strategic repositioning of the organisation
- Transformational leadership
- Organisational culture
- Organisational structure and design
- Empowerment of individuals and work teams
- Organisation development and organisation transformation

**LAB614: CAPITA SELECTA: LABOUR RELATIONS  
(16 CREDITS)**

- Development of labour relation systems in South Africa
- Labour legislation (laws administered by the Department of Manpower)
- Collective bargaining in South Africa with emphasis on negotiation techniques
- Conflict management and managing strikes
- Labour relations procedures at business organisation level
- Trade unionism in South Africa

## **DEPARTMENT OF PUBLIC MANAGEMENT**

### **MPA721/521: EXECUTIVE PUBLIC MANAGEMENT (16 CREDITS)**

- Comparative public management
- The public management process
- Strategic orientated public management
- Intrapreneurship in public sector management
- Competition orientated public organisations
- Public-private sector partnerships
- Quality management in the public sector
- Innovation

### **MPA722/522: PUBLIC POLICY AND SERVICE DELIVERY (16 CREDITS)**

- Comparative public policy processes
- Public environment and the policy process
- Legislative processes and techniques
- Community participation in the policy process
- Public service reformation and policy
- Public service delivery in context
- Dynamic claims and challenges
- Improvement of the quality of services
- Client-based service delivery
- Measuring of organisation outputs
- Management of social advantage

### **MPA723/523: PUBLIC FINANCIAL MANAGEMENT (16 CREDITS)**

- Introduction to finances and annual financial statements
- Cost and management accounting
- Accounting standards
- Management of cash, stocks and debts
- Public planning and budgets
- Auditing

Accounting and public accountability

### **MPA724/524: ORGANISATIONAL ANALYSIS AND INTER- GOVERNMENTAL RELATIONS(16 CREDITS)**

- Introduction to public organising
- Organisational theories
- Organisation of effective public organisations
- Mechanisms for effective relations between the spheres of

government

**MPA725/525: PUBLIC HUMAN RESOURCE MANAGEMENT  
(16 CREDITS)**

- Public human resource management in context
- Management of individuals and groups
- The concept of power, politics and conflict
- Public sector ethos
- Legislative framework for public human resource management
- Contemporary challenges for public human resource management

**MPA726/526: ECONOMICS FOR PUBLIC SECTOR MANAGERS**

- Markets, supply and demand
- Different economic systems, the role of the government
- Macroeconomic analysis
- Macroeconomic policy, inflation and unemployment
- Fiscal policy and the budget

**MPA727/527: PUBLIC MANAGEMENT LAW (16 CREDITS)**

- Rule of law
- Delegated legislative capacities
- Management discretion and legitimacy
- Legal accountability for public functionaries
- The State: functions and control
- The Constitution and public management
- Political context of public management

**MPA728/528: DEVELOPMENT SOCIOLOGY (16 CREDITS)**

- Definition of development and the problems surrounding the definition of development
- Development perspectives
- South African development problems
- The role of different interest groups in development
- Development strategies and project planning
- Community development
- Development research

**MPA729/529: QUANTITATIVE ANALYSIS (16 CREDITS)**

- Thorough exploratory data analysis
- Random variables and sporadic probabilities

- Random tests and predications
- Hypothesis testing
- Multiple regression, correlation, time-series and forecasting
- Linear programming
- Probability theories and decision-making trees
- Statistical quality control

**MPA730/530: LOCAL GOVERNANCE (16 CREDITS)**

- Comparative study of municipal government and management
- Legislative framework for municipal government and management
- Co-operative government and management
- Role-players in municipal government and management
- Management processes in municipal context

**MPA731/531: PUBLIC INFORMATION MANAGEMENT AND TECHNOLOGY (16 CREDITS)**

- Information technology and systems
- Information management to increase productivity, effectivity and efficiency
- Project management

**MPA732/532: SPECIALIST THEME (16 CREDITS)**

**MPA733/533 POLITICAL ENVIRONMENTAL ANALYSIS**

- Politics as community activity
- Institutional analysis
- Government systems
- Forms of State
- Party Politics
- Development of political systems
- Value systems

**MPA 791: DISSERTATION**

**MPB214: INTRODUCTION TO THE STUDY OF MUNICIPAL GOVERNANCE**

- Historical development of municipal government and administration
- Generic characteristics of local government.
- The nature and dimensions of local government
- Constitutional foundation for municipal governance.
- Chapter 7 of the Constitution (Act 108 of 1996)

- Chapter 2 of the Constitution (Bill of Rights)
- Chapter 3 of the Constitution (Co-operative government)
- Chapter 9 of the Constitution (State institutions supporting Constitutional Democracy)
- Chapter 10 of the Constitution (Basic values and principles governing public administration)

▪ **MPB224: MUNICIPAL MANAGEMENT**

- The White Paper on Local Government
- Enabling legislation (The Municipal Structures Act, 1998)
- Municipal elections
- Council Activities, The first meeting, Election of officials, The quorum, Standard or regulatory documents
- Code of Conduct for Councilors (Systems Act, 2000)
- Code of Conduct for Officials (Systems Act, 2000)

**MPB314: CURRENT ISSUES IN LOCAL GOVERNMENT**

- Challenges facing local government
- Service provision (delivery)
- Citizen participation
- Integrated development planning and land development objectives
- Municipal administration and human resources
- Performance Management
- Municipal Service Partnerships

**MPB324: MUNICIPAL FINANCING**

- Legislation
- Financial objectives
- The financial year
- Accounting records
- Financial statements
- Fiscal powers
- Sources of Income, Property rates, Fees, charges and tariffs, Loans and capital funds
- Budgets, Features of a budget, Functions of the budget, The operating budget, The capital budget, Legal requirements
- Audit
- Losses, damages and unauthorized expenditure
- Financial management
- Credit control and debt collection.



**OBB114: INTRODUCTION TO PUBLIC MANAGEMENT**

- Introduction to Public Management as a subject discipline
- Relation with and differences between Public Management and other related fields
- Government institutions of the Republic of South Africa
- Introduction to research in Public Management
- Comparative Public Management (schools and approaches)
- Development of managerial theories
- Public Management environment analysis
- Ethos of Public Management
- The public management process
- Quality management in the public sector
- Parastatal and non-governmental organisations

**OBB214: PUBLIC FINANCIAL MANAGEMENT**

- Organisational arrangements for public finances
- Sources of income
- Financial planning and income, expenditure and capital budgets.
- Purchases and materials management
- Financial control and accountability
- Spending (allocation, delivery, effective spending).

**OBB224: PUBLIC POLICY MANAGEMENT**

- Methods for and approaches to the study of public policy (meta analysis)
- Analysis of the relation between problem identification, agenda preparation, decision-making and existence of public policy (meso analysis)
- Implementation of public policy
- Evaluation of public policy
- Legislative process and technique

**OBB314: MACRO AND MICRO ORGANISATIONAL ANALYSIS**

- Theoretical foundation of government structures
- Organisational characteristics which can be identified by government institutions
- The essence of labour division in relation to government structure
- Principles according to which government activities can be divide

- Specialisation
- Centralisation and decentralisation
- Communication
- Inter-governmental relations
- Delegation of capacities
- Co-ordination of government activities
- Public-private sector partnerships

**OBB324: HUMAN RESOURCE MANAGEMENT**

- Human resource management in context
- Overview of the generic administrative processes
- Functional activities
- Power, politics and conflict
- Corporate culture and organisational change
- Contemporary challenges for public human resource management
- Management of public service delivery. (Organisational performance evaluation)

**PUB601: EXECUTIVE PUBLIC MANAGEMENT  
(16 CREDITS)**

- Comparative public management
- The public management process
- Strategic orientated public management
- Intrapreneurship in public sector management
- Competition orientated public organisations
- Public-private sector partnerships
- Quality management in the public sector
- Innovation

**PUB602: PUBLIC POLICY AND SERVICE DELIVERY  
(16 CREDITS)**

- Comparative public policy processes
- Public environment and the policy process
- Legislative processes and techniques
- Community participation in the policy process
- Public service reformation and policy
- Public service delivery in context
- Dynamic claims and challenges
- Improvement of the quality of services
- Client-based service delivery
- Measuring of organisation outputs

- Management of social advantage

**PUB603: PUBLIC FINANCIAL MANAGEMENT (16 CREDITS)**

- Introduction to finances and annual financial statements
- Cost and management accounting
- Accounting standards
- Management of cash, stocks and debts
- Public planning and budgets
- Auditing

Accounting and public accountability

**PUB604: ORGANISATIONAL ANALYSIS AND INTER-GOVERNMENTAL RELATIONS(16 CREDITS)**

- Introduction to public organising
- Organisational theories
- Organisation of effective public organisations
- Mechanisms for effective relations between the spheres of government

**PUB605: PUBLIC HUMAN RESOURCE MANAGEMENT (16 CREDITS)**

- Public human resource management in context
- Management of individuals and groups
- The concept of power, politics and conflict
- Public sector ethos
- Legislative framework for public human resource management
- Contemporary challenges for public human resource management

**PUB606: ECONOMICS FOR PUBLIC SECTOR MANAGERS**

- Markets, supply and demand
- Different economic systems, the role of the government
- Macroeconomic analysis
- Macroeconomic policy, inflation and unemployment
- Fiscal policy and the budget

**PUB 691 DISSERTATION**

- A dissertation on an approved theme in public management

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## **COURSES IN OTHER FACULTIES**

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### **FACULTY OF THE HUMANITIES**

#### **MBW101: HUMAN MOVEMENT SCIENCE**

- Additional courses for the acquiring and gaining of certain skills in support of the academic program are determined by the head of department.

#### **SRB 214: SPORT AND RECREATION MANAGEMENT**

- Principles of Sport and Recreation
- Sport Psychology and -sociology

#### **SRB 224: SPORT AND RECREATION MANAGEMENT**

- Introduction of recreation and leisure time behaviour
- Sport and Politics

#### **SRB 314: SPORT AND RECREATION MANAGEMENT**

- Sport marketing
- Sport administration

#### **SRB 324: SPORT AND RECREATION MANAGEMENT**

- Sport and the law

#### **ILK111: INFORMATION COMPETENCY**

- Discovering computers
- Finding your way through books and journals
- Getting to know databases
- Accessing databases
- Finding information using the Internet
- Evaluating information from the WWW
- Writing an assignment

## **FACULTY OF LAW**

### **HRG114: MERCANTILE LAW**

- Nature and function of the law
- General principles of the law of obligations, the law of delict and the law of contract
- General principles of specific contracts including purchase and sale, surety ship, mortgage and pledge, property transactions and carriage and applicable statutory measures.
- General principles of agency.

### **HRG124: MERCANTILE LAW**

- General principles of labour law, insurance law, law of negotiable instruments and law of insolvency.

### **HRG214: MERCANTILE LAW**

- General principles of law partnership
- General principles of company law
- General principles of close corporation law
- General principles of the law of trusts and applicable statutory measures.
- General principles of the law with regard to other juristic persons and applicable statutory measures.

### **HRG224: MERCANTILE LAW**

Selected aspects from obligations, labour law, business enterprises, competition law and different forms of dispute resolution.

**FOR SYLLABUSES WITH THE FOLLOWING SUBJECT CODES, PLEASE REFER TO THE YEARBOOK OF THAT PARTICULAR FACULTY:**

<b>Subject</b>	<b>Faculty</b>	<b>Subject</b>	<b>Faculty</b>
<b>ABR</b>	Law	<b>PSY</b>	The Humanities
<b>ARR</b>	Law	<b>PTV</b>	The Humanities
<b>AFR</b>	The Humanities	<b>PSN</b>	Law
<b>ANT</b>	The Humanities	<b>PTW</b>	The Humanities
<b>BKO</b>	The Humanities	<b>RGK</b>	Law
<b>ATW</b>	Natural and Agricultural Sciences	<b>RIS</b>	Natural and Agricultural Sciences
<b>BRS</b>	Natural and Agricultural Sciences	<b>RKG</b>	Natural and Agricultural Sciences
<b>DEL</b>	Law	<b>ROR</b>	Law

<b>ENS</b>	The Humanities	<b>RPK</b>	Law
<b>ERF</b>	Law	<b>SAK</b>	Law
<b>FAM</b>	Law	<b>SIL</b>	The Humanities
<b>ILR</b>	Law	<b>SOS</b>	The Humanities
<b>KON</b>	Law	<b>SRB</b>	The Humanities
<b>LEK</b>	Natural and Agricultural Sciences	<b>STK</b>	Natural and Agricultural Sciences
<b>LWL</b>	Natural and Agricultural Sciences	<b>TGW</b>	Natural and Agricultural Sciences
<b>ONR</b>	Law	<b>WIS</b>	Natural and Agricultural Sciences
<b>PNA</b>	The Humanities	<b>WKS</b>	Natural and Agricultural Sciences