

UNIVERSITY OF THE FREE STATE

POSTGRADUATE CALENDAR

FACULTY
OF ECONOMIC AND
MANAGEMENT SCIENCES

2011



DEAN:

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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 magister degree or eventually a doctor's degree (Ph.D.), the highest academic qualification attainable.

The following honours degrees can be obtained in this Faculty:

| Degree | Min. years of study | Abbreviation | Degree code |
|---|---------------------|---|-------------|
| Baccalaureus Commercii Honores | 1 | B.Com. Hons. | 6500 |
| Baccalaureus Commercii Honores: Economic Policy Analysis | 1 | B.Com. Hons. Economical Policy Analysis | 6501 |
| Baccalaureus Commercii Honores: Financial Economics and Banking | 1 | B.Com. Hons Financial Economics and Banking | 6502 |
| Baccalaureus Commercii Honores: Money and Banking | 1 | B.Com. Hons Money and Banking | 6502 |
| Baccalaureus Commercii Honores: Marketing | 1 | B.Com. Hons Marketing | 6504 |
| Baccalaureus Commercii Honores: Actuarial Science | 1 | B.Com. Hons Actuarial Science | 6505 |
| Baccalaureus Commercii Honores: Accounting | 1 | B.Com. Hons Accounting | 6506 |

| | | | |
|---|---|--|------|
| Baccalaureus Commercii Honores: Management Accounting | 1 | B.Com. Hons Management Accounting | 6518 |
| Baccalaureus Administrationis Honores | 1 | B.Admin. Hons | 6510 |
| Baccalaureus Commercii Honores: Economics | 1 | B.Com. Hons. Economics | 6515 |
| Baccalaureus Commercii Honores: Applied Econometrics | 1 | B.Com. Hons. Applied Econometrics | 6516 |
| Baccalaureus Commercii Honores: Financial Economics and Investment Management | 1 | B.Com. Hons. Financial Economics and Investment Management | 6517 |
| Baccalaureus Honores in Public Management | 1 | B.Pub. Hons. | 6570 |
| Baccalaureus Honores in Accounting | 1 | B.Acc. Hons. | 6580 |

Only the honours degree following a corresponding first bachelor's 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.

- 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 modules) can be included from another discipline.

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

In B.Com. Hons. the following theme-based module is available on honours level: B.Com. Hons. (Marketing)

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

All the semester and year modules 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.

REG.F28 PREREQUISITES

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 module(s) simultaneously with the honours study.

| | |
|---------------------|--|
| Business Management | STK114 and STK124 or WTW114 and WTW124* |
| Economics | STK114 and STK124 or WTW114 and WTW124* |
| Financial Economics | STK114 and STK124 or WTW114 and WTW124* |
| Marketing | OBS144 and OBS324; |
| Accounting: | |
| FIN608 | FIN308/REK608 |
| BRF608 | BRF308/MAF608, or BRF314 & OBS364 together |
| BLS608 | BLS308/BEL608 |
| ODT608 | ODT308/AUD608 |
| REK608 | REK308 or FIN208 |
| AUD608 | ODT214 and ODT224 |
| BEL608 | BLS308 or BEL308 |
| MAF608 | BRF308, or BRF314 & OBS364 together |

* Unless exemption is given by the Departmental Chairperson on the basis of equivalent modules.

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

| | |
|----------------|--|
| REG.F29 | CURRICULA: DISCIPLINE-BASED HONOURS DEGREES |
|----------------|--|

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

| | |
|------------------|--|
| REG.F29.1 | SUBJECTS IN OTHER FACULTIES STUDY CODE 6505 |
|------------------|--|

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.

Admission requirements

In order to qualify for admission to the selection process for the honours programme, a prospective student should adhere to the following prerequisites:

- That the student has passed the following undergraduate Industrial Psychology modules with an average mark of 60% (or equivalent modules from other institutions):
 - (Organisational Psychology)
 - (Human Resource Management)
 - (Employer and Employee Relationships)
 - (Career Psychology)
 - (Training and Development)
 - (Research Methodology)
- That the student has passed the module RSM324 (Research Methodology) with a mark of 60% or more.
- That the student has passed a module in Research Methodology (Psychology) (PSY324) As well as the module BRS111 (Computer Literacy) as approved by the Department)
- That the student has either already obtained a Baccalaureus degree or qualify to obtain a Baccalaureus degree before enrolling for the honours degree

Information

Prospective students must submit their written applications for admission (which includes a selection process) to the departmental chairperson the previous year before 30 November before they may register for the following year. Application forms are available from the departmental chairperson of Industrial Psychology.

Curriculum

The degree includes two year modules and four semester modules plus a dissertation. Compilation of the degree must be done in consultation with the departmental chairperson.

Students who have already been selected for B.Psych. equivalence in order to register with the HPCSA (Health Professions Council of South Africa) as counsellors must take SIL604 (Perspectives on Groups and Societies) and SIL654 (Therapeutic Intervention and Ethics) instead of LAB614.).

Degree structure

| Module description | Modules | |
|---|------------|------------|
| | Semester 1 | Semester 2 |
| Research Methodology | RSM608 | RSM608 |
| Psychological Assessments and Measurement | PAM608 | PAM608 |
| Script | DIS608 | DIS608 |
| Career Psychology | OCP614 | |
| Labour Relations | LAB614 | |
| Human Resource Management | | HUM624 |
| Organisation Psychology | | ORG624 |

ECONOMICS

Study code 6515

Information

To gain admission to honours studies in Economics a student must have passed EKN314, EKN324 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition the student should have completed EKN114, EKN124, EKN214 and EKN224 (or equivalent modules). Take note that since there are in total only 50 places available the postgraduate programmes of the Department of Economics, compliance with these admission requirements does not guarantee admission to the honours programme.

Prospective students must apply in writing before 30 November prior to registering for the degree in the following year. Application forms are available from the chairperson, department of Economics.

Curriculum

The curriculum must be compiled according to the relevant tables set out below. The selection of modules must be approved by the chairperson of the Department. All modules 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 completed 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.

| Module description | Modules | |
|---------------------------------------|------------|--|
| | Semester 1 | Semester 2 |
| Microeconomics | ECO611 | |
| Macroeconomics I | ECO612 | |
| Introduction to econometrics | ECO613 | |
| Methodology of economics [#] | ECO631 | |
| Mathematical economics [#] | ECO632 | |
| | | One of the following: |
| Essay in economics | | ECO691 |
| Publishable article in economics | | ECO681 |
| | | Two of the following: |
| Financial systems and monetary policy | | ECO621 |
| International economics | | ECO623 |
| Public economics I (Fiscal policy) | | ECO624 |
| Labour economics | | ECO626 |
| | | An approved magister module with the permission of the chairperson of the department |
| | | An approved module from another department with permission from the chairpersons of departments concerned. Use the appropriate module code |

[#] Subject counts 8 credits; all other subjects count 16 credits; essay or publishable article count 32 credits

REG.F29.4 Financial Economics and Investment Management
Study code 6517

To gain admission to honours studies in Financial Economics and Investment Management a student must have passed either:

- EKN314, EKN324 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition, the student must have completed EKN114, EKN124, EKN214, EKN224, OBS234, OBS364, REK114 and REK124 (or equivalent modules).
or
- GEB314 (or FEC314), GEB324 (or FEC324) and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition, the student must have completed EKN114, EKN124, GEB214 (or FEC214), GEB224 (or FEC224), EKN224, OBS234, OBS364, REK114 and REK124 (or equivalent modules).
or
- OBS314, OBS364 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition the student should have completed EKN114, EKN124, OBS134, OBS144, OBS234, OBS244, EKN224, REK114 and REK124 (or equivalent modules).
or
- BRF314, OBS364 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition the student should have completed EKN114, EKN124, EKN224, REK114, REK124 and BRF214 (or equivalent modules).
or
- BRF308 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an average of 60%. In addition the student

should have completed OBS234, EKN114, EKN124, EKN224, REK114, REK124 and BRF214 (or equivalent modules).

Take note that since there are in total only 50 places available in the postgraduate programmes of the Department of Economics, compliance with these admission requirements does not guarantee admission to the honours programme.

Prospective students must apply in writing before 30 November prior to registering for the degree in the following year. Application forms are available from the chairperson, department of Economics.

Curriculum

The curriculum must be compiled according to the table set out below. The selection of modules must be approved by the chairperson of the department. All modules 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 completed 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.

| Module description | Modules | |
|--|------------|------------------------------|
| | Semester 1 | Semester 2 |
| Macroeconomics I | ECO612 | |
| Introduction to econometrics | ECO613 | |
| Mathematical economics [#] | ECO632 | |
| Security analysis [#] | ECO634 | |
| Advanced Financial management | OBS612 | |
| Portfolio management | | ECO622 |
| Financial systems and monetary policy | | ECO621 |
| | | One of the following: |
| Essay in financial economics and investment management | | ECO693 |
| Publishable article in financial economics and investment management | | ECO683 |

[#] Subject counts 8 credits; all other subjects count 16 credits; essay or publishable article counts 32.

Information

To gain admission to honours studies in Applied Econometrics a student must have passed EKN314, EKN324 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition the student should have completed EKN114, EKN124, EKN214 and EKN224 (or equivalent modules). Take note that since there are in total only 50 places available in the postgraduate programmes of the Department of Economics, compliance with these admission requirements does not guarantee admission to the honours programme.

Prospective students must apply in writing before 30 November prior to registering for the degree in the following year. Application forms are available from the chairperson, department of Economics.

Curriculum

The curriculum must be compiled according to the table set out below. The selection of modules must be approved by the chairperson of the Department. All modules 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 completed 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.

| Module description | Module | |
|---|------------|------------------------------|
| | Semester 1 | Semester 2 |
| Microeconomics | ECO611 | |
| Macroeconomics I | ECO612 | |
| Introduction to econometrics | ECO613 | |
| Methodology of economics [#] | ECO631 | |
| Mathematical economics [#] | ECO632 | |
| | | One of the following: |
| Essay in applied econometrics | | ECO692 |
| Publishable article in applied econometrics | | ECO682 |
| | | One of the following |
| Advanced time series econometrics | | ECO722 |
| Cross section and panel data econometrics | | ECO723 |
| | | One of the following: |
| Financial systems and monetary policy | | ECO621 |
| International economics | | ECO623 |
| Public economics I (Fiscal policy) | | ECO624 |
| Labour economics | | ECO626 |

[#] Subject counts 8 credits; all other subjects count 16 credits; essay or publishable article counts 32 credits

Specialised field: Economic Policy Analysis
Study code 6501

An honours degree with specialisation in Economic Policy Analysis can be obtained from the department of Economics. The degree must be compiled in conjunction with the chairperson of the department.

To gain admission to honours studies in Economics Policy Analysis a student must have passed EKN314, EKN324 and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%. In addition, the student should have completed EKN114, EKN124, EKN214 and EKN224 (or equivalent modules). Take note that since there are in total only 50 places available in the postgraduate programmes of the Department of Economics, compliance with these admission requirements does not guarantee admission to the honours programme.

Prospective students must apply in writing before 30 November prior to registering for the degree in the following year. Application forms are available from the chairperson, department of Economics.

Curriculum

The curriculum must be compiled according to the table set out below. The selection of modules must be approved by the chairperson of the department. All modules 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 completed 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.

| Module description | Module | |
|---|------------|------------------------------|
| | Semester 1 | Semester 2 |
| Microeconomics | ECO611 | |
| Macroeconomics I | ECO612 | |
| Introduction to econometrics | ECO613 | |
| Methodology of economics [#] | ECO631 | |
| Mathematical economics [#] | ECO632 | |
| | | One of the following: |
| Essay in economic policy analysis | | ECO694 |
| Publishable article in economic policy analysis | | ECO684 |
| | | Two of the following: |
| Financial systems and monetary policy | | ECO621 |
| Public economics I (Fiscal policy) | | ECO624 |
| Development economics | | ECO625 |

[#] Subject counts 8 credits; all other subjects count 16 credits; essay or publishable article counts 32 credits.

**Specialised field: Financial Economics and
Banking
Study code 6502**

An honours degree with specialisation in Financial Economics and Banking can be obtained in the department of Economics by taking specialised modules.

To gain admission to honours studies in Financial Economics and Banking a student must have passed GEB314 (or FEC314), GEB324 (or FEC324) and EKT324 (or equivalent modules if that student completed his/her undergraduate studies at another university) with an overall average of 60%, in addition to having completed EKN114, EKN124, GEB214 (or FEC214) and GEB224 (or FEC224) (or equivalent modules). Take note that since there are in total only 50 places available in the postgraduate programmes of the Department of Economics, compliance with these admission requirements does not guarantee admission to the honours programme.

Prospective students must apply in writing before 30 November prior to registering for the degree in the following year. Application forms are available from the chairperson, department of Economics.

Curriculum

The curriculum must be compiled according to the table set out below. The selection of modules must be approved by the chairperson of the department. Subject to approval by the chairperson of the department, the degree can be completed 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.

| Module description | Module | |
|---|------------|------------|
| | Semester 1 | Semester 2 |
| Macroeconomics I | ECO612 | |
| Introduction to econometrics | ECO613 | |
| Bank management | ECO614 | |
| Mathematical economics [#] | ECO632 | |
| Regulation of financial institutions [#] | ECO633 | |

| | | |
|--|--|------------------------------|
| Financial systems and monetary policy | | ECO621 |
| | | One of the following: |
| Essay in Financial economics and banking | | ECO695 |
| Publishable article in Financial economics and banking | | ECO685 |
| | | One of the following: |
| Derivative instruments | | ECO724 |
| International finance | | ECO725 |
| International economics | | ECO623 |

Subject counts 8 credits; all other subjects count 16 credits; essay or publishable article counts 32 credits.

REG.F29.5 BUSINESS MANAGEMENT
Study code 6500

Information

Admission to postgraduate study is subjected to approval by the departmental chairperson based on complying with the following prerequisites. In order to obtain admission to honours studies in Business Management, a prospective student must have completed all the undergraduate modules in Business Management and at least should have passed two of the following modules (or equivalent modules from another institution) with a combined average of 60%: OBS314, IBM314, OBS344, OBS324 and OBS 364. Prospective students must apply for admission to the degree in writing before 30 November of the previous year before they may register. The application forms are available from the departmental chairperson of the department of Business Management.

Curriculum

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

Part-time students take the degree over a two-year period in consultation with the departmental chairperson.

| Module description | Module | |
|--------------------------------|-------------------------------|-------------------------------|
| | Semester 1 | Semester 2 |
| Script (compulsory) | OBS 692 | OBS 692 |
| | Three of the following | Three of the following |
| Advanced Strategic Management | OBS611/674* | |
| Strategic Marketing Management | | OBS621 |
| Advanced Financial Management | OBS612 | |
| Entrepreneurial Management | | OBS622 |
| Consumer Behaviour | OBS613 | |
| Services Management | OBS614 | |
| Entrepreneurship | OBS615/654* | |
| Project Management | | OBS623/634* |
| Internet Commerce | | OBS624/664* |
| International Marketing | | OBS625/644* |

One or at the most two approved modules from another department may be taken with permission of the departmental chairperson concerned.

* Students from the Faculty of Natural and Agricultural Science should register for these modules.

REG.F29.6

**PUBLIC MANAGEMENT
B.Pub. Hons./B.Admin. Hons
(Public Administration)
Study code 6570**

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 before 30 October prior to registration in the following year. Application forms are available from the departmental chairperson of Public Management. To obtain a B.Admin. Hons. degree a student should be in possession of a B.Admin. degree and to obtain a B.Pub. Hons. degree a student should be in possession of a B.Pub. degree

Curriculum

Six modules 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.

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

| Module description | Module |
|---|---------------|
| Executive Public Management | PUB601 |
| Public Policy and Service delivery | PUB602 |
| Public Financial Management | PUB603 |
| Organisational Analysis and Intergovernmental Relations | PUB604 |
| Public Human Resource Management | PUB605 |
| Research Methodology in Public Management | PUB606 |
| Short dissertation | PUB691 |

Prerequisites

See subject prerequisites for specific modules mentioned above. A final mark of 55% in REK308 is required. Students from other institutions must seek specific permission from the Programme Director: Training of Accountants.

Curriculum

The degree comprises a choice between two options. Students planning to enrol for B.Acc. (Hons.) in the future (see regulation F29.8 Code 6580) with the objective to pursue a career in chartered accountancy, should choose option A, while other students may choose option B.

OPTION A: The following **four** year modules are **compulsory**

| Module description | Module | |
|-----------------------------------|------------|------------|
| | Semester 1 | Semester 2 |
| Accounting | REK608 | REK608 |
| Auditing | AUD608 | AUD608 |
| Management Accounting and Finance | MAF608 | MAF608 |
| Taxation | BEL608 | BEL608 |

OPTION B: Choose any three year modules (or equivalent) from the following:

| | Semester 1 | Semester 2 |
|-----------------------------------|------------|------------|
| Accounting | REK608 | REK608 |
| Auditing | AUD608 | AUD608 |
| Management Accounting and Finance | MAF608 | MAF608 |
| Taxation | BEL608 | BEL608 |
| | or | |

| | |
|--|---|
| | A year module (or two honours semester modules) in Business Management, Computer Information Systems or Economics, as approved by the Programme Director Training of Accountants. Use the appropriate module codes. |
|--|---|

Plus

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|---|--------|
| A short dissertation with a subject relevant to Accounting, with the approval of the Chairperson, Centre of Accounting. | REK691 |
|---|--------|

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| REG.F29.8 | ACCOUNTING (B.Acc. Hons.) Study code 6580 |
|------------------|--|

Prerequisites

- B.Acc. degree or (equivalent as approved by the Programme Director: Training of Accountants), with the understanding that a combined average of 58% must be obtained in FIN308, ODT308, BLS308 and BRF308. (The mark for FIN308 should be at least 55%).
- B.Com.Hons. in Accounting (see regulation F29.7 Study code 6506) if option A has been selected with a combined average mark of 58% in REK608, MAF608, BEL608 and AUD608. (The mark for REK608 should be at least 55%).

Curriculum

The degree comprises **four** year modules (or equivalent).

| Module description | Module | |
|--------------------------------|------------|------------|
| | Semester 1 | Semester 2 |
| Advanced Financial Accounting | FIN608 | FIN608 |
| Advanced Management Accounting | BRF608 | BRF608 |
| Advanced Taxation | BLS608 | BLS608 |
| Advanced Auditing | ODT608 | ODT608 |

Please note:

Students who repeat the B. Acc. Honours to qualify for admittance to the qualifying examination have to enroll for "609" codes in place of "608" codes. Students may only register for "609" codes once and it may not be repeated the following year.

Information: *Admission to the qualifying examination of the SA Institute of Chartered Accountants.*

Please refer to study guide for detail information.

Students should obtain a year mark of at least a combined average of 40% in all four modules mentioned above. Students who do not qualify to write the November examination for B.Acc. Honours may immediately change to B.Com. Honours in Accounting and write the examination in B.Com. Honours in Accounting during the November examination.

**F29.10 MANAGEMENT ACCOUNTING
(B.Com.Hons.)
Study code 6518**

Prerequisites:

A relevant B degree with Accounting at NQF level 6 (old) passed with at least 55% at a third year level together with permission from the Programme Director Training of Accountants.

Curriculum:

The honours degree is aligned with the syllabus of the Chartered Institute of Management Accountants (CIMA) and aimed at the Advanced Diploma in Management Accounting of CIMA. The degree consists of the under mentioned six one year modules plus a dissertation in Management Accounting or financial management:

| Module description | Module | |
|---|------------|------------|
| | Semester 1 | Semester 2 |
| Financial Accounting and Tax Principles* | FAT605* | FAT605* |
| Financial Analysis | FNA605 | FNA605 |
| Management Accounting and Performance Evaluation | MAP605 | MAP605 |
| Management Accounting and Decision Management | MAD605 | MAD605 |
| Integrated Management | IMA605 | IMA605 |
| Organisational Management and Information Systems | OMA605 | OMA605 |
| Plus | | |
| Dissertation | | REK692 |

Study material, as prescribed by CIMA, is used according to strict guidelines of CIMA. Classes are presented only in English.. Students are assessed within the assessment framework of the university while CIMA staff will act as external assessors. After completion of the B Com Honours in Management Accounting students only have to successfully pass the “Professional Strategic Level” of CIMA with the relevant practical experience in order to become a full member of CIMA.

- * Exemption will be granted if a student passed REK308 or FIN308 and BEL308 or BLS208 or BEL208.

F29.9 TAXATION
(B.Com. Hons.)
Study code 6521

Prerequisites

See subject prerequisites for specific modules mentioned on page 7. Students from other institutions should obtain specific permission from the Programme Director: Training of Accountants.

Curriculum:

The degree comprises the following six year modules plus a mini-script in Taxation:

| Module description | Module | |
|---|-------------------|-------------------|
| | Semester 1 | Semester 2 |
| Taxation | BEL608 | BEL608 |
| Capital gains tax | TXA608 | TXA608 |
| Advanced corporate tax | TXA601 | TXA601 |
| Estate planning in perspective | TXA603 | TXA603 |
| Salary structuring in perspective | TXA607 | TXA607 |
| Tax administration, what are my rights? | TXA609 | TXA609 |

Plus

| | |
|-------------|--------|
| Mini-script | REK693 |
|-------------|--------|

REG.F30 CURRICULA: THEME-BASED HONOURS DEGREES

Information

A theme-based honours degrees can be obtained in the field of Marketing.

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

Curriculum

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

F30.3 B.Com.Hons.: Marketing Study code 6504

| Module description | Module codes | |
|-------------------------------------|--------------|------------|
| | Semester 1 | Semester 2 |
| Script (compulsory) | OBS 692 | OBS 692 |
| Strategic Marketing Management | | OBS621 |
| Consumer Behaviour | OBS 613 | |
| Integrated Marketing Communication* | BKO713 | BKO713 |
| Service Management | OBS 614 | |
| Internet Commerce | | OBS624 |
| International Marketing | | OBS625 |

*Students who register for BKO713 without undergraduate foundation in Marketing Communication should contact the department of Communications to make the necessary arrangements.

B.Com. Honours in Agricultural Economics
B.Com. Honours in Computer Information Systems
B.Com. Honours in Mathematics
B.Com. Honours in Statistics

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.

MAGISTER DEGREES

A magister 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 magister 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 magister 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 degrees are offered in this Faculty:

| Degree | Min. years of study | Abbreviation | Degree-code |
|--|----------------------------|---------------------|--------------------|
| Magister Commercii | 1 | M.Com. | 6700 |
| Magister Administrationis | 1 | M.Admin. | 6711 |
| Magister in Public Administration* | 2 | M.P.A. | 6722 |
| Magister in Personnel Leadership* | 1 | M.P.L. | 6730 |
| Magister Computationis | 1 | M.Compt. | 6740 |
| Magister Economiae* | 1 | M.Econ. | 6750 |
| Magister in Public Management | 1 | M.Pub. | 6771 |
| Magister in Accounting | 1 | M.Rek. | 6780 |
| Magister in Business Administration | 2 | M.B.A. | 6781 |
| Magister in Development Studies | 2 | M.D.S. | 6782 |
| Magister Commercii: Economics | 1 | M.Com. | 6794 |
| Magister Commercii: Economic Policy Analysis | 1 | M.Com. | 6795 |
| Magister Commercii: Applied Econometrics | 1 | M.Com. | 6796 |

| | | | |
|---|---|--------|------|
| Magister Commercii: Financial Economics and Investment Management | 1 | M.Com. | 6797 |
| Magister Commercii: Financial Economics and Banking | 1 | M.Com. | 6798 |

* 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 magister degrees such as M.P.A. or M.B.A. degrees, only the magister 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 magister degree. (General regulation A80).

Except for degrees such as MPA or MBA, a magister 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 magister degree in an appropriate discipline, although certain additional modules or self study modules might possibly have to be completed.

A magister degree can be obtained in two ways:

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

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

REGULATIONS

Unless otherwise stated the general regulations regarding magister degrees apply in this Faculty.

ADMISSION

Permission to register for a magister 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 magister 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.

All candidates registered according to the dissertation option should, in collaboration with the study leader(s), prepare at least one article for publication in an approved research journal before the dissertation is submitted for examining.

REG.F31 CURRICULA: MAGISTER DEGREES

The following is a list of specialised fields in which magister degrees can be obtained.

F31.1 SUBJECTS IN OTHER FACULTIES **Study code 6700**

For magister 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.

F31.2**INDUSTRIAL PSYCHOLOGY**
Study code 6700

Information

Admission to magister 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. A letter of application as well as an academic record should be send of faxed to the Departmental Chairperson of Industrial Psychology.

Admission and registration is also subject to the submission of an approved research proposal.

BSK700 A magister dissertation furnishing proof that the candidate is capable of producing scientific research.

F31.3**ECONOMICS**
Study code 6794

Information about the following degrees:

- Magister degree in Economics
- Magister degree in the speciality field Applied Econometrics
- Magister degree in the speciality field Financial Economics and Investment Management
- Magister degree in the speciality field Economic Policy Analysis
- Magister degree in the speciality field Financial Economics and Banking

Admission to magister degree study is subject to approval by the chairperson of the department. To be admitted, a student should have obtained an average of at least 65% in his/her honours degree. In addition, a student wishing to be admitted to complete the dissertation option (ECO700), should also have obtained at least 65% in his/her

honours essay or publishable related article (or equivalent). 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 (STK114 and STK124) or Mathematics (WTW114 and WTW124) are prerequisites for all options below.

Furthermore, students wishing to enrol for any of the magister degrees should have completed all the compulsory modules (or their equivalent) of the corresponding honours degree.

If a student completed an honours degree in one field of specialisation presented in the department, but he/she wishes to complete a magister degree in another field that is also presented in the department, he/she may only do so with permission of the chairperson of the department. In addition, prior to enrolment the student must first complete all the compulsory modules (or equivalents) of the honours degree corresponding to the magister degree for which he/she wishes to enrol.

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 magister degree in Economics, Applied Econometrics, Financial Economics and Investment Management, Economic Policy Analysis or Money and Banking can, subject to the approval of the chairperson of the department, be obtained by following either option (i) or (ii) below.

Options:

- i) ECO700 A dissertation on an approved topic based which must

be the result of original research.

or

- ii) Four modules (16 credits each) plus an extended essay or related publishable articles (64 credits) on an approved subject falling within the field of specialisation of the degree

The choice of modules must be approved by the chairperson of the department and must be compiled in accordance with the tables of the relevant degrees set out below. All modules 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 completed 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.

Specialised field: Economics
Study code 6794

| Module description | Module codes | |
|---|-----------------------------------|------------|
| | Semester 1 | Semester 2 |
| Macro-economics II | ECO711 | |
| Applied economics and competition policy | | ECO721 |
| | One of the following: | |
| Extended essay in economics | ECO791 (runs over both semesters) | |
| Publishable related articles in economics | ECO781 (runs over both semesters) | |
| | One of the following | |
| International monetary relations | ECO712 | |
| Health economics | ECO713 | |
| Labour economics | ECO714 | |
| Public economics II (Public finance) | ECO715 | |
| Advanced | ECO716 | |

| | | |
|--|--------|-----------------------------|
| econometrics | | |
| Capita Selecta | ECO717 | |
| | | One of the following |
| Advanced time series analysis | | ECO722 |
| Cross section- and panel data analysis | | ECO723 |

Specialised field: Applied Econometrics
Study code 6796

| Module description | Module codes | |
|--|-----------------------------------|-----------------------------|
| | Semester 1 | Semester 2 |
| Macroeconomics II | ECO711 | |
| Applied microeconomics and competition policy | | ECO721 |
| | One of the following: | |
| Extended essay in applied econometrics | ECO792 (runs over both semesters) | |
| Publishable related articles in applied econometrics | ECO782 (runs over both semesters) | |
| | One of the following | |
| International monetary relations | ECO712 | |
| Health economics | ECO713 | |
| Labour economics | ECO714 | |
| Public economics II (Public finance) | ECO715 | |
| Advanced econometrics | ECO716 | |
| Capita Selecta | ECO717 | |
| | | One of the following |
| Advanced time series econometrics | | ECO722 |
| Cross section and | | ECO723 |

| | | |
|----------------------------|--|--|
| panel data econometrics | | |
|----------------------------|--|--|

**Specialised field: Financial Economics and Investment
Management
Study code 6797**

| Module description | Module codes | |
|---|-----------------------------------|-------------------|
| | Semester 1 | Semester 2 |
| Macroeconomics II | ECO711 | |
| Readings in investment management | ECO718 | |
| Advanced time series econometrics | | ECO722 |
| Derivative instruments | | ECO724 |
| | One of the following: | |
| Extended essay in financial economics and investment management | ECO793 (runs over both semesters) | |
| Publishable related articles in financial economics and investment management | ECO783 (runs over both semesters) | |

Specialised field: Economic Policy Analysis
Study code 6795

| Module description | Module codes | |
|--|-----------------------------------|-----------------------------|
| | Semester 1 | Semester 2 |
| Macroeconomics II | ECO711 | |
| Applied microeconomics and competition policy | | ECO722 |
| | One of the following: | |
| Extended essay in economic policy analysis | ECO794 (runs over both semesters) | |
| Publishable related articles in economic policy analysis | ECO784 (runs over both semesters) | |
| | One of the following | |
| International monetary relations | ECO712 | |
| Health economics | ECO713 | |
| Labour economics | ECO714 | |
| Public economics II (Public finance) | ECO715 | |
| Capita Selecta | ECO717 | |
| | | One of the following |
| Advanced time series econometrics | | ECO722 |
| Cross section and panel data econometrics | | ECO723 |

Specialised field: Financial Economics and Banking
Study code 6798

| Module description | Module codes | |
|---|-----------------------------------|------------------------------|
| | Semester 1 | Semester 2 |
| Macroeconomics II | ECO711 | |
| International monetary relations | ECO712 | |
| Advanced time series econometrics | | ECO722 |
| | One of the following: | |
| Extended essay in financial economics | ECO795 (runs over both semesters) | |
| Publishable related articles in financial economics | ECO785 (runs over both semesters) | |
| | | One of the following: |
| Derivative instruments | | ECO724 |
| International finance | | ECO725 |

REG.F31.4 BUSINESS MANAGEMENT
Study code 6700

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 magister degree in Business Management a candidate the following condition must be met:

| | |
|--------|--|
| OBS700 | A dissertation or at least three publishable articles on an approved topic based on original research in a study field of Business Management. |
|--------|--|

REG 31.5 ACCOUNTING
M.Com.
Study code 6770

| | |
|--------|---|
| REK791 | A dissertation or at least three publishable articles based on original research. |
|--------|---|

REG 31.6 ACCOUNTING
M.Acc./M.Compt.
Study code 6740

| | |
|--------|---|
| REK700 | A dissertation or at least three publishable articles based on original research. |
|--------|---|

F 31.7 PUBLIC MANAGEMENT
(Public Administration)
M.Pub./M.Admin.
Study code 6771

General information

Admission to the study is subject to the approval of the departmental chairperson. To be admitted to the degree a student had to obtain at least an average of 65% for his/her honours degree. A further prerequisite is that an average of 65% should be obtained for the honours dissertation. Prospective students must apply in writing for admission to the degree prior to registration. Application forms are available at the departmental chairperson, Department Public Management.

| | |
|--------|---|
| PUB700 | A dissertation or at least three publishable articles based on original research in a study field of Public Management. |
|--------|---|

REG 31.8 MAGISTER IN PUBLIC ADMINISTRATION
M.P.A
Study code 6722

The magister 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 qualification in Public Management, but who have gained relevant career experience in the public sector or related areas and who want to strengthen their management abilities.

Admission

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

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

Study period

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

Comprehensive Dissertation

The subject for the comprehensive dissertation must be chosen in conjunction with the Departemental Chairperson and submitted on or before the appointed dates for submission as stated in the University's Yearbook for magister 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 five semester modules plus a comprehensive dissertation on a subject in the field of Public Administration or Public

Management. All five modules are compulsory. To be able to continue with the dissertation in the second year of study, the student must gain a mark of 65% for the Research Methodology in Public Management Module.

MODULES AND CODES

The programme will consist of the following core modules in the first year:

| Module description | Semester 1 | Semester 2 |
|--|------------|------------|
| Public Policy Management and Service Delivery | MPA722 | |
| Public Financial Management | MPA723 | |
| Organisational Analysis and Inter-government Relations | | MPA724 |
| Public Human Resource Management | | MPA725 |
| Research Methodology in Public Management | | MPA732 |

In the second year of study students should do an comprehensive dissertation. However, to be able to continue with the extended dissertation in the second year of study, the student must gain a mark of 65% for the Research Methodology in Public Management Module presented in the first year.

| | |
|--------|----------------------------|
| MPA791 | Comprehensive dissertation |
|--------|----------------------------|

MAGISTER IN COMPUTER INFORMATION SYSTEMS

Study code 6700

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

The following doctorates are granted in this Faculty.

| Degree | Min. period of study | Abbreviation | Degree code |
|---------------------------------|----------------------|--------------|-------------|
| Doctor Administrationis | | D.Admin. | 6910 |
| Doctor in Public Management | | D.Pub. | 6970 |
| Doctor Commercii | | D.Com. | 6900 |
| Doctor Computationis | | D.Compt. | 6940 |
| Doctor Accounting | | D.Acc.. | 6980 |
| Doctor Auditing | | D.Com. | 6900 |
| Doctor Taxation | | D.Com | 6900 |
| Doctor Management Accounting | | D.Com. | 6900 |
| Doctor Economiae* | | D.Econ. | 6950 |
| Doctor in Personnel Leadership* | | D.P.L. | 6930 |
| Philosophiae Doctor | 2 years | Ph.D. | 6960 |

* 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.

All candidates registered according to the dissertation option should, in collaboration with the study promoter(s), prepare at least one article for publication in an approved research journal before the thesis is submitted for examining.

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

REG.F32 PHILOSOPHIAE DOCTOR
Ph.D.
STUDY CODE 6960

A Ph.D. is the degree intended for persons who would like to pursue further studies after completing a magister 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 or at least 5 publishable articles 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.

| Degree: | Abbreviation | Study code |
|---------------------------------|---------------------|-------------------|
| Doctor Administrationis | Ph.D. | 6910 |
| Doctor in Public Management | Ph.D. | 6970 |
| Doctor Commercii | Ph.D. | 6900 |
| Doctor Computationis | Ph.D. | 6940 |
| Doctor in Accounting | Ph.D. | 6980 |
| Doctor in Taxation | Ph.D. | 6980 |
| Doctor in Auditing | Ph.D. | 6980 |
| Doctor in Management Accounting | Ph.D. | 6980 |
| Doctor Economiae | Ph.D. | 6950 |
| Doctor In Personnel Leadership | Ph.D. | 6930 |

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 | Abbrevia- tion | Study code |
|--|--------------------------------|---------------------------|-----------------------|
| Advanced Diploma in Public Administration | 2 years | Adv.Dipl.P.A | 6230 |
| Post Graduate Diploma in Tax Strategy and Management | 1 year | | 6260 |

Regulations

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

**REG.F33 ADVANCED DIPLOMA
 IN PUBLIC ADMINISTRATION
 STUDY CODE 6230**

Unless otherwise specified, the General Regulations regarding the advanced and higher diplomas are applicable in this Faculty

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 Departmental Chairperson: Public Sector Management deems to be sufficient. Application forms are available from the Departmental Chairperson. (Refer also to the Magister degree in Public Administration described above).

Curriculum

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

Modules and codes (Please refer to MPA syllabi)

Compulsory

The programme will consist of the following core modules in the first year:

| Module description | Modules |
|--|----------------|
| Public Policy and Service Delivery | MPA522 |
| Public Financial Management | MPA523 |
| Organisational Analysis and Inter-governmental Relations | MPA524 |
| Public Human Resource Management | MPA525 |
| Research Methodology in Public Management | MPA532 |
| Plus three modules chosen from the following | |
| Executive Public Management | MPA521 |
| Public Policy and Service Delivery | MPA522 |
| Economics for Public Sector Managers | MPA526 |
| Public Management Law | MPA527 |
| Development Sociology | MPA528 |
| Quantitative Analysis | MPA529 |
| Local Governance | MPA530 |
| Public Information Management and Technology | MPA531 |
| Political Environmental Analysis | MPA533 |

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|---|
| REG.F33A POSTGRADUATE DIPLOMA IN TAX STRATEGY AND MANAGEMENT Study code 6260 |
|---|

Information

South African Tax Legislation has undergone fundamental changes over the past decade. This qualification will bring all parties involved in the field of taxation up to date with the latest developments. Tax consultants will be empowered to optimally position themselves and their clients from a strategic tax perspective - now, and in the future.

Diploma with distinction

This diploma is obtained with distinction if the following requirements are met:

- All modules are offered and passed within a two (2) year period.
- An average mark of at least 75% is obtained in all 10 modules.
- No module failed

Admission

Any B.Com./B.Acc. degree or equivalent qualification that included taxation as a major subject

or

Relevant work experience in the taxation field (supported by a portfolio) that can be recognized in terms of prior learning as equivalent to the first criteria. All submissions are subject to a selection process.

Curriculum

The minimum duration of the qualification is 12 months and it consists of 124 credits on NQF level 7.

The following compulsory **modules** are included

| Module description | Module code |
|--|--------------------|
| Advanced corporate tax made easy | TXA 601 |
| Basic corporate tax | TXA 602 |
| Estate planning in perspective | TXA 603 |
| Farming for tax pleasure | TXA 604 |
| Calculating individual tax | TXA 605 |
| Investments and their tax implications | TXA 606 |
| Salary structuring in tax perspective | TXA 607 |
| Tackling capital gains tax | TXA 608 |
| Tax admin! What are my rights? | TXA 609 |
| Value added tax (VAT) – the essentials | TXA 610 |

All modules could also be attended as short learning programmes. Recognition of prior learning (RPL) would then be used for students that wish to register for the full qualification at a later stage.