

Please take note that information about degrees in this yearbook is only applicable to **first time first year students** who register in **2012** for the **first time** for the degrees in this yearbook.

In 2012 only the first year modules of the degrees noted in this yearbook will be available for registration.

In 2012 **all other students** will register according to the yearbook of the year in which they **started their studies**. These yearbooks are also available on our web page.

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UNIVERSITY OF THE FREE STATE

CALENDAR

FACULTY OF ECONOMIC AND
MANAGEMENT SCIENCES

2012

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GENERAL ORIENTATION

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), and postgraduate study (honours, magister 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:

General regulations of the University, which are applicable to all Faculties, 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 modules).
- Student registration; module modifications; simultaneous registration; module compilation; duration of study; preconditions; acknowledgement of modules passed at other institutions; etc.
- Semester- and year marks; requirements for passing; degrees with distinction; re-admission and exclusion of a student; re-assessments; special examinations; arrangements for examination venues; incorrect reading of examination timetable; marks and final results; etc.

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

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

FIRST BACHELOR'S DEGREES, DIPLOMAS AND CERTIFICATES

INFORMATION

The first Baccalaureus 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:

- Private Sector Management
- Public Sector Management
- 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).

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

DEGREES IN THE THREE TRAINING PROGRAMMES

Private Sector Management

	Minimum period	Study code	Programme code	Total credits
B.Com.	3 years	63001	M6010	428
B.Com. (Economics)	3 years	63021	M6010	444
B.Com. (Entrepreneurship)	3 years	63821	M6010	380
B.Com. (Human Resource Management)	3 years	63041	M6010	408
B.Com. (Investment Management and Banking)	3 years	63031	M6010	460
B.Com. (Law)	3 years	63091	M6010	484
B.Com. (Marketing)	3 years	63051	M6010	380
B.Com. 4-year curriculum	4 years	63381	M6010	528

Public Sector Management

B. Admin.	3 years	63101	M6020	376
B.Admin. 4-year curriculum	4 years	63561	M6020	496

Training of Accountants

B.Acc.	3 years	63191	M6030	532
B.Com. (Accounting)	3 years	63211	M6030	464

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:

Degree	Grade 12 qualifications
B.Com	AP = 30 Mathematics = Achievement level 4 (50%)*
B.Com. (Economics)	
B.Com. (Investment Management and Banking)	
B.Com (Human Resource Management)	
B. Com (Entrepreneurship)	
B.Com. (Marketing)	
B.Com. (Law)	AP = 34 Mathematics = Achievement level 4 (50%)
B.Com. 4 year curriculum	AP = 25 – 29 Mathematics = Achievement level 3 (40%)
B.Admin.	AP = 30 Mathematics = Achievement level 4 (50%)
B.Admin. 4 year curriculum	AP = 25 – 29 Mathematics = Achievement level 3 (40%)
B.Acc.	AP = 34 Mathematics = Achievement level 5 (60%) Accounting = Achievement level 5 (60%)
B.Com. (Accounting)	AP = 30 Mathematics = Achievement level 4 (50%)*

CREDIT VALUES AND MODULE NAMES OF MODULES

Department of Economics

New code	Credits	Name of module
EECF61306	12	Economic systems and basic microeconomics
EECF62306	12	Introduction to macroeconomics
EECS71407	16	Microeconomics
EECS72407	16	Macroeconomics
EECT71407	16	International economics
EECT72407	16	South African economics policy issues
EECM71407	16	Introductory mathematical economics
EECM72407	16	Statistics for economics
EFEF62306	12	Personal finance
EFES71407	16	Money and interest rates
EFES72407	16	Financial markets, instruments and institutions
EFET71407	16	Investment management
EFET72407	16	Bank management and financial services

Department of Business Management

New code	Credits	Name of module
EBUS51305	12	Business functions
EBUS62406	16	General Management
EBUS61406	16	Fundamental business activities
EBUS66406	16	Personal selling
EBUS64406	16	Innovation management
EBUS63406	16	Brand management
EBUS71407	16	Internet marketing
EBUS79407	16	Strategic marketing
EBUS73407	16	Relationship marketing
EBUS77407	16	Small business management
EBUS74407	16	Entrepreneurship
EBUS75407	16	Strategic management
EBUS76407	16	Financial management

Department of Industrial Psychology

New code	Credits	Name of module
EHRM51305	12	Introduction to human resources management
EIOP52305	12	Introduction to individual differences
ECAP61406	16	Career psychology
ETRG71407	16	Training management
ELRM62406	16	Labour relations management
EPFM72407	16	Performance management
EORG71407	16	Organisational psychology
EARH71407	16	Applied research for HRM and IOP
EORD72407	16	Organisation development
EQTH72407	16	Quantitative techniques for human resources management

Centre for Accounting

New code	Credits	Name of module
EACC61406	16	Accounting
EACC62406	16	Accounting
EACC60806	16	Accounting
EACC70806	16	Accounting
EMAC62406	16	Management accounting
EFAC61406	16	Financial accounting
EFAC62406	16	Financial accounting
EFAC70807	16	Financial accounting
EFIN70907	16	Financial accounting
EMAC71407	16	Management accounting
EMNF72407	16	Managerial finance
EBRF70907	16	Management accounting and finance
EAUD61406	16	Internal audit and control
EAUD71407	16	Internal audit and control
EAUD72407	16	Internal audit and control
EODT52405	16	External auditing
EODT62406	16	External auditing
EODT70907	16	External auditing
EBEL61406	16	Fundamental tax
EBEL70807	16	Fundamental tax
ETXA60806	16	Taxation
EBLS70907	16	Taxation
EEBS62406	16	Business ethics
ERKT61406	16	Computer applications and control

Department of Public Management

New code	Credits	Name of module
EPAM51405	16	Public administration & management theories
EPAM62406	16	Public administration & management in Action
ECPM51405	16	Calculations for public sector management
EPAM61406	16	Micro- and macro- organisational analysis
EMMA62406	16	Municipal management and administration
EMMA61406	16	The study of municipal management and administration
EMMA71407	16	Contemporary issues in local government
EPAM71407	16	Public financial management
EMMA72407	16	Municipal finances
EPAM72407	16	Public policy administration and management
EPAL71407	16	Public administration & management law
EPAH62406	16	HRM in the public sector
ESCM62406	16	Supply chain management
EMEP62406	16	Monitoring and evaluation in the public sector

MODULES THAT CHANGE IN 2012

Department of Economics

New code	Old code
EECF61306	EKN114
EECF62306	EKN124
EECS71407	EKN214
EECS72407	EKN224
EECT71407	EKN314
EECT72407	EKN324
EECM71407	No old code
EECM72407	EKT324
EFEF62306	No old code
EFES71407	FEC214
EFES72407	FEC224
EFET71407	FEC314
EFET72407	FEC324

Department of Business Management

New code	Old code
EBUS51305	No old code
EBUS62406	OBS134
EBUS61406	No old code
EBUS66406	No old code
EBUS64406	No old code
EBUS63406	No old code
EBUS71407	IBM314
EBUS79407	OBS324
EBUS73407	No old code
EBUS77407	No old code
EBUS74407	No old code
EBUS75407	OBS314
EBUS76407	OBS364

Department of Industrial Psychology

New code	Old code
EHRM51305	HUM114
EIOP52305	ORG124
ECAP61406	OCP224
ETRG71407	TRG314
ELRM62406	ELR214
EPFM72407	No old code
EORG71407	No old code
EARH71407	RSM324
EORD72407	No old code
EQTH72407	No old code

Centre for Accounting

New code	Old code
EACC61406	REK114
EACC62406	REK124
EACC60806	REK208, REK204, FIN114 FIN124
EACC70806	REK308, FIN208
EMAC62406	MAC224, BRF224, BRF214
EFAC61406	FIN114
EFAC62406	FIN124
EFAC70807	FIN208
EFIN70907	FIN308
EMAC71407	MAC314, BRF314
EMNF72407	MNF324
EBRF70907	BRF308
EAUD61406	No old code
EAUD71407	No old code
EAUD72407	No old code
EODT52405	ODT214
EODT62406	ODT224
EODT70907	ODT308
EBEL61406	BEL208
EBEL70807	BEL308
ETXA60806	BLS208
EBLS70907	BLS308
EEBS62406	EBS224
ERKT61406	RKT214

Department of Public Management

New code	Old code
EPAM51405	No old code
EPAM62406	OBB124
ECPM51405	No old code
EPAM61406	OBB314
EMMA62406	MPB214
EMMA61406	MPB224
EMMA71407	MPB314
EPAM71407	OBB214
EMMA72407	MPB324
EPAM72407	OBB224
EPAL71407	No old code
EPAH62406	OBB324

ESCM62406	No old code
EMEP62406	No old code

REGULATION REGARDING ADMISSION TO MODULES IN A FOLLOWING STUDY YEAR

In order to proceed to a following study year in a programme, students should comply with the following requirements:

The maximum credits for which students may register for per study year, is the prescribed credits for that particular year plus a maximum of 32 credits where modules have to be repeated.

ADDITIONAL ENTRY REQUIREMENTS FOR SPECIFIC MODULES

Department of Economics

To register for:	Prerequisites for module in the left column:
EECS71407	EECF61306
EECS72407	EECF62306
EECT72407	EECS72407
EFES71407, EFES72407, EFET71407 and EFET72407	EECF62306
EECM71407 and EECM72407	EBCS51405, EBCS52405, EECF61306 and EECF62306

Department of Business Management

To register for:	Prerequisites for module in the left column:
EBUS75407	EBUS62406
EBUS79407	EBUS63406 and EBUS66406

Industrial Psychology

To register for:	Prerequisites for module in the left column:
ECAP61406, ELRM61406, ETRG71407 EPM72407	EHRM51305 and EIOP52305
EORG71407 EARH71407 EORD72407 EQTH72407	Any two of ECAP61406, ELRM61406, ETRG71407 and EPM72407
EARH71407 EQTH72407	EBCS51405 and EBCS52405

Students who envisage post graduate studies in Industrial Psychology should pass the following undergraduate modules: EHRM51305, EIOP52305, ECAP61406, ELRM61406, ETRG71407, EPM72407, EORG71407, EARH71407, EORD72407, and EQTH72407).

Before submitting applications for post graduate studies in Industrial Psychology, students should establish that they do qualify. Additional requirements exist for studies on Masters Level.

Centre for Accounting

To register for:	Prerequisites for module in the left column:
EFAC61406	Grade 12 Accounting at least 60%
EFAC62406	EFAC61406 or EACC61406 at least 60%
EFAC70807	EFAC61406 or EACC61406 (60%) and EFAC62406 (FIN114 or ACC114(60% and FIN124)
EFIN70907	EFAC70807 or EACC70806 (FIN208 or REK308)
EMAC71407	EMAC62406 or EFAC61406 or EFAC62406 (BRF214, BRF224, FIN114 or FIN224)
EBRF70907	EMAC71407 and EMNF72407 (MAC314 and MNF324)
EODT52405 and EODT62406:	EFAC61406 or EFAC62406 or REK614 or REK624
EODT70907	EODT52405 or EODT62406 or EAUD71407 or EAUD72407 (ODT214 or ODT224)

ERKT61406	EACC61406 or EACC62406, EFAC61406 or EFAC62406 (REK114 or REK224, FIN114 or FIN224)
EBLS70907	ETXA60806 or EBEL70807 (BLS208 or BEL308)
EACC60806	EACC61406 or EACC62406 (REK114 or REK124)
EACC70806:	EACC60806, EFAC61406 and EFAC62406, (REK208 or REK204, FIN114 and FIN124)
EMAC71407	EMAC62406 or EFAC61406 or EFAC62406 (BRF214, BRF224, FIN114 or FIN224)
EAUD71407 and EAUD72407	AUD624 (ODT214)
ERKT61406	EACC61406 or EACC62406, EFAC61406 or EFAC62406 (REK114 or REK224, FIN114 or FIN224)
EBEL70807	EBEL61406 (BEL208)

Students who change to B.Acc. in THIRD STUDY YEAR should register for EBUS75407.

CODE-/MODULE CHANGES: EQUIVALENT MODULES

TRANSITION REGULATIONS: ALL PROGRAMMES

- New first year students, who register for the first time in 2012, should register according to the curriculums in this yearbook.
- Current students, who registered for the first time in 2011 and before that, should follow the curriculum in the yearbook of the year that they registered for the first time for that specific degree and use the new module codes where applicable.
- If students want to be credited for modules already obtained, the following will be applicable to current students who, in 2012, change to another degree in this faculty:
 - Students should follow the curriculum of the degree that they change to that appeared in the yearbook of the year that they registered for that specific degree the first time.
 - Students should register for the new module codes where applicable.

For the maximum period in which students may qualify for the 2011 and previous curriculums, refer to General Regulations A8 and A19.

UNDERGRADUATE PROGRAMME IN PRIVATE SECTOR MANAGEMENT

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 universities of technology, 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. B.Com. offers a broader option to students who would like a solid general management background, but who prefer not to specialise too soon.
- Special interests can be accommodated as there is a wide range of specialities from which to choose within the B.Com. degree, as indicated in the list below.

B.Com.

B.Com. (Economics)

B.Com. (Entrepreneurship)

B.Com. (Human Resource Management)

B.Com. (Investment Management and Banking)

B.Com. (Law)

B.Com. (Marketing)

B.Com. 4 year curriculum

- 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 distinctive aspects of each degree are clearly set out, so that the prospective students can make a well informed choice before deciding on a particular field of study.

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR		
	Sem 1	Sem 2	Sem 2
Business functions	EBUS51305		
General management			
Fundamental business activities			
Innovation management			EBUS64406
Entrepreneurship			
OR			
Strategic management			
Small business management			EBUS77407
Economics systems and basic micro-economics	EECF61306		
Introduction to macro-economics		EECF62306	
Micro economics			
Macro economics			
International economics			
South African economic policy issues			EECT72407
Accounting	EACC61406	EACC62406	
Managerial accounting			
Intro to human resource management	EHRM51305		
Intro to individual differences		EIOP52305	
Career psychology			
Labour relations management			
Business calculations	EBCS51405	EBCS52405	
Skills development	ESSD50105	ESSD50105	
			ESSD70207
Graduate Assessment project	EGAP50105	EGAP50105	
			EGAP70207
Personal finance			EFEF62306
Accounting			EACC70806
OR			
Organisational development			
Organisational psychology			
OR			
Statistics for economics			
introduction to mathematical economics			EECM72407

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	Sem 2
Economic systems and basic micro-economics	EECF61306	
Introduction to macro-economics		EECF62306
Micro-economics		
Macro-economics		
International economics		
South African economic policy issues		
Statistics for economics		
Introduction to mathematical economics		
Money and interest rates		
Financial markets, instruments and institutions		
Investment management		
Risk management and financial services		
Business functions	EBUS51305	
General management		EBUS62406
Management finance		
Financial accounting	EFAC61406	
Financial accounting		EFAC62406
Financial accounting		
Introduction to human resource management	EHRM51305	
Introduction to individual differences		IOP523
Financial planning law		
Business ethics		
Managerial accounting		
Tax		
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	Sem 2
Business functions	EBUS51305	
General management		EBUS62406
Fundamental business activities	EBUS61406	
Personal selling		
Innovation management		
Brand management		
E-Marketing		
Strategic marketing		
Relationship marketing		
Integrated marketing communication		
Economics systems and basic micro-economics		
Introduction to macro economics		
Accounting		
Introduction to human resource management	EHRM51305	
Intro to individual differences		EIOP52305
Labour relations management		
Marketing communication	BKO134	
Micro-economics		
Macro-economics		
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		

	FIRST STUDY YEAR	
	Sem 1	Sem 2
COMPULSORY MODULES (CORE)		
Economic systems and basic micro-economics	EECF61306	
Introduction to macro-economics		EECF62306
Micro-economics		
Macro-economics		
International economics		
South African economic policy issues		
Statistics for economics		
Introduction to mathematical economics		
Money and interest rates		
Financial markets, instruments and institutions		
Investment management		
Risk management and financial services		
Business functions	EBUS51305	
General management		EBUS62406
Fundamental business activities		
Small business management		
Strategic management		
Managerial finance		
Accounting	EACC61406	
Accounting		EACC62406
Accounting		
Introduction to human resource management	EHRM51305	
Introduction to individual differences		EIOP52305
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	Sem 2
Business functions	EBUS51305	
General management		EBUS62406
Fundamental business activities	EBUS61406	
Innovation management		
Entrepreneurship		
E-Marketing		
Strategic management		
Small business management		
Economics systems and basic micro - economics	ECF613	
Introduction to macro-economics		ECF623
Accounting		
Intro to human resource management	EHRM51305	
Intro to Individual differences		EIOP52305
Career Psychology		
Labour relations management		
Micro-economics		
Macro-economics		
Organisational development		
Organisational psychology		
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	Sem 2
Introduction to human resource management	EHRM51305	
Introduction to individual differences		EIOP52305
Career psychology		
Training management		
Labour relations management		
Performance management		
Organisational psychology		
Applied research for human resource management and IOP		
Organisation development		
Quantitative techniques for human resources management		
General management		
Strategic management		
Psychology	PSY112	
Psychology		PSY124
Psychology	PSY152	
Psychology		
Psychology		
Psychology		
Psychology		
Psychology		
Psychology		
Fundamental business activities		
Economics (both semesters)	EECF61306	EECF62306
OR	OR	
Accounting (both semesters)	EACC 61406	EACC 62406
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	Sem 2
Business functions		
General management		
Economic systems and basic micro-economics	ECF613	
Introduction to macro-economics		ECF623
Accounting for the legal profession	RRK608	RRK608
Fundamental business activities		
Innovation management		
Micro-economics		
Macro-economics		
Accounting		
Entrepreneurship		
OR		
Strategic management		
Small business management		
OR		
International economics		
South African economic policy issues		
OR		
Accounting		
Introduction to legal science	ILR114	ILR124
Legal history	RGK114	
Roman Law		ROR124
Law of persons		
Family law		
Law of contracts		
Law of succession and administration		
Law of Interpretation		
Law of things		
Labour law		
Law of delicts		
Afrikaans for the profession	AFP112	AFP122
	AFP132	AFP142
OR	OF	
English for law	REN108	REN108
OR	OF	
Latin	LAT114	LAT124
OR	OF	
The language and culture of Law	RTK108	RTK108
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Law practice		
Personal finance		

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	Sem 2
Business functions		
General management		
Fundamental business activities		
Innovation management		
Entrepreneurship		
OR		
Strategic management		
Small business management		
Economics systems and basic micro-economics		
Introduction to macro economics		
Micro -economics		
Macro -economics		
International economics		
South African economic policy issues		
Accounting		
Managerial Accounting		
Introduction to human resource management	EFHR51505	
Intro to individual differences		EFIP52505
Career psychology		
Labour relations management		
Skills for lifelong learning	VBL108	VBL108
Academic literacy	ALC108	ALC108
OF	OF	
Afrikaans	AFA108	AFA108
Business calculations	FBC514	FBC524
Skills development		
Graduate assessment project		
Personal finance		
Accounting		
Organisational development		
Organisational psychology		
Statistics for economics		
Introduction to mathematical economics		

UNDERGRADUATE PROGRAMME PUBLIC SECTOR MANAGEMENT

General Information

A first qualification in Public Sector Management can be obtained in the degree B.Admin.

Baccalaureus Administrationis (B.Admin.).

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.

- Although this degree focuses on management in the public sector, it is also an excellent qualification for a career in the private sector.
- The degree is built on a solid economic and management basis. The foundation which is laid in the first year of study is strengthened in the second and third years of study.

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	sem 2
Public administration and management theories	EPAM51405	
Public administration and management in action		EPAM62406
Micro- and macro-organisational analysis		
Municipal management and administration		
Human resource management in the public sector		EPAH62406
Municipal management and administration		
Supply chain management		
Contemporary issues in local government		
Public financial management		
Municipal finances		
Public policy administrative management		
Public administration & management law		
Introduction to human resource management	EHRM51305	
Introduction to individual differences		IOP52305
Monitoring and evaluation in the public sector		EMEP62406
Political science		PTW124
Calculations for public managers	ECPM51405	
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		
CHOICE MODULES (ELECTIVES)		
Training management		
Labour relations management		
Performance management		
Political science		
Organisational psychology		
Organisational development		

	FIRST STUDY YEAR	
	Sem 1	sem 2
COMPULSORY MODULES (CORE)		
Public administration and management theories		
Public administration and management in action		
Micro- & macro-organisational analysis		
Municipal administration and management		
Human resource management in the public sector		
Municipal management and administration		
Supply chain management		
Contemporary issues in local government		
Public financial management		
Municipal finances		
Public policy administration management		
Public administration and management law		
Introduction to human resource management	EFHR51505	
Introduction to individual differences		EFIP52505
Monitoring and evaluation in the public sector		
Political science Calculations for public managers	EFCP51405	
Skills for lifelong learning	VBL108	VBL108
Academic literacy	ALC108	ALC108
OR	OR	
Afrikaans language proficiency	AFA108	AFA108
Skills development		
Graduate assessment project		
Personal finance		
CHOICE MODULES (ELECTIVES)		
Training management		
Labour relations management		
Performance management		
Political science		
Organisational psychology		
Organisational development		

PROGRAMME: TRAINING OF ACCOUNTANTS

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.) and Baccalaureus Commercii (B.Com.)(Accounting)

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 Professional Accountants (SAIPA), 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.

Qualification	Professional Body
Part 2 of the professional examination of SAICA	SAICA: CA(SA)
Part 1 of the professional examination of SAICA	
Honours Baccalaureus (Accounting) (B.Acc. (Hons.))	SAICA: AGA(SA)
Baccalaureus Accounting (B.Acc.)	SAICA :AGA (SA) SAIPA/ACCA/CIMA
Baccalaureus Commercii (Accounting)	SAICA: AGA (SA)/SAIPA/ACCA/CIMA
Baccalaureus Commercii (Management Accounting)	CIMA

SAICA:	SA Institute of Chartered Accountants (enjoys international recognition)
SAIPA:	SA Institute of Professional 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

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 SAICA. Without additional postgraduate study, a B.Acc. graduate can obtain full registration with the Institute of Professional Accountants (SAIPA) This degree also serves as partial accreditation to the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA). 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 Professional Accountant profession. Financial Accounting, Taxation and Management Accounting form the core of this degree
- The Professional profession (SAIPA) 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 can also afford association in the form of 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).
- All the above-mentioned qualifications also offer good academic career opportunities at universities or universities of technology. 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, electives are limited. The prescribed modules 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 modules which form part of the curricula. Computer literacy and Commercial Law also play an important part in rounding off these degrees.
- Changing over between degrees can be done in consultation with the Programme Director: Training of Accountants, providing that the prerequisites were met.
- Persons who have qualified with an Honours degree in one of the accounting fields, can register for a Magister degree in Accounting, Auditing, Taxation or Management Accounting, and after qualifying, can register for a Doctoral degree in any of those fields of specialisation.

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	sem 2
Financial accounting	EFAC61406	EFAC62406
Economic systems and basic micro-economics	EECF61306	
Introduction to macro-economics		EECF62306
General management		EBUS62406
Business management (Strategic management)		
Management accounting		
Managerial finance		
Managerial accounting and finance		
Auditing		EODT52405
Business ethics		
Taxation		
Introduction to human resources management	EHRM51305	
Introduction to individual differences		EIOP52305
Commercial law	HRG114	
Commercial law		
Computer applications and controls		
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105

COMPULSORY MODULES (CORE)	FIRST STUDY YEAR	
	Sem 1	sem 2
Accounting	EACC61406	EACC62406
Accounting		
Accounting		
Economic systems and basic micro-economics	EECF61306	
Introduction to macro- economics		EECF62306
Macro-economics		
General management		EBUS62406
Management accounting		
Management accounting		
Managerial finance		
Internal controls		
Internal controls		
Business ethics		
Taxation		
Taxation		
Introduction to human resource management	EHRM51305	
Introduction to individual differences		EEIOP5230505
Commercial law	HRG114	
Commercial law		
Computer applications and controls		
Business calculations	EBCS51405	EBCS52405
Skills development	ESSD50105	ESSD50105
Graduate assessment project	EGAP50105	EGAP50105
Personal finance		
Strategic management		

* Should enrol for EBUS75407 if students want to change to 3rd year of B Acc