UNIVERSITY OF THE FREE STATE



# ECONOMIC AND MANAGEMENT SCIENCES EKONOMIESE EN BESTUURSWETENSKAPPE

# UFS·UV

SILLABUSES 2015

POSTGRADUATE

Syllabuses 2015

# **POSTGRADUATE**

# **HONOURS**

#### EACC6808 - Financial Accounting (32 credits)

Student will be able to:

• Prepare external financial reports, through the application of the principles of the relevant accounting standards.

#### EAUD6808 - External Auditing (32 credits)

Student will be able to:

- Discuss and apply the requirements of applicable laws and regulations in the external auditing environment;
- Illustrate the application of corporate governance (King III) principles;
- Apply internal control principles in business cycles;
- Interpret the external audit process; and
- Analyse and apply the SAICA code of professional conduct.

#### EBEL6808 - Taxation (32 credits)

- Discuss and evaluate the nature of income tax;
- Explain the outlay of tax acts;
- Evaluate and discuss the administration of the Act;
- Evaluate, calculate and discuss all aspects relating to taxable income, specifically the following:
  - Receipts and accruals;
  - Residence basis of taxation;
  - Non-residents;
  - 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); and
  - Trading stock and assessed losses (advanced).

### EBLS6808 - Advanced taxation (32 credits)

Student will be able to demonstrate a detailed understanding and knowledge of the following taxes:

- Income tax on companies, close corporations, individuals, trusts and estates (including capital gains tax (CGT), dividends tax and withholding taxes);
- Administrative matters relating to taxation (only sections specified);
- Indirect taxes: Value-Added Tax (VAT), Transfer Duty (only sections specified) and Securities Transfer Tax (only sections specified); and
- Wealth transfer taxes; Donations tax and Estate Duty.

#### EEMA6808 - Enterprise management (32 credits)

Student will be able to:

- Assess the principles of strategic management and the competitive environment;
- Apply Project Management principles; and
- Manage Projects and Project Relationships.

#### EFIN6808 - Advanced Financial Accounting (32 credits)

Student will be able to:

- Record the necessary accounting entries;
- Prepare ledger accounts;
- Prepare journal entries to account or correct transactions or events.
- Prepare financial statements and notes;
- Critically analyse, argue, evaluate, discuss and advice on practical accounting solutions;
- Critically analyse, argue and evaluate accounting issues and information; and
- Communicate your findings in an orderly manner.

#### EFMA6808 - Financial Management (32 credits)

- Prepare group statements;
- Account for assets, liabilities, income and expenses in accordance with financial reporting standards;
- Disclose financial information in External Reports including the integrated report;
- Understand global development of accounting standards; and
- Interpret of financial statement information.

# EMAF6808 - Managerial Accounting and Finance (32 credits)

Student will be able to:

- Allocate and determine the cost of inventory using different cost allocation methods;
- Apply management decision-making tools in business problems;
- Evaluate and comment on business performance;
- Apply quantitative methods to estimate costs and value inventory;
- Understand risk and return relationships;
- Determine capital structure and cost of capital of an entity;
- Perform business valuations and project forecasts; and
- Understand and calculate working capital requirements of an entity.

#### EODT6808 - Advanced Auditing (32 credits)

Student will be able to:

• Discuss and apply the principles, standards, applicable legislation and regulations to different types of assurance and other engagements.

# EPMA6808 - Performance Management (32 credits)

Student will be able to:

- Defend Pricing and Product Decisions;
- Calculate Cost Planning and analyse Competitive Advantage;
- Perform Budgeting and Management Control; and
- Execute control and Performance Measurement of Responsibility Centres.

# ERRA6808 - Research and research methodology for BComHons (Accounting) (32 credits)

- Identify research objectives and questions;
- Formulate the applicable research methodology;
- Execute a literature study on the topic;
- Perform elementary elements of an empirical study; and
- Write a mini research dissertation.

# ERRB6808 - Research and research methodology for BAccHons (32 credits)

Student will be able to:

- Identify research objectives and questions;
- Formulate the applicable research methodology;
- Execute a literature study on the topic;
- Perform elementary elements of an empirical study; and
- Write a mini research dissertation.

# ERRC6808 - Research and research methodology for BComHons (Taxation) (32 credits)

Student will be able to:

- Identify research objectives and questions;
- Formulate the applicable research methodology;
- Execute a literature study on the topic;
- Perform elementary elements of an empirical study; and
- Write a mini research dissertation.

# ERRD6808 - Research and research methodology for BComHons (Management Accounting) (32 credits)

Student will be able to:

- Identify research objectives and questions;
- Formulate the applicable research methodology;
- Execute a literature study on the topic;
- Perform elementary elements of an empirical study; and
- Write a mini research dissertation.

#### ETXA6803 - Tax Administration (12 credits)

- Discuss the types of taxes in SA, apply court decisions in taxation planning, utilise interpretation notes critically in tax planning;
- Evaluate best practice when escalating disputes to SARS;

- Administer their own and clients' tax affairs in line with best practice;
- Advise clients on their constitutional rights and obligations in terms of tax planning and administration;
- Choose the correct legal entity when embarking on an entrepreneurial venture; and
- Perform tax planning to avoid adverse effects of anti-avoidance legislation.

### ETXC6803 - Advanced Corporate Taxation (12 credits)

Student will be able to do calculations of taxable income, including:

- Gross income;
- Special inclusions;
- Exempt income;
- General deduction formula;
- Special deductions;
- Capital allowances, Stock, Assessed losses;
- Companies and CC's;
- Convergence with VAT, CGT, Tax planning, Tax avoidance; and
- Basic Dividends and dividend tax.

#### ETXE6803 - Estate planning (12 credits)

Student will be able to:

- Calculate donation tax and estate duty liabilities;
- Competently perform estate planning and minimise all potential tax liabilities;
- Use a trust as tool in estate planning; and
- Integrate estate duty with other taxes such as normal tax, Capital Gains Tax etc.

#### ETXI6803 - Comprehensive Integrated Case Study in Taxation (12 credits)

Student will be able to:

• Integrate his/her tax knowledge on the different tax topics dealt with in the preceding tax modules.

#### ETXS6803 - Salary structuring (12 credits)

- Calculate the employees' tax liability;
- Calculate the tax value and employee's tax implications of fringe benefits;
- Make proper use of exemptions available to employees;

- Structure reimbursive allowances in a tax efficient way;
- Avoid the adverse effect of s 23(m) on the employee;
- Avoid the adverse effect of legislation on labour brokers and personal service companies or trusts;
- Structure salary packages without creating pitfalls (by understanding court cases on salary structuring schemes); and
- Calculate the employees' tax on the salary and benefits of foreign resident.

#### EBUS6814 - Business Statistics (16 credits)

The student will be able to:

- Apply their knowledge of statistics to analyse a dataset, taking into consideration stated research hypotheses – emphasising questions of differences, relationships, reliability, and validity;
- Illustrate the use of Microsoft excel to calculate descriptive and inferential statistics; and
- Interpret analysis outputs and relate it to hypotheses.

#### ECBR6814 - Consumer Brand Relationships (16 credits)

The student will be able to:

- Understand the consumers in the market place;
- Learn how the individual factors influence the consumer buying behaviour;
- Learn how the social factors influence the consumer buying behaviour;
- Examine the consumer as the decision maker;
- Assess the social-culture meaning of brands;
- Provide a strategic perspective on how to manage the brand relationship process; and
- Review the strategic brand relationship process.

#### ECOM6814 - Contemporary digital marketing (16 credits)

The student will be able to:

- Demonstrate an understanding of contemporary digital marketing technologies;
- Examine the role of each digital marketing technology in realising the objectives of the business in a multi-channel marketing environment; and
- Develop a strategic plan for the use of contemporary digital marketing technology in a multi-channel marketing environment.

# EEMN6824 - Entrepreneurial management (16 credits)

The student will be able to:

- Appraise the basics of Entrepreneurship;
- Develop a market strategy in a Small Business;
- Judge the accounting and finance in a Small Business;
- Critical analyse planning, organizing and management in a Small Business;
- Discuss the operating cycle of a Small Business; and
- Evaluate ethics in a Small Business.

# EIMC6824 - Integrated marketing communication (16 credits)

The student should be able to:

- Assess where Integrated Marketing Communication sit within the overall marketing strategy;
- Examine the key elements of mass communication process;
- Examine key elements of personal communication process;
- Provide a strategic perspective of IMC with a focus on the creative brief;
- Assess the key issues in media choice and use; and
- Review the operational issues in implementing an IMC strategy.

# EMAR6814 - Marketing Research (16 credits)

The student will be able to:

- Emphasizing the processes used in formulating and conduct market research projects;
- To provide students with the skills for systematic problem analysis and to translate management problems into appropriate research problems;
- Comprehend the range of qualitative and quantitative techniques and methods available in market research; and
- To gain practical experience with the full process of marketing research from the formulation of the research problem through the research design, the data collection methods, questionnaire design, sampling methods, data analysis and actionable findings.

# ENOV6824 - Innovation management (16 credits)

The student will be able to:

- Formulate sustainable business ideas that will ensure a competitive advantage and growth in a business through innovative and creative thinking;
- Analyse and apply the innovation process; and
- Argue and evaluate the barriers as well as success factors to innovation.

# ESCR6808 - Research mini-dissertation in Business Management (32 credits)

The student will be able to:

- Conduct a research study independently;
- Compile a theoretical framework for the research;
- Analyse the collected research data; and
- Report on the research findings.

#### ESEM6814 - Strategic Entrepreneurial Management (16 credits)

The student will be able to:

- Appraise the basic elements of the Strategic Management Process;
- Appreciate the power of a sound strategic direction for an organisation;
- Recognise the influence of strategic management on the performance of an organisation;
- Critically analyse the environment of the organisation in order to develop a strategy;
- Develop suitable business strategies for an organisation;
- Evaluate the important role of ethics and corporate social responsibility in an organisation; and
- Understand the importance of strategy control and evaluation for an organisation.

# ESFM6824 - Sales Force Management (16 credits)

The student will be able to:

- Apply sales force management concepts to solving managerial issues;
- Analyse in written and oral presentation form, the use, or lack thereof, of basic sales force management principles related to specific business situations;
- Identify sales force management issues and opportunities and how personal selling can be applied to achieve organizational objectives; and
- Organize and effectively deliver both individual and team presentations.

#### ESMT6824 - Services marketing (16 credits)

The student will be able to:

• Understand the unique challenges involved in the marketing of services;

- Identify differences between marketing in service versus manufacturing organizations and understand how "service" can be a competitive advantage in manufacturing organizations;
- Know how to apply the GAPS analysis in a business context to enhance business performance and uplift customer satisfaction;
- Identify and analyse the various components of the "services marketing mix" (three additional P's);
- Appreciate the role of employees (and often customers) in service delivery, customer satisfaction, and service recovery; and
- Appreciate other key issues in service businesses, such as managing supply and demand, the overlap in marketing/operations/human resource systems, and relationship management.

#### EVEN6814 - Venture creation (16 credits)

The student will be able to:

- Compare and integrate the principles of financial management with decision making in all functional areas in a company;
- Use ratio analysis as a method to analyse financial statements and evaluate performance;
- Differentiate and apply the various methods, techniques and models to analyze and compare investment decisions;
- Analyse the concept of risk and how to diversify and measure risk and its relation to return; and
- Understand the importance of capital structure and evaluate its influence on value, risk and growth.

# ECPE6826 - Cross-section and panel data econometrics (24 credits)

- Reflect on the strengths and weaknesses of cross-sectional and longitudinal data employed in the analysis of economic behaviour and policy issues [unit 2];
- Review basic ordinary least squares concepts, apply OLS procedures, interpret results from said applications, and perform statistical/econometric inference [unit 3];
- Apply logit, probit, Poisson, Heckman selection model and Tobit procedures, interpret results from said applications, and perform statistical/econometric inference [unit 4];
- Apply instrumental variables (IV), two-stage least squares (2SLS) and simultaneous equations procedures, interpret results from said applications, and perform statistical/econometric inference [unit 5]; and
- Apply linear and binary panel data methods (pooled, fixed effects, random effects, difference-in-difference), interpret results from said applications, and perform statistical/econometric inference [unit 6].

# EDER6826 - Derivative Instruments (24 credits)

Student will be able to:

- Describe the general characteristics and functioning of forward, futures, option and swap markets;
- Apply pricing of forward, futures, option and swap contracts and the most important pricing models in this respect; and
- Apply hedging, speculating and arbitrage strategies with regard to forward, futures, option and swap markets.

# EEBE6813 - Experimental and Behavioural Economics (12 credits)

Student will be able to:

- Describe the history, scope and purpose of Experimental and Behavioural Economics [unit 1];
- Describe the key features of causal inference and illustrate the process of causal inference at the hand of a suitable example from the study of Economics [unit 2];
- Present an overview of the taxonomy of economic experiments, classify and compare experimental studies according to the taxonomy at the hand of the six basic characteristics of experiments, and propose ways in which experimental economics research can be advanced by modifying important features of experiments [unit 3];
- Describe the conceptual framework and methods used in designing, executing and interpreting the results of micro-economic experiments of competitive markets [unit 4];
- Describe the design and results of laboratory and/or field experiments aimed at eliciting information on risk, time and social preferences, elaborating on the resultant theoretical insights and practical policy implications [unit 5];
- Assess the weaknesses and shortcomings of current practices in experimental and behavioural economics and propose solutions for how to deal with these weaknesses and shortcomings [unit 6];
- Provide an overview of the key insights gained from adopting a psychological perspective in the study of human behaviour [unit 7]; and
- Describe the basic differences between expected utility theory and prospect theory and reflect on the extent to which prospect theory help explain various anomalies observed in data from natural experiments [unit 8].

# EECO6813 - Mathematical Economics (12 credits)

- Apply matrix algebra to solve economic systems of equations;
- Utilize differentiation to obtain marginal functions and elasticities;
- Implement optimisation to find the stationary values of functions to:
  - $\circ$   $\;$  Find the optimum values of economic functions; and

- Verify that optimum values satisfy first- and second-order conditions for (relative) extrema.
- Conduct comparative static analyses;
- Use integration to obtain total functions, evaluate time paths, obtain present values of flows and find producer and consumer surplus; and
- Solve first-order and second-order linear difference equations.

# EECO6816 - Introduction to Econometrics (24 credits)

Student will be able to:

- Discuss the aim, methodology, possible problems and the limitations of econometrics;
- Revision and use of elementary statistics, hypothesis testing, probability distributions, point and interval estimation;
- Evaluate the ordinary least squares principle and assumptions;
- Perform single and multiple regression analyses (using ordinary least squares);
- Interpret the results obtained from regression analyses and diagnose possible shortcomings;
- Perform statistical/econometric inference after estimation;
- Analyse the causes and consequences of multicollinearity, heteroscedasticity, autocorrelation and nonstationarity; and
- Evaluate whether variables are co-integrated or not.

# EECT6826 - Advanced time-series econometrics (24 credits)

Student will be able to:

 Apply advanced time series techniques that include Autoregressive-Integrated-Moving Average (ARIMA) models, various Generalised Autoregressive Conditional Heteroskedastic (GARCH) models (including ARCH, GARCH, I-GARCH, E-GARCH, TARCH and GARCH-M and MGARCH models), Vector Autoregressive (VAR) models as well as Vector Error-Correction (VECM) models.

# EEDE6820 - Minor dissertation in Economics (48 credits)

- State a research problem, state research objectives and formulate research hypotheses;
- Write a mini-research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project; and

• Present your results/findings to an audience of peers and lecturers.

#### EEDF6820 - Minor dissertation in Applied Econometrics (48 credits)

Student will be able to:

- State a research problem, state research objectives and formulate research hypotheses;
- Write a mini-research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project; and
- Present your results/findings to an audience of peers and lecturers.

#### EFMP6826 - Financial systems and monetary policy (24 credits)

Student will be able to:

- Interpret the interaction between financial markets and monetary policy;
- Outline how thinking in academia and central banks about monetary policy strategy has evolved over time;
- Demonstrate thorough comprehension of the different channels through which monetary policy affects the economy;
- Identify and evaluate certain new ways of thinking about old (inflationary and other) problems;
- Assess the importance and changing nature of finance, as well as to justify the need for enhanced financial stability focus by central banks; and
- Demonstrate thorough comprehension of trends in the South African and African financial markets.

#### EFRM6816 - Financial risk management in banking (24 credits)

- Identify measure and manage the financial risks (credit, liquidity, interest rate, market, sovereign, currency, off-balance sheet risks) to which banks are exposed;
- Apply liquidity, interest sensitive, and duration gap analysis within the context of asset and liability management (ALM);
- Explain risk management and its application, especially from an enterprise-wide perspective;
- Explain capital management and the implications regarding applicable laws;
- Conduct a credit analysis based on a given scenario;
- Discuss and develop credit extension practices and policies;

- Define and critically discuss the reasons for problem loans and the handling thereof; and
- Identify and manage the implications of Basel II and III on banks.

# EINT6826 - International economics (24 credits)

Student will be able to:

- Understand the theories and fundamental principles of International economics, especially with regards to international trade and exchange rate determination;
- Integrate the knowledge of economies and their policies from around the world, with inclusion of non-tariff barriers to trade;
- Debate the framework of globalisation and economic globalisation;
- Argue the contentious nature of globalisation as a platform to explain the hegemonic and political dimensions behind the process of globalisation;
- Interpret and explain the relationship between globalisation and various dynamics in the global economy that has a profound influence on people of various regions and countries worldwide;
- Explain modern-day economic issues in the context of how globalisation cause changes in the world economy;
- Debate the impact of globalisation on Africa and discuss future expectations regarding globalisation as a process that causes continuous change in the global economy; and
- Interpret and debate changes in the global economic environment.

# ELAB6826 - Labour Economics (24 credits)

Student will be able to:

- Discuss the role and meaning of labour in an economy by comparing and contrasting different viewpoints and perspectives;
- Analyse the different theories and views regarding the labour market and wage determination;
- Synthesis and classify unemployment, human capital formation, discrimination, migration productivity, trade unions, wages and inflation;
- Evaluate South African labour market policy and legislation; and
- Critically evaluate South African labour market problems.

# EMAC6816 - Macroeconomics (24 credits)

Student will be able to:

Analyse models of long-run economic growth and investigate the causes of long-run growth;

- Analyse fluctuations in output and the inflation rate and investigate causes for these fluctuations (i.e. business cycle phenomena);
- Examine real exchange rate determination, and investigate fluctuations in output, the inflation rate and the exchange rate in an open economy;
- Investigate the interaction between inflation, unemployment and output;
- Evaluate the justification, consequences and limitations of macroeconomic stabilisation policy; and
- Evaluate causes for fluctuations in output, inflation, the exchange rate and economic growth in the South African economy.

#### EMIC6816 - Microeconomics (24 credits)

Student will be able to:

- Discuss and apply the Neo-Classical theory: consumer behaviour theory and the theory of the firm: production and cost;
- Analyse and assess economic efficiency, pure exchange and the general competitive equilibrium;
- Integrate and evaluate different theories of monopoly power, regulation, oligopolies, game theory, price theory, contestable markets and barriers to entry; and
- Examine and synthesize market structures, concentration and regulation in the South African economy.

#### EPEC6826 - Public Economics (Fiscal policy) (24 credits)

Student will be able to:

- Identify and discuss politically relevant elements of the economy and the challenges it presents to policy;
- Demonstrate a thorough comprehension and be able to debate the role of ideologies in the S.A. policy debate; and
- Demonstrate insight into and comprehension of different views regarding the role of government.

#### EPOM6828 - Portfolio management (32 credits)

- Demonstrate an integrated knowledge of the theory and practice of investment analysis;
- Illustrate a systematic knowledge of the concepts underlying investment decisions and be familiar with the global and domestic investment environment;
- Utilise financial databases in the analysis of the investment merits of different equity securities;
- Apply different valuation methods when choosing between different equity securities;

- Understand the nature of asset price bubbles and factors that can contribute to the forming of asset price bubbles; and
- Analyse the role of and limitations for technical analysis in investment decisions.

#### EREG6813 - Regulation of financial institutions (12 credits)

Student will be able to:

- Understand the rationale for and objectives of financial regulation;
- Understand the limitations of financial regulation, supervision as well as the trade-offs and dilemmas faced by financial regulators;
- Understand the policy objectives of financial inclusion and increasing financial access;
- Critically evaluate current and proposed regulatory approaches aimed at consumer protection as a policy objective;
- Interpret specific legislation and financial regulations in the SA context, including FICA, FAIS and the National Credit Act;
- Defend the rationale for the National Credit Act;
- Critically evaluate the potential impact of the National Credit Act on the cost and availability of credit; and
- Evaluate the impact of FAIS and FICA (especially customer identification and verification requirements) on the access objective.

#### ESEC6828 - Security Analysis (32 credits)

Student will be able to:

- Illustrate knowledge of the concepts underlying investment decisions;
- Critically evaluate, pricing models for a Range of financial securities including fixed interest securities and equities;
- Demonstrate knowledge of portfolio theory, the efficient markets hypothesis, and their implications for investors, investment analysts and investment strategies;
- Critically evaluate, portfolio theory and the efficient markets hypothesis and their implications for investors, investment analysts and investment strategies;
- Illustrate knowledge of portfolio management strategies and performance measures; and
- Critically evaluate portfolio management strategies and performance measures.

#### ECAP6814 - Career Psychology (16 credits)

- Critically discuss the field of Career Psychology;
- Apply the career counselling framework, skills and tasks within various settings;

- Critically discuss the various strategies to enhance effective personal career management and leadership;
- Critically examine the various aspects affecting an entrepreneurial career, with specific reference to the above-mentioned aspects for assessment purposes;
- Appraise the various components when an organization considers a mentorship program;
- Advise individuals and organizations on various issues related to lifestyle integration;
- Critically discuss the management of diversity;
- Advise individuals and organizations on the issue of job stress and how it relates to well-being; and
- Appraise the concept of job loss.

#### EHRM6824 - Human Resource Management (16 credits)

Student will be able to:

- Analyse the importance and different facets of Human Resource Management and its implementation within the South African working context by means of different case studies;
- Design a job description and specification which can be applied internationally as well as in the South African work situation;
- Design a human resource planning programme by means of a case study;
- Design a recruitment process and programme which can be applied within any work environment and with the focus on planning for recruitment, methods of recruitment, the management of the recruitment process and cost benefit analysis;
- Evaluate the selection process in practice by looking at different selection techniques as well as steps in the choice of selection techniques;
- Construct a system approach to human resource development;
- Design a performance appraisal process within any working environment;
- Illustrate the total compensation system practically; and
- Defend the implementation of business/management ethics in practice.

# ELAB6814 - Labour Relations (16 credits)

- Discuss the background and context of the labour relationship;
- Analyse the legislative framework governing the employment relationship;
- Explain the basic principles and objectives of Employer- and Employee organizations;
- Explain the role and function of collective bargaining in the labour relationship;
- Illustrate the ways in which labour relations are implemented at the workplace;

- Explain the application of discipline, dismissals and residual unfair labour practices in the workplace;
- Discuss the processes relating to retrenchments and other no-fault terminations, mergers and transfers;
- Discuss the implementation of employment equity in the workplace;
- Describe the negotiation process and the outcomes thereof;
- Identify and analyse dispute settlement processes- and forums; and
- Discuss the role and handling of industrial action in the labour relationship.

# EORG6814 - Organisation Psychology (16 credits)

Student will be able to:

- Demonstrate the planning of an organisation diagnosis process by means of a case study;
- Analyse the dynamics of an organisation as a system by means of a case study;
- Make a synthesis of the context of an organisation, by means of the analysis of the organisation's paradigm, culture, structure and design and its leadership behaviour (21st century leadership skills within the African context);
- Design a process for the facilitation of an organisation culture change process;
- Design and develop, on the basis of a team diagnosis, an intervention to increase team effectiveness, through the application of "high performing team", as well as "management of diversity" principles;
- Prepare a process for the facilitation of a large scale organization transformation initiative, based on various organisation transformation models, by means of a case study;
- Apply the different approaches to organization effectiveness in order establish organization effectiveness criteria for various organizations; and
- Integrate frameworks, construct and execute an organisation diagnosis process by means of a case study.

# EPSM6808 - Psychological evaluation and measurement (32 credits)

- Describe the general aspects of psychological assessment and testing;
- Use the basic concepts in psychological assessment and measurement;
- Prepare a plan for the development of an assessment measure;
- Examine cross-cultural test adaptation and translation;
- Set criteria for professional and ethical standards for effective test procedures;
- Formulate appropriate procedures for the administration of assessment measures;
- Discriminate between assessment procedures for special populations;
- Appraise the assessment of cognitive functioning;
- Appraise the assessment of affective behaviour, adjustment and well-being;
- Appraise the assessment of personality;

- Design selection and validation procedures;
- Compare career counselling and assessment approaches;
- Contrast assessment in applied contexts;
- Discuss the interpretation and reporting of assessment results;
- Elaborate on factors influencing assessment results; and
- Appraise the future of psychological assessment.

#### ERIP6808 - Research project in Industrial Psychology (32 credits)

Student will be able to:

- Conduct a literature review on a chosen topic of interest within the broad spectrum of Industrial Psychology;
- Demonstrate an ability to write in an academic manner, using appropriate citation and heeding ethical violations of not citing (plagiarism);
- Identify and apply ethical considerations applicable during the execution of the research study;
- Execute the various phases of a research project; and
- Compile a research mini-thesis.

#### ERSM6824 - Research Methodology for Industrial Psychology (16 credits)

Student will be able to:

- Evaluate and analyse aspects related to quantitative research;
- Identify and discuss the components of the qualitative research process;
- Evaluate and analyse aspects related to qualitative research;
- Identify evaluate and apply the different mixed method approaches which can be utilised when conducting research; and
- Recommend ethical considerations to be taken into account before conducting a specific research study.

#### ERSS6824 - Research Methodology (Statistics) for Industrial Psychology (16 credits)

- Apply their knowledge of statistics to analyse a dataset, taking into consideration stated research hypotheses emphasising questions of differences, relationships, reliability, and validity;
- Illustrate the use of SPSS to calculate descriptive and inferential statistics; and
- Interpret SPSS outputs and relate it to hypotheses.

# EMMA6814 - Municipal management (16 credits)

Student will be able to:

- Analyse and interpret the legislative framework for local government;
- Analyse good local governance;
- Understand and interpret developmental local government;
- Appraise public participation at the local government level;
- Analyse the strategic nature of integrated development planning as a tool for local development;
- Analyse the strategic nature of local economic development as a tool for local development; and
- Assess important aspects of performance management at local government level.

# EPAF6814 - Public Financial Administration and Management (16 credits)

Student will be able to:

- Evaluate the parameters and principles of public finance;
- Analyse and interpret public financial legislation;
- Explain South Africa's fiscal policy (taxes);
- Appraise intergovernmental fiscal relations;
- Analyse and evaluate government budgets;
- Analyse the organisational role players in public financial management; and
- Identify and appraise techniques and aids for public finance.

# EPAH6824 - Public human resource management (16 credits)

Students will be able to:

- Appraise the nature and purpose of HRM;
- Identify and assess the importance of public management functions;
- Evaluate the importance of public management skills; and
- Describe the contribution of public management application.

# EPAM6824 - Executive Public Management (16 credits)

- Examine the principles of public management and analyse the link between these principles;
- Apply strategic planning as a management technique in public administration and management;
- Apply leadership in developmental public organisations; and

• Appraise the influence of public private partnerships.

#### EPAO6824 - Organisational Analysis and Intergovernmental Relations (16 credits)

Student will be able to:

- Analyse and evaluate the different theories for public sector organising;
- Analyse structural and organisational efficiency, effectiveness and economy; and to do so within the context of diverse IGRs priorities;
- Align organisational structures with strategies and policies;
- Perform a comprehensive and risk-based organisational analysis; and
- Debate the Intergovernmental Relations Framework Act.

#### EPAP6814 - Public Policy and Service Delivery (16 credits)

Student will be able to:

- Appraise current policies and processes;
- Investigate the various policy sources;
- Apply consultation and co-ordination throughout the policy development process; and
- Distinguish between policy formulation, implementation and evaluation.

# EPAR6808 - Research and research methodology in Public Administration (32 credits)

Student will be able to:

- Discuss the concept of research in Public Administration and Management;
- Differentiate between the two main approaches towards research in Public Administration and Management;
- Illustrate statistical application in both quantitative & qualitative research paradigms;
- Analyse the research environment and draft a research proposal;
- Compile a theoretical framework for the research;
- Analyse the collected research data; and
- Report on the research findings in the form of a mini-dissertation.

#### MASTERS

#### EACC8900 - Dissertation or publishable articles in accounting (180 credits)

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Accounting.

#### EREK8900 - Dissertation or publishable articles in accounting (180 credits)

Student will be able to:

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Accounting.

#### EAMR7915 - Advanced Marketing Research (20 credits)

Student will be able to:

- Emphasize the processes used in formulating and conducting market research projects;
- Systematically analyse problems and translate management problems into appropriate research problems;
- Comprehend the range of qualitative and quantitative techniques and methods available in market research;
- Conduct the full process of marketing research from the formulation of the research problem through the research design, the data collection methods, questionnaire design, sampling methods, data analysis and actionable findings; and
- Illustrate the making of marketing decisions based on the outcome of marketing research projects.

#### EASM7915 - Advanced Strategic Management (20 credits)

- Develop the capacity to think strategically about an organisation, its present position, its long-term direction, its resources and competitive capabilities, the calibre of its strategy and its opportunities for gaining sustainable competitive advantage;
- To build skills in conducting strategic analysis in a variety of industries and competitive situations and, especially to nr equipped with a stronger understanding of the competitive challenges of a global market environment;
- To craft a business strategy, reasoning carefully about strategic options, using what-if analysis to evaluate action alternatives and making sound strategic decisions;
- To acquaint you with the managerial tasks associated with implementing and executing organisational strategies; and
- To apply theoretical knowledge coupled with work experiences to the solution of corporate problems in a simulation game.

# EASR7900 - Mini-thesis in Business Management (60 credits)

Student will be able to:

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Business Management.

# ECCM7915 - Change and contemporary management (20 credits)

Student will be able to:

- Lead and manage change proactively by applying up-to-date change management techniques in initiatives;
- Evaluate change initiatives and ensure a coherent approach from the strategic to the tactical level;
- Break change into manageable pieces and treat the change as a project with a clear action plan and measurable results;
- Understand why people resist change, and anticipate and address resistance in effective ways; and
- Identify and meaningfully engage stakeholders of the change applying diverse communication tools and methods.

# ELOM7925 - Logistics and Operations management (20 credits)

Student will be able to:

- Define what "operations management" encompasses;
- Identify the components of an operations management model;
- Explain how systems for classifying process types in manufacturing and services may assist operations managers;
- Explain how these aspects need to be managed in order to develop an effective design for products and services;
- Explain the role and importance of the logistical function in the success and the efficiency of a business;
- Illustrate the logical steps to be followed in the logistical function process;
- Indicate the role of the logistical function in quality decisions; and
- Place logistics holistically in perspective in a business.

#### EMBM8900 - Dissertation in Business Management (180 credits)

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Business Management.

### EPRM7925 - Project management (20 credits)

Student will be able to:

- Understand the different knowledge areas of project management;
- Define a project and to be able to differentiate a project from the routine business of an organisation;
- Recognize the importance of a comprehensive project scope statement, which is acceptable to the client, as a prerequisite for project success;
- Establish guidelines for the creation of a work breakdown structure for a project;
- Demonstrate the importance of the WBS to the management of projects and how it serves as a database for planning and control;
- Understand the relationship between the WBS and the project network;
- Apply different methods to develop the project network;
- Understand how an organisation checks project performance; and
- Apply the managerial tasks in project management.

#### EREM7925 - Retail management (20 credits)

Student will be able to:

- Define what retail management encompasses;
- Identify the components of an in-store retailing activity;
- Identify the components of a non-store retailing activity;
- Illustrate the key retail marketing decisions;
- Explain the physical retail distribution process; and
- Understand holistically where and how the retail management process fits in the organisation.

#### EDEV7916 - Development economics (24 credits)

- Defend theoretical models, mechanisms and arguments that are relevant for development and poverty issues;
- Interpret the income inequalities between countries and peoples of the world and within South Africa;
- Apply the relevant empirical research for development and poverty issues;
- Master the theoretical models that illustrate development issues;
- Critically assess the relevance of empirical research in development issues;

- Derive and discuss policy implications; and
- Interpret development project reports and journal articles and apply in academic work such as thesis' or journal articles.

#### EECA7916 - Advanced Econometrics (24 credits)

Student will be able to:

 Apply advanced time-series techniques, including Regime-switching models (such as Markov-switching models, Smooth Transition Autoregressive models), advanced models with Generalised Autoregressive Conditional Heteroskedastic components (including Generalised Autoregressive Score models), as well as unobserved component models, including Kalman filter models.

#### EECS7916 - Capita selecta (24 credits)

Student will be able to:

• Access, process and manage information in the application of micro- and macroeconomic principles and theory.

#### EEDE7900 - Dissertation in Economics (96 credits)

Student will be able to:

- State a research problem, state research objectives and formulate research hypotheses;
- Write a mini-research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project; and
- Present your results/findings to an audience of peers and lecturers.

#### EEDE8900 - Dissertation in Economics (180 credits)

- State a research problem, state research objectives and formulate research hypotheses;
- Write a research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project in the format of a full dissertation; and

• Present your results/findings to an audience of peers and lecturers.

#### EEDF7900 - Dissertation in Applied Econometrics (96 credits)

Student will be able to:

- State a research problem, state research objectives and formulate research hypotheses;
- Write a mini-research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project; and
- Present your results/findings to an audience of peers and lecturers.

# EEDI7900 - Dissertation in Financial Economics and Investment Management (96 credits)

Student will be able to:

- State a research problem, state research objectives and formulate research hypotheses;
- Write a mini-research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project; and
- Present your results/findings to an audience of peers and lecturers.

# EMAC7916 - Macroeconomics (24 credits)

Student will be able to analyse, investigate and report on the following:

- Inflation, unemployment and output;
- Economic growth;
- The business cycle;
- Consumption and saving;
- Purchasing power parity and the exchange rate; and
- Interest rate behaviour.

#### EMIC7926 - Applied Microeconomics and Competition Policy (24 credits)

- Compare and contrast different schools of thought in terms of various firm and industry aspects and evaluate the role of markets, the theory of a firm and competition in a modern, industrialized economy;
- Demonstrate specialist knowledge on the nature and structure of the South African economy;
- Select and apply appropriate and creative methods, techniques, and processes to critically assess the nature of interaction between firms (horizontal agreements, vertical agreements, abuse of dominance);
- Conceptualise the link between market structure, conduct (pricing strategies and merger analysis) and performance: product differentiation and advertisement: efficiency and profit level; and
- Evaluate the different sections and cases of the South African Competition Act, in order to construct and formulate a comprehensive opinion of leading issues in industrial organisation.

# ERIM7916 - Readings in investment management (24 credits)

Student will be able to:

- Display a deeper understanding of important issues and problems in financial economics; and
- Demonstrate their developed writing skills by writing cogent summaries of articles in financial economics.

# EDIP8900 - Dissertation in Industrial Psychology (180 credits)

Student will be able to:

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Industrial Psychology.

# EPAF7914 - Public Financial Administration and Management (16 credits)

- Evaluate the parameters and principles of public finance;
- Analyse and interpret public financial legislation;
- Explain South Africa's fiscal policy (taxes);
- Appraise intergovernmental fiscal relations;
- Analyse and evaluate government budgets;
- Analyse the organisational role players in public financial management; and
- Identify and appraise techniques and aids for public finance.

# EPAH7924 - Public human resource management (16 credits)

Student will be able to:

- Strategize and plan for public human resources;
- Analyse the importance of obtaining suitable human resources for the public sector;
- Evaluate the importance of utilising and developing public sector employees;
- Appraise the contribution of compensating and caring for public sector employees; and
- Evaluate the role and impact of public sector employee relations.

# EPAM8900 - Dissertation in Public Administration (18 credits)

Student will be able to:

- Conduct research independently; and
- Prepare a research dissertation.

# EPAO7924 - Organizational Analysis and Intergovernmental Relations (16 credits)

Student will be able to:

- Analyse and evaluate the different theories of public sector organising;
- Analyse structural and organisational efficiency, effectiveness and economy and to do so within the context of diverse IGR priorities;
- Align organisational structures with strategies and policies; and
- Examine the intergovernmental relations (IGR) framework in the South African context.

# EPAP7914 - Public Policy and Service Delivery (16 credits)

Student will be able to:

- Research current policies and processes;
- Critique and utilize the various policy sources;
- Integrate consultation results with the policy development process;
- Distinguish between policy formulation, implementation and evaluation; and
- Apply contemporary service delivery alternatives and requirements within the context of public policy.

# EPAP7924 - Project Management for Public Managers (16 credits)

- Analyse the application of project management in a public sector context;
- Evaluate and apply the project planning processes;
- Explain and apply the techniques used to plan, implement and control projects; and
- Implement control mechanisms and critically evaluate project outputs and outcomes.

# EPAR7900 - Comprehensive mini-dissertation in Public Administration (90 credits)

Student will be able to:

- Conduct research independently; and
- Prepare a research dissertation.

#### EPAR7914 - Research Methodology in Public Administration (16 credits)

Student will be able to:

- Evaluate the concept research in Public Administration and Management;
- Critically differentiate between the two main approaches towards research in Public Administration and Management;
- Illustrate and manage statistical application in both quantitative and qualitative paradigms; and
- Assess the research environment and draft a research proposal.

# EDSA7900 - Mini-Dissertation / Publishable Article (100 credits)

Student will be able to:

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Development studies.

# EDSA7905 - Development, Underdevelopment and Poverty (20 credits)

- Assess the nature of the development goals set out in international, regional and national development strategies;
- Defend their opinion with regard to economic growth in terms of strategies, indicators and legislation;
- Critically reflect on alternative developmental approaches;
- Justify the causes and consequences of poverty;
- Devise strategies to alleviate poverty; and
- Judge the main approaches to poverty assessment.

# EDSB7905 - Governance and Development (20 credits)

Student will be able to:

- Assess the complex linkages between the concepts of development and governance;
- Appraise the unique challenges inherent in addressing issues of interrelated governance and development in the 21st century;
- Critique the concept of political transformation and its role in developmental processes; and
- Appraise the unique linkages between the concepts of global governance, human security and development.

# EDSC7905 - Development and Natural Environment (20 credits)

Student will be able to:

- Assess the relationships between population, the environment and development in selected countries/ regions of the world;
- Justify theoretical concepts, methods and international techniques that can guide human settlements towards a form of sustainability; and
- Devise the link between climate change and sustainable development.

# EDSD7905 - Applied Development Research (20 credits)

- Conduct and document a literature review on a selected research topic to inform an independent, applied development-related research project, thus moving from a research idea/topic to research objectives/hypotheses;
- Write a research proposal in which the above ideas and the choices as to how the said applied research will be conducted, are set out in a sufficiently detailed and structured manner, with choices appropriately justified;
- Make an informed and appropriate choice as to the research methods to be employed in conducting such an applied research project, including choice of research design, data collection methods, mixed methods, sampling strategy, the use of experimental research designs and participatory/action research, and approaches to dealing with research ethics; and
- Take cognisance of some key issues guiding one's work towards the completion of a dissertation, including key issues regarding the relationship between student and supervisor.

# EDSE7905 - Project Management for Development (20 credits)

Student will be able to:

• Apply the project management principles within the actual development environment.

### EDSF7905 - Rural and agrarian development (20 credits)

Student will be able to:

- Asses a variety of development challenges in African rural areas, as well as different government responses to these challenges. Students are encouraged to identify policy solutions and innovative programmes, which can address these challenges;
- Critique the role of government policies and interventions in altering rural livelihoods and landscapes;
- Combine the themes of Land reform, National, international and local food markets, Bio-fuels, Food security and genetically modified foods; and
- Appraise the impact of various water and soil conservation technologies and the factors effecting the adoption of these technologies.

#### EDSG7905 - Gender and Development (20 credits)

Student will be able to:

- Assess the broad debates within the gender and development field, as well as reflect on the concept of gender in analysing roles, responsibilities, constraints and opportunities in developing countries; and
- Criticise the issues of gender within the legal system, the law's impact on gender and how the law can be used to effect change in a development context.

#### EDSH7905 - Tourism and Development (20 credits)

- Assess what tourism is, what types of linkages there are between tourism and development, as well as how interpretations of that relationship have changed over time;
- Appraise the different types of relationships between tourism and development.
- Formulate a set of constraints upon tourism in your region of origin;
- Devise different types of tourism activities and their impacts on host communities; and
- Compose the linkages between urban tourism and development, as well as how the urban tourism system has developed over the past decade.

# EDSI7905 - Entrepreneurship and Development (20 credits)

Student will be able to:

- Assess entrepreneurship and the different entrepreneurial actions and options;
- Appraise franchises and a buyout as an opportunity;
- Judge human resource management; and
- Formulate a financial plan for the business.

# EDSJ7905 - Human Settlement in a Developing Context (20 credits)

Student will be able to:

- Assess the key facets of homelessness (informal settlements, inadequate housing, etc.);
- Justify the historical development of informal settlements and challenges faced by informal dwellers in developing countries;
- Critique the historical development and consequences (intended and unintended) of public housing provision in developing countries; and
- Evaluate policies on informal settlements and public housing in a developing context.

# EDSK7905 - Local Economic Development (20 credits)

Student will be able to:

- Asses a number of LED challenges, reflecting on theoretical perspectives and global trends;
- Appraise a wide variety of approaches and techniques used in local economic development;
- Plan Local Economic Development Strategies; and
- Critically evaluate LED policies.

# EDSL7900 - Health and Development (40 credits)

- Grasp the nature of magnitude of the health challenge;
- Understand the national and international health agenda;
- Reflect on different views on health and determinants of health;
- Assess key aspects of the mechanics of health care delivery;
- Assess the reciprocal relationships between health and development;
- Identify alternative interventions aimed at improving population health; and
- Evaluate alternative interventions aimed at improving population health.

# EDSM7905 - Conflict and Development (20 credits)

Student will be able to:

- Judge the unique challenges inherent in addressing issues of interrelated conflict and development in the 21st century;
- Review the contributions made to the theory of conflict transformation by a number of eminent thinkers on the subject;
- Appraise the role that formal international institutions and public participation play in the environment of conflict and development;
- Critically reflect on the actors and processes inherent to processes of reconstruction and development; and
- Review the complex relationship between the provision of development aid and situations of conflict.

# EMDS7900 - Mini-Dissertation / Publishable Article in Development Studies (60 credits)

Student will be able to:

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Development studies.

#### EMDS8900 - Dissertation in Development studies (180 credits)

Student will be able to:

• Demonstrate the ability to use a wide range of specialised skills in identifying, conceptualising, designing and implementing methods of enquiry to address complex and challenging problems within the field of Development studies.

#### DOCTORAL

#### EACC9100 - Thesis in accounting (360 credits)

Student will be able to:

• Demonstrate the ability to apply specialist knowledge and theory in critically reflexive, creative and novel ways to address complex practical and theoretical problems in the field of Accounting.

# EPBM9100 - Thesis in Business Management (360 credits)

Student will be able to:

• Demonstrate the ability to apply specialist knowledge and theory in critically reflexive, creative and novel ways to address complex practical and theoretical problems in the field of Business Management.

#### EEDE9100 - Thesis in Economics (360 credits)

Student will be able to:

- State a research problem, state research objectives and formulate research hypotheses;
- Write a research proposal;
- Conduct a critical literature review;
- Conduct empirical (quantitative) analyses;
- Document the results of the research project in the format of a thesis; and
- Present your results/findings to an audience of peers and lecturers.

#### ETIP9100 - Thesis in Industrial Psychology (360 credits)

Student will be able to:

• Demonstrate the ability to apply specialist knowledge and theory in critically reflexive, creative and novel ways to address complex practical and theoretical problems in the field of Industrial Psychology.

#### EPAM9100 - Thesis in Public Administration and Management (360 credits)

Student will be able to:

- Conduct research independently and contribute to the applicable research field; and
- Prepare a research thesis.

# EMDS9100 - Thesis in Development Studies (360 credits)

Student will be able to:

• Demonstrate the ability to apply specialist knowledge and theory in critical reflective, creative and novel ways to address practical and theoretical problems within the field of Development Studies.