



University of the Free State

Faculty of Economic and Management Sciences

Bloemfontein Campus

Rule Book 2022



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Undergraduate Programmes

General Orientation

This section of the Rule Book of the University of the Free State (UFS) sets out the rules in respect of the undergraduate programmes and study programmes in the Faculty of Economic and Management Sciences (EMS).

The Protection of Personal Information Act (POPIA) No. 4 of 2013 promotes the protection of personal information by public and private bodies. The Act, therefore, influences how the Faculty collects, stores or disseminates the personal information of its students. As such, any personal student information, including information about academic performance, may not be disclosed to third parties, including sponsors and parents, without the student's written consent.

All registered EMS undergraduate students must adhere to the **Faculty of Economic and Management Sciences Rules and General Rules for Undergraduate Qualifications, Postgraduate Diplomas, Bachelor Honours Degrees, Master's Degrees, Degrees, Higher Doctorates and Honorary Degrees** (hereafter referred to as Faculty Rules and General Rules respectively).

Several rules apply across the programmes and major fields of study. These rules are categorised into two sets, namely General Rules and Faculty Rules. It is the responsibility of students to be conversant with the General Rules as well as the Faculty Rules.

General Rules apply to all faculties, including the faculty of Economic and Management Sciences. Unless specified otherwise, the General Rules apply to all the programmes listed herein.

The General Rules contain basic information such as the following:

- Student registration; module modifications; simultaneous registration; curriculum compilation; duration of studies; preconditions; acknowledgement of modules passed at other institutions; etc.
- Semester and year marks; requirements for passing; programme 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.
- The National Benchmark Test (NBT) is compulsory for all prospective first-year students at the UFS who have applied for UFS studies. Students applying for admission to the Faculty of Economic and Management Sciences must also write the Mathematics test.
- All extended curriculum programme students will be registered (during formal registration) for the applicable language (EAL1508) and Mathematics Development module(s) (MTDE1508) for the BAdmin extended curriculum programme and MATD1554 and MATD1584 for the BCom extended curriculum programme regardless of the NBT's score.

Faculty Rules are described in this publication. These rules apply specifically to the programmes in this faculty. Each rule is denoted by the letter “F” followed by a number, e.g. “Rule F1”, “Rule F2”, etc.

Summative assessments other than examinations

If a student has only one (1) module outstanding to obtain a qualification and this module is assessed only by examination of a project, a portfolio, and essay or research report, such a student, may (as the final opportunity) resubmit the improved work for assessment if the final mark for this module (in the final year of study) is between 45% and 49%, provided that this takes place before the due dates as determined by the UFS.

Higher Certificate Programmes

Information

The Higher Certificate in Economic and Management Sciences (Commerce and Administration study options) affords deserving school leavers, who have completed the National Senior Certificate or the National Certificate (Vocational) but do not meet mainstream or extended degree admission requirements, the opportunity to access Higher Education studies to perform themselves into degree studies. The UFS Higher Certificate is presented through a resource-based, student-centred teaching and learning approach. This approach focuses on providing students with additional administrative and academic support that optimises their learning experience and facilitates the realisation of their potential. After completing this one-year qualification, Higher Certificate candidates are allowed to apply for appropriate extended degree studies at the UFS and applicable degree studies at other higher education institutions.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Higher Certificate in Economic and Management Sciences: Commerce	HCert	L6100	61000	LC610000
Higher Certificate in Economic and Management Sciences: Administration study option	HCert	L6100	61000	LC614000

General Admission Requirements

- A National Senior Certificate (NSC) or a National Certificate: Vocational (NCV) Level 4 and an AP of either 18 for Higher Certificates or 20 for UA study options.
- Four subjects on level 3 (40% to 49%).
- English on level 3 (40%) for all options.
- Commerce study option: a minimum of Mathematics on level 2 (30%) or Mathematical Literacy on level 5 (60%).
- Administration study option: Mathematics is not a requirement to study these options. The duration of the course is one year. NB: Students will not be allowed to change from an Administration to a Commerce programme.

Private Sector Management

Higher Certificate in Economic and Management Sciences: Commerce

Rule F1	HCert (Economic and Management Sciences: Commerce)
	Minimum total credits: 160
	Academic plan code: LC610000

Compulsory modules	Semester 1	Semester 2
Skills and Competencies for Lifelong Learning	SCLL1414	SCLL1524
General Language Course	GENL1414	GENL1524
Mathematics	MTHE1508	
Introduction to Human Resource Management	EHHR1514	
Introduction to Individual Differences		EHIO1524
Business Functions	EHBM1514	
General Management Skills		EHBM1524
Structured module credits	32	32
Additional credits for developmental modules	48	48

*MATD1554 is a prerequisite for MATD1584



If the Higher Certificate in Economic and Management Sciences Commerce is not obtained in one year, students will not be allowed to continue with their studies if they have failed more than 32 credits.



No further re-admission in the Higher Certificate in Economic and Management Sciences Commerce is allowed after two years of registration for the programme.



Progression to further studies in the Economic and Management Sciences is allowed after obtaining the Higher Certificate in Economic and Management Sciences: Commerce, if admission requirements are met.

Public Sector Management

Higher Certificate in Economic and Management Sciences: Administration

Rule F2	HCert (Economic and Management Sciences: Administration)
	Minimum total credits: 160
	Academic plan code: LC614000

Compulsory modules	Semester 1	Semester 2
Skills and Competencies for Lifelong Learning	SCLL1414	SCLL1524
General Language course	GENL1414	GENL1524
Mathematical Literacy	MTHE1508	
Introduction to Human Resource Management	EHHR1514	
Introduction to Individual Differences		EHIO1524
Public Administration and Management Theories	EHPA1514	
General Management Skills		EHBM1524
Structured module credits	32	32
Additional credits for developmental modules	48	48



If the Higher Certificate in Economic and Management Sciences Commerce is not obtained in one year, students will not be allowed to continue with their studies if they have failed more than 32 credits.



No further re-admission in the Higher Certificate in Economic and Management Sciences Commerce is allowed after two years of registration for the programme.



Progression to further studies in the Economic and Management Sciences is allowed after obtaining the Higher Certificate in Economic and Management Sciences: Administration, if admission requirements are met.

Bachelor Degree Programmes

Information

The Bachelor Degree Programmes in this faculty are intended to develop a student's capabilities and potential maximally. Scientifically based teaching strategies are applied to equip each student for various career options in the broader field of Economics and Management Sciences. This includes careers in the private and public sectors, certain professions, as well as in secondary and higher education institutions of learning. Postgraduate study is available, upon completion of a relevant Bachelor Degree, for further advancement in a large spectrum of study fields.

Undergraduate programmes are available in the following broad fields of study:

- Private Sector Management;
- Public Sector Management; and
- Accountancy.

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

The UFSS1504 module is an institutional module offered under the aegis of the Centre for Teaching and Learning. The module UFSS1504 is a compulsory module for an undergraduate degree or diploma qualification. Students register for the module in their first year of registration except for students in the extended curriculum programmes who register for the module in their first year of registration at the Bloemfontein Campus, i.e. the second year of the extended curriculum programme.

Students that successfully completed the SCLL1508 or SCLL1414 AND SCLL1524 modules must register for the **UFSS1522 in the second semester of their first year of studies in a mainstream programme.**

A promotion system is not applied in the Faculty of Economic and Management Sciences, and therefore General Rules regarding promotion are not applicable in this faculty.

Private Sector Administration and Management

Bachelor of Commerce Programmes

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Bachelor of Commerce	BCom	B6300	63001	BC630000
Bachelor of Commerce with specialisation in Economics	BCom with specialisation in Economics	B6300	63001	BC630020
Bachelor of Commerce with specialisation in Business and Financial Analytics	BCom with specialisation in Business and Financial Analytics	B6300	63001	BC630080
Bachelor of Commerce with specialisation in Business Management	BCom with specialisation in Business Management	B6300	63001	BC630012
Bachelor of Commerce with specialisation in Human Resource Management	BCom with specialisation in Human Resource Management	B6300	63001	BC630030
Bachelor of Commerce with specialisation in Investment Management and Banking	BCom with specialisation in Investment Management and Banking	B6300	63001	BC630021
Bachelor of Commerce in Law	BCom (Law)	B6370	63701	BC637070
Bachelor of Commerce with specialisation in Marketing	BCom with specialisation in Marketing	B6300	63001	BC630010
Bachelor of Commerce extended curriculum programme	BCom extended curriculum programme	B63E3	63001	BC6300E3
¹ Bachelor of Commerce in Accounting extended curriculum programme	BCom (Accounting) extended curriculum programme	B63E5	63001	BC630E5

¹ Availability subject to approval by the Department of Higher Education and Training (DHET)

Public Sector Administration and Management

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Bachelor of Administration	BAdmin	B6340	63401	BC634040
Bachelor of Administration extended curriculum programme	BAdmin extended curriculum programme	B63E1	63401	BC6340E1

Accountancy

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Bachelor of Accounting	BAcc	B6360	63601	BC636060
Bachelor of Commerce in Accounting	BCom (Accounting)	B6350	63501	BC635050

Faculty Requirements

General Admission Requirements

Academic programme	Minimum Admission Point (AP) and National Senior Certificate performance levels
BCom	AP = 28 Mathematics = Achievement level 4 (50%) English = Achievement level 4 (50%)
BCom with specialisation in Economics	
BCom with specialisation in Investment Management and Banking	
Bachelor of Commerce with specialisation in Business and Financial Analytics	AP = 34 Mathematics = Achievement level 5 (60%) English = Achievement level 4 (50%)
BCom with specialisation in Business Management	AP = 28 Mathematics = Achievement level 3 (40%) English = Achievement level 4 (50%)
BCom with specialisation in Human Resource Management	
BCom with specialisation in Marketing	
BCom (Law)	AP = 33 Mathematics = Achievement level 4 (50%) English = Achievement level 4 (50%)
BCom extended curriculum programme ¹	AP = 24 – 27 Mathematics = Achievement level 3 (40%) English = Achievement level 4 (50%)
BCom Accounting extended curriculum programme (Subject to approval by the DHET)	AP = 24 -27 Mathematics = Achievement level 3 (40%) English = Achievement level 4 (50%)
BAdmin ²	AP = 28 English = Achievement level 4 (50%)
BAdmin extended curriculum programme ⁴	AP = 24– 27 English = Achievement level 4 (50%)
BAcc ⁴	AP = 34 Mathematics = Achievement level 5 (60%) English = Achievement level 4 (50%)
BCom (Accounting)	AP = 28 Mathematics = Achievement level 4 (50%) English = Achievement level 4 (50%)

Numbers refer to rules; see next page.

Rules

1. (a) Students who qualify for the BCom extended curriculum programme will only be allowed to attend lectures at the UFS South Campus for the first study year. Students will not be allowed to register for the second study year curriculum should they fail any of the modules in their first year of study.

(b) Upon completion of the first study year on the UFS South Campus, students in the BCom extended curriculum programme will not be allowed to change to the BCom (Law).

2. Students who register for the BAdmin extended curriculum programme without the required performance level in Mathematics or its equivalent at National Senior Certificate level will not be allowed to subsequently change to a BCom Degree Programme.

3. Students who qualify for the BAdmin extended curriculum programme will only be allowed to attend UFS South Campus lectures for the first two study years.

4. Students enrolled for the BAcc Degree who did not pass EFIN1614 will not be allowed to continue with the degree and will be converted to the BCom Acc Degree in the second semester.

Credit Values and Names of Modules

Department of Economics

Module code	Credits	Module name
EECF1614	16	Economic Systems and Basic Microeconomics
EECF1624	16	Introduction to Macroeconomics
EECF1625 ¹	20	Introduction to Macroeconomics
EMIC2714	16	Microeconomics
EMAC2724	16	Macroeconomics
EINT3715	20	International Economics
EECT3725	20	South African Macroeconomic Policy Issues
EECM3714	16	Introduction to Mathematical Economics
EECM3724	16	Statistics for Economics
EFEF1624	16	Personal Finance
EFES2714	16	Money and Interest Rates
EFES2724	16	Financial Instruments, Markets and Institutions
EFET3714	16	Investment Management
EFET3724	16	Risk Management in Banking

¹ Only available for BAcc students

Department of Business Management

Module code	Credits	Module name
EBUS1514	16	Business Functions
EBMA1514	16	Introduction to Marketing
EBUS1624	16	General Management
EBUS1614	16	Business Dynamics
EBMA2624	16	Personal Selling
EFMA2614	16	Basic Financial Management
EBMA3725	20	Digital Marketing
EBMA3715	20	Strategic Marketing
EBMA3724	16	Relationship Marketing
ESBM2724	16	Small Business Management
EMAR2714	16	Market Research
EBUS2714	16	Entrepreneurship
EBUS2715	20	Strategic Management

Department of Industrial Psychology

Module code	Credits	Module name
EHRM1514	16	Introduction to Human Resources Management
EIOP1524	16	Introduction to Individual Differences
ECAP2614	16	Career Psychology
ELRM2624	16	Labour Relations Management
ETRM3714	16	Training Management
EPFM3724	16	Performance Management
EORG3715	20	Organisational Psychology
EARH3724	16	Applied Research for HRM and IOP

School of Accountancy

Module code	Credits	Module name
EACC1614	16	Accounting
EACC1624	16	Accounting
EACC2608	32	Accounting
EACC3708	32	Accounting
EMAC2624	16	Managerial Accounting
EFIN1614	16	Financial Accounting
EFIN1624	16	Financial Accounting
EFIN2708	32	Financial Accounting
EFIN3708	32	Financial Accounting
EMAC2714	16	Managerial Accounting
EMNF2724	16	Managerial Finance
EMFM3708	32	Managerial Accounting and Financial Management
EACG2708	32	Auditing and Corporate Governance
EACG3708	32	Auditing and Corporate Governance
ETXN2614	16	Taxation
ETXN2708	32	Taxation
ETAX3708	32	Taxation
EEBS2614	16	Business Ethics
EIDE1624	16	Information and Digital Environment for Accounting
ERRK1624	16	Accounting for the Legal Profession
EACE2624	16	Accountancy Environment

Students who completed the BCom (Accounting) or B Accounting Degrees, without meeting the specific admission requirements for the respective honours degrees in Accounting, and who wish to repeat the third-year modules, may do so with a discount of 50% for tuition fees. They will register for different module codes, e.g. EFIN3738 instead of EFIN3708.

Department of Public Administration and Management

Module code	Credits	Module name
EPAM1514	16	Public Administration and Management Theories
EPAM1624	16	Public Administration and Management in Action
ECPM1514	16	Calculations for Public Managers
EPAM2614	16	Micro- and Macro-organisational Analysis
EMMA2624	16	The Local Government Policy and Legislative Environment
EMMA2614	16	Introduction to South African Local Government
EMMA3714	16	Contemporary Issues in Local Government
EPAM3714	16	Public Financial Management
EMMA3725	20	Municipal Finances
EPAM3725	20	Public Policy Administration and Management
EPAL3714	16	Public Administration and Management Law
EPAH1624	16	HRM in the Public Sector
ESCM2724	16	Supply Chain Management
EMEP2624	16	Monitoring and Evaluation in the Public Sector

Additional Core Modules

Module code	Credits	Module name
EBCS1514	16	Business Calculations
EBCS1524	16	Business Calculations
EQMB1514	16	Quantitative Methods for Business
EQMB1524	16	Quantitative Methods for Business
EDAB2714	16	Introduction to Data Analytics for Business
EDAB2724	16	Data Analytics for Business
ECPM1514	16	Calculations for Public Managers
UFSS1504	16	Undergraduate Core Curriculum

Modules for the Extended Curriculum Programmes

Module code	Equivalent mainstream code	Equivalent Higher Certificate code	Module name
EFPA2515	EPAM1514	EHPA1514	Public Administration and Management Theories
EFPA2625	EPAM1624		Public Administration and Management in Action
EFPH2625	EPAH1624		Human Resource Management in the Public Sector
EFHR1515	EHRM1514	EHHR1514	Introduction to Human Resource Management
EFIO1525	EIOP1524	EHIO1524	Introduction to Individual Differences
EFBM2515	EBUS1514	EHBM1514	Business Functions
EFBM2625	EBUS1624		General Management
EFEC2614	EECF1614		Economic Systems and Basic Microeconomics
EFEC2624	EECF1624		Introduction to Macroeconomics
EFBC2514	EBCS1514		Business Calculations
EFBC2524	EBCS1524		Business Calculations
EFCP2514	ECPM1514		Calculations for Public Managers
EFCC2614	EACC1614		Accounting
EFCC2624	EACC1624		Accounting

Progression Rules Regarding Admission to Modules in the Next Study Year

With due allowance for the module requirements, students are required to attain the following minimum achievements in each study programme, for which the prescribed module combinations for each academic year have been stipulated in the curriculum. Unless a faculty determines a higher requirement for progression, which is published in the faculty's rule book, these progression rules will apply.

Application of progression rules

- The progression rules apply in respect of undergraduate students and apply to all programmes from 2014.
- Students enrolled for H Certs (access), extended and distance learning programmes of the South Campus are, however, **excluded** in terms of these rules and follow the programme-specific progression requirements.

Progression rules in respect of undergraduate students

Students must please refer to the [General Rules](#) and [Faculty Rules](#) for more information about the progression rules and the rules for students who change their study programme after their first year of studies at the UFS. These rules are available on the university's website.

A minimum number of credits must be earned by the end of each year of registration before the student will be allowed to register for the next year. These credits are accumulated by completing the required modules.

Progression requirements for three-year qualifications

Year of registration	Minimum credits required for admission	Equivalent to	To be achieved by the end of
2	48	3 x 16-credit modules	year 1 of registration
3	112	7 x 16-credit modules	year 2 of registration
4	224	14 x 16-credit modules	year 3 of registration
5	288	18 x 16-credit modules	year 4 of registration

The student must complete the three-year undergraduate programme by the end of the 5th year of registration.

Progression requirements for four-year qualifications

The following progression requirements apply to four-year professional as well as four-year extended qualifications.

Year of registration	Minimum credits required for admission	Equivalent to	To be achieved by the end of
2	48	3 x 16-credit modules	year 1 of registration
3	112	7 x 16-credit modules	year 2 of registration
4	192	12 x 16-credit modules	year 3 of registration
5	320	20 x 16-credit modules	year 4 of registration
6	384	24 x 16-credit modules	year 5 of registration

The student must complete the four-year undergraduate programme by the end of the 6th year of registration.

Concessions for students who do not qualify to start the next year of study

In order to facilitate progression, concessions may be made where a student does not meet the requirements for progression to the next year of study. The available options vary across campuses and modes of study.

1. At the **Bloemfontein campus**, the following concessionary arrangements may be considered:
 - a) The student may register for the outstanding modules and repeat the academic year; or
 - b) The student may register additional modules to the next year's enrolment as long as the total number of credits does not exceed 32 credits over and above the normal curriculum requirements of a specific academic year. This excludes the BCom extended curriculum programme.
 - c) Both of the above arrangements require the recommendation of the programme director and permission from the dean.
2. At the **QwaQwa campus**, the student may register for the outstanding modules and repeat the academic year. This requires the recommendation of the programme director and permission from the assistant dean.
3. A student who repeats a study year must either match or exceed the requirement in respect of the percentage of modules stipulated in the General Rules before being allowed to continue with the next study year of the programme in the following calendar year.
4. **South campus** students or students enrolled for HCerts (access) and distance learning programmes are excluded from the above concessionary arrangements and follow the programme-specific progression requirements.

Module Code Changes, Equivalent Modules and Transition Rules

- a) Current students who registered for the first time in 2015 and onwards, without a break in registration, should follow the curricula in the Rule Book of the first year of registration.

- b) If students change from one programme to another, they must follow the curricula of the programme to which they have changed, as appears in the Rule Book of the year that they registered for that specific programme for the first time.

Duration of Study

The General Rules stipulates that, except in cases where the Council, *via* the Senate, implements new rules with immediate effect, students may, for an undergraduate qualification, only register at the UFS for the minimum period allowed for that qualification plus an additional two (2) years, with the second period, following directly after the first, and must complete their studies for that particular qualification per the rules applicable at the time of registration. Should there be an interruption to the student's study, the rules applicable to the time of the registration after interruption will apply.

Module Prerequisites

Please note that in order to register for the module included in the first column of the tables below, the admission requirements have to be met or the modules passed as set out in the second column.

Department of Economics

Module	Module prerequisite
EECF1614	National Senior Certificate with Mathematics performance level 4 or (EQMB1514 and EQMB1524) or (EBCS1514 and EBCS1524)
EECF1624/ EECF1625 ¹	National Senior Certificate with Mathematics performance level 4 or (EQMB1514 and EQMB1524) or (EBCS1514 and EBCS1524)
EMIC2714	EECF1614 or EFEC2614
EMAC2724	EECF1624 or EFEC2624
EINT3715	EECF1624 or EFEC2624
EECT3725	EECF1624 and EMAC2724
EECM3714	EBCS1514, EBCS1524, EECF1614 and EECF1624
EECM3724	[(EECF1614 and EECF1624) or (EFEC2614 and EFEC2624)] and [(EBCS1514 and EBCS1524) or (EFBC2514 and EFBC2524) or (STSM1624) or (STSA1624)]
EFES2714	EECF1624 or EFEC2624
EFES2724	EECF1624 or EFEC2624
EFET3714	EECF1624 or EFEC2624
EFET3724	EECF1624 or EFEC2624

¹ Only available for BAcc students

Department of Business Management

Module	Module prerequisite
EBUS2715	EBUS1624

School of Accountancy

Module	Module prerequisite
EACC2608	EACC1624
EACC3708	EACC2608 or EFIN1624
EFIN1624	EFIN1614
EFIN2708	EFIN1624
EFIN3708	EFIN2708 or EACC3708
EMAC2624	EACC1614 or EACC1624 or EFIN1614 or EFIN1624
EMAC2714	EACC1614 or EACC1624 or EFIN1614 or EFIN1624
EMNF2724	EACC1614 or EACC1624 or EFIN1614 or EFIN1624
EMFM3708	EMAC2714 and EMNF2724
EACG3708	EACG2708 (EODT2708)
ETAX3708 (EBLS3708)	ETXN2708 (EBEL2708)

Extended Curriculum Programme

Module	Module prerequisite
EFEC2614	MATD1554 & MATD1584 or National Senior Certificate with Mathematics performance level 4
EFEC2624	MATD1554 & MATD1584 or National Senior Certificate with Mathematics performance level 4

Undergraduate Studies

Private Sector Management

General Information

Management skills can be obtained in several fields of study. These are all accommodated within the Degree Programme Bachelor of Commerce (BCom). The BCom is a highly regarded and comprehensive management degree programme 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.

- a) While a BCom Degree is directed at economic and management positions in the private sector, it is also an excellent programme for a career in the public sector (compare with the undergraduate Degree Programme in Public Sector Management).
- b) The Degree Programme is structured around the core subjects of Economics, Business Management, Industrial Psychology and Accounting. The BCom Degree offers a broader option to students who would like a solid general management background but prefer not to specialise too soon.
- c) Specialisations from which to choose within the BCom Degree Programme are indicated on page 6 under General admission requirements.

The curricula for each major field of study are explained in the following section.

Bachelor of Commerce

Rule F3	BCom
	Minimum total credits: 428
	Academic plan code: BC630000

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Business Functions	EBUS1514					
General Management		EBUS1624				
Business Dynamics	EBUS1614					
Small Business Management						ESBM2724
Strategic Management					EBUS2715	
Entrepreneurship					EBUS2714	
Economics Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1624				
Microeconomics			EMIC2714			
Macroeconomics				EMAC2724		
International Economics					EINT3715	
South African Macroeconomic Policy Issues						EECT3725
Accounting	EACC1614	EACC1624	EACC2608			
Introduction to Human Resource Management			EHRM1514			
Introduction to Individual Differences				EIOP1524		
Career Psychology			ECAP2614			
Labour Relations Management				ELRM2624		
Managerial Accounting				EMAC2624		
Quantitative Methods for Business	EQMB1514	EQMB1524				
Personal Finance						EFEF1624
Elective modules					Choose 1 field of specialisation (2 modules)	
Accounting					EACC3708*	
OR					OR	
Performance Management						EPFM3724
Organisational Psychology					EORG3715	
OR					OR	
Introduction to Mathematical Economics					EECM3714	
Statistics for Economics						EECM3724
Minimum credits towards degree	80	64	64	80	72	68
	144		144		140	
	TOTAL Credits 428					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum (UFSS1504)	16					

*Please note that students must additionally register for and pass the ETXN2614 module in their 1st or 2nd academic year should they intend to choose the EACC3708 as an elective in their 3rd academic year, as ETXN2614 is one of the prerequisite modules for the EACC3708 module

Bachelor of Commerce with specialisation in Investment Management and Banking

Rule F4 BCom with specialisation in Investment Management and Banking

Minimum total credits: 408

Academic plan code: BC630021

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Economic Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1624				
Microeconomics			EMIC2714			
Macroeconomics				EMAC2724		
International Economics					EINT3715	
South African Macroeconomic Policy Issues						EECT3725
Introduction to Mathematical Economics					EECM3714	
Statistics for Economics						EECM3724
Money and Interest Rates			EFES2714			
Financial Instruments, Markets and Institutions				EFES2724		
Investment Management					EFET3714	
Risk Management in Banking						EFET3724
Business Functions	EBUS1514					
General Management		EBUS1624				
Managerial Finance						EMNF2724
Accounting	EACC1614	EACC1624				
Introduction to Human Resource Management			EHRM1514			
Introduction to Individual Differences				EIOP1524		
Entrepreneurship			EBUS2714			
Business Ethics			EEBS2614			
Taxation					ETXN2614	
Quantitative Methods for Business	EQMB1514	EQMB1524				
Personal Finance				EFEF1624		
Minimum credits towards degree	64	64	80	64	68	68
	128		144		136	
	TOTAL Credits 408					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

Bachelor of Commerce with specialisation in Economics

Rule F5 BCom with specialisation in Economics
 Minimum total credits: 396
 Academic plan code: BC630020

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Economic Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1624				
Microeconomics			EMIC2714			
Macroeconomics				EMAC2724		
International Economics					EINT3715	
South African Macroeconomic Policy Issues						EECT3725
Introduction to Mathematical Economics					EECM3714	
Statistics for Economics						EECM3724
Money and Interest Rates			EFES2714			
Financial Instruments, Markets and Institutions				EFES2724		
Investment Management					EFET3714	
Risk Management in Banking						EFET3724
Business Functions	EBUS1514					
General Management		EBUS1624				
Business Dynamics	EBUS1614					
Entrepreneurship			EBUS2714			
Strategic Management					EBUS2715	
Accounting	EACC1614	EACC1624				
Introduction to Human Resource Management			EHRM1514			
Introduction to Individual Differences				EIOP1524		
Quantitative Methods for Business	EQMB1514	EQMB1524				
Personal Finance				EFEF1624		
Minimum credits towards degree	80	64	64	64	72	52
	144		128		124	
	TOTAL Credits 396					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

Bachelor of Commerce with specialisation in Business and Financial Analytics

Rule F6 BCom with specialisation in Business and Financial Analytics

Minimum total credits: 408

Academic plan code: BC630080

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Economic Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1624				
Microeconomics			EMIC2714			
Macroeconomics				EMAC2724		
Money and Interest Rates			EFES2714			
Financial Instruments, Markets and Institutions				EFES2724		
Investment Management					EFET3714	
Risk Management in Banking						EFET3724
Business Dynamics	EBUS1614					
General Management				EBUS1624		
Strategic Management					EBUS2715	
Accounting	EACC1614	EACC1624			EACC2608	
Introduction to Data Analytics for Business					EDAB2714	
Data analytics for Business						EDAB2724
Calculus	MATM1534					
Introduction to Statistics		STSA1624				
Multiple Regression Analyses and Time Series Analyses			STSA2616			
Multiple regression: Variance and Time Series Analysis				STSA2626		
Computer Literacy: Part 1	CSIL1511					
Programming and Problem Solving: Part 1 & 2	CSIS1534	CSIS1644				
Introduction to Databases and Database Management Systems: Part 1			CSIS2634			
Minimum credits towards degree						
EMS (276)	80		80		116	
Maths/Stats (80)	32		48			
CSIS (52)	36		16			
Total credits	148		144		116	
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

Bachelor of Commerce with specialisation in Marketing

Rule F7 BCom with specialisation in Marketing
 Minimum total credits: 376
 Academic plan code: BC630010

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Business Functions	EBUS1514					
Market Research					EMAR3714	
Entrepreneurship					EBUS2714	
General Management		EBUS1624				
Introduction to Marketing	EBMA1514					
Personal Selling				EBMA2624		
Supply Chain Management				ESCM2724		
Digital Marketing						EBMA3725
Strategic Marketing					EBMA3715	
Relationship Marketing						EBMA3724
Introduction to Information Systems	BCIS1513					
Economic Systems and Basic Microeconomics			EECF1614			
Introduction to Macroeconomics				EECF1624		
Accounting			EACC1614	EACC1624		
Strategic Management			EBUS2715			
Systems Infrastructure and Integration OR Brand Communication		BCIS2624				
		OR ICOM2624				
Marketing Communication	ICOM2614					
Microeconomics					EMIC2714	
Macroeconomics						EMAC2724
Quantitative Methods for Business	EQMB1514	EQMB1524				
Basic Financial Management			EFMA2614			
Minimum credits towards degree	76	48	68	64	68	52
	124		132		120	
	Total credits: 376					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EAL1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

Bachelor of Commerce *with specialisation in Business Management*

Rule F8 BCom *with specialisation in Business Management*

Minimum total credits: 376

Academic plan code: BC630012

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Business Functions	EBUS1514					
Digital Marketing						EBMA3725
General Management		EBUS1624				
Business Dynamics	EBUS1614					
Supply Chain Management				ESCM2724		
Small business Management						ESBM2724
Strategic Marketing					EBMA3715	
Strategic Management			EBUS2715			
Entrepreneurship					EBUS2714	
Economic Systems and Basic Microeconomics			EECF1614			
Introduction to Macroeconomics				EECF1624		
Accounting			EACC1614	EACC1624		
Introduction to Individual Differences		EIOP1524				
Commercial Law		LMER1624				
Microeconomics					EMIC2714	
Macroeconomics						EMAC2724
Quantitative Methods for Business	EQMB1514	EQMB1524				
Basic Financial Management			EFMA2614			
Introduction to Information Systems			BCIS1513			
Systems Infrastructure and Integration				BCIS2624		
Market Research					EMAR3714	
Minimum credits towards degree	48	64	80	64	68	52
	112		144		120	
	Total credits: 376					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

Bachelor of Commerce with specialisation in Human Resource Management

Rule F9 BCom with specialisation in Human Resource Management
 Minimum total credits: 392
 Academic plan code: BC630030

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Introduction to Human Resources Management	EHRM1514					
Introduction to Individual Differences		EIOP1524				
Career Psychology			ECAP2614			
Training Management					ETRM3714	
Labour Relations Management				ELRM2624		
Performance Management						EPFM3724
Organisational Psychology					EORG3715	
Applied research for Human Resource Management and IOP						EARH3724
General Management				EBUS1624		
Strategic Management					EBUS2715	
Psychology	PSIN1514*	PSDE1624*	PSSO2614*	PSIH2724*	PSPA3714*	PSPE3724*
Business Dynamics			EBUS1614			
Business Calculations	EBCS1514	EBCS1524				
Personal Finance		EFEF1624				
Quantitative Methods for Business			EQMB1514	EQMB1524		
Elective modules						
Economics (both semesters)			EECF1614	EECF1624		
OR				OR		
Accounting (both semesters)			EACC1614	EACC1624		
Minimum credits towards degree	48	64	80	80	72	48
	112		160		120	
	Total credits: 360					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

* For modules from other Faculties, it is the student's responsibility to ensure that the prerequisites for those modules are met.

It is recommended that students who are not registered for the BCom with specialisation in Human Resource Management Degree Programme and intend to apply for admission to Bachelor Honours Degree with specialisation in Industrial Psychology, contact the departmental head (Industrial Psychology) or programme coordinator for directives regarding the compilation of their undergraduate Industrial Psychology modules.

Bachelor of Commerce in Law

Rule F10 BCom (Law)
 Minimum total credits: 448
 Academic plan code: BC637070

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
General Management		EBUS1624				
Economic Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1624				
Accounting for the Legal Profession	EACC1614	ERRK1624				
Business dynamics	EBUS1614					
Constitutional Law		LCON1523				
Microeconomics			EMIC2714			
Macroeconomics				EMAC2724		
Accounting			EACC2608			
Entrepreneurship					EBUS2714	
Legal Foundations of SA Law	LFSA1500					
Criminal Law					LCRM2604	
Law of Persons	LPSN1512					
Family Law					LFAM2613	
Labour Law			LLAB2605			
Law of Contract			LLOC2605			
Law of Succession and Administration						LSAE2623
Consumer Protection and Credit Law				LCPC2623		
Law of Things						LPRO3723
Law of Delicts					LDEL3705	
Law of Business Entities					LBUE3704	
Personal Finance				EFEF1624		
English for Law			ENGS1506			

Table continues on the next page

Rule F10 continued

Elective modules					Choose 1 field of specialisation (2 modules)	
Small Business Management						ESBM2724
Strategic Management					EBUS2715	
OR					OR	
International Economics					EINT3715	
South African Macroeconomic Policy Issues						EECT3725
OR					OR	
Accounting					EACC3708*	
Minimum credits towards degree	76	80	64	92	70	66
	156		156		136	
	Total credits 504					

Developmental modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EAL1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

**Please note that students must also register for and pass the ETXN2614 module in their 1st or 2nd academic year should they choose the EACC3708 as an elective in their 3rd academic year. ETXN2614 is one of the prerequisite modules for the EACC3708 module.*

Students that failed CLLC 1514 in semester one of 2019 must continue with CLLC1524 in semester 2 and then deviate the CLLC1514 with CLLT1514 in semester one of 2020.

Please note: For modules from other faculties, it is the student's responsibility to ensure that the prerequisites for those modules are met.

Bachelor of Commerce Extended Curriculum Programme

Rule F11 BCom extended curriculum programme
 Minimum total credits: 400 plus 96 developmental credits
 Academic plan code: BC6300E3

Compulsory modules	First academic year		Second academic year		Third academic year		Fourth academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Business Functions	EFBM2515							
General Management				EBUS1624				
Business Dynamics			EBUS1614					
Small Business Management								ESBM2724
Strategic Management					EBUS2715			
Entrepreneurship							EBUS2714	
Economic Systems and Basic Microeconomics					EECF1614			
Introduction to Macroeconomics						EECF1624		
Microeconomics							EMIC2714	
Macroeconomics								EMAC2724
Accounting	EFCC2614	EFCC2624	EACC1614	EACC1624				
OR	OR		OR					
Intro to HRM	EFHR1515		EHRM1514					
Intro to Individual Differences	EFIO1525			EIOP1524				
Supply chain management						ESCM2724		
Digital Marketing								EBMA3725
Strategic Marketing							EBMA3715	
Market Research							EMAR3714	
Introduction to information systems					BCIS1513			
Systems infrastructure and integration						BCIS2624		

Table continues on next page

Rule F11 continued

Basic Financial Management							EFMA2614	
Commercial Law						LMER1624		
Quantitative Methods for Business			EQMB1514	EQMB1524				
Minimum credits towards degree	40	16	48	48	64	64	68	52
	56		96		128		120	
Developmental modules	First academic year		Second academic year		Third academic year		Fourth academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Undergraduate Core Curriculum				UFSS1522				
Mathematics	MATD1574	MATD1564						
OR	OR							
Skills for Lifelong Learning	SCLL1508	SCLL1508						
Introduction to University Mathematics and Mathematics for EMS	MATD1554	MATD1584 OR MATD1544						
Academic Literacy	EALE1508	EALE1508						
Additional credits for developmental modules	96							
Undergraduate Core Curriculum			16					

Students who wish to transfer to BCom with specialisation in Business Management; BCom with specialisation in Marketing or BCom with specialisation in Human Resource Management need to:

- Take EFHR1515 and EFIO1525 in year one.
- Take SCLL1508 in year one.

OR

Students who wish to transfer to BCom with specialisation in Business Management; BCom with specialisation in Marketing or BCom with specialisation in Human Resource Management need to:

- Take EFHR1515 and EFIO1525 in year one.
- Take SCLL1508 in year one.
- Take MATD1584 in year one semester two.

OR

Students who wish to transfer to one of the other BCom / B Acc (financial) programmes, excluding the BCom Law programme, need to:

- Take EFCC1614 and EFCC1624 in year one. To qualify for admission to the B Acc or BCom with specialisation in Business and Financial Analytics students need a minimum of 60% average for EFCC1614 and EFCC1624.
- Take MATD1574 and MATD1564 in year one
- MATD1574; MATD1564; MATD1554 and MATD1544 in year one needs to be passed with an average of 75% or higher across all the modules in order to qualify for admission to the B Acc or BCom with specialisation in Business and Financial Analytics in the mainstream.
- Register for UFSS1504 in year in the place of UFSS1522

The following progression rule is also applicable for the BCom Extended programme:

“Students will not be allowed to register for the second study year curriculum should they fail any of the modules in their first year of study.”

Public Sector Management

General Information

The BAdmin Degree is a specialised degree programme aimed at a career in the public sector, parastatal institutions, trade unions and non-governmental organisations, and academic careers at higher education institutions. It is structured around Public Administration and Management, with relevant ancillary modules in Human Resource Management; Public Financial Management; Organisational Analysis; Public Policy; Supply Chain Management; and monitoring and evaluation in the Public Sector.

As students, you will have access to academics with a practical understanding and knowledge of Public Management, cutting-edge research and innovative teaching and learning strategies to enhance your professional skills and understanding.

The curricula for the BAdmin Degree Programmes are explained in the following section.

Bachelor of Administration

Rule F12

BAdmin

Minimum total credits: 376

Academic plan code: BC634040

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Public Administration and Management Theories	EPAM1514					
Public Administration and Management in Action		EPAM1624				
Micro- and Macro-organisational Analysis			EPAM2614			
Introduction to South African Local Government			EMMA2614			
Human Resource Management in the Public Sector		EPAH1624				
The Local Government Policy and Legislative Environment				EMMA2624		
Supply Chain Management				ESCM2724		
Contemporary Issues in Local Government					EMMA3714	
Public Financial Management					EPAM3714	
Municipal Finances						EMMA3725
Public Policy Administration and Management						EPAM3725
Public Administration and Management Law					EPAL3714	
Introduction to Human Resource Management	EHRM1514					
Introduction to Individual Differences		EIOP1524				
Monitoring and Evaluation in the Public Sector				EMEP2624		
Introduction to Politics	POLS1514*					
Introduction to World Politics & Global Governance		POLS1524*				
Calculations for Public Managers	ECPM1514					
Personal Finance				EFEF1624		
Elective modules			Choose 1 field of specialisation (2 modules)		Choose 1 field of specialisation (2 modules)	
Career Psychology			ECAP2614			
Labour Relations Management				ELRM2624		
Organisational Psychology					EORG3715	
Performance Management						EPFM3724
OR			OR		OR	
Globalisation and World Politics			POLS2614*			
Governance & Political Transformation in Africa				POLS2624*		
Security & Conflict Studies					POLS3714*	
Ideology & Political Theory						POLS3724*
Minimum credits towards degree	64	64	48	80	64	56
	128		128		120	
	Total credits: 376					
Table continues on next page						

Rule F13 continued

Undergraduate core curriculum	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
Undergraduate Core Curriculum	16					

** For modules from other faculties, it is the student's responsibility to ensure that the prerequisites for those modules are met.*

Bachelor of Administration Extended curriculum programme

Rule F13

BAdmin extended curriculum programme

Minimum total credits: 416 plus 96 developmental credits

Academic plan code: BC6340E1

Compulsory modules	First academic year		Second academic year		Third academic year		Fourth academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Public Administration and Management Theories			EFPA2515					
Public Administration and Management in Action				EFPA2625				
Micro- & Macro-organisational Analysis					EPAM2614			
Introduction to South African Local Government					EMMA2614			
Human Resource Management in the Public Sector				EFPH2625				
The Local Government Policy and Legislative Environment						EMMA2624		
Supply Chain Management						ESCM2724		
Contemporary Issues in Local Government							EMMA3714	
Public Financial Management							EPAM3714	
Municipal Finances								EMMA3725
Public Policy Management								EPAM3725
Public Administration and Management Law							EPAL3714	
Introduction to Human Resource Management	EFHR1515							
Introduction to Individual Differences		EFIO1525						
General Management				EFBM2625				
Monitoring and Evaluation in the Public Sector						EMEP2624		
Introduction to Politics			POLS1514*					
Introduction to World Politics & Global Governance				POLS1524*				
Calculations for Public Managers			EFCP2514					
Personal Finance						EFEF1624		
Table continues on next page								

Rule F14 continued

Elective modules	First academic year		Second academic year		Third academic year		Fourth academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
					Choose 1 field of specialisation (2 modules)		Choose 1 field of specialisation (2 modules)	
Elective modules								
Career Psychology					ECAP2614			
Labour Relations Management						ELRM2624		
Organisational Psychology							EORG3715	
Performance Management								EPFM3724
OR					OR		OR	
Globalisation and World Politics					POLS2614*			
Governance & Political Transformation in Africa						POLS2624*		
Security & Conflict Studies							POLS3714*	
Ideology & Political Theory								POLS3724*
Minimum credits towards degree	20	20	52	76	48	80	64	56
	40		128		128		120	
	Total credits: 419							
Developmental modules								
Undergraduate Core Curriculum						UFSS1522		
Mathematical Literacy	MTDE1508							
Skills for Lifelong Learning	SCLL1508							
Academic Literacy EMS	EALE1508							
Additional credits for developmental modules	96							
Undergraduate Core Module					16			

* For modules from other faculties, it is the student's responsibility to ensure that the prerequisites for those modules are met.

Accountancy

General Information

The University of the Free State offers two undergraduate Accountancy programmes, namely Bachelor of Accounting (BAcc) and Bachelor of Commerce in Accounting (BCom (Accounting)).

These are highly sought-after professional programmes and are aimed at satisfying the educational requirements of the professional bodies within the accountants' profession, namely the South African Institute for Chartered Accountants (SAICA), South African Institute for Professional Accountants (SAIPA), Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA). Due to the fact that these bodies enjoy international status, a Degree Programme in Accountancy is very much in demand.

Accountancy can lead to membership of professional bodies in accordance with certain provisions laid down by these bodies. Documentation is available and the various websites of these professional bodies can be consulted for further information in this regard.

Programme	Professional body
Bachelor of Accounting (BAcc)	SAICA/SAIPA/ACCA/CIMA
Bachelor of Commerce in Accounting (BCom Accounting))	SAIPA/ACCA/CIMA

Description and Information Regarding the Programmes in Accountancy

The BAcc Degree Programme is designed for students 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. Financial Accounting, Auditing, Taxation and Managerial Accounting form the core of the BAcc Degree Programme.

The BAcc Degree is fully accredited by SAICA. Without additional postgraduate study, a BAcc graduate may obtain full registration with SAIPA and meet the education requirements of the Associate General Accountant (AGA (SA)) designation. This programme also serves as partial accreditation to CIMA and ACCA.

After successfully completing the accredited postgraduate programmes, the professional external examinations and the prescribed practical traineeship period, candidates may register as Chartered Accountants at SAICA.

The BCom (Accounting) Degree Programme focuses on the academic requirements of the Professional Accountant (SA) membership. Accordingly, Accounting, Taxation and Managerial Accounting form the core of this programme. Once registered as a Professional Accountant (SA), graduates are empowered to perform various functions and issue reports related to various accounting, business and taxation services.

The BCom (Accounting) Degree is fully accredited by SAIPA and serves as partial accreditation by CIMA and ACCA.

Those who wish to pursue a career in financial management in the private sector will also benefit from the Accountancy programmes.

Because the Degree Programmes are designed per the requirements of the various professional bodies, there are no/limited electives. The prescribed modules are included in the curricula for the Degree Programmes taken over three years. Economics and Business Management form a key part of the curricula. Strategic Management, Business Ethics, Accountancy Environment, Quantitative Methods and Commercial Law also play an essential role in rounding off these Degree Programmes.

Bachelor of Accounting

Rule F14	BAcc
	Minimum total credits: 488
	Academic plan code: BC636060

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Financial Accounting	EFIN1614 ¹	EFIN1624	EFIN2708		EFIN3708 ²	
Accountancy Environment				EACE2624		
Quantitative Methods for Business	EQMB1514	EQMB1524				
Economic Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1625				
Business functions	EBUS1514					
General Management		EBUS1624				
Strategic Management			EBUS2715			
Managerial Accounting			EMAC2714			
Managerial Finance				EMNF2724		
Managerial Accounting and Financial Management					EMFM3708 ²	
Auditing and Corporate Governance			EACG2708		EACG3708 ²	
Business Ethics			EEBS2614			
Taxation			ETXN2708		ETAX3708 ²	
Commercial Law	LMER1514*	LMER1624*				
Information and Digital Environment for Accounting		EIDE1624				
Minimum credits towards degree	80	100	100	80	64	64
	180		180		128	
	Total credits: 488					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
UFSS1504	16					

* For modules from other faculties, it is the student's responsibility to ensure that the prerequisites for those modules are met.

¹ Students enrolled for the BAcc Degree who did not pass EFIN1614 will not be allowed to continue with the degree and will be converted to the BCom Acc Degree in the second semester.

² Students who have obtained this qualification and who repeat third-year modules for postgraduate studies should enrol for the "3738" codes instead of the "3708" codes.

Bachelor of Commerce in Accounting

Rule F15 BCom (Accounting)
 Minimum total credits: 420
 Academic plan code: BC635050

Compulsory modules	First academic year		Second academic year		Third academic year	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Accounting	EACC1614	EACC1624	EACC2608		EACC3708	
Accountancy Environment						EACE2624
Quantitative Methods for Business	EQMB1514	EQMB1524				
Economic Systems and Basic Microeconomics	EECF1614					
Introduction to Macroeconomics		EECF1624				
General Management		EBUS1624				
Managerial Accounting				EMAC2624	EMAC2714	
Managerial Finance						EMNF2724
Auditing and Corporate Governance					EACG2708	
Business Ethics			EEBS2614			
Strategic Management					EBUS2715	
Taxation			ETXN2614		ETXN2708	
Business Functions	EBUS1514					
Commercial Law			LMER1514*	LMER1624*		
Information and Digital Environment for Accounting				EIDE1624		
Minimum credits towards degree	64	64	64	64	84	80
	128		128		164	
	Total credits: 420					
Developmental modules						
Undergraduate Core Curriculum	UFSS1504					
Academic Literacy	EALE1508					
Additional credits for developmental modules	32					
UFSS1504	16					

* For modules from other faculties, it is the student's responsibility to ensure that the prerequisites for those modules are met.

Postgraduate Programmes

General Information

This section of the Rule Book sets out the rules regarding the postgraduate programmes in the Faculty of Economic and Management Sciences.

The Protection of Personal Information Act (POPIA) No. 4 of 2013 promotes the protection of personal information by public and private bodies. The Act, therefore, influences how the Faculty collects, stores or disseminates the personal information of its students. As such, any personal student information, including information about academic performance, may not be disclosed to third parties, including sponsors and parents, without the student's written consent.

Please contact the University's information office at (051) 401 3000 to obtain a University application form and Student Administration Services at (051) 401 9666 for assistance with your application. Apply online at <https://apply.ufs.ac.za/>

Faculty of the Economic and Management Sciences Rules and General Rules

- a) For all the various programmes, a number of rules apply.
- b) Two sets of rules are relevant, namely the General Rules and the Faculty Rules
- c) It is the responsibility of students to be conversant with the General as well as the Faculty Rules.**
- d) Summative assessments other than examinations**

If a student has only one (1) module outstanding to obtain a qualification and this module is assessed only by examination of a project, a portfolio, and essay or research report, such a student, may (as the final opportunity) resubmit the improved work for assessment if the final mark for this module (in the final year of study) is between 45% and 49%, provided that this takes place before the due dates as determined by the UFS.

Postgraduate Diplomas

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification code	Abbreviation	Programme code	Degree code	Academic plan code
Postgraduate Diploma in Public Administration	PGDip (Public Administration)	B6540	65400	BC654040
Postgraduate Diploma in General Accountancy	PGDip (General Accountancy)	B6550	65500	BC655050
Postgraduate Diploma in Chartered Accountancy	PGDip (Chartered Accountancy)	B6560	65600	BC656060

Public Sector Management

Postgraduate Diploma in Public Administration

Rule F20	PGDip (Public Administration)
	Minimum total credits: 120
	Academic plan code: BC654040

Preconditions for Admission



For admission to the PGDip (Public Administration) programme, the applicant should have a formal qualification at NQF Level 7.



To be admitted to this postgraduate diploma programme, applicants should have obtained at least an average of 60% for their degree and have passed a language proficiency test at the level determined by the department. Completion of an Advanced Diploma may be presented for entry into a Postgraduate Diploma. Admission is subject to approval by the departmental chair based on satisfactory academic performance.



Prospective students must apply for admission to the programme in writing before 30 September before registration in the following year. Application forms are available from the departmental chair of the Department of Public Administration and Management.

Curriculum

A student doing the PGDip (Public Administration) programme must be registered for a minimum of one year. The programme consists of the following core modules:

Module name	Semester 1	Semester 2
Municipal Management	EMMA5815	
Public Policy and Service Delivery	EPAP5815	
Public Financial Administration and Management	EPAF5815	
Organisational Analysis and Intergovernmental Relations		EPAO5825
Public Human Resource Management		EPAH5825
Executive Public Management		EPAM5825
Structured module credits	60	60
Total credits	120	

Accountancy

General Module Prerequisites for Admission to the Postgraduate Diploma Programmes

In order to register for a module specified in the left column of the table below, the applicant is required to have passed the module(s) specified in the right column.

Module	Preconditions for admission:
EFIN5808	EFIN3708/3738 or EACC6808/6838 or EACC5808/5838
EMFM5808	EMFM3708/3738 or EMAF6808/6838 or EMAF5808/5838
ETAX5808	ETAX3708/3738 or ETXN6808/6838 or ETXN5808/5838
EACG5808	EACG3708/3738 or EAUD6808/6838 or EAUD5808/5838
EACC5808	EACC3708 or EFIN2708
EAUD5808	EACG2708
ETXN5808	ETXN2708
EMAF5808	EMAC2714 and EMNF2724

Postgraduate Diploma in General Accountancy

Rule F21	PGDip (General Accountancy) Minimum total credits: 128 Academic plan code: BC655050
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Information



This programme meets the education requirements for the Associate General Accountant (AGA (SA)) and serves as a prerequisite and entrance requirement for the BAccHons or the PGDip (Chartered Accountancy).



Students are required to have obtained a BCom (Accounting) Degree (or an equivalent at another accredited institution) with a weighted average of at least 60% in the exit-level modules of the relevant undergraduate degree.



Students from other institutions must seek specific permission from the Programme Director: General Accountancy and Research.

Curriculum

Module name	Semester 1	Semester 2
Financial Accounting		EACC5808
External Auditing		EAUD5808
Management Accounting and Finance		EMAF5808
Taxation		ETXN5808
Structured module credits		128

Students who have obtained this qualification and who repeat the above modules for purposes of postgraduate studies should enrol for the “5838” codes instead of the “5808” codes. Please refer to the study guide for full details

Postgraduate Diploma in Chartered Accountancy

Rule F22	PGDip (Chartered Accountancy)
	Minimum total credits: 128
	Academic plan code: BC656060

Information



This programme serves as a prerequisite and entrance requirement for the Initial Test of Competence (ITC) examination of the South African Institute of Chartered Accountants (SAICA).



Students are required to have obtained a BAcc Degree (or an equivalent) with a combined average of at least 58% in the following core module sets, as well as a final mark of at least 55% in each of the constituent modules:

- EFIN3708/EFIN3738/EACC6808/EACC6838/EACC5808/EACC5838;
- ETAX3708/ETAX3738/ETXN6808/ETXN6838/ETXN5808/ETXN5838;
- EMFM3708/EMFM3738/EMAF6808/EMAF6838/EMAF5808/EMAF5838;
- EACG3708//EAUD6808/EAUD6838/EAUD5808/EAUD5838.

It is strongly recommended but not required that all the above modules are passed in the year immediately preceding that when the postgraduate study is undertaken



Students from other institutions must seek specific permission from the Programme Director: Chartered Accountancy.

This programme is accredited by SAICA. The programme comprises four core **year modules**:

Curriculum

Module	Semester 1	Semester 2
Financial Accounting	EFIN5808	
Managerial Accounting and Financial Management	EMFM5808	
Taxation	ETAX5808	
Auditing and Corporate Governance	EACG5808	
Structured module credits	128	

The PGDip (Chartered Accountancy) will only be awarded, and entrance to the ITC will only be granted if a student passes all four core modules above in the same academic year.

Students are only allowed to enrol for this qualification for two consecutive years.

Students who do not pass all four core modules simultaneously in the first year of attempt will be required to repeat all four core modules in the second year of attempt. If students do not pass all four core modules simultaneously in the second year of attempt, they will not be allowed to enrol for this qualification for a third attempt.

Students who passed one or more modules in a previous year (having attempted PGDip (Chartered Accountancy) at the University of the Free State in a previous year) but repeats it / these in a subsequent year should enrol for the “5838” module code instead of the “5808” module code.

To allow students to register in time for the ITC examination of SAICA, both the main and additional assessments are finalised in November each year. The assessment process is handled internally by the School of Accountancy. No students will qualify for a special examination in the following year.

Please refer to the study guide for full details.

Bachelor Honours Degree Programmes

Information

An Honours Degree Programme offers students who are already in possession of a relevant Bachelor Degree or Advanced Diploma the opportunity of studying further in their chosen field. Only the Bachelor Honours Degree following a corresponding first Bachelor Degree may be registered for. In exceptional cases, and only for very well substantiated reasons, special permission may be granted for a student to switch to a non-corresponding Bachelor Honours programme.

Whereas a Bachelor Degree Programme provides students with a solid foundation, it still is only for their chosen career. A Bachelor Honours Degree Programme paves the way for more advanced postgraduate studies, in other words, a Master's Degree Programme or eventually a Doctoral Degree Programme, which is the highest academic degree attainable.

Preconditions for admission



To be considered for admission, an applicant should have a minimum average of 60% for at least two discipline-specific NQF level 7 modules or equivalents (with a minimum of 32 credits) in the final year of undergraduate. Applicants should, in addition, meet departmental admission requirements.



Permission to follow a Bachelor Honours Degree Programme in a certain discipline must be obtained from the dean on recommendation from the relevant departmental chair. Admission is further subject to departmental selection. This must be done prior to the student's registration for that particular year.

A Bachelor Honours Degree Programme offers opportunities for significantly enhancing knowledge in a preferred field of study, allowing students to acquire a deeper understanding and background that prepares the student more thoroughly. This degree also prepares students for research-based postgraduate study. A Bachelor Honours Degree could also carry recognition by an appropriate professional or statutory body. The following Bachelor Honours Degrees can be obtained in this faculty.

Private Sector Management

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Bachelor of Commerce Honours with specialisation in Business Management	BComHons with specialisation in Business Management	B6600	66001	BC660012
Bachelor of Commerce Honours with specialisation in Marketing	BComHons with specialisation in Marketing	B6600	66001	BC660010
Bachelor of Commerce Honours with specialisation in Industrial Psychology	BComHons with specialisation in Industrial Psychology	B6600	66001	BC660031
Bachelor of Commerce Honours with specialisation in Financial Economics and Investment Management	BComHons with specialisation in Financial Economics and Investment Management	B6600	66001	BC660022
Bachelor of Commerce Honours with specialisation in Economics	BComHons with specialisation in Economics	B6600	66001	BC660020

Public Sector Management

These programmes will not be offered if, in the sole discretion of the UFS, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Bachelor of Administration Honours	BAdminHons	B6640	66401	BC664040

Accountancy

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Bachelor of Commerce Honours in Accounting	BComHons in Accounting	B6650	66501	BC665050
Bachelor of Commerce Honours in Management Accounting	BComHons in Management Accounting	B6652	66521	BC665052
Bachelor of Accounting Honours	BAccHons	B6660	66601	BC666060

Private Sector Management

Bachelor of Commerce Honours *with specialisation in Business Management*

Rule F23	BComHons <i>with specialisation in Business Management</i>
	Minimum total credits: 120
	Academic plan code: BC660012

Preconditions for admission

Prospective students interested in applying for the Bachelor Honours Degree Programme in Business Management are required to have passed:



at least six of the undergraduate Business Management modules (or equivalent modules from other institutions) with an average mark of at least 60%, but not less than 55% in each module; of which



64 credits need to be at NQF Level 5 and/or NQF Level 6, and 32 credits at NQF Level 7.



Please note: Admission to the programme is subject to departmental selection. **Due to limited space, the 60% average will not guarantee acceptance to the programme.**

Curriculum

Module name	Semester 1	Semester 2
Venture Creation		EVEN6824
Strategic Management	ESEM6814	
Financial Management for Non-Financial Managers	EFMN6814	
Consumer Behaviour OR Project Management	ECBR6814	OR
		EPAP6824
Analytic Decision-Making		EADM6824
Research Report and Business Statistics	EBMD6800	
Structured module credits	32	32
Research credits	40	
Total credits	120	

Bachelor of Commerce Honours *with specialisation in Marketing*

Rule F24	BComHons <i>with specialisation in Marketing</i>
	Minimum total credits: 120
	Academic plan code: BC660010

Preconditions for admission

Prospective students interested in applying for the Bachelor Honours Degree Programme in Marketing are required to have passed:



at least six of the undergraduate Business Management modules (or equivalent modules from other institutions), with an average mark of at least 60%, but not less than 55% in each module; of which



64 credits need to be at NQF Level 5 and/or NQF Level 6 and 32 credits at NQF Level 7.



Please note: Admission to the programme is subject to departmental selection. **Due to limited space, the 60% average will not guarantee acceptance to the programme.**

Curriculum

Module name	Semester 1	Semester 2
Omni-Channel Commerce		EOCC6824
Consumer Behaviour	ECBR6814	
Financial Management for Non-Financial Managers	EFMN6814	
Integrated Marketing Project		EIMP6824
Services Marketing	ESMT6814	
Research Report and Business Statistics	EBMD6800	
Structured module credits	48	32
Research credits	40	
Total credits	120	

Bachelor of Commerce Honours *with specialisation in Industrial Psychology*

Rule F25	BComHons <i>with specialisation in Industrial Psychology</i>
	Minimum total credits: 160
	Academic plan code: BC660031

Information

Prospective students must submit their applications for admission to the departmental chair the previous year before 30 October. Admission to the Bachelor Honours Degree Programme study is subject to the results of the selection process. Application forms are available from the departmental chair of Industrial Psychology.

Preconditions for Admission

In order to be considered for admission to the selection process for the Bachelor Honours Degree Programme, a prospective student must meet the following prerequisites:

- e) The student has either already obtained a Bachelor Degree or qualifies to obtain a Bachelor Degree before enrolling for the Bachelor Honours Degree Programme.

It is recommended that students interested in applying for the Bachelor Honours Degree Programme in Industrial Psychology meet the following conditions:



Students must have passed at least six of the undergraduate Industrial Psychology modules (or equivalent modules from other institutions), with a stated average mark of at least 65%, but not less than 60% in each module, of which



64 credits need to be at NQF Level 5 and/or NQF Level 6, and 32 credits at NQF Level 7. Students must have obtained an average mark of at least 65% for their modules on NQF Level 7.



Please note: Research Methodology and Organisational Psychology at undergraduate level are highly recommended.

Students who intend to do the Bachelor Honours Degree Programme in Industrial Psychology but are not registered for a BCom *with specialisation in Human Resource Management* Degree are advised to contact the departmental chair (Industrial Psychology) or course coordinator for directives regarding their compilation undergraduate Industrial Psychology modules.

Curriculum

Module name	Semester 1	Semester 2
Career Psychology		ECAP6824
Organisation Psychology	EORG6814	
Labour Relations	ELAB6814	
Human Resource Management		EHRM6824
Research Methodology	ERSM6814	ERSS6824
Psychological Assessment and Measurement	EPSM6808	EPSM6808
Research Report	ERIP6808	ERIP6808
Structured module credits	64	64
Research credits	32	
Total credits	160	

The programme must be compiled in consultation with the departmental chair. Students who intend to complete their programme over two years should note that it is compulsory to register for ERSM6814, ERSS6824 and ERIP6808 during their first year of study.

Bachelor of Commerce Honours *with specialisation in Financial Economics and Investment Management*

Rule F26	BComHons <i>with specialisation in Financial Economics and Investment Management</i>
	Minimum total credits: 138
	Academic plan code: BC660022

Information

Admission to Bachelor Honours Degree Programme study is subject to approval by the departmental chair. To be considered for admission to Bachelor Honours Degree studies in Financial Economics and Investment Management, a student must have passed either:

- a) EINT3715, EECT3725, EECM3714 and EECM3724 (or equivalent modules if undergraduate studies were completed at another university) with an overall average of at least 60%.
- b) In addition, the student must have completed the following modules (or equivalents): EECF1614, EECF1624, EMIC2714, EACC1614 and EACC1624 (or equivalent modules) and obtained a minimum mark of 60% for EMAC2724.

OR

- c) EFET3714, EFET3724, EECM3714 and EECM3724 (or equivalent modules if undergraduate studies were completed at another university) with an overall average of at least 60%.
- d) In addition, the student must have completed the following modules (or): EECF1614, EECF1624, EMIC2714, EACC1614 and EACC1624 and obtained a minimum mark of 60% for EMAC2724.

In exceptional cases, admission to the programme may be granted to students who have completed an undergraduate degree in either Accounting, Taxation, Financial Planning or Auditing from the UFS or another University. Admission is granted at the discretion of the departmental chair.



Prospective students must apply in writing before 30 September in the year prior to registering for the programme. Students who completed their undergraduate programme at the UFS can obtain application forms from the departmental chair. Students who completed their undergraduate studies at another university need to apply through student administration, with an application form available on the University's website at www.ufs.ac.za

Curriculum

The curriculum is set out in the table below.

Detailed information regarding the methods of presentation is available on request from the departmental chair.

Module name	Semester 1	Semester 2
Macroeconomics	EMAC6814	
Introduction to Econometrics	EECO6814	
Mathematical Economics	EMAT6814	
Security Analysis	ESEC6814	
Financial Risk Management in Banking		EFRM6824
Regulation of Financial Institutions		EREG6822
Derivative Instruments		EDER6824
Research Report	EPOM6800	
Structured module credits	64	40
Research credits	34	
Total credits	138	

Progression Rule: Students will not be allowed to continue working on their research projects should they not pass two of these first semester modules, EMAC6814; EECO6814; EMAT6814. They will be allowed to complete the three second-semester modules.

Bachelor of Commerce Honours *with specialisation in Economics*

Rule F27	BComHons <i>with specialisation in Economics</i>
Minimum total credits:	128
Academic plan code:	BC660020

Information

Admission to a Bachelor Honours Degree Programme study is subject to approval by the departmental chair. To be considered for admission to Bachelor Honours Degree studies in Economics, a student must have passed EINT3715, EECT3725, EECM3714 and EECM3724 (or equivalent modules if that student completed undergraduate studies at another university) with an overall average of at least 60%. In addition, the student should have completed the following modules (or equivalents): EECF1614, EECF1624, EMIC2714 and obtained a minimum mark of 60% for EMAC2724.



Prospective students must apply in writing before 30 September in the year prior to registering for the programme. Students who completed their undergraduate degree at the UFS can obtain application forms from the departmental chair. Students who completed their undergraduate studies at another university need to apply through Student Administration, Services with an application form available on the University's website at www.ufs.ac.za.

Curriculum

The curriculum must be compiled according to the table set out below. The selection of modules must be approved by the departmental chair. Detailed information regarding the methods of presentation and optimal composition of a programme package is available on request from the departmental chair.

Compulsory modules	Semester 1	Semester 2
Macroeconomics	EMAC6814	
Introduction to Econometrics	EECO6814	
Mathematical Economics	EMAT6814	
Research Report in Economics	EEDE6808	
Microeconomics		EMIC6824
Elective modules		Two of the following*:
Public Economics (Fiscal Policy)		EPEC6824
International Economics		EINT6824
Labour Economics		ELAB6824
Behavioural and Experimental Economics		EEBE6824
Structured module credits	48	48
Research credits		32
Total credits		128

**Electives may not be offered every year.*

Progression Rule: Students will not be allowed to continue working on their research projects should they not pass two of these first semester modules, EMAC6814; EECO6814; EMAT6814. They will be allowed to complete the three second semester modules.

Public Sector Management

Bachelor of Administration Honours

Rule F28	BAdminHons
	Minimum total credits: 128
	Academic plan code: BC664040

Preconditions for admission



For admission to a Bachelor Honours Degree Programme, the relevant subjects should have been taken up to third-year level, i.e. NQF Level 7.



To be admitted to the Bachelor Honours Degree Programme, applicants should have obtained at least an average of 65% for their programme. Admission is subject to approval by the departmental chair.



Prospective students must apply for admission to the programme in writing before 30 September prior to registration in the following year. Application forms are available from the departmental chair of the Department of Public Administration and Management.

Curriculum

A student doing the Bachelor Honours Degree Programme must be registered for a minimum of one year. The programme will consist of the following core modules:

Module name	Semester 1	Semester 2
Municipal Management	EMMA6814	
Public Policy and Service Delivery	EPAP6814	
Public Financial Administration and Management	EPAF6814	
Organisational Analysis and Intergovernmental Relations		EPAO6824
Public Human Resource Management		EPAH6824
Executive Public Management		EPAM6824
Research and Research Methodology in Public Administration	EPAR6808	
Structured module credits	48	48
Research credits	32	
Total credits	128	

Accountancy

General Module Prerequisites for Admission to the Honours Programmes

In order to register for a module specified in the left column of the table below, the applicant is required to have passed the module(s) specified in the right column.

Module	Precondition for admission
EFIN6808	EFIN3708/3738 or EACC6808/6838 or EACC5808/5838
EMFM6808	EMFM3708/3738 or EMAF6808/6838 or EMAF5808/5838
ETAX6808	ETAX3708/3738 or ETXN6808/6838 or ETXN5808/5838
EACG6808	EACG3708/3738 or EAUD6808/6838 or EAUD5808/5838
EACC6808	EACC3708 or EFIN2708
EAUD6808	EACG2708
ETXN6808	ETXN2708
EMAF6808	EMAC2714 and EMNF2724

Scheduling of Examinations

Postgraduate modules (and their equivalents) in the BAcc Honours and the BCom Honours in Management Accounting programmes may be scheduled outside of the official UFS Examination Timetable to meet timeline requirements of the relevant professional bodies.

Bachelor of Commerce Honours in Accounting

Rule F29	BComHons in Accounting
	Minimum total credits: 128
	Academic plan code: BC665050

Information



This programme meets the education requirements of the Associate General Accountant (AGA (SA)) designation and may serve as a prerequisite and entrance requirement for the BAccHons or the PGDip (Chartered Accountancy), provided that all four core modules are successfully completed.



Students should have obtained at least a 60% weighted average in the third year modules of the BCom (Accounting) degree (or an equivalent at another institution).



Students from other institutions must seek specific permission from the Programme Director: General Accountancy and Research.

Curriculum

Choose any three year-modules below plus the research module (ERRA6808) in Accounting. Students following this route will not qualify for entrance into BAccHons or PGDip (Chartered Accountancy). However, selected students who opt to follow a route including all four core year modules below plus the research module may articulate to BAccHons or PGDip

(Chartered Accountancy). These students will be selected on the basis of their full study record.

Module name	Semester 1	Semester 2
Core Modules	Choose any three of the following:	
Financial Accounting	EACC6808	
External Auditing	EAUD6808	
Management Accounting and Finance	EMAF6808	
Taxation	ETXN6808	
PLUS		
Research and Research Methodology for BComHons (Accounting)	ERRA6808	
Structured module credits	96	
Research credits	32	
Total credits	128	

**Students who have obtained this qualification and repeat the above modules for postgraduate studies should enrol for the “6838” codes instead of the “6808” codes. Please refer to the study guide for full details.*

Bachelor of Commerce Honours in Management Accounting

Rule F30	BComHons (Management Accounting)
	Minimum total credits: 128
	Academic plan code: BC665052

Information

This programme is accredited by CIMA.

Preconditions for admission



This programme meets the education requirements of the Management Level of the Chartered Institute of Management Accountants (CIMA) and is aligned with the curriculum of CIMA.



Students must have obtained a relevant Bachelor's Degree with a weighted average of at least 58% in the third year modules of Accounting, Managerial Accounting; Financial Management and Strategic Management of the BCom (Accounting) degree (or an equivalent at another institution).



Students from other institutions must seek specific permission for admission from the Programme Director: General Accountancy and Research and must have obtained credits or exemptions for papers E1, F1 and P1 of CIMA.

Curriculum

Individuals who wish to pursue the Chartered Global Management Accountant (CGMA) designation should register with the Chartered Institute of Management Accountants (CIMA) and should pass the three CIMA-administered case study exams: the Operational Case Study Exam, the Management Case Study Exam and the Strategic Case Study Exam.

The BComHons (Management Accounting) programme consists of three coursework modules plus a research module (ERRC6808). As the three coursework modules are aligned with the

CIMA curriculum, students registered with CIMA, who successfully complete the BComHons (Management Accounting) programme, are eligible for eleven CIMA exam exemptions and will enter the CIMA qualification framework at the Management Case Study Exam level (i.e. exemption is granted from the Operational Case Study Exam).

Students who successfully pass the CIMA Management Case Study Exam can apply for credit for the research module ERRC6808. However, for this alternative study route, it is strongly recommended that students attempt the CIMA Management Case Study Exam in the same year that they participate in the BComHons (Management Accounting) programme - as this will facilitate the process of obtaining provisional admission to the CIMA Management Case Study Exam

i.e. After successful completion of the three BComHons (Management Accounting) coursework modules, but prior to the obtaining of the BComHons (Management Accounting) degree.

Curriculum

Module name	Semester 1	Semester 2
Advanced Financial Reporting - Paper F2	EFMA6808	
Advanced Management Accounting - Paper P2	EPMA6808	
Project and Relationship Management - Paper E2	EEMA6808	
Research and Research Methodology for BComHons (Management Accounting)	ERRC6808	
Structured module credits	96	
Research credits	32	

Please refer to the study guide for full details

Bachelor of Accounting Honours

Rule F31	BAccHons
	Minimum total credits: 160
	Academic plan code: BC666060

Information



This programme serves as a prerequisite and entrance requirement for the Initial Test of Competence (ITC) examination of the South African Institute of Chartered Accountants (SAICA).



Students are required to have obtained a BAcc Degree (or an equivalent) with a combined average of at least 58% in the following core module sets, as well as a final mark of at least 55% in each of the constituent modules:

- EFIN3708/EFIN3738/EACC6808/EACC6838/EACC5808/EACC5838;
- ETAX3708/ETAX3738/ETXN6808/ETXN6838/ETXN5808/ETXN5838;
- EMFM3708/EMFM3738/EMAF6808/EMAF6838/EMAF5808/EMAF5838;

EACG3708/EACG3738/EAUD6808/EAUD6838/EAUD5808/EAUD5838.

It is strongly recommended but not required that all the above modules are passed in the immediately preceding year.



Students from other institutions must seek specific permission from the Programme Director: Chartered Accountancy

This programme is accredited by SAICA

Curriculum

The programme is comprised of the following four core year-modules plus a research report. Students who fail to complete the Research Module (ERRB6808), but passed all four-core modules, will be converted to the PGDip (CA) before the end of the academic year.

Module	Semester 1	Semester 2
Core Modules		
Financial Accounting		EFIN6808
Managerial Accounting and Financial Management		EMFM6808
Taxation		ETAX6808
Auditing and Corporate Governance		EACG6808
PLUS		
Research and Research Methodology for BAcc Hons		ERRB6808
Structured module credits		128
Research credits		32
Total credits		160

The BAccHons will only be awarded, and entrance to the ITC will only be granted if a student passes all four core modules above in the same academic year and have obtained the research credits.

Students are only allowed to enrol for this qualification for two consecutive years.

Students who do not pass all four core modules simultaneously in the first year of attempt will be required to repeat all four core modules in the second year of attempt. If students do not pass all four core modules simultaneously in the second year of attempt, they will not be allowed to enrol for this qualification for a third attempt.

Students who passed one or more core module(s) in a previous year (having attempted BAccHons at the University of the Free State in a previous year) but repeats it / these in a subsequent year should enrol for the “6838” module code instead of the “6808” module code.

In order to allow students to register in time for the ITC examination of SAICA, both the main and additional assessments are finalised in November each year. The assessment process is handled internally by the School of Accountancy. No students will qualify for a special examination in the following year.

Please refer to the study guide for full details.

Master's Degree Programmes

A Master's Degree Programme offers students who are already in possession of an NQF Level 8 exit qualification the opportunity to further their studies in a specialised field of their preference.

A Bachelor Degree provides a student with a solid general foundation, and a Bachelor Honours Degree Programme offers advanced knowledge in a specific subject or area. Additional postgraduate study for a Master's Degree is an invaluable way of focusing more scientifically on one's field of specialisation. It is also the prerequisite programme for the highest academic qualification, namely a Doctoral Degree.

Except in the case of MPA or MBA programmes, only the Master's Degree that corresponds with the previously obtained Bachelor and Honours Degrees will be conferred. In exceptional cases, only (and only for very well-substantiated reasons) may special permission be granted for a prospective student to be accommodated in a cognate Master's Degree Programme.

Except for programmes such as MPA or MBA, a Master's Degree Programme is obtained in a specific discipline or subject. Two paths lead to the Master's Degree in this faculty. Accordingly, a Master's Degree may be obtained via either of the following options:

Path 1 (Structured programme)	Path 2 (Research)
by coursework and dissertation	by full dissertation or two publishable manuscripts/ published articles

The Master's Degree Programmes offered in this faculty are listed below.

Private Sector Management

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Master of Commerce <i>with specialisation in Business Management</i>	MCom <i>with specialisation in Business Management</i>	B6800	68001	BC680013 (Research)
Master of Industrial Psychology	MIndPsych	B6731	67310	BC673101 (Structured)
Master of Commerce <i>with specialisation in Industrial Psychology</i>	MCom <i>with specialisation in Industrial Psychology</i>	B6800	68001	BC680031 (Research)
Master of Commerce <i>with specialisation in Financial Economics and Investment Management</i>	MCom <i>with specialisation in Financial Economics and Investment Management</i>	B6700	67001	BC670022 (Structured)
Master of Commerce <i>with specialisation in Financial Economics and Investment Management</i>	MCom <i>with specialisation in Financial Economics and Investment Management</i>	B6800	68001	BC680022 (Research)
Master of Commerce <i>with specialisation in Economics</i>	MCom <i>with specialisation in Economics</i>	B6700	67001	BC670020 (Structured)
Master of Commerce <i>with specialisation in Economics</i>	MCom <i>with specialisation in Economics</i>	B6800	68001	BC680020 (Research)

Public Sector Management

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code:
Master of Administration	MAdmin	B6840	68401	BC684040 (Research)
Master of Public Administration	MPA	B6740	67401	BC674040 (Structured)

Accountancy

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Master of Commerce with specialisation in Financial Accounting	MCom with specialisation in Financial Accounting	B6800	68001	BC685051 (Research)
Master of Commerce with specialisation in Management Accounting	MCom with specialisation in Management Accounting	B6800	68001	BC685052 (Research)
Master of Commerce with specialisation in Taxation	MCom with specialisation in Taxation	B6800	68001	BC685053 (Research)
Master of Commerce with specialisation in Auditing	MCom with specialisation in Auditing	B6800	68001	BC685054 (Research)
Master of Accounting with specialisation in Financial Accounting	MAcc with specialisation in Financial Accounting	B6860	68601	BC686061 (Research)
Master of Accounting with specialisation in Management Accounting	MAcc with specialisation in Management Accounting	B6860	68601	BC686062 (Research)
Master of Accounting with specialisation in Taxation	MAcc with specialisation in Taxation	B6860	68601	BC686063 (Research)
Master of Accounting with specialisation in Auditing	MAcc with specialisation in Auditing	B6860	68601	BC686064 (Research)

Master of Development Studies

These programmes will not be offered if, in the sole discretion of the University of the Free State, a sufficient number of enrolments cannot be secured to render the programme sustainable.

Authorised qualification name	Abbreviation	Programme code	Degree code	Academic plan code
Master of Development Studies	MDevStud	B6771	67711	BC677178 (Structured - Option A)
Master of Development Studies	MDevStud	B6771	67711	BC677179 (Structured - Option B)
Master of Development Studies	MDevStud	B6871	68711	BC687171 (Research)

General Information Applicable to Research Masters Degrees

Admission

Permission to follow a Master's Degree Programme in a certain discipline must be obtained from the dean on recommendation from the relevant departmental chair. Admission is further subject to departmental selection. This must be done prior to the student's registration for that particular year.

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

Please note: The information below applies to students wishing to complete a Master's dissertation, as well as those wishing to complete a full Master's dissertation with interrelated publishable manuscripts or published articles.

Students wishing to complete a Master's dissertation must comply with the following procedure.

- 1) Submit an academic record as part of an application to the relevant department and, on the basis of the academic performance, obtain permission from the head of the relevant department to proceed with the process.
- 2) The relevant department may also require the applicant to write a language proficiency test, which will be used, together with the student's academic record, to gain permission from the department head to proceed with the process.
- 3) Within three months of the registration, submit a research proposal to the relevant departmental Master's committee evaluating Master's research proposals and present the proposal to the committee. The three months can be extended by another three months if the student has to resubmit the proposal – see below for more detail on resubmission. Note that 3 (+3) months is the maximum time allowed.
- 4) An acceptable research proposal and provisional title must usually be approved by the faculty research committee or faculty board, including compliance with the ethics committees' requirements within the first six (6) months after registration. Once the faculty board has approved a title registration, the information is entered into the system by staff in the relevant faculties.
- 5) The departmental master's committee should then consider approval of the proposal. Once approval is granted, the student is allowed to continue. If approval is not granted, the student may be given three months to resubmit the proposal. Thus, the research proposal should be finalised and approved within the first six months of registration.
- 6) Following approval by the departmental master's committee, the title, the supervisor(s) and assessors must be submitted for approval at the first upcoming meeting of the faculty's research committee. The internal supervisor should register the titles and the supervisor(s) and assessors simultaneously.
- 7) In addition to approval of the research proposal at the departmental master's committee, the student may, following approval at the departmental master's

committee, also be required to obtain ethical clearing at the relevant University ethical committee.

- 8) A research Master's Degree can be completed either as a research dissertation or two interrelated publishable manuscripts/published articles. The requirement in respect of a Master's Degree by research is a minimum of two (2) interrelated publishable manuscripts/published articles in the form of a manuscript that should be submitted to the supervisor.
- 9) The UFS distinguishes between full-time and part-time students. The time allocated for part-time studies is double that of full-time studies.
- 10) Students should re-register annually until the completion of the Master's Degree.
- 11) The degree must be completed within the period prescribed by University regulations.

Private Sector Management

Master of Commerce *with specialisation in Business Management*

Rule F32	MCom <i>with specialisation in Business Management</i> (Research) Minimum total credits: 180 Academic plan code: BC680013
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General Information

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

Preconditions for Admission



The applicant should have obtained a Bachelor of Honours Degree with an average of at least 65% and a mark of 65% for the Honours research report.

Curriculum

EMBM8900	A dissertation on an approved topic based on original research in a study field of Business Management.
Research credits	180

Master of Industrial Psychology

Rule F33	MIndPsych (Structured)
	Minimum total credits: 218
	Academic plan code: BC673101

Information

The Master of Industrial Psychology programme aims to provide students with a well-rounded education advanced and practical knowledge in Industrial Psychology. The qualification is designed to equip students with the necessary professional skills required by the Health Professions Council of South Africa (HPCSA) to register as an Industrial Psychologist. Graduating with the Master of Industrial Psychology provides graduandi with a further opportunity to enter into an internship programme and, after that, a board examination to register as Industrial Psychologists with the HPCSA.

Prospective students must apply in writing for admission to the programme. Application forms are available from the Department of Industrial Psychology. The application forms, an academic record and certified copies of programme certificates should be sent or faxed to the departmental chair of the Department of Industrial Psychology. Students who completed their undergraduate and postgraduate studies at another university need to apply through student administration, with an application form available on the University's website at www.ufs.ac.za.

Preconditions for admission



The applicant should have obtained a relevant Bachelor Honours Degree in Industrial Psychology (or an equivalent qualification at NQF Level 8) with an average of at least 65% and a mark of at least 65% for the honours research report.



Admission to this Master's Degree Programme is subject to approval by the departmental chair and the departmental selection committee based on a satisfactory study record.

The department may also use the following as additional essential entrance criteria: competency-based interviews, in-basket exercises and the submission of an essay in which the applicant describes the focus of the envisaged study within the department's specific research focus areas.

Curriculum

The curriculum must be compiled according to the table set out below. Students will have a minimum of one year to complete the modules if they study full-time. However, those students studying part-time will have two years to complete the degree. It is important to note that students must start with the programme during their first year of study.

Module name	Semester 1	Semester 2
First academic year		
Advanced Career Psychology	ECAP7915	
Advanced Assessment	EASS7915	
Employee Wellbeing	EEWB7915	
Advanced Research Methodology	ERSM7914	
Advanced Organisation Psychology		EORG7925
Advanced Personnel Psychology		EPPS7925
Professional Ethics in the Workplace		EPEW7923
Mini-dissertation	EMID7900	
Second academic year		
Mini-dissertation	EMID7900	
Structured module credits	76	52
Research credits	90	
Total credits	218	

Master of Commerce *with specialisation in Industrial Psychology*

Rule F34	MCom <i>with specialisation in Industrial Psychology</i> (Research) Minimum total credits: 180 Academic plan code: BC680031
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Information

Admission to this Master's programme is subject to approval by the departmental chair based on a satisfactory study record. Prospective students must apply for admission to the programme in writing prior to registration. A letter of application, an academic record, and certified copies of programme certificates should be sent or emailed to the Department of Industrial Psychology's chair.

Curriculum

EDIP8900	A Master's dissertation furnishing proof that the student is capable of producing scientific research.
Research credits	180

Master of Commerce with specialisation in Financial Economics and Investment Management

Rule F35	MCom with specialisation in Financial Economics and Investment Management (Structured) Minimum total credits: 192 Academic plan code: BC670022
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Admission requirements



Admission to a Master's Degree Programme is subject to approval by the chair of the department. To be admitted, students should have obtained an average of at least 65% in their Bachelor Honours Degree Programme.



Prospective students must apply for admission to the programme in writing prior to registration. Students who completed their undergraduate and Bachelor Honours Degrees at the UFS can obtain application forms from the chair of the Department of Economics. Students who completed their undergraduate studies and Bachelor Honours at another university need to apply through Student Administration, with an application form or apply online at <https://apply.ufs.ac.za/>.

Students who completed an Honours Degree in one field of specialisation presented in the department but wish to complete a Master's Degree in another field that is also presented in the department may only do so with the permission of the chair of the department. Additionally, before enrolment, students must complete all the compulsory modules (or equivalents) of the Honours Degree corresponding to the Master's Degree for which they wish to enrol. Detailed information concerning the methods of presentation and the optimal compilation of a programme package is available from the chair of the Department of Economics.

Curriculum

Module description	Module codes	
	Semester 1	Semester 2
Macroeconomics	EMAC7916	
Advanced Time-series Econometrics		EECT6826
Applied Industrial Organisation		EMIC7926
One of the following	One of the following*	
Capita Selecta	EECS7916	
Quantitative Financial Risk Management	EQFR7916	
PLUS		
Mini-dissertation	EEDI7900	
Structured module credits	48	48
Research credits	96	
Total credits	192	

*Students must confirm with the head of department which elective modules are available for the specific semester.

Master of Commerce *with specialisation in Financial Economics and Investment Management*

Rule F36	MCom <i>with specialisation in Financial Economics and Investment Management</i> (Research) Minimum total credits: 180 Academic plan code: BC680022
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Admission requirements



Admission to a Master's Degree Programme is subject to approval by the departmental chair. To be admitted, students should have obtained an average of at least 65% in their Bachelor of Honours Degree.

In addition, students wishing to be admitted to complete their Master's degree by dissertation should also have obtained at least 65% in their Bachelor Honours research report (or equivalent).



Prospective students must apply for admission to the programme in writing prior to registration. Students who completed their undergraduate degree at the UFS can obtain application forms from the departmental chair. Students who completed their undergraduate studies at another university need to apply through Student Administration Services with an application form or apply online at <https://apply.ufs.ac.za>.

Curriculum

EEDI8900	A Master's dissertation in Financial Economics and Investment Management
Research credits	180

Master of Commerce *with specialisation in Economics*

Rule F37	MCom <i>with specialisation in Economics</i> (Structured) Minimum total credits: 192 Academic plan code: BC670020
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Admission requirements



Admission to a Master's Degree Programme is subject to approval by the chair of the department. To be admitted, students should have obtained an average of at least 65% in their Bachelor Honours Degree.



Prospective students must apply for admission to the programme in writing prior to registration. Students who completed their undergraduate degree at the UFS can obtain application forms from the chair of the Department of Economics. Students who completed their undergraduate studies at another university need to apply through student administration, with an application form available on the University's website at www.ufs.ac.za.

Students who completed an Honours Degree in one field of specialisation presented in the department but wish to complete a Master's Degree in another field that is also presented in the department may only do so with the permission of the chair of the department. Additionally, before enrolment, students must complete all the compulsory modules (or equivalents) of the Honours Degree corresponding to the Master's Degree for which they wish to enrol. Detailed information concerning the methods of presentation and the optimal compilation of a programme package is available from the chair of the Department of Economics.

Curriculum

Module name	Semester 1	Semester 2
Macroeconomics	EMAC7916	
Applied Industrial Organisation		EMIC7926
Advanced Time-Series Econometrics		EECT6826
	One of the following:	
Capita Selecta	EECS7916	
Development Economics	EDEV7916	
PLUS		
Mini-dissertation in Economics	EEDE7900	
Structured module credits	48	48
Research credits	96	
Total credits	192	

Master of Commerce *with specialisation in Economics*

Rule F38	MCom <i>with specialisation in Economics</i> (Research) Minimum total credits: 180 Academic plan code: BC680020
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Information

Admission to a Master's Degree Programme is subject to approval by the departmental chair.



To be admitted, students should have obtained an average of at least 65% in their Bachelor Honours Degree. In addition, students wishing to be admitted to complete their Master's Degree by dissertation should also have obtained at least 65% in their Bachelor Honours research report (or equivalent).



Prospective students must apply for admission to the programme in writing prior to registration. Students who completed their undergraduate degree at the UFS can obtain application forms from the departmental chair. Students who completed their undergraduate studies at another university need to apply through student administration, with an application form available on the University's website at www.ufs.ac.za.

Curriculum

EEDE8900	A Master's dissertation furnishing proof that the student is capable of conducting scientific research.
Research credits	180

Master of Public Administration

Rule F39	MPA (Structured) Minimum total credits: 186 Academic plan code: BC674040
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Information

The MPA is an established career-focused postgraduate programme aimed at high-level management in the public sector. It is intended for graduandi who have not necessarily had an undergraduate background in public administration or management but have gained relevant career experience in the public sector or related areas and want to strengthen their management abilities.

To be admitted to the MPA Degree Programme, the applicant should have:

- obtained a Bachelor Honours Degree and
- at least five years of career experience in the public sector at a managerial level.



Permission to register for an MPA Degree Programme must be obtained from the head of the department prior to registration. A student in the MPA Degree Programme must be registered for a minimum of two years.



Prospective students must apply for admission to the programme in writing 30 September prior to registration in the following year. Application forms are available at the Department of Public Administration and Management.

To continue with the mini-dissertation in the second year of study, the student must have passed the EPAR7914 (research methodology) module or equivalent module if that student completed their studies at another university.

Curriculum

Module name	Semester 1	Semester 2
First academic year		
Research Methodology in Public Administration	EPAR7914	
Public Policy Management & Service Delivery	EPAP7914	
Public Financial Administration and Management	EPAF7914	
Public Human Resource Management		EPAH7924
Organisational Analysis & Inter-Governmental Relations		EPAO7924
Project Management for Public Managers		EPAP7924
Second academic year		
Mini-dissertation in Public Administration	EPAR7900	
Structured module credits	48	48
Research credits	90	
Total credits	186	

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

Master of Administration

Rule F40	MAdmin (Research) Minimum total credits: 180 Academic plan code: BC684040
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Information

Prospective students must apply for admission to the programme in writing prior to registration. Students who completed their undergraduate degree at the UFS can obtain application forms from the departmental chair. Students who completed their undergraduate studies at another university need to apply through student administration, with an application form available on the University's website at www.ufs.ac.za.



To be admitted to the Master's Degree Programme, applicants should have obtained at least an average of 65% for their Bachelor Honours Degree or a relevant postgraduate diploma with a research component. In addition, applicants should have obtained an average of 60% for the EPAR6808 or equivalent module if that student completed their studies at another university.



Applications will only be accepted twice a year. Prospective students must apply in writing for admission to the programme (before 30 April / 30 September) prior to registration in the following semester/year.

Application forms are available at the Department of Public Administration and Management. Permission to register for a Master's Degree must be obtained prior to registration.

A student for the Master's programme must be registered for a minimum of one year.

The MAdmin Degree Programme consists of a single advanced research project, culminating in the production and acceptance of a dissertation. All students registered according to the dissertation option should, in collaboration with the study leader/s, prepare at least one publishable manuscript in an approved research journal before submitting the dissertation for examination.

Curriculum

EPAM8900	Dissertation in Public Administration
Research credits	180

Accountancy

Master of Commerce *with specialisation in Financial Accounting*

Rule F41	MCom <i>with specialisation in Financial Accounting</i> (Research) Minimum total credits: 180 Academic plan code: BC685051
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Preconditions for admission



Admission to this Master's Degree Programme is subject to approval by the Programme Director: General Accountancy and Research.



The applicant should have obtained a relevant Bachelor Honours Degree (or an equivalent qualification at NQF Level 8) with an average of at least 60%.

Curriculum

EFAC8900	Dissertation or two interrelated, publishable manuscripts / published articles in Financial Accounting
Research credits	180

Master of Commerce *with specialisation in Management Accounting*

Rule F42	MCom <i>with specialisation in Management Accounting</i> (Research) Minimum total credits: 180 Academic plan code: BC685052
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Preconditions for admission



Admission to this Master's Degree Programme is subject to approval by the Programme Director: General Accountancy and Research.



The applicant should have obtained a relevant Bachelor Honours Degree (or an equivalent qualification at NQF Level 8) with an average of at least 60%.

Curriculum

EMAF8900	Dissertation or interrelated, publishable manuscripts/published articles in Management Accounting
Research credits	180

Master of Commerce *with specialisation in Taxation*

Rule F43	MCom <i>with specialisation in Taxation</i> (Research)
Minimum total credits:	180
Academic plan code:	BC685053

Preconditions for admission



Admission to this Master's Degree Programme is subject to approval by the Programme Director: General Accountancy and Research.



The applicant should have obtained a relevant Bachelor Honours Degree (or an equivalent qualification at NQF Level 8) with an average of at least 60%.

Curriculum

EBEL8900	Dissertation or two interrelated, publishable manuscripts/published articles in Taxation
Research credits	180

Master of Commerce *with specialisation in Auditing*

Rule F44	MCom <i>with specialisation in Auditing</i> (Research)
Minimum total credits:	180
Academic plan code:	BC685054

Preconditions for admission



Admission to this Master's Degree Programme is subject to approval by the Programme Director: General Accountancy and Research.



The applicant should have obtained a relevant Bachelor Honours Degree (or an equivalent qualification at NQF Level 8) with an average of at least 60%.

Curriculum

EAUD8900	Dissertation or two interrelated, publishable manuscripts/published articles in Auditing
Research credits	180

Master of Accounting with specialisation in Financial Accounting

Rule F45	MAcc with specialisation in Financial Accounting (Research)
	Minimum total credits: 180
	Academic plan code: BC686061

Preconditions for admission



Admission to the Master's programme is subject to approval by the Programme Director (General Accountancy and Research).



The applicant should have obtained a relevant Bachelor of Accounting Honours Degree (or an equivalent qualification at NQF Level 8).

Curriculum

EFIN8900	Dissertation or two interrelated, publishable manuscripts/published articles in Accounting
Research credits	180

Master of Accounting with specialisation in Management Accounting

Rule F46	MAcc with specialisation in Management Accounting (Research)
	Minimum total credits: 180
	Academic plan code: BC686062

Preconditions for admission



Admission to the Master's programme is subject to approval by the Programme Director (General Accountancy and Research).



The applicant should have obtained a relevant Bachelor of Accounting Honours Degree (or an equivalent qualification at NQF Level 8).

Curriculum

EBRF8900	Dissertation or two interrelated, publishable manuscripts/published articles in Management Accounting
Research credits	180

Master of Accounting *with specialisation in Taxation*

Rule F47	<i>MAcc with specialisation in Taxation</i> (Research) Minimum total credits: 180 Academic plan code: BC686063
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Preconditions for admission



Admission to the Master's programme is subject to approval by the Programme Director (General Accountancy and Research).



The applicant should have obtained a relevant Bachelor of Accounting Honours Degree (or an equivalent qualification at NQF Level 8).

EBLS8900	Dissertation or two interrelated, publishable manuscripts/published articles in Taxation.
Research credits	180

Master of Accounting *with specialisation in Auditing*

Rule F48	<i>MAcc with specialisation in Auditing</i> (Research) Minimum total credits: 180 Academic plan code: BC686064
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Preconditions for admission



Admission to the Master's programme is subject to approval by the Programme Director (General Accountancy and Research).



The applicant should have obtained a relevant Bachelor of Accounting Honours Degree (or an equivalent qualification at NQF Level 8).

Curriculum

EODT8900	Dissertation or two interrelated, publishable manuscripts/published articles in Auditing.
Research credits	180

Master of Development Studies

The Centre for Development Support (CDS) presents an interdisciplinary Master of Development Studies Degree Programme with lecturers from different departments and centres at the UFS and several other collaborating universities facilitating module material.

The CDS has completed several rapid assessments identifying a great demand for qualified development managers and development workers in the public, NGO and private sectors in Southern Africa. This training field is relatively untapped, and a niche market exists to deepen the understanding of development issues among participants. The programme definitely meets the expectations and needs of society.

Admission requirements

Over and above the General Rules regarding admission to the UFS and the admission to the Master's Degree, the following admission requirements must be met:



- a) A recognised qualification with 120 credits at NQF Level 8 or equivalent by means of Recognition of Prior Learning (RPL).
- b) A satisfactory academic performance.
- c) Five years of work-related learning experience in development.



Prospective applicants need to complete an application form and hand in the following:

- d) MDS application.
- e) Recommendation forms.
- f) An essay: Topic "What do you consider to be the most significant development challenges facing your region?"
- g) Motivation on why you wish to be included in the Master of Development Studies Degree Programme.
- h) Academic record.
- i) Curriculum Vitae.

A selection takes place at the end of the year. Admission requirements apply. An admission committee will assess all applicants' prior learning against a set of outcomes written according to level descriptors at NQF Level 8. The number of students allowed will depend on the availability of staff and resources.

To be able to continue with the mini-dissertation in the second year of study, the student must have passed the EDSD7905 (research methodology) module.

Structured and Research Study Options

Master of Development Studies (Structured - Option A)

Rule F49	MDevStud (Structured) Minimum total credits: 200 Academic plan code: BC677178 (Option A)
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Curriculum

Module name	Credits	New code
Development, Underdevelopment and Poverty	20	EDSA7905
Governance and Development	20	EDSB7905
Development and Natural Environment	20	EDSC7905
Applied Development Research	20	EDSD7905
Project Management for Development	20	EDSE7905
Electives with a total of 40 credits		
Rural and Agrarian Development	20	EDSF7905
Gender and Development	20	EDSG7905
Tourism and Development	20	EDSH7905
Entrepreneurship and Development	20	EDSI7905
Human Settlement in a Developing Context	20	EDSJ7905
Local Economic Development	20	EDSK7905
Health and Development	20	EDSL7900
Conflict and Development	20	EDSM7905
Mini-dissertation	60	EMDS7900
Structured module credits	140	
Research credits	60	
Total credits	200	

Master of Development Studies (Structured - Option B)

Rule F50	MDevStud (Structured) Minimum total credits: 200 Academic plan code: BC677179 (Option B)
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Curriculum

Module name (Compulsory)	Credits	New code
Development, Underdevelopment and Poverty	20	EDSA7905
Governance and Development	20	EDSB7905
Development and Natural Environment	20	EDSC7905
Applied Development Research	20	EDSD7905
Project Management for Development	20	EDSE7905
Mini-dissertation	100	EDSA7900
Structured module credits	100	
Research credits	120	
Total credits	220	

Master of Development Studies (Research Option)

Rule F51	MDevStud (Research) Minimum total credits: 180 Academic plan code: BC68171
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Students selecting this option have to submit a research Master's dissertation, two interrelated publishable manuscripts/publishable articles, on one approved topic and presented in a format suitable for publication as accredited articles.

Curriculum

EMDS8900	Dissertation or two interrelated, publishable manuscripts/ published articles in Development Studies
Research credits	180

Doctoral Degree Programmes

Doctor of Philosophy

Rule F52	PhD
Minimum total credits: 360	

A Doctoral Degree is intended for people who would like to pursue further studies after completing a relevant Master's Degree. A Doctoral degree can be granted in this faculty on the grounds of a thesis or a number of interrelated, publishable manuscripts/published articles in one of the following disciplines.

Doctor of Philosophy with specialisation in Business Management **PhD with specialisation in Business Management**

Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690013	EPBM9100

Doctor of Philosophy with specialisation in Industrial Psychology **PhD with specialisation in Industrial Psychology**

Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690031	ETIP9100

Doctor of Philosophy with specialisation in Economics **PhD with specialisation in Economics**

Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690020	EEDE9100

Doctor of Philosophy with specialisation in Public Administration and Management **PhD with specialisation in Public Administration and Management**

Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690040	EPAM9100

Doctor of Philosophy with specialisation in Financial Accounting **PhD with specialisation in Financial Accounting**

Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690060	EFIN9100

Doctor of Philosophy with specialisation in Management Accounting **PhD with specialisation in Management Accounting**

Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690062	EBRF9100

Doctor of Philosophy with specialisation in Taxation PhD with specialisation in Taxation			
Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690063	EBLS9100

Doctor of Philosophy with specialisation in Auditing PhD with specialisation in Auditing			
Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690064	EODT9100

Doctor of Philosophy with specialisation in Development Studies PhD with specialisation in Development Studies			
Programme code	Degree code	Academic Plan code	Module code
B6900	69001	BC690071	EMDS9100

Admission

Admission to a Doctoral Degree Programme is subject to approval by the particular departmental chair and/or programme director in which the degree is envisaged, based on satisfactory academic performance and the submission of an approved research proposal in conjunction with the prescribed procedures of the particular department.

No mini-dissertations or dissertations of less than 60 credits or with a duration of less than one academic year will be sufficient to be considered for admittance to a PhD. Adherence to the stated requirements will not necessarily guarantee admission to the PhD.

All students registered should, in collaboration with the promoter(s), prepare at least one publishable manuscript in an approved research journal before the thesis is submitted for examining. Students who wish to pursue the interrelated, publishable manuscripts/published articles route should do so in compliance with the General Rules.

Detail Regarding the Process to Register and Complete a Doctoral Thesis

Students wishing to complete a Doctoral Degree must comply with the following procedures:

- 1) Submit their academic record as part of an application to the relevant department.
- 2) Submit a copy of their Master's Degree dissertation/mini-dissertation to be used by the relevant department to assess the applicant's writing skills.
- 3) The relevant department may also require the applicant to write a language proficiency test, the results of which will be used in the application assessment process.
- 4) Based on the capacity to provide supervision to unregistered students, write and submit an essay (of not more than 5 000 words) under controlled supervision, in which the applicant describes the scope, focus and envisaged field of the study.
- 5) The relevant department will use the documents listed in (1) to (4) to decide on the student's admission to the Doctoral Degree Programme.
- 6) Once admitted, the student must complete a research proposal within 12 months. Therefore, full-time students who register in January (July) need to present their

research proposal to the relevant department in the following July/August (January/February). Part-time students who register in January (July) need to present their research proposal to the relevant department in the following January/February (July/August).

- 7) Once the relevant department approves the research proposal, the student must present it to the faculty research committee at its September (March) meeting. If approved, the student is allowed to register for the next academic year.
- 8) The faculty research committee may request the student to resubmit the research proposal at its November (May) meeting. If approved at the November (May) meeting, the student is allowed to register for the next academic year.
 - a. If changes required are small, the resubmission is done only in writing at the November (May) meeting of the faculty research committee. The changed written proposal and a cover letter from the student setting out how the student addressed the issues raised by the committee must be submitted to the committee at least two weeks before the meeting.
 - b. If the changes required are more substantial, the faculty research committee may require that, along with the resubmission, the student present the proposal again to the committee. This will be done at the November (May) meeting.
- 9) If the proposal is academically seriously lacking, the faculty research committee has the authority to reject the proposal outright, either at the September (March) or November (May) meeting. Outright rejection implies that the student cannot register for the next academic year of the Doctoral Degree Programme and also does not get another opportunity to present the proposal.
- 10) Once the faculty's research committee approves the proposal, the title of the thesis and the supervisors will be registered. Assessors can be registered later.
- 11) If no research proposal has been approved after the first year of registration, the student cannot continue with the Doctoral Degree Programme. (The Dean, with the recommendation of Heads of department or the faculty research committee, can use his discretion to allow continuation if sufficient grounds exist for doing so.)
- 12) If the student makes any changes to the title of the thesis, after the faculty research committee accepts the proposal, the relevant departmental Doctoral committee and the Faculty's Research Committee must approve these changes. The student need not submit a new research proposal. Such changes should be minor and not substantially change the topic. Should substantial changes be made to the title and content of the thesis (i.e. a change of topic), the student may be required to submit a new proposal and undergo the complete approval process anew.
- 13) In addition to approval of the research proposal at the faculty research committee, the student may, following approval at the faculty research committee, also be required to obtain ethical clearing at the UFS ethical committee.
- 14) A Doctoral Degree can be completed either as a Doctoral thesis or interrelated, publishable manuscripts/published articles written under the guidance of a promoter or a promoter and a co-promoter(s). The requirement in respect of a Doctoral Degree in the form of publishable, interrelated articles is that at least three interrelated, publishable manuscripts/published articles are submitted.
- 15) Students must re-register annually until the completion of the Doctoral Degree.
- 16) The degree must be completed within the period prescribed by University regulations.