THE UNIVERSITY OF THE
ORANGE FREE STATE

FACULTY
OF ECONOMIC AND
MANAGEMENT SCIENCES

CALENDER
2000

DEAN:
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Telephone number: (051) 401-2310
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ACADEMIC STAFF

DEAN
Prof. M.J. Crous

PROGRAMME DIRECTORS
Private Sector Management: Prof. H. van Zyl
Public Sector Management: Prof. J.C.O. Bekker
Accounting: Prof. H.A. van Wyk

ACCOUNTING
Head of department: Prof. H.A. van Wyk
Professors: Prof. D.S. Lubbe
Associate professors Prof. P.M. Britz
Senior lecturers:
Mr. J.H. Blair
Mrs. A. Koekemoer
Mrs. J.F. Prinsloo
Mrs. E. Raubenheimer
Mr. J. Rossouw
Mr. J. Swanepoel
Mrs. F. van Heerden
Programme co-ordinator: Mr. K. Wiesner

BUSINESS MANAGEMENT
Departmental chairperson: Prof. W.J.C. van der Merwe
Professor: Prof. A.v.A. Smit
Senior lecturer: Dr. I.P. du Plessis
Dr. J.A.A. Lazenby
Lecturer: Mr. J.M. Oliver
Junior lecturer Mrs. J.M. Kganare
Mr J. Nel
ECONOMICS
Departmental chairperson: Prof. G.M. Wessels
Professors: Prof. F.C.v.N. Fourie (part-time)
Prof. H. van Zyl
Associate professors: Prof. M.R. Smit
Senior lecturers: Dr. L.J. Bothma
Mr. J.S. van Zyl
Lecturers: Mr. F. le R. Booyse
Mr. P. Burger
Mr. I.J. Moses
Ms. A.M. Pretorius
Junior lecturers: Mrs. K. Thomas
Mr. I. van der Merwe

INDUSTRIAL PSYCHOLOGY
Departmental chairperson: Dr.M. Kotzé
Professor: Prof. C.L. Bester
Associate professor: Prof. E.S. van Zyl
Lecturers: Dr.L. Griessel
Mr. K. Heslop
Ms. E.C. Richter

PUBLIC MANAGEMENT
Departmental chairperson: Prof. H.J. Kroukamp
Professor: Prof. J.C.O. Bekker
Associate professor: Prof. F.P. van Straaten
Senior lecturer: Mr. B. Nakedi
Lecturer: Mr. L.L. Luvuno

SCHOOL OF MANAGEMENT
Director: Prof. D.A. Viljoen
Director BML programmes: Prof. A. Anderson
Director Health Care Management: Dr. N.R.J. van Zyl
CENTRE FOR DEVELOPMENT SUPPORT (CDS)
Director: Dr. L.J.S. Botes
Prof. H.C.J. van Rensburg

UNIT FOR SMALL BUSINESS DEVELOPMENT (EKSO)
Chairperson Management
Committee: Prof. W.J.C. van der Merwe

OTK RESEARCH UNIT FOR BUSINESS ETHICS
Head: Prof. D.S. Lubbe

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Fax: 051-4483941
E-mail: dupreeze@adm.ekwet.uovs.ac.za

Faculty Officer: Mrs. J.Burger
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Telephone: 051-4013364
E-mail: burgerj@rs.uovs.ac.za

WEB address: http://uovs.ac.za/econ/
GENERAL ORIENTATION

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

FACULTY AND GENERAL REGULATIONS

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

1. General regulations of the University, which are applicable to all Faculties of this University, and consequently also apply to qualifications and programmes in this Faculty. Unless specifically stated otherwise, the general regulations which apply to bachelor’s degrees, apply to all the degrees listed here.
   The general regulations are set out in Part 1 of the Yearbook of the University, and contain basic information such as the following:
   ▪ Admission to the University, to degree and diploma study, and to study for non-degree purposes (separate courses).
   ▪ Student registration; course modifications; simultaneous registration; course compilation; duration of study; preconditions; acknowledgement of courses passed at other institutions; etc.
   ▪ Semester- and year marks; requirements for passing; degrees with distinction; re-admission and exclusion of a student; re-evaluations; special examinations; arrangements for examination venues; incorrect reading of examination timetable; marks and final results; etc.
   ▪ Students in the Programme for Private Sector Management will only be allowed to change their >>>>>>twice. Only in exceptional cases will students be allowed to change more than twice and approval of the Dean and Programme Directors will be needed.

2. Faculty regulations, which specifically apply to the degree and other programmes in this Faculty, and which are described fully in this publication.
FIRST BACHELOR’S DEGREES, DIPLOMAS AND CERTIFICATES

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

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

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

A number of bachelor’s degrees are offered in these three undergraduate programmes (refer to the schedule on the following page). A student may choose a degree in any one of these programmes to suit his or her particular interest. The areas of specialisation are indicated in brackets after the name of the degree.

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

Postgraduate study is available to anyone wishing to concentrate in a chosen field of study upon completion of a bachelor’s degree.
<table>
<thead>
<tr>
<th>Private Sector Management</th>
<th>Minimum period</th>
<th>Abbreviation of degree</th>
<th>Study code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Baccalaureus Commercii (various options)</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06304</td>
</tr>
<tr>
<td>Actuarial Science</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06304</td>
</tr>
<tr>
<td>Agricultural Economics</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06323</td>
</tr>
<tr>
<td>Banking</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06303</td>
</tr>
<tr>
<td>Economics</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06302</td>
</tr>
<tr>
<td>Financial Journalism</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06312</td>
</tr>
<tr>
<td>Financial Management</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06306</td>
</tr>
<tr>
<td>General Management</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06301</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06304</td>
</tr>
<tr>
<td>Information Technology</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06308</td>
</tr>
<tr>
<td>Law</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06309</td>
</tr>
<tr>
<td>Marketing</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06305</td>
</tr>
<tr>
<td>Risk Management</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06305</td>
</tr>
<tr>
<td>Sports Management</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06310</td>
</tr>
<tr>
<td>Statistics</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06307</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Public Sector Management</th>
<th>Minimum period</th>
<th>Abbreviation of degree</th>
<th>Study code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Baccalaureus Administrationis</td>
<td>3 years</td>
<td>B.Admin.</td>
<td>06310</td>
</tr>
<tr>
<td>Baccalaureus in Public Management</td>
<td>3 years</td>
<td>B.Pub.</td>
<td>06310</td>
</tr>
<tr>
<td>(various options):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting</td>
<td>3 years</td>
<td>B.Acc.</td>
<td>06318</td>
</tr>
<tr>
<td>Economic Policy</td>
<td>3 years</td>
<td>B.Acc.</td>
<td>06315</td>
</tr>
<tr>
<td>General Management</td>
<td>3 years</td>
<td>B.Acc.</td>
<td>06314</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>3 years</td>
<td>B.Acc.</td>
<td>06316</td>
</tr>
<tr>
<td>Diploma in Public Sector Management</td>
<td>2 years</td>
<td>B.Acc.</td>
<td>06090</td>
</tr>
<tr>
<td>Certificate in Public Sector Management</td>
<td>1 years</td>
<td>B.Acc.</td>
<td>06010</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Training of Accountants</th>
<th>Minimum period</th>
<th>Abbreviation of degree</th>
<th>Study code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Baccalaureus in Accounting</td>
<td>3 years</td>
<td>B.Acc.</td>
<td>06319</td>
</tr>
<tr>
<td>Baccalaureus Commercii (various options):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06321</td>
</tr>
<tr>
<td>Management Accounting</td>
<td>3 years</td>
<td>B.Com.</td>
<td>06322</td>
</tr>
</tbody>
</table>

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

ADMISSION: PREREQUISITES

General admission requirements

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

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

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

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

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

a. OBS114 and OBS124
b. ORG114 and HUM124
c. REK114 and REK124
d. STK114 and STK124.
As a Grade 12 Mathematics equivalent course, the following will be accepted:

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

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

Additional prerequisites for admission: B.Acc.

For admission to the B.Acc. degree, a prospective student must comply with the general regulations and have obtained the following matriculation results:

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

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

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

Additional prerequisites for admission: B.Actuarial Science
For admission to the B.Com.(Actuarial Science) degree a prospective student must comply with the general regulations and have obtained the following matriculation results:

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

and

- Grade 12 Accounting is a prerequisite for FIN106

Students who have not obtained Grade 12 Accounting will have to complete REK114 and REK126 in the first year of study. FIN106 should then be completed in the second year.

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

Additional prerequisites for admission: B.Com.(Information Technology):
For admission to the B.Com.(Information Technology) degree a prospective student must comply with the general regulations and have obtained the following matriculation results:

An average C-symbol for Grade 12.

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

Additional requirements for admission to certain subjects or courses

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

1. For EKN114 and EKN124: a pass in Grade 12 Mathematics (Standard Grade at least). Subject to approval by the Chairman of the Department of Economics, a student may gain admission with proof that an equivalent course in Mathematics or Statistics has been passed.

2. For courses beginning with 200-codes and higher (in other words, second year and third year courses) in Business Management, Financial Management and Marketing, Grade 12 Mathematics (Standard Grade at least) is a prerequisite. Subject to approval by the Head of the Department, an equivalent course (in Mathematics or Statistics) may also enable a student to register for the above-mentioned courses.

3. For Financial Accounting (FIN106): Grade 12 Accounting is a prerequisite.

4. For Mathematics (WIS114): Grade 12 Mathematics (Higher Grade) a D (50%) is the minimum requirement or a C (60%) (Standard Grade).

5. Students who have obtained an A, B or C symbol for Afrikaans or English(First Language HG) or an A or B symbol for Afrikaans or English (Second Language) in Grade 12, may, during the first week of the first semester, complete a language proficiency test. When 60% is obtained in this test, such students receive exception for Afrikaans for the Profession or Business English in the first year.

6. Students who have completed Computer Studies in Grade 12 (SG) will be exempted from BAS111.
### SEQUENCE OF COURSES AND THE NECESSARY PREREQUISITES

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

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

<table>
<thead>
<tr>
<th>SUBJECT CODE</th>
<th>COURSE</th>
<th>PREREQUISITES/MIN. PREREQUISITES/INDEPENDENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economics</td>
<td>EKN114</td>
<td>Grade 12 Mathematics, (Standard Grade at least)</td>
</tr>
<tr>
<td></td>
<td>EKN124</td>
<td>Grade 12 Mathematics, (Standard Grade at least)</td>
</tr>
<tr>
<td></td>
<td>EKN214</td>
<td>Min. (EKN114)</td>
</tr>
<tr>
<td></td>
<td>EKN224</td>
<td>Min. (EKN124)</td>
</tr>
<tr>
<td></td>
<td>EKN316</td>
<td>Min. (EKN114 and EKN124)</td>
</tr>
<tr>
<td></td>
<td>EKN326</td>
<td>Min. (EKN114 and EKN124)</td>
</tr>
<tr>
<td></td>
<td>EKN604</td>
<td>EKN224 with a passing mark of at least 60%</td>
</tr>
<tr>
<td>Business Management</td>
<td>OBS214</td>
<td>Grade 12 Mathematics (Standard Grade minimum</td>
</tr>
<tr>
<td></td>
<td>OBS224</td>
<td></td>
</tr>
<tr>
<td></td>
<td>OBS314</td>
<td></td>
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<tr>
<td></td>
<td>OBS326</td>
<td></td>
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<tr>
<td></td>
<td>OBS364</td>
<td></td>
</tr>
<tr>
<td>Money and Banking</td>
<td>GEB214</td>
<td>Min. (EKN114 and EKN124).</td>
</tr>
<tr>
<td></td>
<td>GEB224</td>
<td>Min. (EKN114 and EKN124)</td>
</tr>
<tr>
<td></td>
<td>GEB314</td>
<td>Min. (EKN114 and EKN124)</td>
</tr>
<tr>
<td></td>
<td>GEB324</td>
<td>Min. (EKN114 and EKN124)</td>
</tr>
<tr>
<td>Accounting</td>
<td>REK206</td>
<td>REK114 or REK124 or Min. (FIN106)</td>
</tr>
<tr>
<td></td>
<td>REK306</td>
<td>REK206 or EK207 (at least 60%) or Min. FIN208</td>
</tr>
<tr>
<td>Financial Accounting</td>
<td>FIN106</td>
<td>Grade 12 Accounting</td>
</tr>
<tr>
<td></td>
<td>FIN206</td>
<td>FIN106, or REK114 and REK124 with a department transitional examination *</td>
</tr>
<tr>
<td></td>
<td>FIN306</td>
<td>FIN208, or REK206 with a department transitional examination</td>
</tr>
<tr>
<td>Management Accounting</td>
<td>BRF306</td>
<td>FIN208, or REK206 with a department transitional examination*</td>
</tr>
<tr>
<td>Auditing</td>
<td>ODT204</td>
<td>Min. (FIN106) or REK114 or REK124</td>
</tr>
<tr>
<td></td>
<td>ODT306</td>
<td>Min. (ODT204)</td>
</tr>
<tr>
<td>Computer Information Systems</td>
<td>RIS121</td>
<td>BAS111</td>
</tr>
<tr>
<td>Computer Science and Informatics</td>
<td>Consult the Yearbook of the Faculty of Natural Sciences</td>
<td></td>
</tr>
<tr>
<td>Risk Management</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Actuarial Science</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Students who have passed the prerequisite course(s) with 60% or more, will be exempt from writing the transitional examinations.

**Explanation:** a "Min." requirement implies that, for admission to that particular course, a minimum mark of 40% must be obtained, either for the semester mark or for the combined semester and examination marks (average mark).
CODE/COURSE MODIFICATIONS: EQUIVALENT COURSES
TRANSITIONAL MEASURES

- Degrees which do not appear in the Yearbook any more, namely B.Econ., B.P.L. and B.Compt. (the latter being replaced by B.Acc.), can be completed as planned by students who are currently registered for these degrees. Students can complete their original curricula by taking the equivalent courses (see list below).

- A student can, after consulting with the Director: Student Administration, switch to one of the new degrees offered by the Faculty, as set out in the 1999 Yearbook. Students must compare their present credits with the new curriculum and register for any missing courses that are necessary to complete the curriculum.

- New third year courses will only be phased in from 2001.

- The following list gives new equivalent course codes for those which have been replaced:

  - FIN108 becomes FIN106
  - FIN208 becomes FIN208 and BRF202
  - REK206 becomes REK204 plus BRF202 in B.Com.(Management Accounting)
  - BBD222 becomes BBD212
  - RKT202 becomes BAS111 and RIS121
  - OBS336 becomes OBS364
  - OBS346 becomes OBS314
  - OBS356 becomes OBS324

- Financial Accounting (FIN) can be chosen in the place of Accounting by B.Com. students who are considering switching later to the B.Acc. degree. The admission requirements for FIN106 must be complied with, however. Financial Accounting (FIN) is compulsory for the B.Acc. degree (this degree is for persons intending to qualify as Chartered Accountants.) The degree of difficulty of the FIN-courses is higher and the scope wider than that of Accounting (REK).

- Students registered for FIN106 may, during the year they have registered for FIN106, switch to REK114 and REK124.
TO FIND OUT MORE ABOUT CAREER OPPORTUNITIES

OR

FIELDS OF STUDY

read the Faculty's brochure:

"Which career is right for me"

Obtainable from:

The Faculty Manager
Faculty of Economic and Management Sciences
UOFS
P.O. Box 339
9300 Bloemfontein
Telephone (051)-4012173
Fax (051)-4483941
E-mail: dupreeze@adm.ekwet.uovs.ac.za

This information is also available on our web page:
http://www.uovs.ac.za/econ
UNDERGRADUATE PROGRAMME IN PRIVATE SECTOR MANAGEMENT

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

General Information

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

- While a B.Com. is directed at economic and management positions in the private sector, it is also an excellent degree for a career in the public sector. (Compare the Undergraduate Programme in Public Sector Management.)

- The degree is structured around the core subjects of Economics (being the root science), Business Management (including Marketing and Financial Management), Industrial Psychology and Accounting, with a wide range of supporting subjects to choose from.

- B.Com.(General Management) offers a broader option to students who would like a very solid general management background, but who prefer not to specialise too soon.

- Special interests can be accommodated as there is a wide range of specialties from which to choose within the B.Com. degree, as indicated in the list below.

  - B.Com.(General Management)
  - B.Com.(Information Technology)
  - B.Com.(Economics)
  - B.Com.(Law)
  - B.Com.(Banking)
  - B.Com.(Sports Management)
  - B.Com.(Marketing)
  - B.Com.(Financial Journalism)
Undergraduate Programme in Private Sector Management

B.Com.(Actuarial Science)  B.Com.(Risk Management)
B.Com.(Statistics)  B.Com.(Agricultural Economics)

- B.Com.(Accounting) is also available and falls within the Programme: Training of Accountants.
- The curricula for the normal three year B.Com. degree in each field of study is explained in the following section. Each degree is structured around a solid core of economic and management subjects. The foundation which is laid in the first year of study - and which is the same for all the degree options – is strengthened in the second and third years of study, whilst also systematically becoming more focused in each field of specialisation.
- The distinctive aspects of each degree is clearly set out, so that the prospective students can make a well informed choice before deciding on a particular field of study. It is possible to change direction during the course of a study period. This might mean, however, that extra courses need to be taken in order to comply with the requirements for a new degree chosen.
- The number of semester courses normally required for a B.Com. degree, is 28. As a rule three major subjects at third-year level are required.
- A basic course in computer literacy (BAS111 and RIS121) forms part of all the curricula, as well as a course in Afrikaans or English for business usage. The Language Proficiency course is not only aimed at giving the student the necessary skills for successful academic study, but will also prove to be valuable in a management position. [Should there be enough non-mother tongue speakers who wish to register for Afrikaans (AFR116 and AFR126) provision will be made for a special non-mother tongue course in Afrikaans].
- In addition to degrees, a Diploma or Certificate in Private Sector Management is also available. A student may not register for the certificate or diploma initially, and therefore the same admission requirements will apply as for a degree course.
When should a student’s choice be final?

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

In the second year there is slight diversification when choosing a specific degree option and in the third year further specialisation takes place.

- Ideally a student should try to make a choice at the end of his/her first year, although it can be done later on if necessary as well. It could have the implication that extra subjects need to be taken for the new field of study.
REG.F1 BACCALAUREUS COMMERCI
B.COM. (GENERAL MANAGEMENT)
Study code 06301

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

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

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

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Com.(General Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule. Students must ensure that the subject preconditions are complied with, especially in the case of electives.
## B.COM. (GENERAL MANAGEMENT)

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<th>FIRST YEAR</th>
<th>SECOND YEAR</th>
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**CHOICES:**

- Choose one subject from:
  - Money and Banking: GEB214, GEB224
  - Taxation: BLS204, BLS204
  - Commercial Law: HRG114, HRG124
  - Agricultural Economics: LEK214, LEK224, LEK314, LEK326

- Choose one subject from:
  - Industrial Psychology: BSK316, BSK326
  - Computer Information Systems: RIS114, RIS144
  - Accounting: REK306, REK306
REG.F2  BACCALAUREUS COMMERCII
B.COM. (ECONOMICS)
Study code 06302

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

- Especially with a postgraduate qualification in Economics, a student would be very well equipped for the above-mentioned employment opportunities in business, financial institutions or in the public sector.
- The core subjects for this option are, firstly, Economics and secondly, Money and Banking (a specialised field of Economics which concentrates on monetary aspects), with Econometrics as a further option. This option offers a firm management base given the inclusion of Business Management (including Marketing and Financial Management) at least at second-year level.
- This degree serves as a general management degree and as such replaces the B.Econ. degree, which was available as a general management degree until 1998.

The choice of the other third year major subject lies between Business Management, Industrial Psychology, Statistics and Mathematics. Accounting is only necessary at first-year level (but can be taken in the second year as well.)

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

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### Choices:

- Choose two subjects from:
  - OBS114
  - OBS214
  - OBS314
  - OBS324
  - OBS364

- Choose one subject from:
  - BSK116
  - BSK216
  - BSK316
  - BSK326
  - REK116
  - REK206
  - STK126
  - STK216
  - STK316
  - STK326
  - WIS116
  - WIS216
  - WIS316
  - WIS326
  - WIS416
  - WIS426
  - HRG116
  - HRG216
  - LEK116
  - LEK216
  - LEK316
  - LEK326
  - LEK434
  - LEK444

Econometrics on graduate level can be taken in place of any third year EKN or GEB semester courses with the exception of EKN316. To register for EKN604 a student should have passed EKN224 with at least 60%.

* In the third year any two Business Management semester courses count as one “subject” even though one of the courses is called Marketing or Financial Management.
REG.F3  BACCALAUREUS COMMERCII  
B.COM. (BANKING)  
Study code 06303  

INFORMATION  
This degree option is recommended for students who envisage entering the banking sector, other financial institutions or positions in the financial world. It offers excellent prospects for a career in the Reserve Bank (which also handles monetary policy).  
- By completing a postgraduate qualification in Economics (specialising in Money and Banking), a student would be even more ideally suited to this type of career. A postgraduate course in Investment Management would further improve a candidate’s possibilities as it forms a natural link with this degree.  
- This option serves equally well as a degree in general management.  

The core subjects are Money and Banking (a specialised field of Economics, focusing on monetary aspects) and Economics. Taken with subjects such as Business Management at third-year level (including Marketing and Financial Management), this degree offers a very firm management base. Accounting need only be taken at first-year level (although it can be chosen as a second year subject as well).  

CONDITIONS FOR ADMISSION  
Refer to the General university admission regulations as well as the Faculty admission regulations.  

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

CURRICULUM  
Students registering for the degree B.Com.(Banking) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule. Students must ensure that the subject preconditions are complied with, especially in the case of electives.
### Undergraduate Programme in Private Sector Management

**B.COM. (BANKING)**

<table>
<thead>
<tr>
<th>COMPULSORY:</th>
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**CHOICES:**

Choose two subjects from:

- Industrial Psychology    BSK216 BSK226
- Accounting                REK206 REK206
- Statistics                STK216 STK226
- Mathematics               WIS216 WIS226
- Agriculture Economics     LEK214 LEK224
- Taxation                  BLS204 BLS204
- Commercial Law            HRG114 HRG124
- Computer Science and Informatics
REG.F4  BACCALAUREUS COMMERCI
B.COM. (HUMAN RESOURCE MANAGEMENT)
Study code 06304

INFORMATION
This degree is especially for students wishing to specialise in Industrial Psychology with a view to a future management position as personnel manager, for example. It also is the required degree for a person wishing to practice as a professional Industrial Psychologist and who intends registering as such with the Professional Board for Psychology.

In order to register as a professional Industrial Psychologist, the postgraduate programme in Industrial Psychology must be followed after the initial B.Com. degree.

In this option a student has the opportunity of incorporating a social science such as Sociology, Psychology, Political Science, Industrial Communication or Anthropology into the B.Com. curriculum.

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

Students must ensure that the subject preconditions are complied with, especially in the case of electives.
# Undergraduate Programme in Private Sector Management

## B.COM. (HUMAN RESOURCE MANAGEMENT)

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**CHOICES:**

- **Choose one subject from:**
  - Economics: EKN114* EKN124* EKN214 EKN224 EKN316 EKN326
  - Money en Banking: GEB214 GEB224 GEB314 GEB324
  - Public Management: OBB216 OBB226 OBB316 OBB326
  - Accounting: REK114* REK126* REK206 REK206
  - Sociology: SOS115 SOS125 SOS215 SOS225 SOS315 SOS325
  - Psychology: SIL115 SIL125 SIL275 SIL285 SIL375 SIL385
  - Anthropology: ANT112 ANT132 ANT312 ANT332
  - Political Science: PTW115 PTW125 PTW215 PTW225
  - Industrial Communication: BKO115 BKO125 BKO215 BKO225
  - Statistics: STK216 STK226 STK316 STK326

- **Choose two subjects from:**
  - Economics: EKN114 EKN124 EKN214 EKN224 EKN316 EKN326
  - Money en Banking: GEB214 GEB224 GEB314 GEB324
  - Public Management: OBB216 OBB226 OBB316 OBB326
  - Accounting: REK114* REK126* REK206 REK206
  - Psychology: SIL115 SIL125 SIL275 SIL285 SIL375 SIL385
  - Sociology: SOS115 SOS125 SOS215 SOS225 SOS315 SOS325
  - Anthropology: ANT112 ANT132 ANT312 ANT332
  - Political Science: PTW115 PTW125 PTW215 PTW225
  - Industrial Communication: BKO115 BKO125 BKO215 BKO225
  - Statistics: STK216 STK226 STK316 STK326

- **Choose one subject from:**
  - Economics: EKN114 EKN124 EKN214 EKN224 EKN316 EKN326
  - Money en Banking: GEB214 GEB224 GEB314 GEB324
  - Public Management: OBB216 OBB226 OBB316 OBB326
  - Accounting: REK114* REK126* REK206 REK206
  - Psychology: SIL115 SIL125 SIL275 SIL285 SIL375 SIL385
  - Sociology: SOS115 SOS125 SOS215 SOS225 SOS315 SOS325
  - Anthropology: ANT112 ANT132 ANT312 ANT332
  - Political Science: PTW115 PTW125 PTW215 PTW225
  - Industrial Communication: BKO115 BKO125 BKO215 BKO225
  - Statistics: STK216 STK226 STK316 STK326

*If not already chosen from the compulsory group of subjects.*
REG.F5  BACCALAUREUS COMMERCII  
B.COM. (MARKETING)  
Study code 06305

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

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

The core subjects for this degree are Marketing and Consumer Psychology (a part of Industrial Psychology), as well as Industrial Communication.

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

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**CHOICES:**

- Choose one subject from:
  - Accounting: REK206
  - Money and Banking: GEB214
  - Taxation: BLS204
  - Commercial law: HRG114
  - Agricultural Economics: LEK214
REG.F6 BACCALAUREUS COMMERCII
B.COM. (FINANCIAL MANAGEMENT)
Study code 06306

INFORMATION
This option is for students who envisage becoming financial managers in the private sector. Financial institutions are increasingly appointing students with these qualifications.
The core subjects for this degree are Business Management (especially semester courses in Financial Management), and Accounting. It is strongly recommended that students consider adding Taxation to their curriculum.

Accounting is compulsory up to third-year level.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Com.(Financial Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.
Students must ensure that the subject preconditions are complied with, especially in the case of electives.
**B.COM. (FINANCIAL MANAGEMENT)**

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

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

Accounting must be taken up to second year level.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Com.(Statistics) must satisfy the Faculty and general regulations when compiling their curriculum as set out in the following schedule.
Students must ensure that the subject preconditions are complied with, especially in the case of electives.
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**CHOICES:**

- **Choose two subjects from:**
  - Business Management* OBS114
  - Marketing* OBS214
  - Financial management* OBS224 OBS364
  - Agriculture Economics LEK214 LEK224 LEK314 LEK324
  - Computer Science and Informatics RIS212 RIS222 RIS234 RIS224
  - Money and Banking GEB214 GEB224 GEB314 GEB324
  - Econometrics EKN604

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*To gain admission to Econometrics on graduate level (EKN604), a student must have passed EKN224 with at least 60%.

* In the third year the two Business Management semester courses count as one “subject”, although one of the courses is known as Financial Management.

* If a student takes RIS in the first year, BAS111 should also be taken in the first year. In this case the Language Proficiency course should then be taken in the second year.
INFORMATION
This degree offers outstanding career opportunities in this era of information technology. It is ideal for someone who plans to specialise in information technology (IT), Computer Science and Informatics, or programming and applications. Computer skills are essential requirements for this course.
For this option Computer Science and Informatics is required as a third year major. Unfortunately Industrial Psychology cannot be accommodated in this option, even at first-year level.
Accounting is required at second-year level.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Com.(Information Technology) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.
Students must ensure that the subject preconditions are complied with, especially in the case of electives.
### B.COM. (INFORMATION TECHNOLOGY)

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**CHOICE:**

Choose two subjects from:

- Economics: EKN316, EKN326
- Accounting: REK306, REK306
- Statistics: STK316, STK326
- Mathematics: WIS314, WIS346, WIS334, WIS322
- Business Management*: OBS314
- Financial Management*: OBS364

*In the third year the two Business Management-semester courses count as one “subject”, although one of the courses is known as Financial Management.
REG.F9 BACCALAUREUS COMMERCII
B.COM. (LAW)
Study code 06309

INFORMATION
This option is:

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

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

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

Accounting is required at second-year level.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the
Faculty admission regulations.

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

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

Students must ensure that the subject preconditions are complied with,
especially in the case of electives.
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* In the third year any two of the OBS-semester courses taken together count as one “subject”, even though the name of the course is Marketing or Financial Management.
REG.F10 BACCALAUREUS COMMERCII
B.COM. (AGRICULTURAL ECONOMICS)
Study code 06323

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

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

Accounting is only required at first-year level.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

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* In the second and third year any two OBS-semester courses count as one “subject”, even though one of the courses is known as Marketing of Financial Management.
REG.F11 BACCALAUREUS COMMERCII  
B.COM. (SPORTS MANAGEMENT)  
Study code 06311

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

The core subjects for this option are Sports and Recreation Management and Business Management (especially Marketing). Various other relevant aspects, such as contracts, are also examined.

Accounting need only be taken at first-year level.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

* MBW101* is specially designed for B.Com. (Sports Management) students.
REG.F12 BACCALAUREUS COMMERCII
B.COM. (FINANCIAL JOURNALISM)
Study code 06312

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

The core subjects for this option are Economics (including economic policy), and Money and Banking (for the financial background), as well as other specifically relevant sections of Management Science, Communication Science and Industrial Communication.

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Com.(Financial Journalism) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule.
Students must ensure that the subject preconditions are complied with, especially in the case of electives.
### B.COM. (FINANCIAL JOURNALISM)

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REG. F13  BACCALAUREUS COMMERCII
B.COM. (ACTUARY)
Study code 06324

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

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

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

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

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

The core subjects for this degree centre around Actuarial Science and Mathematical Statistics.
CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

**B.COM. (ACTUARIAL SCIENCE)**

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<td>Money and Banking</td>
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* In the second year OBS314 and OBS224 are one subject.
REG. F14  BACCALAUREUS COMMERCII
B.COM. (RISK MANAGEMENT)
Study code 06325

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

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

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Com.(Risk Management) must satisfy the Faculty and general regulations when compiling their curriculum as set out in the following schedule.
Students must ensure that the subject preconditions are complied with, especially in the case of electives.
# Undergraduate Programme in Private Sector Management

B.COM. (RISK MANAGEMENT)

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Language Proficiency:

- English: ENS115, ENS125
- Afrikaans: AFR116, AFR126
Undergraduate Programme in Private Sector Management

REG.F14.1 DIPLOMA IN PRIVATE SECTOR MANAGEMENT
Study code 06070

This diploma is available on application for a student who has successfully completed the first and second years of study for any B.Com. degree, but who for academic or other reasons is not able to continue with the third study year and who wishes to leave the University. The Diploma offers a qualification pertaining to that part of the degree that was successfully completed and makes it possible for the student to enter the job market with a university qualification in the form of a diploma.

A student may not register for this diploma initially. Admission and registration must be for degree purposes. Therefore the same admission requirements apply as for the B.Com. degree originally chosen.

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

REG.F14.2 CERTIFICATE IN PRIVATE SECTOR MANAGEMENT
Study code 06080

This certificate is available on application for a student who has successfully completed the first year of study for any B.Com. degree, but who for academic or other reasons is not able to continue with the second year of study, and who wishes to leave the University. The certificate offers a qualification pertaining to that part of the degree that was successfully completed and makes it possible for the student to enter the job market with a university certificate.

A student may not register for this certificate initially. Admission and registration must be for degree purposes. Therefore the same admission requirements apply as for the B.Com. degree originally chosen.

Applications must be addressed to the Faculty Manager. An administrative fee will be charged.
**UNDERGRADUATE PROGRAMME IN PUBLIC SECTOR MANAGEMENT**

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

**General Information**

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

*Baccalaureus Administrationis (B.Admin.).*

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

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

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

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

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

The structure of each curriculum for the normal three-year study period is explained below. All the degrees are built on a solid economic and management basis. The foundation which is laid in the first year of study - and which is the same for all the degree options - is strengthened in the second and third years of study, whilst also systematically becoming more focused in each field of specialisation.

The distinctive aspects of each degree is clearly set out, so that the prospective students can make a well informed choice before deciding on a particular field of study. It is possible to change direction during the course of a study period. This might mean, however, that extra courses need to be taken in order to comply with the requirements for a new degree chosen.

A basic course in computer literacy (BAS111 and RIS121) forms part of all the curricula, as well as a course in Afrikaans or English for business usage. The Language Proficiency course is not only aimed at giving the student the necessary skills for successful academic study, but will also prove to be a valuable tool in a management capacity. [Should there be enough non-mother tongue speakers who wish to register for Afrikaans (AFR116 and AFR126) provision will be made for a special non-mother tongue course in Afrikaans].

The number of semester courses normally required for a B.Pub. degree is 30.

Typically, three “major” subjects must be taken at third-year level. This opens the way for postgraduate studies in one of these subjects or for one of the theme-oriented postgraduate degrees in the Faculty.

Besides the various degrees a Diploma or a Certificate in Public Sector Management is also available. A student may, however, not register for the certificate or diploma initially, and therefore the same admission requirements will apply as for a degree course.
When must a student make his or her final choice between the various fields of study?

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

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

* Ideally a student should have made his/her final choice by the end of the first study year, but it can also be done later on. It might, however, have the implication that certain extra subjects need to be taken which form part of the alternative curriculum.
REG.F15  BACCALAUREUS ADMINISTRATIONIS  
B.ADMIN.  
Study code 06310  

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

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

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

CONDITIONS FOR ADMISSION  
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM  
Students registering for the degree B/Admin. must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule. Students must ensure that the subject preconditions are complied with, especially in the case of electives.
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<tr>
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<td>RIS114</td>
<td>RIS124</td>
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</tbody>
</table>

*In the second and third year any two OBS-semester courses taken together as one “subject”, even though the courses are known as Marketing or Financial Management.
Undergraduate Programme in Public Sector Management

REG.F1 BACCALAUREUS IN PUBLIC MANAGEMENT
B.PUB. (GENERAL MANAGEMENT)
Study code 06314

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

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

- Specialisation in a particular field can follow at postgraduate level if necessary.

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

Students must ensure that the subject preconditions are complied with, especially in the case of electives.
Undergraduate Programme in Public Sector Management

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<tr>
<th>COMPULSORY:</th>
<th>FIRST YEAR</th>
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<th>SECOND YEAR</th>
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<td>PTW115</td>
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<td>PTW215</td>
<td>PTW225</td>
<td>PTW315</td>
<td>PTW325</td>
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<tr>
<td>Afrikaans</td>
<td>AFR116</td>
<td>AFR126</td>
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<tr>
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<td>BAS111</td>
<td>RIS121</td>
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</tbody>
</table>

**CHOICES:**

- Industrial Psychology
- Marketing*
- Financial Management*
- Accounting
- Public Law
- Anthropology
- Sociology
- Computer Science and Informatics

*In the second year any two OBS-semester courses taken together as one "subject", even though the course is known as Marketing or Financial Management.
REG.F1  BACCALAUREUS IN PUBLIC MANAGEMENT
B.PUB. (ECONOMIC POLICY)
Study code 06315

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

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

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

Students must ensure that the subject preconditions are complied with, especially in the case of electives.
## Undergraduate Programme in Public Sector Management

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

<table>
<thead>
<tr>
<th></th>
<th>FIRST YEAR</th>
<th>SECOND YEAR</th>
<th>THIRD YEAR</th>
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<tr>
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<td>STK114</td>
<td>STK124</td>
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<tr>
<td>Language Proficiency:</td>
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<td>ENS125</td>
<td>BAS111</td>
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<td>Afrikaans</td>
<td>AFR116</td>
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<td>RIS121</td>
</tr>
<tr>
<td>Computer Literacy</td>
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</table>

**CHOICES:**

| Municipal Management | MPB216     | MPB226      | MPB316     |
|                      | or         |             | MPB326     |
| Political Science    | PTW315     | PTW325      |           |
| Industrial Psychology | BSK216   | BSK226      |           |
| Accounting           | REK206     | REK206      |           |
| Public Law           | PBR300     | PBR300      |           |
| Anthropology         | ANT112     | ANT132      |           |
| Sociology            | SOS215     | SOS225      |           |
| Computer Science and Informatics | RIS114 | RIS144 | |

*In the second year any two OBS-semester courses taken together as one "subject", even though the course is known as Marketing or Financial Management.*
INFORMATION
This degree is designed for the person interested in a career in the management of human resources (personnel management) or labour relations in the public sector, and is equally suitable for a career in the private sector.

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

- Given that Industrial Psychology is taken as a major, it can have the benefit of preparing students for a career as registered professional Industrial Psychologists (after completion of the necessary postgraduate studies in Industrial Psychology).

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

CURRICULUM
Students registering for the degree B.Pub.(Human Resource Management) must satisfy the Faculty and general regulations when compiling their curriculums as set out in the following schedule. Students must ensure that the subject preconditions are complied with, especially in the case of electives.
# B.PUB. (HUMAN RESOURCE MANAGEMENT)

<table>
<thead>
<tr>
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<th>SECOND YEAR</th>
<th>THIRD YEAR</th>
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<td>AFR126</td>
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<tr>
<td>Computer Literacy</td>
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</tbody>
</table>

* In the second year any two OBS-semester courses taken together count as one "subject", even though the courses are known as Marketing or Financial Management.
REG.F19  BACCALAUREUS IN PUBLIC MANAGEMENT  
B.PUB. (ACCOUNTING)  
Study Code 06318  

INFORMATION  
This degree is recommended for persons who would like to follow a  
public sector career in financial management or public accounting. It can  
lead to job opportunities in budget departments of municipal, provincial  
or central government finance, or careers which have to do with  
expenditure control, internal auditing and other financial fields. Certain  
financial institutions such as the office of the Auditor-general or the  
South African Revenue Services (tax administration), or the financial  
departments of other public institutions offer employment opportunities  
to graduates with this type of degree.  
The core subjects for this degree are Accounting and Public  
Management, with Municipal Finance being equally important as well as  
Public Finance (EKN316). This degree also offers a special course in  
Auditing (ODT224) with direct relevance to public management affairs.  
Computer Science and Informatics would be an advisable addition here,  
at second-year level, or alternatively Taxation or law subjects.  
Accounting is compulsory at third-year level.  

CONDITIONS FOR ADMISSION  
Refer to the General university admission regulations as well as the  
Faculty admission regulations.  

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

CURRICULUM  
Students registering for the degree B.Pub.(Accounting)) must satisfy the  
Faculty and general regulations when compiling their curriculums as set  
out in the following schedule.  
Students must ensure that the subject preconditions are complied with,  
especially in the case of electives.
## B.PUB. (ACCOUNTING)

<table>
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<tr>
<th>COMPULSORY:</th>
<th>FIRST YEAR</th>
<th>SECOND YEAR</th>
<th>THIRD YEAR</th>
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<tr>
<td>Afrikaans</td>
<td>AFR116</td>
<td>AFR126</td>
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</tbody>
</table>

### CHOICES:

Choose one subject from:
- Taxation: BLS204, BLS204
- Public Law: PBR300, PBR300
- Computer Science and Informatics: RIS114, RIS144
REG.F20  DIPLOMA IN PUBLIC SECTOR MANAGEMENT  
Study code 06090

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

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

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

REG.F21  CERTIFICATE IN PUBLIC SECTOR MANAGEMENT  
Study code 06010

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

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

Applications must be addressed to the Faculty Manager. An administrative fee will be payable.
PROGRAMME: TRAINING OF ACCOUNTANTS

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

GENERAL INFORMATION

Qualifications in Accounting can be obtained in several ways which are accommodated in any of the following degrees, namely Bachelor of Accounting (B.Acc.); Baccalaureus Commercii (B.Com.)(Accounting); Baccalaureus Commercii (B.Com.)(Management Accounting) or a Diploma in Accounting (Dip.Acc.). A student may not register for the diploma in the first instance. The same admission requirements must be met as for a first degree.

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

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

The following are examples of the levels of registration and membership of such bodies:
## General Information Schedule for Trained Accountants

<table>
<thead>
<tr>
<th>Registration with PAAB</th>
<th>Level of Membership</th>
<th>Professional Body</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Level 1: Chartered Accountant and Auditor</strong></td>
<td>Chartered Accountant - Auditing specialism - Financial Management-specialism</td>
<td>SAICA</td>
</tr>
<tr>
<td><strong>Level 2: Registered General Accountant</strong></td>
<td>General Accountant</td>
<td>SAICA</td>
</tr>
<tr>
<td><strong>Level 3: Registered Accounting Officer</strong></td>
<td>Commercial and Financial Accountant</td>
<td>CFA</td>
</tr>
<tr>
<td><strong>Level 4: Registered Bookkeeper</strong></td>
<td>Accounting technician</td>
<td>SAICA</td>
</tr>
</tbody>
</table>

**PAAB:** Public Accountants- and Auditors Board (statutory body)

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

**CFA:** SA Institute of Commercial and Financial Accountants (enjoys international recognition)

**ACCA:** The Association of Chartered Certified Accountants (International body)

**CIMA:** Chartered Institute of Cost and Management Accountants (International body)

Membership may be applied for with the following qualifications:

<table>
<thead>
<tr>
<th>Qualification</th>
<th>Level of Registration</th>
<th>Professional Body</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part 2 of the professional examination of SAICA</td>
<td>Level 1</td>
<td>SAICA</td>
</tr>
<tr>
<td>Postgraduate diploma in Auditing/Financial Management</td>
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</tr>
<tr>
<td>Part 1 of the professional examination of SAICA</td>
<td></td>
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</tr>
<tr>
<td>Honours Baccalaureus (Accounting) (B.Acc.(Hons.))</td>
<td>Level 2</td>
<td>SAICA</td>
</tr>
<tr>
<td>Baccalaureus Accounting (B.Acc.)</td>
<td>Level 3</td>
<td>SAICA/CFA/ACCA/CIMA</td>
</tr>
<tr>
<td>Baccalaureus Commercii (Accounting)</td>
<td>Level 3</td>
<td>SAICA/CFA/ACCA/CIMA</td>
</tr>
<tr>
<td>Baccalaureus Commercii (Management Accounting)</td>
<td>Level 3</td>
<td>SAICA/CIMA</td>
</tr>
<tr>
<td>Diploma in Accounting</td>
<td>Level 4</td>
<td>SAICA</td>
</tr>
</tbody>
</table>
Description and information regarding the degrees in Accountancy

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

Graduates who are in possession of a B.Acc. degree will be able to register at level 3 (refer to the general information schedule above). Without additional postgraduate study, a B.Acc. graduate can obtain full registration with the Institute of Commercial and Financial Accountants (CFA). This degree also serves as partial accreditation to the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA). Graduates holding a B.Acc.(Hons.) degree will be in a position to register at level 2. Candidates who have obtained an honours degree, qualify to write the external professional examination (the two-part CA examination of SAICA).

After having successfully completed the professional external examination and the prescribed practical articles period, these persons may register as Chartered Accountants (level 1). There are two areas of specialisation (known as specialisms), namely Auditing or Financial Management.

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

The Commercial and Financial Accountants’ profession (CFA) focuses on duties performed by the Accounting Officer of Close Corporations as well as accounting and taxation services, but also as financial managers in the private sector.
The B.Com.(Accounting) degree also affords membership of SAICA (see general information schedule). This degree offers partial accreditation for a qualification with the Chartered Institute of Management Accountants (CIMA) and with the Association of Chartered Certified Accountants (ACCA).

- B.Com.(Management Accounting) is a specialised degree which is aimed at the Cost and Management Accounting profession which leads to level 3 registration and of CIMA, an internationally recognised body (schedule above). The degree focuses on Management Accounting, with a large component of Financial Accounting, Financial Management and Business Management included in the core. The course and professional qualifications are aimed at Cost- and Management Accountants services, especially in the manufacturing sector. The broad exposure to Financial Accounting and Business Management does not limit one to that sector. This degree offers partial accreditation to the Association of Chartered Certified Accountants (ACCA).

- All the above-mentioned qualifications also offer good academic career opportunities at universities or technikons. The main subjects in the Programme: Training of Accountants are Financial Accounting, Auditing, Taxation, and Management Accounting. In view of the fact that the qualifications are designed in accordance with the requirements of the various professional bodies, optional subjects and electives are limited. The prescribed courses as set out below detail the curricula for degrees taken over a three-year period.

  For a detailed description of what each subject entails, please consult the fold-out page at the back of this book. A further description can also be found under the chapter “Syllabuses” in this Yearbook.

- Economics, Business Management and Industrial Psychology are the other management courses which form part of the curricula. Computer literacy and Commercial Law also play an important part in rounding off these degrees.

- The number of semester courses which are typical for a B.Com. degree is 28. However, B.Com.(Accounting) consists of the equi-
valent of 33 semester courses; the B.Com.(Management Account-
ing) the equivalent of 34 and the B.Acc. degree the equivalent of 37.

- Changing over between degrees can be done in consultation with
  the Programme Director: Accountancy.

- Persons who have qualified with an Honours degree in one of the
  accounting fields, can register for a Master’s degree in Accounting,
  Auditing, Taxation or Management Accounting, and after qualifying,
  can register for a Doctoral degree in any of those fields of
  specialisation.

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

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

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

Graduates who are in possession of a B.Acc. degree will be able to
register at level 3 (refer to the general information schedule for trained
accountants). Persons with a B.Acc.(Hons.) degree will be in a position
to register at level 2. Candidates who have obtained an Honours
degree, qualify to write the external professional examination (CA
examination of SAICA).

After having successfully completed the professional external
examination and the prescribed practical article period, these persons
may register as Chartered Accountants (level 1). Chartered Accountants
render services as accountants, taxation-, financial-, management- and
auditing experts. This is a lucrative and sought after qualification in both the corporate and public sectors.

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

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

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

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

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

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

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

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

<table>
<thead>
<tr>
<th></th>
<th>FIRST YEAR</th>
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<th>SECOND YEAR</th>
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<tr>
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<td>HUM124</td>
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</table>
REG.F.23  BACCALAUREUS COMMERCI
B.COM. (ACCOUNTING)
Study code 06321

INFORMATION
This degree is designed to facilitate entry to the Accounting profession at level 3 (see the schedule above), as well as for someone wishing to pursue a career in the private or public sector.

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

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

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

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.
TIMETABLE CLASHES
Students must compile their curriculums in accordance with the class and lecture hall timetable and the examination timetable, and are personally responsible to ensure that there are no clashes.

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

**B.COM. (ACCOUNTING)**

<table>
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<tr>
<th>COMPELLARY:</th>
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</table>
**REG.F24**

**BACCALAUREUS COMMERCI**

**B.COM. (MANAGEMENT ACCOUNTING)**

**Study Code 06322**

**INFORMATION**

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

This degree leads to registration at level 3 of the accountant’s profession in South Africa, as set out in the general information and exemption of certain prerequisites of the Chartered Institute of Management Accountants (CIMA), the highly reputed international professional body.

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

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

This degree is specifically aimed at persons wanting to practise at level 3 according to the general information as well as for graduates wanting to pursue a career in accounting in the private or public sector. Persons wishing to follow a career as Chartered Accountants, must register for the B.Acc. degree, or switch to that degree later, with the approval of the Programme Director: Accountancy.

Financial Accounting (FIN) can be chosen in place of Accounting by B.Com.(Management Accounting) students who are considering switching to the B.Acc. degree at a later stage. The admission requirements for FIN106 must complied with, though. Financial Accounting (FIN) is compulsory for the B.Acc. degree (this is for persons intending to qualify as Chartered Accountants.). The degree of difficulty
of the FIN-courses is higher and the scope wider than that of Accounting (REK).

CONDITIONS FOR ADMISSION
Refer to the General university admission regulations as well as the Faculty admission regulations.

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

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

B.COM. (MANAGEMENT ACCOUNTING)

<table>
<thead>
<tr>
<th>Course</th>
<th>Sem. 1</th>
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<tr>
<td>REG.F25</td>
<td>DIPLOMA IN ACCOUNTING</td>
<td>06011</td>
<td>This diploma is available upon application for students who have successfully completed the first and second years of study for the B.Acc., B.Com.(Acc.) or B.Com.(Management Accounting), but who for academic of other reasons are not able to complete the third year of study and who intend leaving the University. It offers a qualification for that part of the degree which has been successfully completed for the degree, and gives the student a university qualification that he/she will be able to use in the employment market. A student cannot register for this diploma in the first instance. Admission and registration must be for any of the degrees. Therefore the same admission requirements as for the degree originally chosen, will apply. Applications for this diploma must be addressed to the Faculty Manager. An administration fee will be payable.</td>
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<td>REG.F26</td>
<td>CERTIFICATE IN MANAGEMENT</td>
<td>06080</td>
<td>This certificate is available upon application for students who have successfully completed the first year of study for any B.Com. degree, but who for academic of other reasons, are not able to complete the second year of study and who intend leaving the university. It offers a qualification for that part of the degree that has successfully been completed, and gives the student a university qualification that he/she will be able to use in the employment market. A student cannot register for this diploma in the first instance. Admission and registration must be for any of the above-mentioned degrees. Therefore the same admission requirements as for the degree originally chosen, will apply. Applications must be addressed to the Faculty Manager. An administration fee will be payable.</td>
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</table>
HONOURS
BACCALAUREUS DEGREES

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

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

The following honours degrees can be obtained in this Faculty:

<table>
<thead>
<tr>
<th>Degree</th>
<th>Min. period of study</th>
<th>Abbreviation</th>
<th>Study-Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Honours Baccalaureus in Administration</td>
<td>1 year</td>
<td>B.Admin.Hons.</td>
<td>06510</td>
</tr>
<tr>
<td>Honours Baccalaureus in Public Management</td>
<td>1 year</td>
<td>B.Pub.Hons.</td>
<td>06570</td>
</tr>
<tr>
<td>Honours Baccalaureus Commercii</td>
<td>1 year</td>
<td>B.Com.Hons.</td>
<td>06500</td>
</tr>
<tr>
<td>Honours Baccalaureus in Accounting</td>
<td>1 year</td>
<td>B.Acc.Hons.</td>
<td>06580</td>
</tr>
<tr>
<td>Honours Baccalaureus Economiae*</td>
<td>1 year</td>
<td>B.Econ.Hons.</td>
<td>06550</td>
</tr>
<tr>
<td>Honours Baccalaureus in Personnel Leadership*</td>
<td>1 year</td>
<td>B.P.L.Hons.</td>
<td>06530</td>
</tr>
</tbody>
</table>

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

An honours degree normally follows after a corresponding first bachelor’s degree, in other words, to obtain a B.Com.Honours one should already be in possession of a B.Com. degree. In exceptional cases and only for very well substantiated reasons, special permission may be granted for a student to switch to a non-corresponding honours degree (general regulation A56).

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

(a) Honours in a specific subject or discipline, for example in Economics or Statistics, which has been taken for the full three-year
period as a major subject for the bachelor’s degree. This is the so-called discipline-based honours degree and can be obtained in the following disciplines:

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

In the case of a discipline-based honours degree a number of modules (semester courses) can be included from another discipline.

(b) Honours in a specific theme, for example Investment Management, which is compiled as a multidisciplinary honours degree with prescribed semester courses from various disciplines. This is the so-called theme-based honours degree.

In a theme-based B.Com.Hons. the following are available:

- Investment Management
- Marketing

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

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

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

All the semester and year courses listed in the Yearbook are not necessarily offered every year.
REGULATIONS
Unless otherwise specified, the general regulations regarding honours degrees are applicable to all honours degrees in this Faculty.

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

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

Permission to follow an honours degree in a certain discipline must be obtained from the relevant Head of the Department. This must be done prior to the student’s registration for that particular year.

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

REG.F26 PREREQUISITES
The following additional prerequisites apply for honours study in the disciplines/themes mentioned below. A student who does not comply with these prerequisites, can take the required course(s) simultaneously with the honours study.

Business Management
Industrial Psychology
Economics

STK114 and STK124 or WIS114 and WIS124, unless exemption is given by the head of the department on the basis of equivalent courses.

Investment Management
Accounting

REK206; Financial Management OBS224
OBS336/366; Money and Banking GEB214 and GEB224;
Marketing OBS214; OBS356/326; Industrial Psychology
BSK226; Industrial Communication BKO115*;

Marketing
Accounting

OBS214; OBS356/326; Industrial Psychology
BSK226; Industrial Communication BKO115*;

FIN608
BRF608
BLS608
ODT608
REK600
ODT600

FIN308
BRF308 or BRF316 & OBS364 together
BLS206
ODT306
REK306 or FIN208
ODT204
*Students who have not previously passed BKO115, can be granted exemption if there is satisfactory proof that the necessary knowledge has been acquired.

Honours students in disciplines other than Economics or in a specific multi-disciplinary theme who wish to include a postgraduate course in Microeconomics, Macroeconomics or Econometrics in their curriculum, should have passed Economics at least at second-year level. GEB214 and GEB224 is not a prerequisite for GEB603 if a student has passed OBS364 (Financial Management).

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

**F27.1 Subjects in other Faculties**

For honours in any of the following:

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

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

**F27.2 Industrial Psychology**

**Information**

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

A pass mark in Psychological Measurement (BSK602) plus an approved internship can lead to professional registration with the Professional Board for Psychology of the SA Medical and Dental Council as
psychometrist (category: Industrial Psychology).

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

The short dissertation (BSK691) must be submitted not later than twelve months after writing the last examination paper or such period as approved by the Head of the Department.

In BSK602 an 8-hour practical examination must be completed in addition to a three-hour theoretical examination. Students are expected to obtain a mark of 50% in each paper in order to pass BSK602. The practical examination is written only once annually at the end of each academic year. No re-evaluation examination will be considered for this section of the work.

Degree structure

A. Year courses
   BSK601 Research Methodology
   BSK602 Psychological Measurement

   Semester courses
   BSK611 Career Psychology
   BSK612 Personnel Psychology
   BSK621 Organisation Psychology
   BSK622 Capita Selecta: choose one from the following:
      - Consumer Psychology*
      - Labour Relations
      - Related subjects

B. BSK691 Short dissertation

* A student taking Consumer Psychology (BSK622), can replace BSK611 with OBS602, subject to the approval of the Department of Business Management.
Information regarding honours study in Economics (including honours with specialisation in Economic Policy Analysis or Money and Banking)

Admission to honours study in Economics is subject to approval by the Chairman of the Department based on a satisfactory undergraduate study record. Prospective students must submit their applications in writing to ensure that admission is obtained prior to registering. Application forms are available from the Chairman of the Department of Economics.

Curriculum
Six courses must be chosen from the following list, plus a short dissertation on an approved subject, which constitutes 25% of the total marks for the degree. The selection of courses must be approved by the Chairman of the Department of Economics. All courses are not necessarily offered each year and choices can be influenced by the availability of personnel or other internal circumstances. On approval by the Chairman of the Department, the degree can be taken over a period of twelve, eighteen or twenty four months, depending on the student's academic background and whether the candidate is a full-time or part-time student.

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

Course Codes

A.    EKN601  Microeconomics
      EKN602  Research Methodology for Economics
      EKN603  International Economics
      EKN604  Introduction to Econometrics
      EKN605  Applied Microeconomics and Competition Policy
      EKN606  Macroeconomics I
      EKN607  Applied Econometrics
      EKN608  Monetary Policy
      EKN609  Regional Economics
Postgraduate Studies

EKN621      Public Economics I: Fiscal Policy
EKN622      Development Economics
EKN623      Labour Economics
EKN624      A specialised course in the field of Economics and Money and Banking, with special approval by the Chairman of the Department.
EKN625      Macroeconomics II
EKN631      Public Economics II: Public Finance
GEB601      Financial Institutions and Markets
               An approved course or courses from another department with permission of the head of department concerned. Use the appropriate course code.

B. EKN691      A short dissertation on an approved subject.

Specialised field: Economic Policy Analysis

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

Course codes

A.   EKN601      Microeconomics
     EKN602      Research Methodology for Economics
     EKN603      International Economics
     EKN604      Introduction to tot Econometrics
     EKN605*     Applied Microeconomics and Competition Policy
     EKN606      Macroeconomics I
     EKN607*     Applied Econometrics
     EKN608*     Monetary Policy
     EKN609      Regional Economics
     EKN621*     Public Economics I: Fiscal Policy
     EKN622*     Development Economics
     EKN623*     Labour Economics
     EKN624      A specialised course in the field of Economics, with special permission from the Head/Chairman of the Department
EKN625* Macroeconomics II
EKN631* Public Economics II: Public Finance
GEB601 Financial Institutions and Markets
An approved course or courses from another department with permission of the head of department concerned. Use the appropriate course code.

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

Specialised field: Money and Banking

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

Course codes

A. GEB601# Financial Institutions and Markets
   GEB603# Investment Management
   GEB604# Bank Management
   GEB605# International Finance
   GEB607# Derivative Markets
   EKN608# Monetary Policy
   EKN601 Microeconomics
   EKN603 International Economics
   EKN604 Introduction to Econometrics
   EKN606 Macroeconomics I
   EKN624 A specialised course in the field of Money and Banking with special permission from the Chairman of the Department.

One or at most two approved courses from another department with permission of the head of the department concerned. Use the appropriate course codes.
B. EKN691 Short dissertation on an approved subject.

**F27.4 Business Management**

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

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

Part-time students are advised to take the course over a two-year period in consultation with the Head of the Department.

**Course codes**

A. OBS601 Advanced Strategic Management
   OBS602 Strategic Marketing Management
   OBS603 Advanced Financial Management
   OBS604 Small Business Management
   OBS605 Investment Management (refer to GEB603 for further particulars)
   OBS606 Financial Budgeting Management
   OBS607 Market Research
   OBS608 Service Management
   OBS609 Contemporary Management Issues
   OBS610 Entrepreneurship
   OBS611 A specialised course or courses in the field of Financial Management, with special permission from the Head of the Department.
   One or at most two approved courses from
another department with permission of the head of the department concerned. Use the appropriate course codes.

B. OBS691 Short dissertation

F27.5 Public Management (Public Administration)

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

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

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

Course codes

A. PUB601 Public Management
   PUB602 Public Policy
   PUB603 Public Personnel Management
   PUB604 Public Financial Management
   PUB605 Control for Accountability
   PUB606 Organisational Analysis

B. PUB691 Short dissertation

F27.6 Accounting (B.Com.Hons.)

Prerequisites
See subject prerequisites for specific courses mentioned above.
Curriculum
The degree comprises three year courses (or equivalent) plus a short dissertation. Accounting (REK600) is compulsory (except if FIN308 has been passed); any additional two year courses (or equivalent) must be selected in consultation with the Head of the Centre for Accounting from the following list:

A.  
*REK600 Accounting  
ODT600 Auditing  
*BRF608 Management Accounting  
BLS608 Advanced Taxation  
OBS603 Advanced Financial Management  
GEB603 Investment Management

B. REK691 A short dissertation dealing with a subject relevant to Accounting, with the approval of the Head of the Centre for Accounting.

*REK600 and ODT600 respectively have the same course contents as FIN308 and ODT306. If students have passed FIN308 and ODT306 for degree purposes they may not again register for REK600 and ODT600 respectively.

F27.7 Accounting (B.Acc.Hons.)

Prerequisites
B.Acc. degree or equivalent as approved by the Head of the Centre for Accounting.

Curriculum
The degree comprises four year courses (or equivalent).

FIN608 Financial Accounting  
BRF608 Management Accounting  
BLS608 Advanced Taxation  
ODT608 Auditing  
or  
A year course (or two semester courses) in Business Management, Computer Science and Informatics or Economics, as approved by the Head of the Centre for Accounting. Use the
Information: Admission to Part I of the qualifying examination of the Public Accountants and Auditors Board / SA Institute of Chartered Accountants.

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

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

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

REG.F28 CURRICULA: THEME-BASED HONOURS DEGREES

Information
A theme-based honours degree can be obtained in the following multidisciplinary study fields:

- Actuarial Science
- Investment Management
- Marketing.

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

Curriculum
The degree comprises six courses plus a short dissertation. All the courses are not necessarily offered each year.
The theme-based honours degrees are compiled as follows:

### F28.1 B.Com.Hons (Investment Management)
B.Econ.Hons (Investment Management)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEB603</td>
<td>Investment Management</td>
</tr>
<tr>
<td>EKN606</td>
<td>Macroeconomics I</td>
</tr>
<tr>
<td>GEB607</td>
<td>Derivative Markets</td>
</tr>
<tr>
<td>OBS603</td>
<td>Advanced Financial Management</td>
</tr>
</tbody>
</table>

Choose 2 from:

- GEB606 International Finance
- GEB601 Financial Institutions and Markets
- OBS610 Entrepreneurship
- EKN608 Monetary Policy
- EKN621 Public Economics I: Fiscal Policy
- EKN604 Introduction to Econometrics

**OR**

- REK600 Accounting

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

### F28.2 B.Com.Hons.(Marketing)
B.Econ.Hons.(Marketing)
B.P.L.Hons.(Marketing)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>OBS602</td>
<td>Strategic Marketing Management</td>
</tr>
<tr>
<td>OBS607</td>
<td>Market Research</td>
</tr>
<tr>
<td><strong>BSK622</strong></td>
<td>Consumer Psychology</td>
</tr>
<tr>
<td><em>BKO604</em>*</td>
<td>Advertising</td>
</tr>
</tbody>
</table>

Choose 2 from:

- OBS601 Advanced Strategic Management
- OBS604 Small Business Management
- OBS608 Service Management
- OBS610 Entrepreneurship
- BKO602 Public Relations

Short dissertation: Use the short dissertation code of the department of the chosen study leader.
*Students who register for BKO604 and have not passed BKO115 should contact the Department of Communications to make the necessary arrangements.

**Students who register for BSK622 and have not passed BSK226 should contact the Department of Industrial Psychology to make the necessary arrangements.

**F28.2 B.Com.Hons.(Actuarial Science)**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>WKS603</td>
<td>Stochastic processes</td>
</tr>
<tr>
<td>WKS611</td>
<td>Capita Selecta (Mathematical Statistics)</td>
</tr>
<tr>
<td>MRA706</td>
<td>Risk analyses</td>
</tr>
</tbody>
</table>

Choose 3 from:

- GEB601  Financial Institutions and Markets
- EKN604  Introduction to Econometrics
- GEB606  International Finance
- MRA705  Modelling Extreme events
- WKS601  Bayes Analyses

Short dissertation: Use the short dissertation code of the department of the chosen study leader.
A master’s degree offers students who are already in possession of their bachelor’s and honours degrees, the opportunity to further their studies in a specialised field of their preference. In the case of career-oriented master’s degrees such as the M.P.A. or M.B.A. degrees, an honours degree is not a precondition.

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

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

<table>
<thead>
<tr>
<th>Degree</th>
<th>Min. period of study</th>
<th>Abbreviation</th>
<th>Study-code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Magister Administrationis</td>
<td>1 year</td>
<td>M.Admin.</td>
<td>06710</td>
</tr>
<tr>
<td>Magister in Public Management</td>
<td>1 year</td>
<td>M.Pub.</td>
<td>06770</td>
</tr>
<tr>
<td>Magister Commerci</td>
<td>1 year</td>
<td>M.Com.</td>
<td>06700</td>
</tr>
<tr>
<td>Magister Computationis</td>
<td>1 year</td>
<td>M.Compt.</td>
<td>06740</td>
</tr>
<tr>
<td>Magister in Accounting</td>
<td>1 year</td>
<td>M.Rek.</td>
<td>06780</td>
</tr>
<tr>
<td>Magister Economiae*</td>
<td>1 year</td>
<td>M.Econ.</td>
<td>06750</td>
</tr>
<tr>
<td>Magister in Personnel Leadership*</td>
<td>1 year</td>
<td>M.P.L.</td>
<td>06730</td>
</tr>
<tr>
<td>Magister in Public Administration*</td>
<td>2 year</td>
<td>M.P.A.</td>
<td>06720</td>
</tr>
</tbody>
</table>

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

An honours degree normally follows after the first corresponding bachelor’s degree has been completed. In other words, to obtain a B.Com.Hons. one should already be in possession of a B.Com. degree. In exceptional cases and only for very well substantiated reasons, special permission may be granted for a student to switch to a non-corresponding honours degree. (general regulation A56).

Except in the case of career-oriented master’s degrees such as M.P.A. or M.B.A. degrees, only the master’s degree which corresponds to the previously obtained baccalaureus and honours degree will be conferred.

In exceptional cases only and for very well substantiated reasons, special permission may be granted for a candidate to be accommodated in a non-corresponding master’s degree. (general regulation A80).
Except for degrees such as MPA or MBA, a master’s degree is obtained in a specific discipline or subject. Other than is the case with an honours degree, there are no theme-oriented options available. Candidates with a theme-oriented honours degree should be able to obtain a master’s degree in an appropriate discipline, although certain additional courses or self study modules might possibly have to be completed.

A master’s degree can be obtained in two ways:
(a) a taught or course option, comprising four, six or more modules (normally semester courses, but in some cases also year courses) plus a dissertation or extended dissertation, or
(b) a full dissertation.

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

**Regulations**
Unless otherwise stated the general regulations regarding master’s degrees apply in this Faculty.

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

**REG.F29 CURRICULA: MASTER’S DEGREES**

The following is a list of specialised fields in which master’s degrees can be obtained.
F29.1 Subjects in other Faculties

For master’s degrees in any of these:
- Anthropology
- Industrial Communication
- Agricultural Economics
- Political Science
- Computer Science and Informatics
- Psychology
- Sociology
- Statistics
- Mathematics

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

F29.2 Industrial Psychology

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

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

All master’s degree students in Industrial Psychology are obliged to register with the Professional Board for Psychology as students within two months after commencement of their studies. Application forms are available at the office of the Head of the Department of Industrial Psychology.

F29.3 Economics

Information for the Master’s degree in Economics (including master’s with specialisation in Economic Policy Analysis or Money and Banking)
Admission to master’s degree study is subject to approval by the Chairman of the Department based on a proven satisfactory study record.

Prospective students must apply for admission to the degree in writing prior to registration. Application forms are available from the Chairman of the Department of Economics. Admission to the dissertation option (i) below is subject to the submission of an approved research proposal.

Unless exemption is granted by the Chairman of the Department of Economics, Statistics 114 and 124 or Mathematics 114 and 124 are prerequisites for the options (ii) and (iii) below.

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

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

**Curriculum**

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

i) EKN700 A dissertation on an approved subject in the field of Economics, Economic Policy Analysis or Money and Banking, which must be the result of original research, plus an oral examination on subjects chosen in collaboration with the Chairman of the Department.

or

ii) Six courses (100 marks each) plus a dissertation on an approved subject. Courses which have already been passed for the honours degree may not be taken again. The choice of courses must be approved by the Chairman of the Department. All courses are not necessarily offered
every year, and choices can be influenced by the availability of personnel and other and other internal circumstances.

Subject to the approval of the Chairman of the Department, the degree

or

iii) Four courses (100 marks each) plus an extensive dissertation on an approved subject which accounts for fifty percent of the total marks for the degree. Courses which have already been passed for the honours degree may not be taken again. The choice of courses must be approved by the Chairman of the Department. All courses are not necessarily offered every year, and choices can be influenced by the availability of personnel and other internal circumstances. Subject to the approval of the Chairman of the Department of Economics, the degree can be spread over a period of twelve, eighteen or twenty four months, depending on the student’s academic background and whether the candidate is a full-time or part-time student.

Course codes

A. EKN701 Microeconomics
    EKN702 Research Methodology for Economics
    EKN703 International Economics
    EKN704 Introduction to Econometrics
    EKN705 Applied Microeconomic and Competition Policy
    EKN706 Macroeconomics I
    EKN707 Applied Econometrics
    EKN708 Monetary Policy
    EKN709 Regional Economics
    EKN721 Public Economics I: Fiscal Policy
    EKN722 Development Economics
    EKN723 Labour Economics
    EKN724 A specialised course from the field of Economics with special permission from the Chairman of the Department.
EKN725  Macroeconomics II
EKN726  Advanced Econometrics
EKN731  Public Economics II: Public Finance
GEB701  Financial Institutions and Markets

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

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

Specialised field: Economic Policy Analysis

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

Course codes

A. Compulsory: choose at least one from:
   EKN705  Applied Microeconomics and Competition Policy
   EKN725  Macroeconomics II

B. EKN701  Microeconomics
   EKN702  Research Methodology for Economics
   EKN703  International Economics
   EKN704  Introduction to Econometrics
   EKN705*  Applied Microeconomics and Competition Policy
   EKN706  Macroeconomics I
   EKN707*  Applied Econometrics
   EKN708*  Monetary Policy
   EKN709  Regional Economics
   EKN721*  Public Economics I: Fiscal Policy
   EKN722*  Development Economics
   EKN723*  Labour Economics
EKN724 A specialised course in the field of Economics with special approval the Chairman of the Department.
EKN725* Macroeconomics II
EKN726 Advanced Econometrics
EKN731* Public Economics II: Public Finance
GEB701 Financial Institutions and Markets
An approved course or courses from other another department with permission of the head of the department concerned. Use the appropriate course code.

C. EKN791 Dissertation on an approved policy-oriented subject (200 marks) for option (ii)
or EKN793 A long essay on an approved policy-oriented subject (400 marks) for option (iii).

Specialised field: Money and Banking

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

Course codes

A. GEB701# Financial Institutions and Markets
   GEB703# Investment Management
   GEB704# Bank Management
   GEB706# International Finance
   GEB707# Derivative Markets
   EKN708# Monetary Policy
   EKN724 A specialisation from the study field of Money and Banking and Economics with approval of the Chairman of the Department.
   EKN701 Microeconomics
   EKN703 International Economics
   EKN704 Introduction to Econometrics
   EKN707 Applied Econometrics
EKN709 Regional Economics
EKN721 Public Economics I: Fiscal Policy
EKN725 Macroeconomics II

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

B. EKN791 Dissertation on an approved subject (200 marks)
   or
EKN793 A long essay on an approved subject in the case of choice (iii) (400 marks).

F29.4 Business Management

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

Curriculum

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

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

F29.5 Public Management (Public Administration)

PUB700 A dissertation on a subject in the field of Public Management.
F29.6  Accounting (M.Com.)

REK791  A dissertation based on original research work.

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

REK700  A dissertation based on original research work.

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

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

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

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

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

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

The dissertation must be completed within two years after successful completion of the written examinations, failing which students will only be granted re-admission for a following year if proof can be provided that satisfactory progress is being made with the dissertation.
Curriculum
The degree comprises twelve semester courses plus a dissertation on a subject in the field of Public Administration. Ten of the courses are compulsory. All courses are not necessarily offered every year. Choices can be influenced by the availability of personnel and other internal requirements.

Course codes

A.  
- MPA701 Economics for Public Sector Managers
- MPA702 Executive Public Management
- MPA703 Public Policy
- MPA704 Public Financial Management
- MPA705 Public Management Law and Policy
- MPA706 Organisational Analysis and Inter-governmental Relations
- MPA707 Management of Public Service Delivery
- MPA708 Development Sociology
- MPA709 Public Human Resource Management
- MPA710 Specialist theme in the field of Public Administration with approval from the Programme Director.

Plus two courses chosen from the following:
- MPA711 Local Governance
- MPA712 Quantitative Analysis
- MPA713 Public Information Management and Technology

An approved course or courses from another department with permission of the Programme Director and the head of the department(s) concerned. Use the relevant course code.

B. MPA791 Dissertation
## DOCTOR’S DEGREES

The following doctorates are granted in this Faculty.

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

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

### Regulations

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

### Admission

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

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

**REG.F30 PHILOSOPHIAE DOCTOR Ph.D. Study code 06960**

A Ph.D. is the degree intended for persons who would like to pursue further studies after completing a master’s degree, irrespective of the name of the undergraduate or graduate degree. A Ph.D. degree can be granted in this Faculty on the grounds of a thesis in one of the following disciplines:
Postgraduate Studies


<table>
<thead>
<tr>
<th>Reg.F30</th>
<th>Doctor Administrationis</th>
<th>Study code 06910</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doctor In Public Management</td>
<td>Study code 06970</td>
<td></td>
</tr>
<tr>
<td>Doctor Commerci</td>
<td>Study code 06900</td>
<td></td>
</tr>
<tr>
<td>Doctor Computationis</td>
<td>Study code 06940</td>
<td></td>
</tr>
<tr>
<td>Doctor In Accounting</td>
<td>Study code 06980</td>
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</tr>
<tr>
<td>Doctor Economiae</td>
<td>Study code 06950</td>
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</tr>
<tr>
<td>Doctor In Personnel Leadership</td>
<td>Study code 06930</td>
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</tbody>
</table>

These doctorates are not intended for persons who wish to pursue further study based on their thesis material alone.

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

Candidates for the abovementioned degrees are referred to general regulation 127.
ADVANCED AND POSTGRADUATE DIPLOMAS

<table>
<thead>
<tr>
<th>Diploma</th>
<th>Min. period of study</th>
<th>Abbreviation</th>
<th>Study Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advanced Diploma in Public Administration</td>
<td>2 years</td>
<td>Adv. Dipl. P.A.</td>
<td>06230</td>
</tr>
<tr>
<td>Postgraduate Diploma in Auditing</td>
<td>1 year</td>
<td></td>
<td>06240</td>
</tr>
<tr>
<td>Postgraduate Diploma in Financial Management</td>
<td>1 year</td>
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<td>06250</td>
</tr>
</tbody>
</table>

**Regulations**

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

**REG.F31 ADVANCED DIPLOMA IN PUBLIC ADMINISTRATION**

Study code 06230

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

**Admission**

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

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

**Curriculum**

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

A. MPA501 Economics for Public Sector Managers
MPA502 Executive Public Management
MPA503 Public Policy
MPA504 Public Financial Management
MPA505 Public Management Law and Policy
MPA506 Organisational Analysis and Inter-governmental Relations
MPA507 Management of Public Service Delivery
MPA508 Development Sociology
MPA509 Public Human Resource Management
MPA510 A specialisation theme in the field of Public Administration with approval of the Programme Director.

An approved course or courses from another department with the permission of the Programme Director and the head of the department concerned. Use the appropriate course code.

REG.F32 POSTGRADUATE DIPLOMA IN AUDITING
Study code 06240

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

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

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

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

Curriculum

ODT650: ADVANCED AUDITING

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

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

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

REG.F33 POSTGRADUATE DIPLOMA IN FINANCIAL MANAGEMENT
Study code 06250

Information

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

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

Prerequisites

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

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

Curriculum

BRF650: Management Accounting and Finance
The examination for this course will be written in the first week October.

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

For more information contact the Head of the Centre for Accounting.
SYLLABUSES

Subjects in other Faculties

For syllabuses with the following subject codes, please refer to the Yearbook of that particular Faculty:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Faculty</th>
<th>Subject</th>
<th>Faculty</th>
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<tbody>
<tr>
<td>ABR</td>
<td>Law</td>
<td>OND</td>
<td>Law</td>
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<tr>
<td>AFR</td>
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<td>PER</td>
<td>Law</td>
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<tr>
<td>ANT</td>
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<td>PTW</td>
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<tr>
<td>ATW</td>
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<tr>
<td>BAS</td>
<td>Natural Sciences</td>
<td>RKG</td>
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<td>Agriculture</td>
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<tr>
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<td>WKS</td>
<td>Natural Sciences</td>
</tr>
</tbody>
</table>

BBD212: ADMINISTRATION OF ESTATES

- Deceased estates
  Administration process
  Executor's accounts
  Accounts of guardians and curators

- Insolvency
  Trustee's account
  Liquidation account
  Distribution account
  Contribution account
  Income and expenditure account
  Composition
  Insolvent partnerships
BLS204: TAXATION
- Nature of income tax
- Interpretation of fiscal law
- Administration of the Act
- Determining taxable income
- Receipts and accruals
- Source of receipts and accruals
- Receipts and accruals of a capital nature
- Receipts and accruals specifically included
- Income exempt from normal tax
- The general deduction formula
- Specific deductions and reductions (less attention paid to)
- Taxation of persons other than companies
- Taxation of companies (method only)
- Taxation of farming income
- Taxation of income from hire purchase and other instalment income including township development
- Relief, pension, provident and retirement annuity funds
- Tax avoidance
- Donations tax
- Returns
- Assessments
- Objections, appeals and review
- Payment, recovery and refund of tax
- Representative taxpayers
- Estate duty
- Pay-as-you-earn systems
- VAT
- Latest developments

BLS206: TAXATION
- Nature of income tax
- Interpretation of fiscal law
- Administration of the Act
- Determining taxable income
- Receipts and accruals
- Source of receipts and accruals
- Receipts and accruals of a capital nature
• Receipts and accruals specifically included
• Income exempt from normal tax
• The general deduction formula
• Specific deductions and reductions
• Taxation of persons other than companies
• Taxation of companies (method only)
• Taxation of farming income
• Taxation of income from hire purchase and other instalment income including township development
• Relief, pension, provident and retirement annuity funds
• Taxation of royalties and premiums accruing to non-resident persons
• Tax avoidance
• Donations tax
• Returns
• Assessments
• Objections, appeals and review
• Payment, recovery and refund of tax
• Typical taxpayers (representative)
• Estate duty
• Pay-as-you-earn systems
• Fringe benefits
• VAT
• Latest developments

**BLS608: TAXATION**
• Income tax
• Estate planning
• Value-added tax
• Other taxation and levying

**BRF202: MANAGEMENT ACCOUNTING AND FINANCE**
• Features of cost
• Basic manufacturing accounts
• Job costs
• Process costs
• Budgets and budgetary control
• Cost /volume /profit development
• Variable and absorption cost systems

**BRF306: MANAGEMENT ACCOUNTING AND FINANCE**
• Advanced cost and management accounting
  Features of Cost
  Manufacturing accounts
  Job costs
  Process costs
  Budgets and budgetary control
  Cost/volume/profit development
  Variable and absorption cost systems
  Technical joint cost
• Standard cost
• Relevant cost and management decision-making
• Linear programming
• Activity based cost location
• Mathematical approach to cost
• Decentralisation of control
• Transfer fees
• Control of working capital
• Cost of capital and capital structure
• Investment and financial decisions
• Share valuation
• Amalgamations, take-overs and reconstructions
• Advanced analysis and interpretation of financial information
• New developments in Management Accounting and Finance

**BRF316: MANAGEMENT ACCOUNTING AND FINANCE**
• Advanced cost and management accounting
  Features of cost
  Basic manufacturing accounts
  Job costs
  Process costs
  Budget and budgetary control
  Cost/volume/profit development
  Variable and absorption cost systems
• Technical joint cost
• Standard cost
• Relevant cost and management decision-making
Syllabuses

- Linear programming
- Activity based cost location
- Mathematical approach to cost
- Decentralisation of control
- Transfer fees

**BRF608: MANAGEMENT ACCOUNTING AND FINANCE**
- Advanced application of cost accounting and management accounting dealt with in BRF306
- Cost classification and estimation
- Corporate planning
- Forecasting
- Modelling
- PERT and critical path method
- Optimalisation
- Evaluation of performance and decentralisation of control
- Capital structure and cost of capital
- Decision-making subject to risk and uncertainty including exchange rate management
- Optimal capital structure
- Advanced analysis of financial statements
- Valuations and take-overs
- Dividends and dividend theory
- Derivatives
- New developments in Management Accounting and Finance

**BRF650: MANAGEMENT ACCOUNTING AND FINANCE**
- Advanced applications in Financial Management and Management Accounting focused on Part II of the qualifying examination for Chartered Accountants.

**BSK 114: INTRODUCTION TO ORGANISATION PSYCHOLOGY**
- Introduction to Industrial Psychology
- Leadership
- Group behaviour and conflict
- Communication
- Employee motivation and satisfaction
- Working conditions and absenteeism
- Job stress
BSK124: INTRODUCTION TO PERSONNEL PSYCHOLOGY
- Job analysis and evaluation
- Evaluating selection techniques and decisions
- Employee selection: recruiting and interviewing
- Employee selection: references and testing
- Evaluating employee performance
- Designing and evaluating training systems
- Career psychology

BSK216: ORGANISATION PSYCHOLOGY
- The field of Organisational Psychology
- Individual behaviour within organisations
- Group behaviour, group processes and team functioning within organisations
- The organisational context: structure, organisational culture and work design
- Labour relations

BSK226: CONSUMER PSYCHOLOGY
- Introductory aspects
  Studying aim and field of consumer psychology
  Approaches in the study of consumer psychology
- The consumer decision-making process
  Views of consumer decision-making
  A model of consumer decision-making
- The consumer as individual
  Needs, personality and perceptions of consumers
  Learning, attitudes, communication and consumer behaviour
- The consumer in social and cultural context
  Role of reference and other groups, family and social class in consumer behaviour
  Influence of culture and economical factors on consumer behaviour

BSK316: PERSONNEL PSYCHOLOGY
- Background and basic premises and the environment in which Personnel Psychology functions
- Obtaining human resources
  Job design and job analysis
  Manpower planning
Recruitment
Selection
Placement
- Human resource development
  Training
  Performance appraisal
- Human resource maintenance
  Financial compensation and benefits
  Safety and health
- Career psychology
  Career planning
  Career development

BSK326: PSYCHOLOGICAL MEASUREMENT AND RESEARCH METHODOLOGY
- Introduction to psychological measurement theory and –technique
- The measurement of general intellectual ability
- The measurement of aptitude
- The measurement of personality
- The control, use and management of psychological tests

Research methodology and statistics
- The scientific method
- Problem identification
- Variables and hypotheses
- Research design
- Sampling
- Ethical research
- Research methods
- Report writing
- Levels of measurement
- Tables and graphs
- Central tendency and variability
- Correlation

BSK601: RESEARCH METHODOLOGY
- Overview of the research process
- Qualitative and quantitative research
- Research proposal
Pre-data gathering phase
Data gathering
Post-data gathering phase
Overview of descriptive statistics
Parametric and non-parametric tests
Multivariate statistics

**BSK602: PSYCHOLOGICAL MEASUREMENT**

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

**BSK611: CAREER PSYCHOLOGY**

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

**BSK612: PERSONNEL PSYCHOLOGY**

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

BSK621: ORGANISATION PSYCHOLOGY
• Organisation theory versus organisation psychology
• Evolution of organisations
• Dynamics of the organisation as a system
• Organisation effectiveness
• Strategic repositioning of the organisation
• Transformational leadership
• Organisational culture
• Organisational structure and design
• Empowerment of individuals and work teams
• Organisation development and organisation transformation

BSK622: CAPITA SELECTA: CONSUMER PSYCHOLOGY
• Consumer Psychology
  Background and development
• The consumer decision-making process
  Influencing variables: individual
  Influencing variables: external environment
  Consumer communication and diffusion process
  Model of consumer communication and applications
  Studying innovations and adoption in market
• Creativity
  Studying the creativity process and application thereof
• Advertising environment
  Studying advertising specialists
• Consumer awareness research
  Conducting awareness research
  Problematic aspects of consumer research in South Africa
  Research limitations
• Consumerism
  Rights of consumers
  Consumer protection bodies
  Social responsibility
BSK622: CAPITA SELECTA: LABOUR RELATIONS
- Development of labour relation systems in South Africa
- Labour legislation (laws administered by the Department of Manpower)
- Collective bargaining in South Africa with emphasis on negotiation techniques
- Conflict management and managing strikes
- Labour relations procedures at business organisation level
- Trade unionism in South Africa

EKN114 INTRODUCTION TO ECONOMICS AND MICRO-ECONOMICS
- Economic crises of our time
  - The South African issues
  - Economics as a science
- Socio-economic development and corresponding economic thought, theory and systems
  - The premarket social system
  - The development of the market economy and the accompanying trends of thought of the Mercantilism, Physiocrats and the Classical School; the Industrial Revolution and the resulting pessimism of Malthus and Ricardo
  - The Marxist criticism and resulting centrally guided economy; the Neo-classical reaction of Walras and Marshall
- Relevance for contemporary thought, also in South Africa, on the functioning of an economy
- Introduction to Microeconomics
- The use of graphs in economic analysis
- Demand and supply, elasticity, occasional costs, consumer theory, the theory of the business.

EKN124: INTRODUCTION TO MACROECONOMICS
- Definition and measurement of macroeconomic indicators
- National accounts
- Keynesian macroeconomic theory
- Determination of income
- The monetary sector, the money-creating process and interest rates
- The components of total expenditure, the role of the government and the budget
• The connection and interaction between the real and monetary sectors
• The openness of South Africa’s economy and the implications thereof
• Introduction to monetary and fiscal policy
• Economic theory after Keynes

EKN214: MICROECONOMICS
• Forms of competition in the economy, atomistic competition, monopolies, oligopoly and monopolistic competition
• Economic concentration and market structure: the historical trend and the South African situation
• The functioning of factor markets: the labour market; the interaction between the product market and the labour market
• Markets and the government: the role of competition
• International trade theory, imperfect competition and international trade; South African trade patterns

EKN224: MACROECONOMICS
• Modern Keynesian theory: the functioning of and interaction between the real and monetary sectors; the international sector; total demand and total supply; unemployment, inflation and stagflation
• Classical macroeconomic theory, monetarism, rational expectations.
• Monetary and fiscal policy
• National accounts; identities and macroeconomic limitations

EKN316 POLITICAL ECONOMY AND DEVELOPMENT
The political-economic issues of present-day South Africa
• Orientation: the relation between economic and political issues and processes; the role of ideology
• Structure and characteristics of the current SA economy in international comparative perspective.
• Key issues: poverty and distribution of income; unemployment; industrialisation; growth and development; demographic and spatial dynamics; pollution and depletion of resources.
• A development perspective on the issues in SA.
Development theory and the solution of problems: theories; experience; debates.
• Establishment of priorities; possible conflict between objectives. Macroeconomic and fiscal limitations; international limitations.
• Economic development and Cupertino in Southern Africa.
• An introduction to public finance: description of public finance, the main functions of government, the public sector in the economic cycle and national accounts, the size and extent of government.
• The allocation function: an analysis of public expenditure: the nature of public goods, comparison of the efficient provision of private and social goods, externalities and government intervention, principles of expenditure analysis, the structure and growth of public expenditure, public choice and public expenditure.
• The distribution function: an analysis of taxation: arguments for and against redistribution, tax incidence, welfare cost of taxation, personal income tax: definition and types, corporate income tax: incidence and tax base determination, distribution of the tax burden, tax rates, tax revenues and the Laffer curve, taxation and equity.
• The stabilisation function: matching public expenditure and revenue: budget deficits and deficit finance, fiscal federalism.
• The South African budget: allocation, distribution and stabilisation.

EKN326: SOUTH AFRICAN ECONOMIC POLICY
• The process of policy formulation.
• Principles and methods for policy analysis and evaluation.
• Analysis of various policy areas in a South African context, for example:
  - Macroeconomic policy.
  - Trade and industrial policy.
  - Competition policy.
  - Labour policy.
  - Development policy.

EKN601: MICROECONOMICS
• Neo-classical theory: consumer theory; theory of the firm: production and cost; atomistic or "perfect" competition.
• Alternative theories of the consumer and the organisation or firm.
• The theories of "imperfect" competition; monopolies, price discrimination, monopolistic competition and oligopolies.
• The motives of modern corporations: profit maximisation.
EKN602: RESEARCH METHODOLOGY FOR ECONOMICS
- Introduction: why research?, the research proposal, planning and organising a research project, steps in the research process
- The research process in practice: conceptualisation, operationalisation, population and sampling, observation and data collection, analysis of data, methods of presentation for data-analysis, reportwriting
- Standard scientific methods in Economics; claims regarding the scientific status of Economics; critical evaluation of standard methods

EKN603: INTERNATIONAL ECONOMICS
- Advanced study of the pure theory of international trade
- Advanced study of the theory of international trade policy
- Advanced study of the international monetary system, international liquidity and suggestions for reform
- Regional economic integration. South Africa and the international economy

EKN604: INTRODUCTION TO ECONOMETRICS
- Purpose, role and limitations of Econometrics
- Revision of hypothesis tests and point and interval estimation
- Elementary Econometrics: regression theory; regression and variance analysis; non-linear regression; heteroscedasticity; autocorrelation; multicollinearity; dummy variables; lagged variables.
- Dealing with time-series
- Computer applications

EKN605: APPLIED MICROECONOMICS AND COMPETITION POLICY
- The role of markets and competition in a modern, industrialised economy: different viewpoints
- The nature and structure of the South African economy: measurement, levels and different interpretations
• The nature of interaction between firms: collusion; co-operation; impending entry (effect on oligopolistic prices and conduct); barriers to entry and strategies
• Market behaviour and performance: product differentiation and advertisement; technological change; profit levels; wages, efficiency and equity; inflation and the business cycle
• Competition policy in South Africa; case studies; evaluation
• Privatisation and nationalisation

EKN606: MACROECONOMICS I
• Measurement in Macroeconomics: national accounts, price indices; economic indicators; South African data sources; graphical depiction of data
• Macroeconomics before Keynes: the classical automatic adjustment model and the classical dichotomy
• Early Keynesian theory: Keynesian Z- and D-framework, Macroeconomics as if prices remain constant: the Keynesian two-sector model and the IS-LM framework
• Open or three-sector Macroeconomics: the IS-LM-BP framework
• Components of the model: consumption, investment and the demand for money
• Introduction to policy in an open economy: monetary, fiscal, trade and exchange rate policy
• Modern Keynesian theory: Macroeconomics with a flexible price level: the aggregate demand and aggregate supply framework; inflation and unemployment: causes, consequences and possible solutions
• Practical application to and explanation of the course of the South African economy

EKN607: APPLIED ECONOMETRICS
• Intermediate Econometrics: single equation models and regression in terms of matrix algebra
• Forecasting with a single-equation model
• Specification of a single equation model: the investment function and other examples
• Multi-equation models: identification; model construction
• Estimation: indirect least squares, two-stage least squares; limited information estimates; three-stage least squares; full information
• Estimation; comparison of estimating techniques
• Forecasting and simulation with multi-equation models
• The construction and specification of simultaneous equation models; macro- and microeconomic applications
• Forecasting and policy applications
• Evaluation of econometric forecasts (Economic applications and practical work, using computers)

EKN608: MONETARY POLICY
• The structure, functions and independence of the central bank
• Stable and unstable trends in the monetary sphere
• Advanced studies regarding the fundamental principles of monetary policy
• Monetary rules and monetary discretion
• Monetary target variables and indicators
• Monetary schools of thought and transfer mechanisms
• The relation between international monetary variables, international financial markets and internal monetary policy
• The implications of financial innovation for monetary policy

EKN609: REGIONAL ECONOMICS
• Establishment theories; optimum establishment of the firm
• Regional growth theories; regional development reconsidered
• Technological activities and the influence of the environment on new spatial structures
• Urban development
• Regional characteristics (demographic, social, economic, and developmental) of the provinces in South Africa
• Regional policy in South Africa: the role of local, regional and central authorities in regional development

EKN621: PUBLIC ECONOMICS I
• Orientation: politics, economy, ideology, history and development
• The development context of public economics in South Africa
• Different points of departure concerning the role of the government in the economy
• Government financial data systems and sources
• The policy and budgeting process
• Government expenditure and tax in SA in an international comparative perspective
• Macroeconomic limitations in respect of the budgeting policy: fiscal deficits, fiscal indicators and government debt

EKN622: DEVELOPMENT ECONOMICS
• Development economics as field of study.
• Underdevelopment, development and over-development in the present-day world: causes and prospects.
• Development problems in the poorer countries and regions of the world: dimensions, dilemmas and theories.
• Development strategies and policy: premises, results and re-evaluations.
• The impact of different forms of economic policy with regard to development problems.
• Development, technology and ecology.
• Development in the Southern African context: characteristics, problems and possibilities.

EKN623: LABOUR ECONOMICS
• The role and meaning of labour in an economy; different viewpoints and perspectives
• Advanced study of labour markets and wage determination; different theories and views
• Demography, unemployment, human capital formation, discrimination, migration productivity, trade unions, wages and inflation
• Labour market policy and legislation
• South African labour problems: a critical evaluation

EKN625: MACROECONOMICS II
• Business cycle theories
• Growth theories, macroeconomic stabilisation policy in an open economy.
• The contemporary debate on policy: Keynesianism, Monetarism, Rational Expectations, supply-side economics, post-Keynesianism, neo-Marxist views.
- The crisis of macroeconomic policy
- The South African debate: unemployment, inflation, economic growth and economic development, fiscal and monetary policy
- Alternative theories and policy.

**EKN626: ADVANCED ECONOMETRICS**
- Study of advanced econometric techniques and sophisticated analysis of practical problems and pitfalls.

**EKN631: PUBLIC ECONOMICS II: PUBLIC FINANCE**
- Expenditure analysis and the SA debate: advanced theoretical analysis; expenditure and development; public choice and bureaucratic behaviour, government failure; expenditure reform in SA
- Tax analysis and the SA debate; advanced theoretical analysis; Taxation and development; specific types of tax; tax reform in SA
- Multi-level fiscal relations (fiscal devolution/federalism)

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

**FIN106: FINANCIAL ACCOUNTING**
- Accounting framework, concepts, principles and procedures
- Basic revenue recognition
- Accounting transactions
  Accounting entries (including VAT)
Elements of financial statements
Books of first entry
- Control accounts
- Stock (FIFO, LIFO and average)
  Payment advice notes
  Reconciliation statements
- Financial statements of suppliers of services and dealers
- Departmental accounts
- Partnerships:
  Financial statements
  Entry
  Dissolution
- Branch accounts: independent and dependent
- Non-profit enterprises
- Incomplete records
- Interest calculations
- Close corporations: accounting entries and annual financial statements
- Companies: accounting entries and annual financial statements
- Cash flow statements of single owner businesses and partnerships
- Analysis and interpretation of financial information
- Joint ventures
- Consignments
- Applicable new developments in the GAAP

FIN208: FINANCIAL ACCOUNTING
- Accounting framework, concepts, principles and procedures
- Revenue recognition, more advanced applications
- External reporting
  Companies and close corporations Act requirements
- Taxation
  Earnings per share
- Leasing
- Lessors
- Stock
- Cash flow statements
- Property, plant and equipment
- Redemption of preference shares
- Group statements
### Syllabuses

- Investment accounts
- Underwriters
- Advanced analysis and interpretation of financial information
- Applicable new developments

**FIN308: **FINANCIAL ACCOUNTING  
- Public reporting  
  Companies and Close Corporations Act requirements and schedules  
  All statements, guidelines and exposure drafts published by SAICA (GAAP)  
- Advanced group statements  
- Financial statements of trusts. Accounting for trusts, property development and sectional titles  
- New developments

**FIN608: **FINANCIAL ACCOUNTING  
- Advanced group statement  
- Advanced public reporting  
  Companies and Close Corporations Act requirements  
  All statements, guidelines and exposure drafts published by SAICA (GAAP)  
  Applicable international statements  
- The accounts of specialised enterprises including mine and township developers  
- New developments in the GAAP

**GEB214: **MONEY  
- The origin, evolution and functions of money  
- The necessity of money in a modern economy  
- Micro-fundamentals of money  
- The disadvantages of a barter economy and a commodity monetary system  
- Characteristics of a good money system  
- Concepts of money and the distinction between money and quasi-money  
- Seigniorage, the Law or Gresham and the cost of different monetary systems  
- Primary and secondary financial intermediation
• Creation and controlling of money
• Theories on the interest rate level and interest rate structure
• Instruments of monetary policy
• Monetary schools of thought and monetary theories
• Monetary target variables and ultimate objectives

GEB224: THE SOUTH AFRICAN FINANCIAL SYSTEM
• The role of the financial system in the economy
• Financial intermediation
• The system of national financial accounts
• Money and capital markets in local context
• Instruments of the money and capital markets: (bills, bankers' acceptances bills, stocks, shares, NCDs, mortgages, etc.)
• Futures and option markets
• Regulation of financial markets
• Financial institutions in the local financial system (Reserve Bank, banks, discount houses, insurers, unit trusts, pension funds, money brokers, etc.)

GEB314: INTERNATIONAL FINANCE
• The foreign exchange section of a bank
• The functioning of the foreign exchange market
• Hedging, speculation and arbitrage
• Futures and options markets in foreign exchange
• Tax havens
• Offshore banking structures: branches, agencies, and offices
• International credit, credit instruments and swaps
• Syndicate and project loans

GEB324: BANK MANAGEMENT
• Nature, functions and structure of banks
• Bank legislation
• Capital structure and capital acquisition
• Cash and liquidity analyses
• Risk management
• Credit evaluation and the extension or credit
• Composition or a bank's investment portfolio
• Marketing strategy
GEB601: FINANCIAL INSTITUTIONS AND MARKETS
- Functions and principles of financial intermediation
- The flow of funds through financial markets
- Interest rate structures and interest rate theories
- Money market institutions and instruments
- Capital market institutions and instruments
- The role of the Reserve Bank and the Fiscus in the financial markets
- Control, regulation and effectiveness of financial markets
- The globalisation and convergence of international financial markets

GEB603: INVESTMENT MANAGEMENT
- Investment environment
- Different security markets
- Models of valuation: investment instruments
- Investment decision-making: the P/E ratio and other financial ratios
- Fundamental analysis
- Technical analysis
- Risk analysis
- Diversification principles
- Composition of the investment portfolios or financial institutions
- Investment strategies
- Measurement of investment efficiency

GEB604: BANK MANAGEMENT
- Theory of banking institutions
- The structure and risks of banking
- Structure and acquisition of capital
- Liquidity theories
- Risk management: interest, liquidity, currency and credit risks
- The profit motive: the measurement of bank profits
- Credit principles and provision
- Investment analysis and strategy in banking
- Marketing strategy

GEB606: INTERNATIONAL FINANCE
- International financial centres and financial instruments
- Hedging, speculation and arbitrage
• Relation between interest rates and exchange rates
• Euromarkets
• Syndicate loans, project, direct, and other financing
• International credit and risk evaluation
• Evaluation of country risk
• South African foreign exchange market and exchange control

GEB607: DERIVATIVE MARKETS

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

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

GEB701: Refer to GEB601
GEB703: Refer to GEB603
GEB704: Refer to GEB604
GEB706: Refer to GEB606
GEB707: Refer to GEB607

MPA701: ECONOMICS FOR PUBLIC SECTOR MANAGERS
• Markets, supply and demand
• Different economic systems, the role of the government
• Macroeconomic analysis
• Macroeconomic policy, inflation and unemployment
• Fiscal policy and the budget
MPA702: EXECUTIVE PUBLIC MANAGEMENT
• Comparative public management
• The public management process
• Strategic orientated public management
• Intrapreneurship in public sector management
• Competition orientated public organisations
• Public-private sector partnerships
• Quality management in the public sector
• Innovation

MPA703: PUBLIC POLICY
• Comparative public policy processes
• Public environment and the policy process
• Legislative processes and techniques
• Community participation in the policy process
• Public service reformation and policy

MPA704: PUBLIC FINANCIAL MANAGEMENT
• Introduction to finances and annual financial statements
• Cost and management accounting
• Accounting standards
• Management of cash, stocks and debts
• Public planning and budgets
• Auditing
• Accounting and public accountability

MPA705: PUBLIC MANAGEMENT LAW AND POLICY
• Rule of law
• Delegated legislative capacities
• Management discretion and legitimacy
• Legal accountability for public functionaries
• The State: functions and control
• The Constitution and public management
• Political context of public management

MPA706: ORGANISATIONAL ANALYSIS AND INTER-GOVERNMENTAL RELATIONS
• Introduction to public organising
• Organisational theories
• Organisation of effective public organisations
• Mechanisms for effective relations between the spheres of government

**MPA707: PUBLIC HUMAN RESOURCE MANAGEMENT**
• Public service delivery in context
• Dynamic claims and challenges
• Improvement of the quality of services
• Client-based service delivery
• Measuring of organisation outputs
• Management of social advantage

**MPA708: DEVELOPMENT SOCIOLOGY**
• Definition of development and the problems surrounding the definition of development
• Development perspectives
• South African development problems
• The role of different interest groups in development
• Development strategies and project planning
• Community development
• Development research

**MPA709: PUBLIC HUMAN RESOURCE MANAGEMENT**
• Public human resource management in context
• Management of individuals and groups
• The concept of power, politics and conflict
• Public sector ethos
• Legislative framework for public human resource management
• Contemporary challenges for public human resource management

**MPA710: SPECIALIST THEME**

**MPA711: LOCAL GOVERNANCE**
• Comparative study of municipal government and management
• Legislative framework for municipal government and management
• Co-operative government and management
• Role-players in municipal government and management
• Management processes in municipal context
MPA712: QUANTITATIVE ANALYSIS
- Thorough exploratory data analysis
- Random variables and sporadic probabilities
- Random tests and predications
- Hypothesis testing
- Multiple regression, correlation, time-series and forecasting
- Linear programming
- Probability theories and decision-making trees
- Statistical quality control

MPA713: PUBLIC INFORMATION MANAGEMENT
- Information technology and systems
- Information management to increase productivity, effectivity and efficiency
- Project management

MPA 791: DISSERTATION

MPB216: INTRODUCTION TO THE STUDY OF MUNICIPAL GOVERNANCE
- Historical development of municipal government and management - a comparative study.
- Reasons for the existence of government and management.
- Types of municipal governments in South Africa.
- Municipal elections.
- Duties, functions, and activities of municipal councils.
- Municipal committees.
- Municipal officials - role and functions.

MPB226: MUNICIPAL ENVIRONMENT
- Constitutional foundation for municipal government and management
- Statutory environment
- Political environment
- Social environment
- Economic/financial environment
- Physical environment - regional/national
- Legal environment
MPB316: MUNICIPAL INSTITUTES AND OTHER PARTICIPANTS
- International role-players
- Municipal unions
- Citizen unions and taxpayers
- Media
- Transparency and accountability
- Business/industry
- Non-governmental organisations
- Suppliers
- Marketing
- Project management

MPB326: MUNICIPAL MANAGEMENT PROCESS
- Policy determination and analysis
- Financial management
- Personnel management
- Organisation
- Procedure
- Control and accountability

OBB216: INTRODUCTION TO PUBLIC MANAGEMENT
- Introduction to Public Management as a subject discipline
- Relation with and differences between Public Management and other related fields
- Government institutions of the Republic of South Africa
- Introduction to research in Public Management
- Comparative Public Management (schools and approaches)
- Development of managerial theories
- Public Management environment analysis
- Ethos of Public Management
- The public management process
- Quality management in the public sector
- Parastatal and non-governmental organisations

OBB226: PUBLIC FINANCIAL RESOURCE AND POLICY MANAGEMENT
- Organisational arrangements for public finances
• Sources of income
• Financial planning and income, expenditure and capital budgets.
• Purchases and materials management
• Financial control and accountability
• Spending (allocation, delivery, effective spending).
• Methods for and approaches to the study of public policy (meta analysis)
• Analysis of the relation between problem identification, agenda preparation, decision-making and existence of public policy (meso analysis)
• Implementation of public policy
• Evaluation of public policy
• Legislative process and technique

OBB316: MACRO AND MICRO ORGANISATIONAL ANALYSIS
• Theoretical foundation of government structures
• Organisational characteristics which can be identified by government institutions
• The essence of labour division in relation to government structure
• Principles according to which government activities can be divide
• Specialisation
• Centralisation and decentralisation
• Communication
• Inter-governmental relations
• Delegation of capacities
• Co-ordination of government activities
• Public-private sector partnerships

OBB326: HUMAN RESOURCE MANAGEMENT
• Human resource management in context
• Overview of the generic administrative processes
• Functional activities
• Power, politics and conflict
• Corporate culture and organisational change
• Contemporary challenges for public human resource management
• Management of public service delivery. (Organisational performance evaluation)
OBS114: BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

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

OBS124: GENERAL MANAGEMENT

- Introduction to general management
  Development of management philosophy
  The management environment and relevant aspects
- Planning as management task
  Problem solving and decision-making
  Planning principles
  Planning process
  Planning tools
- Organising as management task
  Organising concepts and the organising process
  Organisational structures
- Activating as management task
  Elements of activating
- Control as management task
  Elements of control
  The control process
OBS214:  MARKETING
- Fundamentals of marketing
- The marketing environment
- Market segmentation and targeting
- Product decisions
  - Product concept
  - Product development
  - Trade marks
  - Packaging
- Distribution decisions
  - Distribution channels
  - Physical distribution
- Pricing decisions
  - Price objectives
  - Price determination
- Marketing communication decisions
  - Advertising
  - Personal selling
  - Sales promotion and publicity

OBS224:  FUNDAMENTALS OF FINANCIAL MANAGEMENT
- Nature and extent of financial management
- Financial management in perspective
- Analysis of financial statements
- Measurement and evaluation of financial performance
  - Evaluation of business performance by means of ratio analysis
  - Financial failure and financial performance
- Financial planning
  - The nature of budgets
  - Integrated budgeting system
- Financial control
  - The management of working capital
- Financing decision
  - Forms of financing
  - Sources of financing
  - The influence of the financing decision

OBS314:  STRATEGIC MANAGEMENT
- An introductory overview of strategic management
The hierarchy of management
The strategic management concept
- Strategy formulation
  An introductory overview of strategy formulation
  Necessity of a business strategy
  The implementation of an industry and competitive analysis
  Generic business strategies
  Developing and maintaining a competitive advantage
  Strategy evaluation
- Strategy implementation
  Structuring
  Resource allocation

OBS324: ADVANCED MARKETING MANAGEMENT
- Marketing Management Process
  Strategic market plan
  Aids to strategic planning
  Planning according to product-life cycle
  Organising and co-ordinating marketing strategy
  Control over marketing strategy
- Analysis of marketing environment
  Marketing information
  Marketing research
  Market measurement and market projection
- Analysis of consumer decision-making
  Models for explaining consumer behaviour
  Determinants of consumer decision-making
  Purchasing decision-making
- Marketing application areas
  Marketing of industrial goods
  Marketing of services
  Marketing of agricultural products
  International marketing

OBS364: FINANCIAL MANAGEMENT
- Introduction to financial management
  Long term financial planning and growth
  The time value of money
  Valuing shares and bonds
• Capital budgeting/Investment decisions
  Net present value and investments
  Capital investment decisions
  Project analysis and evaluation
• Risk and return
  The capital market history
  Return, risk and the security market line
• Capital structure
  Long term financing
  The cost of capital
  Financial leverage and the capital structure
  Dividends and the divided policy
• Special financial management topics
  Leasing
  Mergers and acquisitions
  International financing

OBS601: ADVANCED STRATEGIC MANAGEMENT
• An overview of strategic management
• Strategy formulation
  Business vision and mission
  Strategic analysis and choice
  National and international environmental scanning
  Environmental forecasting and internal analysis
  Strategic objective setting
  Corporate and generic strategies
• Strategy implementation
  Short term and functional objectives
  Functional tactics
  Operationalising strategies

OBS602: STRATEGIC MARKETING MANAGEMENT
• Strategic task of marketing management
  Strategic planning and management of the marketing process
  Strategic marketing, competitive advantage analysis and determination
• Strategic analysis
  Analysis of the organisation itself
  Analysis of the competitors
Analysis of the market
Scanning the environment and the market
- Strategic abilities and strategic direction
  Determining strengths and weaknesses
  Identifying marketing objectives
- Strategy formulation
  Choice of strategy
  Portfolio analyses
- Strategy implementation and control
  Organisational structures and aids for formulating marketing strategies

**OBS603: ADVANCED FINANCIAL MANAGEMENT**
- Financial analysis and valuation
  Financial ratio analysis
  Net present value and valuation
- Investment decisions and capital budgeting
  Alternative investment rules
  Strategy and NPV analysis
- Risk and return
  Capital markets
  Risk and return with CAPM
- Capital structure and the dividend decision
  Financial decisions and capital markets
  Long term financing
  Capital structure and the use of leverage
  Valuation and capital budgets
  The dividend decision
- Long term financial decisions
  Financial models and long term planning
  Determinants of growth
- Short term financial decisions
  Cash management
  Credit management
  Lease financing
- Special decisions
  Financial failure
  Amalgamations
  International financing
OBS604: SMALL BUSINESS MANAGEMENT
- Nature of entrepreneurship and small business
- Entrepreneurship and small business
- Start-up and buyout opportunities
- Franchising opportunities
- Family business opportunities
- Managing the small business
- Small business marketing
- Consumer behaviour and product strategy
- Pricing and credit strategies
- Financial management in the small business
- Evaluating financial performance
- Working capital management and capital budgeting

OBS605: INVESTMENT MANAGEMENT
- See description of GEB 603

OBS606: FINANCIAL BUDGETING MANAGEMENT
- Budgets and the management process
  - Fundamental budgeting concepts
  - The budgeting process
- Application of budgets
  - Integrated budgeting systems
  - Flexible budgets
  - Performance evaluation
  - Variance analysis
- Financial management concepts
  - Ratio analysis
  - The management of growth
  - The management of working capital
  - The management of investment proposals

OBS607: MARKETING RESEARCH
- Nature of marketing research
  - Scientific method and the research process
- The marketing research process
  - Research objectives and needs assessment
  - Primary data and secondary data
- Basic methods of data collection
  - Questionnaire design
Sampling
Field work and survey errors
Data analysis
Report-writing
- Applications of marketing research
  Identification of market segments
  Advertising research
  Product research

OBS608: SERVICE MANAGEMENT
- Fundamental concepts of service management
  The basic service model
  The service consumer
  The service operation
  The service worker
- Managing the service experience
  The service operation and service environment
  Managing the service employees
  Communication strategy
  Service pricing policy
- Service management strategies
  Generic competitive strategies
  Customer retention
  Service recovery
  Service quality

OBS609: CONTEMPORARY MANAGEMENT ISSUES
Given that the reference is to “contemporary issues”, it is possible that some of the topics below could be replaced, or new ones added to the list as circumstances change.
- Visionary management
- Management ethics
- Organisational re-engineering
- Managing change
- Managing technology
- Managing affirmative action
- Quality and process management
- Contemporary organisational and social responsibility
• The organisation in an international competitive environment
• Managing an organisational culture

OBS610: ENTREPRENEURSHIP
• The opportunity
  The entrepreneurial process
  Ideas for new ventures
  Identification of opportunities
  Screening of venture opportunities
• The business plan
  The need for and importance of a business plan
  Components of a business plan
• Entrepreneurs and the management team
• Resource requirements and the financing decision
  Determination of resource requirements
  Entrepreneurial financing
  Obtaining risk capital
  Valuation, structure and negotiation
  Obtaining debt capital
• Relevant management aspects for entrepreneurs
  The management of growth
  The troubled business
  The successful strategy
  A personal entrepreneurial strategy

ODT204: AUDITING AND GENERAL DUTIES OF THE PUBLIC ACCOUNTANT
• Auditor’s Responsibilities
  Introduction, history and development of Auditing
  The Accountant’s profession’s structure
  The concept of an audit
  Primary objectives of an audit
  Statutory audits and other auditing appointments
  The relevant provisions of the Companies Act
  The Public Accountants’ and Auditors’ Act
  Disciplinary rules and code of conduct
  Relevant court decisions
• Planning and verification of an audit
  Specialised objectives with regard to the annual financial statements
Generally Accepted Auditing Standards and Procedures:
(Statements of SAICA and IFAC)
Internal control and the internal auditor
The confirmation of repetitive transactions
Auditing documents
Verification of assets and liabilities
The auditor's report
Introduction to the auditing of EDP systems

**ODT224: AUDITING**
- Introduction to auditing
- Internal control, including flow charts
- The internal auditor
- Audit programmes and documents
- Verification of assets and liabilities
- Introduction to the auditing of EDP systems

**ODT306: AUDITING**
- Auditor's responsibilities
  More advanced study of the topics dealt with in ODT204
  Relevant provisions of the Companies Act and the Close Corporations Act
  Corporative control
- Planning and verification of an audit
  More advanced study of the topics dealt with in ODT204
  Generally accepted Audit Standards and Procedures (Statements of SAICA and IFAC)
  Advanced evaluation of internal control
  Sampling
  Advanced verification procedures

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

- The audit and EDP systems
  Planning
  Internal Control
  Computer aided auditing techniques
  Specialised applications
ODT600: AUDITING
- Auditor’s responsibilities
  More advanced study of the topics dealt with in ODT204
  Relevant provisions of the Companies Act and the Close Corporations Act
  Corporate control
- Planning and verification of an audit
  More advanced study of the topics dealt with in ODT204
  Generally accepted Audit Standards and Procedures (Statements of SAICA and IFAC)
  Advanced evaluation of internal control
  Sampling
  Advanced verification procedures
  Auditing procedures for special investigations and reporting
  Current developments and changes in standard auditing practices and procedures in use but not yet generally accepted
- The audit and EDP systems
  Planning
  Internal Control
  Computer aided auditing techniques
  Specialised applications

ODT608: AUDITING
- More advanced study of topics dealt with in ODT306

ODT650: AUDITING
- Advanced auditing topics focused on Part II of the qualifying examination for Chartered Accountants.

PUB601: PUBLIC MANAGEMENT
- Comparative public management
- Meaning of public management
- Public management process
- Public management functions
- Public management skills
- Public management aids and techniques
- Strategic management
PUB602: PUBLIC POLICY
- Public policy determination process
- Meaning of public policy determination
- Environments that influence policy determination
- Policy analysis
- Policy evaluation
- Legislative processes and techniques
- Community participation in public policy determination

PUB603: PUBLIC PERSONNEL MANAGEMENT
- Nature, basic guidelines and approaches to public personnel management
- Organisational arrangements in public personnel management
- Personnel provision function in the public sector
- Personnel utilisation function in the public sector
- Personnel development function in the public sector
- Contemporary challenges for public human resource management

PUB604: PUBLIC FINANCIAL MANAGEMENT
- Fundamental principles of public finance
- Meaning of financial management in the government sector
- Organisational skills for public financial management
- Public revenue
- Public budgets
- Financing operations
- Management aids for effective public financial management

PUB605: CONTROL FOR ACCOUNTABILITY
- Theory for control for accountability
- Meaning of control and accountability in the public sector
- Control and accountability by the legislative institutions
- Control and accountability by the executive institutions
- Control and accountability by the administrative institutions
- Control measures

PUB606: ORGANISATIONAL ANALYSIS
- Organisational theories
- Organisational phenomena
- Meaning of organising in the public sector
Syllabuses

• Management aids for organising
• Innovation of government activities
• Mechanisms for effective inter-governmental relations

PUB 691 DISSERTATION
• A dissertation on an approved theme in public management

REK102: ACCOUNTING FOR AGRICULTURAL STUDENTS
• Origin of Accounting and the accounting equation
• Basic principles and fundamentals
• The principle of double entry
• Ledger and trial balance
• Books of first entry (including the journal)
• Control accounts
• Annual financial statements of a supplier of services and a dealer
• Bank reconciliation statements
• Depreciation
• Elementary principles of goodwill at the dissolution or the introduction of partners
• Elementary principles of income tax and VAT
• Elementary principles of cost
• Analysis and interpretation of annual financial statements
• Elementary principles of annual financial statements of Companies and Close Corporations
• Introduction to computerised bookkeeping
• Introduction to the professional ethics of the Accountant’s Profession
• Consult syllabuses of the Faculty of Agriculture for the balance of the course

REK105: ACCOUNTING FOR B.Sc.(QS) AND B.Sc. CONSTRUCTION MANAGEMENT
• Origin of Accounting and the accounting equation
• Basic principles and fundamentals
• The principle of double entry
• Ledger and trial balance
• Books of first entry (including the journal)
• Control accounts
Syllabuses

- Annual financial statements of a supplier of services and a dealer
- Bank reconciliation statements
- Depreciation
- Elementary principles of goodwill at the dissolution or the introduction of partners
- Elementary principles of income tax and VAT
- Elementary principles of cost
- Analysis and interpretation of annual financial statements
- Elementary principles of annual financial statements of Companies and Close Corporations
- Introduction to computerised bookkeeping
- Introduction to the professional ethics of the Accountant’s Profession
- Contract accounts, certified work and retention
- Calculation of profit: Completed contract and percentage of completion methods
- Tax aspects of long-term contracts
- Budgets
- More advanced cost accounting

REK114: ACCOUNTING
- Accounting framework, concepts, principles and procedures
- Basic revenue recognition
- Accounting transactions (including VAT)
  - Journals
  - Accounting entries
  - Elements of financial statements
  - Assets control and depreciation
  - Stock (FIFO, LIFO and average)
  - Control accounts
  - Payment advice notes
  - Reconciliation statements
- Financial statements of suppliers of services and dealers
- Departmental accounts
- Manufacture statements

REK126: ACCOUNTING
- Partnerships
- Financial statements
Entry
Dissolution
- Non-profit enterprises
- Incomplete records
- Analysis and interpretation of financial information
  Single owner businesses
  Partnerships
- Cash flow statements
  Single owner businesses
  Partnerships

REK204: ACCOUNTING
- Accounting framework, concepts, principles and procedures
- Revenue recognition
- Companies: accounting entries and financial statements
- Close corporations: accounting entries and financial statements
- Cash flow statements: companies and close corporations
- Advanced analysis and interpretation: companies and close corporations
- Branches: dependent and independent
- Joint ventures
- Consignments

REK206: ACCOUNTING
- Accounting framework, concepts, principles and procedures
- Revenue recognition
- Companies: accounting entries and financial statements
- Close corporations: accounting entries and financial statements
- Cash flow statements: companies and close corporations
- Advanced analysis and interpretation: companies and close corporations
- Branches: dependent and independent
- Joint ventures
- Consignments
- Cost and management accounting
  Features of cost
  Basic manufacturing accounts
  Job costs
Process costs
Budget and budgetary control
Cost/volume/profit development
Variable and absorption cost systems

REK207: ACCOUNTING
- Accounting framework, concepts, principles and procedures
- Revenue recognition
- Companies: accounting entries and financial statements
- Close corporations: accounting entries and financial statements
- Cash flow statements: companies and close corporations
- Advanced analysis and interpretation: companies and close corporations
- Branches: dependent and independent
- Joint ventures
- Consignments
- Cost and management accounting
  - Features of cost
  - Basic manufacturing accounts
  - Job costs
  - Process costs
  - Budget and budgetary control
  - Cost/volume/profit development
  - Variable and absorption cost systems
- Selected topics from the Accounting methodology education

REK306: ACCOUNTING
- Public reporting – companies Act requirements as well as the following accounting statements:
  - Accounting framework, concepts, principles and procedures
  - Revenue recognition
  - Net profit for the period
  - Deferred taxation
  - Earnings per share
  - Leasing
  - Lessors
  - Stock
  - Property, plant and equipment
• Group statements
• New developments

REK600: ACCOUNTING
• Advanced group statement
• Advanced public reporting

Companies and Close Corporations Act requirements

All statements, guidelines and exposure drafts published by SAICA (GAAP)
Applicable international statements
• The accounts of specialised enterprises including mine and township developers
• New developments in the GAAP
• Public reporting

Companies and Close Corporations Act requirements and schedules
All statements, guidelines and exposure drafts published by SAICA (GAAP)
• Advanced group statements
• Financial statements of trusts. Accounting for trusts, property development and sectional titles
• New developments

RKT204: COMPUTER APPLICATIONS
• Introduction: operating system
• Spreadsheet modelling
• Word processing
• Bookkeeping package
• Selected applications from other financial disciplines

RRK200: ACCOUNTING FOR THE LEGAL PROFESSION
• Origin of Accounting and the accounting equation
• Basic principles and fundamentals
• The principle of double entry
• Ledger and trial balance
• Books of first entry (including the journal)
• Control accounts
• Annual financial statements of a supplier of services and a dealer
• Bank reconciliation statements
• Depreciation
• Elementary principles of goodwill at the dissolution or the introduction of partners
• Elementary principles of income tax and VAT
• Elementary principles of cost
• Analysis and interpretation of annual financial statements
• Elementary principles of annual financial statements of Companies and Close Corporations
• Introduction to computerised bookkeeping
• Introduction to the professional ethics of the Accountant’s Profession
• Legislation and rules of the Law Societies (including relevant judicature)
• The concepts of trust and business
• Trust and business control accounts
• Trust and business cash book
• Trust investments
• Journals: fees, income stamps, transfers, etc.
• Correspondence statements