Human Sciences

DURBAN & PIETERMARITZBURG CAMPUSES

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FACULTY
OF
HUMAN SCIENCES
(PIETERMARITZBURG)

VOLUME 3 (SCHOOL OF BUSINESS)

HANDBOOK FOR 2000

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Staff of the School of Business Information:forStudents) 3. 3:0. fe. 0. em so cae ee i K1 Rules for Degrees and Diplomas ..... 3%4 2... ee te K9 Rules for Undergraduate Degrees P77. 32.\/. ASIII... 2... K10 BacheloriofCommercery paccue eres 2 Ge socreoIErs OG ee ee Kill Bachelor of Commerce (Accountancy) \*\*" +51" see K17 BachelomofeAccounting, Sy ace une: neh ces Gee hieeetices ering: Oe eee K17 BAO Or OF WSMESS AGHMMGTANTOM oo OccarccccsOcOccccOv00000000 K19 RulesiforgHonours;/Degrees, aie coche ee oe Sr ee ge K21 Bachelorofiâ\202¬ommerce Honourse Spe ae pie oe eo ae K21 Accountancy .. vos eras per ore (Pree ee K22 Business Finance \S4eeer Se et OR, CRN SERRE ee K22 BUG ISS ly EION SMS ocococcocccd0000000000000000000 K23 Economics eer ee ee ic es Bese iat K23 HumangResourcesViana ge Me O tate seein ee ar ee K23 Management ..... . MMe. TEMES ea ee es K23 MarketingsManasement) eye cei eo eae la ee eres es ora K23 Sromlll WSMESS DEVO ococccccc cdo e000 0 a0000000000 K23 Supply; Chaint Managementy y aries 4 ae ci a oe cate irae K23 Eyana We OF Avowomnanyy SOROS concsccccnv2e00s0000000000000 K24 Sis or EGNOS FOTOSâ\200\235 oo o00000000000000000000000000 K25 Rules: for Masters "Degrees | ts epee er es eee K26 Master of; Commierce, eee ih ee os shoe ees ee che ees K27 MasterofsAiccountancy ei. sitar tite i et ien ccd siig a) owt omens K28 MastermofeBusinesspA dininistration meiner ii irart irri iar ae aang K29 Master: of-ECOnOMICS\*#i ne a rere oe as es 2 ep ee K29 Rules for Doctoral Degrees DoctorofePhilosophy; anc sce en yc en eee oe K31 DoctonmofAccountancyen cn fo snes hao = is teats oe cies K32 DoctomofsEConOmicsss sch ka a i ere K32 Rules for Diplomas PostgraduatesDiplomayinvAccountancysan aaa) eile le: K33 Postgraduate Diploma in Finance, Banking and investmentyManagemen tana ieiere iri aa acini ee aa K34 Postgraduate Diploma in Human Resource Management ..... K34 Postgraduate) Diplomalin) Managementien iene a or K35 Wndergraduate; Diplomavin) Commelcene ave cn K37 Undergraduate Diploma in Business Administration ...... K38 Rules for Certificates Wndergraduate) Certificatenini Commercessucr eee K38 Undergraduate Certificate in Business Administration .......... K38 Business) Management Certificates) 7) ocr en K39 Syllabuses for Degrees AC COUDLINS Gener ee eae at K40 Accountingeintormation Sy Stems) si oie: i ican K42 EN FOOUIGITEA PRS MNES ooo nn eno 660 5909990000000000090500000 K42 INTO? go ccoc oo acameu es Heh SDPO FAC 0opGn000000G0000 K45 Businessphinancc mene eee eee ce ci K45 BusinesspinformationSy Stems meiner woe a oa ea Tc K46 COMMER ILA sooocco aves oes H0dd050500000000900000000 K48 ECONOMICS = cin 3 ee ee ee ie KSO Human Resource Management > ... 52.21... 1s ee et ees K53

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<sup>\*</sup> Subject to Ministerial approval

STAFF OF THES@HOOL OF BUSINESS

#### (PIETERMARITZBURG)

Head of the School Professor M D McGrath

Discipline

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Lecturers ME Cassimjee BCom(Hons)(Unisa) CA (SA) Accountancy PGDipTax

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T Tenza BCom(Hons) (UNISA) MA (Michigan) Se ee
Senior Tutor B § Strydom BCom(Hons) (Natal Economics

Tutor | 4 Millar BCom(Hons) HDE (Natal) Accountancy

HUMAN SCIENCES, SCHOOL OF BUSINESS Kl

INFORMATION FOR STUDENTS Courses Available The following courses are offered: (a) (b) (C) (d) (e) (f) (g) (h) (i)@ ) (k) (I) Bachelor of Commerce: three-year course Bachelor of Commerce (Accountancy) \* : three year course Bachelor of Commerce Honours : one-year postgraduate course. Bachelor of Accounting: three-year evening course. Bachelor of Accounting Honours: one year postgraduate course. Bachelor of Business Administration: three-year evening course Bachelor of Economics Honours : one year postgraduate course Postgraduate Diploma in Accountancy: one year postgraduate course. Postgraduate Diploma in Finance, Banking and Investment Management: one year full-time evening postgraduate course Postgraduate Diploma in Human Resource Management: one year fulltime evening postgraduate course. Postgraduate Diploma in Management: one year full-time evening postgraduate course. Postgraduate Diploma in Marketing Management : one year full-time evening postgraduate course (m) Master of Business Administration : two year part-time evening course (n) (0) (p) (q) () (s) (t) Master of Economics: minimum of one year. Undergraduate Diploma in Commerce : two years full-time undergraduate course Undergraduate Diploma in Business Administration: two years evening undergraduate course Undergraduate Certificate in Commerce : one year full-time

Undergraduate Certificate in Business Administration : one year evening undergraduate course

undergraduate course

Business Management Certificate : one semester evening certificate course

Postgraduate Diploma in Taxation: two-year part-time course, offered and administered by the Faculty of Law.

The following degrees, which are of the nature of research degrees, are also offered:

Master of Accountancy Doctor of Economics Master of Commerce Doctor of Philosophy Doctor of Accountancy K2 HUMAN SCIENCES, SCHOOL OF BUSINESS AIM OF THE SCHOOL OF BUSINESS COURSES

The aim of the School of Business is to provide a broad theoretical training and good foundation in the principles of business administration and of accountancy. Special emphasis is laid on a sound knowledge of economic principles. Modules are not designed to train students for the performance of routine or established tasks but to develop in students the freshness of outlook and an adaptability of mind which will enable them, after a brief period of practical experience, to become eligible for responsible managerial positions.

CAREERS IN COMMERCE, INDUSTRY AND PUBLIC SERVICE FOR BCOM AND BCOM (ACCOUNTANCY) GRADUATES

Bachelor of Commerce and Bachelor of Commerce (Accountancy) graduates have a variety of careers open to them. They are well equipped to benefit quickly from practical training for managerial positions. With a short period of practical experience they are well equipped to take up appointments as company secretaries or accountants, marketing advertising and public relations executives, personnel and purchasing officers, financial executives and business administrators.

The municipal service offers good scope for graduates with a sound knowledge of accounting, economics and public administration. In other spheres of public service there are openings for economists and statisticians, while the demand for persons with a knowledge of marketing, statistical methods and economics, to serve as market research specialists and in other capacities in private business undertakings, is steadily developing in the country.

# PROFESSIONAL MODULES ACCOUNTANCY

All modules which are essential for the Bachelors degrees are provided in Pietermaritzburg each year. The University of Natal is a participating member of .a scheme with the South African Institute of Chartered Accountants (SAICA) whereby certain universities are permitted to provide prospective chartered accountants with all of their educational requirements prior to their writing part 1 of the final qualifying examinations of SAICA. Students wishing to become chartered accountants under the auspices of SAICA may fulfil the University requirements to proceed to Part 1 of the Final Qualifying Examination (FQE) by completing the BCom (Accountancy) and BComHons (Accountancy), or the BCom (Accountancy)

and the Postgraduate Diploma in Accountancy. Provided both Auditing 300 and Tax and Estate Planning 300 are completed in the third year of study of the BCom (Accountancy), the degree can be completed in three years full-time study and thereafter the remaining requirements for a Diploma in Accountancy or BComHons (Accountancy) can be completed in a further one year of full-time study.

Where candidates for the Board examination have completed the required degree(s) or a Postgraduate Diploma in Accountancy they are eligible to write Partlof the examination, provided that they are registered under traineeship on or before the last day of February in the year in which the examination is to be held.

Students may only proceed to Part II of the FQE once they have passed Part I, completed 18 months of their training contract and have completed a further specialist qualification in either Auditing or Managerial Accounting and Financial Management. This specialist qualification is offered through the Master of Accountancy degree.

Entrants to the BCom(Accountancy) degree will usually find it to their advantage to have passed Accounting in the Matriculation or equivalent examination, but this is not essential

# Traineeship

Full particulars about traineeships and the Qualifying Examinations may be obtained from the Secretary, KwaZulu-Natal Society of Chartered Accountants, P O Box 1098, Westville, 3630.

Specialisation as a Certified Accountant

Association of Chartered Certified Accountants (ACCA) (UK)

The ACCA has 51 000 members and 130 000 students worldwide. The ACCA is the second largest body recognised under the United Kingdomâ\200\231s Companies Act, thus legally qualifying its members to perform the external audit function in the U.K. The accounting profession in S.A. is currently being restructured and the ACCA is negotiating with the proposed Representative Council of Accountants to be awarded the right to perform the attest function in South Africa.

Students may register for the BAcct and BAcctHons degrees offered by the Centre of Accountancy in the evening in collaboration with the ACCA to attain ACCA qualifications.

Further enquiries should be directed to: The ACCA, P O Box 1060, Johannesburg, 2000. Tel. No. (011) 339-1302/3/4, Fax No. (011) 339-1320.

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Specialisation in Managerial Accounting

Anopportunity for specialisation in managerial accounting is to complete the examinations of the Chartered Institute of Management Accountants.

Modules given at the University cover the full requirements in some subjects and partial requirements in other subjects at these examinations. Graduates and qualified professional accountants can obtain certain exemptions. Further particulars may be obtained from The Administrative Officer, CIMA, 6th Floor, Zambesi House, cnr Commissioner & von Wielligh Streets, Johannesburg. Telephone: 3311162. This Institute is international with a head office in London.

Membership of this Institute entitles one to appointment as an accounting officer of a close corporation in terms of the Close Corporations Act (1984).

Specialisation in Local Government Accounting: IMTA

Students intending to work in local government are advised to study the following subjects during their BCom:

Accounting 100 and 200

Auditing 300

Commercial Law 110 and 220

Economics 110 and 120

Students will be admitted to the Institute once they have graduated and passed the special module Accounting III (Local Government) with the University of South Africa.

Further information and copies of the Institute's Education and Training Regulations may be obtained from:

The Secretary, Institute of Municipal Treasurers and Accountants (SA)

P O Box 8652, JOHANNESBURG, 2000

Specialisation as a Chartered Secretary: SA Institute of Chartered Secretaries and Administrators (CIS)

A world-wide professional body having recognition in about ninety countries. Membership of this Institute entitles the member to appointment as an Accounting Officer in terms of the Close Corporations Act (1984). Founded in South Africa in 1909 the CIS provides one of the most broadly based business qualifications in the field of financial and administrative management.

Exemptions are awarded on a subject-for-subject basis based on the subjects passed in your degree. A careful selection of modules studied at university will ensure a large number of credits towards a CIS qualification.

The student handbook is available from SA Institute of Chartered Secretaries and Administrators, P O Box 331, WITS, 2050.

Introduction to the Institute of Commercial and Financial Accountants of Southern Africa

This body was established in 1982 to control a training module for accounting technicians and to provide a professional home for this level of accounting personnel.

Members of the Association are recognised as accounting officers in terms of the Close Corporations Act. Other than students who qualify via ihe National Diploma in Accounting offered by a number of Technikons and members in good standing of the four sponsoring bodies (CA, CIMA, CIS, IMTA), membership is also open to University graduates with relevant degrees and appropriate experience.

Further enquiries should be directed to: The Education Officer, P O Box 2995, Johannesburg, 2000.

#### BUSINESS FINANCE

A business firm can acquire finance from a variety of sources e.g. by borrowing, obtaining credit from suppliers or through the issue of shares to investors. Business Finance addresses the financial needs of the firm and investors. The accepted goal of business finance is to maximise the wealth of the firmâ\200\231s shareholders. This involves decision-making followed by appropriate action in finance, investment and dividends. Students who have an aptitude for working with figures and who enjoy rational decision-making in matters involving money and investments will find this field of study to be enriching. ECONOMICS

The Economics modules offered in the School aim to impart an understanding of the causes of economic problems, and provide insight into the efficiency and consequences of economic policies. Thus graduates with a major in Economics and an appropriate complementary major subject are well placed for a career in either the business or the public sectors. Careers open to majors in Economics are in:

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Banking c Finance Labour Relations Corporate Planning Government Services Marketing Research Development Planning Journalism Statistical Services

A broad spectrum of opportunities is available to professional economists, who have attained at least an Honours or a Masters in Economics, with their specialised knowledge of the economy, its institutions and mechanisms, and with their quantitative skills.

#### GENERAL MANAGEMENT

The General Management modules offered in the School are designed to provide students with an understanding of general principles, functional applications and strategic perspectives on the role of management in public sector and private, profit-making organisations. Coupled with relevant practical training and experience, these modules should enable graduates to undertake immediate appointments as management trainees, or as junior or middle-managers, leading to more senior careers in management or in specialised functional roles with multinational corporations.

#### HUMAN RESOURCE MANAGEMENT

The effective management of people, i.e. human resources, is critical to the success of any manager and the organisation he or she works for. All managers are required to deal with people and to attain organisational goals through the co-ordinated efforts of groups and individuals. Our Human Resource Management courses provide students with a knowledge of the theory and practice of managing people and are designed for students who wish to specialise in this challenging and rewarding profession as well as those who will be majoring in other fields of study but wish to develop their people management knowledge and skills.

# MARKETING MANAGEMENT

To be successful a firm has to know what its potential customers in the market place want and need. The firm can outperform its competitors if it succeeds in determining the needs of its customers and then developing, designing, packaging, pricing, distributing, advertising and promoting its goods or services so that its customers would buy the goods or services.

To understand customers needs, a marketing person has to have an understanding of matters which relate to various disciplines e.g. how to conduct and analyse research, understanding human psychology, how people are influenced by group and other social pressures in their purchases and how they are influenced by colours, names, symbols, textures and appearances of products.

Our approach to teaching Marketing is multi-disciplinary. Relevant aspects of Psychology, Sociology, Anthropology, Economics and Law are examined. Students who enjoy working with people and would like to be involved in understanding peoplesâ\200\231 needs and finding solutions to needs will enjoy Marketing as a field of study and employment.

#### SUPPLY CHAIN MANAGEMENT

A manufacturer of goods needs to deal with various suppliers of raw materials, parts and other supplies. The need for efficiency in order to be competitive in the world of business, particularly in the export trade, is more important today than ever before. The availability of modern technology and the Supply Chain Management approach ensures efficiency.

Until recently, producers of goods and their suppliers maintained armslength relationships. The bargaining for prices, delivery dates and other terms mostly took place on the basis that each party looked after its own interests only. Each party negotiated with the other party to obtain the best deal for itself and with minimal concern in finding solutions which would prove mutually beneficial for all the parties. Typically, such approaches made the timing of the availability of raw materials and supplies to the manufacturer a tedious and unpredictable affair.

Nowadays, progressive companies recognise the advantages of establishing close relationships between suppliers and manufacturers. This results in the integration of planning activities of the various firms involved in the production of the same final product e.g. the suppliers of various parts and components which make up a motor car with the end producer of cars such as Toyota. This is the idea of Supply Chain Management. It not only provides for efficiency but also cuts down costs. Supply Chain Management focuses on the efficient flow of raw materials and services from the primary sources to the final consumer. It also examines the flow of information which results in flow of goods and services.

Our courses in Supply Chain Management are designed to prepare students for careers in Purchasing Management, Logistics, Physical Distribution, Transport Management and Operations Management.

## BACHELOR OF BUSINESS ADMINISTRATION

This degree has been planned in conjunction with commerce and industry to meet their needs for developing high calibre managers for the challenges facing South Africa. The degree is ideal for managers who are in full-time employment or self-employed. It is a vocationally oriented degree and the

modules include lectures, seminars, simulations and case studies and follow the format of business schools. It is an appropriate precursor for the MBA qualification. The BBA is a three year one major business degree and consists of 20 semester modules and a business report. It is offered in the evening on both a full-time and part-time basis and the modules will be held on weekdays, Monday - Thursday, commencing at 17h15.

Proceeding to Other Courses HIGHER DIPLOMA IN EDUCATION

Graduates who choose teaching as their career should spend a further year as students of the University to gain the Higher Diploma in Education. Before they complete their degree, they should consult the Head. of the School of Education, from whom full particulars are obtainable.

#### LLB

Candidates who intend to proceed to the degree of Bachelor of Laws after completing an undergraduate degree should consult the Dean of the Faculty of Law at the time of registration so that a properly planned curriculum can be arranged. Note that entry into the LLB degree is subject to the fulfilment of the admission criteria and to selection by the Dean of the Faculty of Law.

The undergraduate degree and the degree of LLB qualifies the holder to be admitted as an advocate of the Supreme Court of South Africa. Alternatively, the holder of these two degrees qualifies for admission as an attorney provided a period of three years' articles with a practicing attorney is served while taking the LLB degree, or two yearsâ\200\231 articles after obtaining that degree. In addition, the combination of the BCom and LLB degrees provides a valuable training for executive positions in industry and commerce.

HUMAN SCIENCES, SCHOOL OF BUSINESS K9 RULES FOR DEGREES

HB1 The following degrees are conferred and certificates and diplomas awarded:

Bachelor, of Commence Mywweesiewes ce et BCom Bachelomoim Commerce: (Accountancy) saad pune Bore ae BCom(Acc) Bache! OmoOim Commences 000 smmmn weir ime n arin: aa ara a ara ae BComHons PNCCOUMLANIGVE On a eee <i ho) Ge ts mee ee ere BComHons(Acc) IBUSINESSpHINANCC ee 4 asks. ha ee ee BComHons(BusFin) BUGINESS MNVOTMEON SYSSMS ooc0c0c000000 BComHons (BIS) Economics¥ ele Of GGe ee CMe eae Bike Sterre BComHons (Econ) FunrankResourceâ\200\231Managenient) iaorpes ch. a BComHons(HRM) ManasemÃ@nt ti wiivng ieee: bere eed eids BComHons(MGT) MarketinewyManagementaen sian ih sry ae ceeer en BComHons(MKT) Small Business Development Studies ..... BComHons(SBDS) Supahky Chun Mange S585 oo os eee 6 5 BComHons (SCM) RAGA? Of BGOMOTMES IBOROWS 1656866 bolo d se ooo eoe 6 BEconHons BachelomormAcCOUNtINGr \. tte a: mace ten kt: neat nnn ene We er ern BAcct Bachelon or Accountine Honoursâ $\200\231...$  /e es ey eee eee BAcctHons Bachelor omBusinesseAdministratlom Metast®. 21 men aay eee ean eo BBA Masten ofGommercen Msainiggis 220-80: tS BU ei ee 5 MCom MastedofAccolintancyisg Rad ses ees FRO Sei eee It Gas MaAcc Master ofBusiness/Administratlonies sais caer 1st ae eee arse MBA (BusimesssManaceme; nt) aiy ms ueyee ee es cee ee MBA(BM) (Bducatrons Wana cement) masses alee ir tricia erence MBA(EM (Pninlic Secor MAMAGSMION)) gous ooo Wo dd ddo cb ood boo MBA(PSM) CASIIDUSINESS) hoo oe taicg Sere ene eee acre ett OR gems MBA(AG) @iraveltand=Pourism + Fhe Fk SSiAast i 62 Salve | eee ee MBA(TT) (Water Resources Vianagement) = seme. se aes see teeta ee MBA(WRM) Masterof Economics\* ...... . Ceo 6.28. OUT oReig. ef AE MEcon DoctorofRhilosaphysr arse Wiis Pee Soleins eee ot PhD DdctomofseAccountancygvisiimaviatick. steibemeee st tee Naaie teâ\200\235 DAcc DoctomofsEconomicstignties 49. : ..- >> -hehyows adhe eeu - DEcon Postgraduate Diploma in Accountancy ...... PostgradDipAcc Postgraduate Diploma in Finance, Banking and Investment Managementgy cc ene Ma ce ee ee PostgradDipFBIM Postgraduate Diploma in Human Resource Management OLGA ATE BI ALIAS, TE Dee ORT T GIB es PostgradDipHRM Postgraduate Diploma in Management\* ..... PostgradDipMegt Postgraduate Diploma in Marketing Management ...... PostgradDipMkt Wndergraduate Certificate in' $\hat{a}$ 202 $\neg$ ommerce\* 7... 1) > seer ae CertCom Undergraduate Diplomaying $\hat{a}$ 202 $\neg$ ommencesaat, jou ae pe eee ee een DipCom Certificates) BusinessyAdministrations toe gone ics eee aa CertBusAd Undergraduate Diploma in Business Administration\* ...... DipBusAd Businesss Managements ©e T0lilCa lela meme me nie meaner a eae a ate eee BMC

Note: The University does not necessarily offer, in a particular academic year, all the courses specified above.

<sup>\*</sup> Subject to Ministerial approval

HUMAN SCIENCES, SCHOOL OF BUSINESS

The Common Rules of the University shall, where applicable, also apply to the degrees and diplomas in this Faculty. Except with the permission of Senate, the following rules for degrees and diplomas offered in this Faculty shall apply.

RULES FOR UNDERGRADUATE (BACHELORS DEGREES)

GENERAL RULES

HB2 Definitions

Ιe

- (a)
- (b)
- (a)
- (b)
- (C)
- (d)

The duration of a module is normally one semester excepting modules which have a code ending with  $a\200\234Y'$  which extend over a year. These modules are equivalent to two semester modules. Modules are designated as being at Level 100, 200, 300. When a curriculum provides for an elective module, the Arabic numeral(s) in brackets indicate in which year of the curriculum such a module may be taken.

A prerequisite module is a module in which a student has met the requirements for the granting of a supplementary examination, or such higher mark as may be prescribed by the faculty, before admission to the module for which it is a prerequisite.

A corequisite module is a module in which the examination must be written prior to or in the same semester as the module for which it prescribed as a corequisite.

An ancillary module is a module in which the examination must be written prior to or in the same semester as the module for which it is prescribed as a corequisite.

Save by permission of the Faculty Board, credit must have been obtained for all prerequisite and corequisite modules before the degree can be awarded.

Years of study:

- (a)
- (b)
- (C)

Candidates are in the first year of study when registered only for level 100 modules.

Candidates are in the second year of study when registered for any module which is designated as other than a level 100 module, but are not registered for such modules as may lead to completion of the degree.

Candidates are in the final year of study when registered for such modules as will, if passed, lead to the completion of the degree.

A part-time student is a student who is unable to give full time study to the curriculum for the degree.

Note: The University does not necessarily offer, in a particular academic year, all the modules specified in the rules.

HB3 Duration of curriculum. Every curriculum for the degrees shall extend over not less than six semesters. A part-time candidate shall devote not less than eight semesters, to the curriculum for the degree.

HB4 Supplementary Examinations:

Candidates who have failed any module with a mark that is not less than forty percent shall be permitted to write a supplementary examination in such module.

HBS5 Criteria for award of degree cum laude and summa cum laude.

- (a) The degree shall be awarded cum laude if candidates:
- (i) complete the degree in the minimum period of six semesters, three years, without failing any module in the curriculum; and
- (ii) obtain a credit weighted average of at least 75 percent in all final year modules and a credit weighted average of at least 68 percent in all other modules required for the degree.
- (b) The degree shall be awarded summa cum laude if candidates:
- (i) complete the degree in the minimum period of three years, six semesters, without failing any module in the curriculum; and
- (ii) obtain 75 percent in all final year modules and a credit weighted average of 75 percent for all other modules required for the degree.

Bachelor of Commerce

HB6 Entrance. Candidates shall be eligible to register for the degree if they

have previously:

- (a) obtained a pass of at least forty percent in the higher grade or sixty percent in the standard grade in Mathematics at the matriculation or equivalent examination; OR
- (b) been awarded the Certificate in Business Management.

HB7 Restrictions on the choice of modules

- (1) Admission to a module. Candidates shall not be admitted to any module until the curriculum has been approved by the Senate. An approved curriculum may be modified only with the consent of the Senate.
- (2) Number of modules.
- (a) Full-time candidates may not normally be admitted to more than the equivalent of six semester modules in the final year of study, and to more than the equivalent of ten semester modules in any other year. Provided that candidates who have failed only the equivalent of two semester modules in the first year of study may be allowed to repeat those modules in addition to the maximum number of modules prescribed for the second year of study.

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- (b) Part-time candidates may not be admitted to more than the equivalent of six semester modules in any year of study, and shall follow a curriculum prescribed by the Dean.
- (3) Prerequisite modules
  Prerequisite modules are set out under the syllabus section.
- (4) Candidates who fail to obtain credit for any of the modules in their curriculum shall repeat such modules (or their alternatives) in consecutive years of study.
- (5) Sub-Minimum: Candidates wishing to proceed to Accounting 300 shall achieve a pass of not less than 55 percent in Accounting 200. Candidates who obtain between 50 percent and 54 percent will be awarded an automatic supplementary examination.

HB8 Exclusion from the degree. Candidates who fail to maintain the following minimum rate of progress

shall be excluded from the degree:

Minimum number of
Semesters of Semester Modules required
attendance
Full-time Part-time
Candidates Candidates
2) 2 4 10 2
6 14 10
8 18 14
10 DD 18
12 - 22;

Undergraduate candidates from other Faculties or Universities who are transferring to a substantially different curriculum structure will have their initial years of study counted as years of part-time study.

Part-time candidates from other Universities who can produce proof that they have studied under adverse conditions may have one year of study at those Universities excluded from

cumulative total of years registered.

HB9 Candidates shall not be eligible for re-admission to a module after two failures in that module excluding Supplementary examinations.

HB10 Structure of curriculum .

to	complete	the	degree	shall	obtain	416	credit	points:

(1) Candidates shall select one of the following fields of study and in order

HUMAN SCIENCES, SCHOOL OF BUSINESS K13

Business Finance Business Information Systems Economics General Field

Human Resource Management Law

Marketing Management Supply Chain Management

(2) Candidates shall complete the following curriculum of study and may proceed to second and third level modules provided they comply with 2(a) of Rule HB2. Credit for these modules will be given when prerequisite modules have been passed.

#### BUSINESS FINANCE

YEAR 1 (160 credit points)

- 1. Accounting 100 (32)
- 2. Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)
- 3. End User Computing110(16) and Business Information Systems 120 (16)
- 4. Management 110 (16) and 120 (16)
- 5. Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Business Finance 230 (16) and an elective module (16)
- 2. Management 210 (16) and 220 (16)
- 3. Commercial Law 110 (16) and 220 (16)
- 4. A second year â\200\230Commerceâ\200\231 elective module (32)

YEAR 3 (128 credit points)

- 1. Business Finance 310 (32) and 320 (32)
- 2. A third year  $a\200\230$ Commerce $a\200\231$  elective module (64)

## BUSINESS INFORMATION SYSTEMS

YEAR 1 (160 credit points)

- 1. Accounting 100 (32)
- 2. End User Computing! 10(16) and Business Information Systems 120 (16)
- 3. Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)
- 4. Management 110 (16) and 120 (16)
- 5. Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Business Information Systems 210 (16) and 220 (16)
- 2. Management 210 (16) and 220 (16) OR Economics 210 (16) and (220) (16) OR Accounting 200 (32)
- 3. Commercial Law 110 (16) and 220 (16)

4. A second year  $a\200\230$ Commerce $a\200\231$  elective module (32)

YEAR 3 (128 credit points)

- 1. Business Information Systems 310 (32) and 320 (32)
- 2. A third year  $a\200\230$ Commerce $a\200\231$  elective module (64)

K14 HUMAN SCIENCES, SCHOOL OF BUSINESS

**ECONOMICS** 

YEAR 1 (160 credit points)

Accounting 100 (32)

Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)

End User Computing110(16) and Business Information Systems 120 (16)

Management 110 (16) and 120 (16)

Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Economics 210 (16) and 220 (16)
- 2. Commercial Law 110 (16) and 220 (16)
- 3. Management 210 (16) and 220 (16) OR Business Information Systems 210 (16) and 220 (16) OR Accounting 200 (32)
- 4. A second year  $a\200\230$ Commerce $a\200\231$  elective module (32)

YEAR 3 (128 credit points)

- 1. Economics level 300 modules (64)
- 2. A third year  $a\200\230$ Commerce $a\200\231$  elective module (64

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GENERAL FIELD

YEAR 1 (160 credit points)

- 1. Accounting 100 (32)
- 2. Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)
- 3. Management 110 (16) and 120 (16)
- 4. Anelective module (32)
- 5. Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Management 210 (16) and 220 (16) OR Accounting 200 (8) OR Economics 210 (16) and 220 (16) OR Business Information Systems 210 (16) and 220 (16)
- 2. Commercial Law 110 (16) and End User Computing 110 (16)
- 3. and 4: 64 credit points, 32 of which must be  $a\200\230$ Commerce $a\200\231$  elective credits

with a view to selecting third year elective modules.

YEAR 3 (128 credit points)

1. A third year  $a\200\230$ Commerce $a\200\231$  elective module (64)

2. A third year elective module (64) OR Auditing 300 (32) AND Tax & Estate Planning 300 (32)

HUMAN RESOURCE MANAGEMENT

YEAR 1 (160 credit points)

Accounting 100 (32)

Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16) Management 110 (16) and 120 (16)

End User Computing 110(16) and Business Information Systems 120 (16) Mathematics 113 (16) and Statistics 112 (16)

NRWNe

HUMAN SCIENCES, SCHOOL OF BUSINESS K15

YEAR 2 (128 credit points)

- 1. Human Resource Management 230 (16) and an elective module (16)
- 2. Management 210 (16) and 220 (16)
- 3. Commercial Law 110 (16) and 220 (16)
- 4. A second year  $a\200\230$ Commerce $a\200\231$  elective module (32)

YEAR 3 (128 credit points)

- 1. Human Resource Management 310 (32) and 320 (32)
- 2. A third year  $a^200^2300$  commerce  $a^200^231$  elective module (64)

LAW

Pee 1 (160 credit points)

Accounting 100 (32)

Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)

Legal Studies 110 (16) and 120 (16)

Management 110 (16) and 120 (16)

Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Legal Studies 211 (16) and 212 (8) and 213 (8)
- 2. Management 210 (16) and 220 (16) OR Accounting 200 (32) OR Economics 210 (16) and 220 (16)
- 3. End User Computing110(16) and Business Information Systems 120 (16)
- 4. A second year  $a\200\230$ Commerce $a\200\231$  elective module (32)

YEAR 3 (128 credit points)

- 1. Legal Studies 310 (16) 312 (8) and 320 (16) and 330 (16) and 340 (8)
- 2. A third year  $a \geq 0 \leq 200 \leq$

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#### MARKETING MANAGEMENT

FIRST YEAR (160 credit points)

- 1. Accounting 100 (32)
- 2. Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)
- 3. End User Computing110(16) and Business Information Systems 120 (16)
- 4. Management 110 (16) and 120 (16)
- 5. Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Marketing Management 230 (16) and an elective module (16)
- 2. Management 210 (16) and 220 (16)
- 3. Commercial Law 110 (16) and 220 (16)
- 4. A second year  $a\200\230$ Commerce $a\200\231$  elective module (32)

YEAR 3 (128 credit points)

- 1. Marketing Management 310 (32) and 320 (32)
- 2. A third year  $a\200\230$ Commerce $a\200\231$  elective module (64)

#### SUPPLY CHAIN MANAGEMENT

YEAR 1 (160 credit points)

- 1. Accounting 100 (32)
- 2. Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)
- 3. End User Computing110(16) and Business Information Systems 120 (16)
- 4. Management 110 (16) and 120 (16)
- 5. Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Supply Chain Management 230 (16) and an elective module (16)
- 2. Management 210 (16) and 220 (16)
- 3. Commercial Law 110 (16) and 220 (16)
- 4. A second year  $a\200\230$ Commerce $a\200\231$  elective module (32)

YEAR 3 (128 credit points)

- 1. Supply Chain Management 310 (32) and 320 (32)
- 2. A third year  $a\200\230$ Commerce $a\200\231$  elective module (64)

#### ELECTIVE MODULES

```
(c): Commerce modules
Academic Communication Study 110 (1) (16), 120 (1) (16)
(c) Accounting 200 (2) (32), 300 (3) (64)
(c) Accounting Information Systems 220 (2) (16)
Afrikaans 110 (1 or 2) (16), 120 (1 or 2) (16)
Agricultural Economics 220 (2) (16), 270 (2) (16), 370 (3) (16), 380 (3) (16)
Applied Language Studies 110 (1) (16), 120 (1) (16):
(c) Auditing 300 (3) (32)
(c) Business Finance 230 (2) (16), 310 (3) (32), 320 (3) (32)
(c) Business Information Systems 210 (2) (16), 220 (2) (16), 310 (3) (32), 320 (3) (32)
(c) Economics 210 (2) (16), 220 (2) (16), 310 (3) (16), 320 (3) (16), 330 (3) (16), 340
 (3)
(16), 350 (3) (16), 360 (3) (16)
English level 100 (1 or 2) (16), level 200 (2) (16), level 300 (3) (16)
French level 100 (1 or 2) (16), level 200 (2 ) (16), level 300 (3) (16)
Geography level 100 (1 or 2) (16), level 200 (2) (16) level 300 (3) (16)
German level 100(1or2)(16), level 200 (2)(16), 300 (3)(16)
(c) Business German level 100(1or2)(16), level 200 (2)(16), 300 (3)(16)
History level 100 (1 or 2) (16), level 200 (2) (16), level 300 (3) (16)
(c) Human Resource Management 230 (2) (16), 310 (3) (32), 320 (3) (32)
(c) Labour Legislation (3) (32)
Latin Studies 110 (1 or 2) (16), 120 (1 or 2) (16)
Legal Studies 110 (1 or 2)(16), 120 (1 or 2) (16), 211 (2)(16), 212 (2)(8), 213 (2)(8),
310(3)(16), 312 (3)(8)320 (3)(16), 330 (3)(16), 340 (3)(8)
(c) Management 210(2) (16), 220 (2) (16), 310 (3) (32), 320 (3) (32)
(c) Managerial Accounting & Financial Management 300 (3) (64)
(c) Marketing Management 230 (2) (16), 310 (3) (32), 320 (3) (32)
Mathematics 110 (1 or 2) (16), 120 (1 or 2) (16), level 200 (2) (8), level 300 (3) (16)
Philosophy level 100 (1 or 2) (16), level 200 (2) (16), level 300 (3) (16)
Political Science level 100 (1 or 2) (16), level 200 (2) (16), level 300 (3) (16)
Psychology 110(1 or 2) (16), 120 (1 or 2) (16), level 200 (2) (16), level 300 (3) (16)
Sociology level 100 (1 or 2) (16), level 200 (2) (16), level 300 (3) (16)
Statistics level 200 (2) (12), level 300 (3) (16)
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(c) Supply Chain Management 230 (2) (16), 310 (3) (32), 320 (3) (32)

HUMAN SCIENCES, SCHOOL OF BUSINESS K17

(c) Tax & Estate Planning 300 (3) (32)

Zulu level 100 (1 or 2) (16), level 200(2) (16), level 300 (3) (16)

or any other module approved by the Dean.

The Arabic numerals in brackets indicate the year(s) for which an elective module may be

offered.

A first-year module is defined as one mentioned under FIRST YEAR or elective modules which

include the Arabic numeral  $\mid$  in brackets after the module name. Registration for these modules

is subject to availability on the timetable. Prerequisites and corequisites of modules offered

above which have been stipulated in the Rules of other Faculties will apply. Credit ratings for

each module are shown in brackets behind modules listed under the various fields of study as

set and in the list of electives as above.

Bachelor of Commerce (Accountancy)
(See also Rules HB2 - HB9)

HB11 Structure of curriculum

- (1) Candidates shall complete 416 credit points:
- (2) Candidates shall complete the following curriculum of study and may proceed to second and third level modules provided they comply with 2(a) of Rule HB2. Credit for these modules will be given when prerequisite modules have been passed..

YEAR 1 (160 credit points)

. Accounting 100 (32))

Economics 110 (16) and 120 (16) OR 130 (16) and 140 (16)

End User Computing 110(16) and Business Information Systems 120 (16)

Management 110 (16) and 120 (16)

. Mathematics 113 (16) and Statistics 112 (16)

YEAR 2 (128 credit points)

- 1. Accounting 200 (32)
- 2. Commercial Law 110 (16) and 220 (16)
- 3. Economics 210 (16) and 220 (16)
- 4. Management 210 (16) and Accounting Information Systems 220 (16)

YEAR 3 (Minimum: 128 credit points)

- 1. Accounting 300 (64)
- 2. Managerial Accounting & Financial Management 300 (64), OR Auditing 300 (32) AND Tax & Estate Planning (32)

Note: Students wishing to proceed to Dip Acc should register for all four modules in year 3.

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Bachelor of Accounting

HB12 Entrance. Candidates shall be eligible to register for the degree if they have previously:

(a) obtained a pass of at least forty percent at the higher grade or sixty percent at the standard grade in Mathematics at the matriculation or equivalent examination; or

- K18 HUMAN SCIENCES, SCHOOL OF BUSINESS
- (b) been awarded the Certificate in Business Management; or
- (c) been awarded the Certified Accountancy Foundation Certificate.

HB13 Structure of curriculum.

Candidates shall complete the following curriculum of study and must obtain credit for prerequisite modules before proceeding to second and third level modules.

YEAR 1 (128 credit Points)

- 1. Accounting Framework 100 (32)
- 2. Legal Framework 100 (32)
- 3. Management Information 100 (32)
- 4. Organisational Framework 100(32)

YEAR 2 (128 credit points)

- 1. Information Analysis 200 (32)
- 2. Audit Framework 200 (32)
- 3. Tax & Estate Planning Framework 200 (32)
- 4. Managerial Finance 200 (32)

YEAR 3 (Minimum 128 credit points)

- 1. Information for Control and Decision Making 300 (64) and
- 2. Audit and Accounting Practice 300 (64) or Tax 300 (64)

Candidates wishing to proceed to Module E of the professional stage must register for all 3 modules.

HB14 Restrictions on the choice of modules

- (1) Admission to a module. Candidates shall not be admitted to any module until the curriculum has been approved by the Senate. An approved curriculum may be modified only with the consent of the Senate.
- (2) Number of modules. Candidates may not be admitted to more than the number of modules in any one semester of the curriculum as prescribed in Rule HB13; except that candidates who failed only the equivalent of two semester modules in year 1 may be allowed to repeat those modules in addition to the maximum number of modules prescribed for the following year.
- (3) Prerequisite modules
  Prerequisite modules are set out in the syllabus section.
- (4) Candidates shall not enter upon the work of a second or third level module until exempted from or credit has been obtained for the first or second level module respectively.
- (5) Candidates who fail to obtain credit for any of the modules in their curriculum shall repeat such modules (or their alternatives) in consecutive years of study.

HUMAN SCIENCES, SCHOOL OF BUSINESS K19

HB15 Exclusion from the Degree. Candidates who fail to maintain the following minimum rate of progress shall be excluded from the Degree:

Minimum number of
Semesters of modules required
attendance
Full-time Part-time
Candidate Candidate
2 1
4 4 1
6 5 4
8 V 5
10 10 Tf
Wy - 10

Undergraduate candidates from other faculties or universities who are transferring to a substantially different curriculum structure will have their initial years of study counted as years of part-time study. Part-tirme candidates from other universities who can produce proof that they have studied under adverse conditions may have one year of study at those universities excluded from the cumulative total of years registered.

HB16 Candidates shall not be eligible for re-admission to a module after two failures in that module excluding Supplementary Examinations.

Bachelor of Business Administration (See also Rules HB2 - HBS)

HB17 Entry requirements

Candidates shall be eligible for the degree if they have previously: (a) obtained a matriculation exemption; OR

(b) completed the Certificate in Business Management.

HB18 Structure

Candidates shall complete the following curriculum of study and may proceed to second and third level modules provided they comply with 2(a) of Rule HB2. Credit for these modules will be given when prerequisite modules have been passed.

(a) Full-time candidates may not be admitted to more than eight semester modules in any one year of study and shall follow the prescribed curriculum.



#### YEAR 1

Semester 1 (64 credits)
Business Management 101 (16)
Business Accounting 101 (16)
Business Computing & Communication 101 (16)
Management Science 101 (16)

Semester 2 (64 credits)
Business Management 102 (16)
Business Accounting 102 (16)
Human Resource Management 102 (16)
Business Law 102 (16)

#### YEAR 2

Semester 3 (64 credits)
Business Management 201 (16)
Business Accounting 201 (16)
Human Resource Management 201 (16)
Business Finance 201 (16)

Semester 4 (64 credits)
Business Management 202 (16)
Marketing Management 202 (16)
Supply Chain Management 202 (16)
Business Tax 202 (16)

#### YEAR 3

Semester 5 (64 credits)
Business Management 301 (24)
Marketing Management 301 (24)
Business Report (16)

Semester 6 (64 credits) Business Management 302 (24) Supply Chain Management302 (24) Business Report (16)

## HB19 Exclusion:

- (a) Full-time candidates who after two semesters of study have not passed two modules must apply for re-admission.
- (b) Full-time candidates who after four semesters of study have not completed eight modules shall be excluded from the degree.
- (c) Full-time candidates who after ten semesters of study have not completed the degree shall be excluded.
- (d) In the case of part-time candidates, the periods mentioned in (a) to (c) above shall be extended by two semesters.
- (e) Candidates shall not be eligible for re-admission to a module after three failures in that module excluding supplementary examinations.

HUMAN SCIENCES, SCHOOL OF BUSINESS K21

RULES FOR HONOURS DEGREES GENERAL RULES

Note: The University does not necessarily offer, in a particular academic year, all the modules specified in the rules where the approved curriculum for a degree permits a choice of subjects.

HB20 Candidates for the degree shall attend the University as registered students for not less than one academic year after satisfying the requirements for admission to the degree of Bachelor or after admission to the status thereof.;

HB21 Candidates who are unable to study towards the Honours degree on a full-time basis shall devote not less than two years to the work of the degree.

HB22

Candidates shall pass all modules prescribed for the degree. The Board of Faculty may, on the recommendation of the Head of School concerned, allow a candidate to rewrite an examination, repeat one or more modules, or complete another module in the programme in order to meet the requirement provided that the candidate has shown progress in the modules attempted to the satisfaction of the Board.

HB23 The examiners may require candidates for the degree to submit to viva voce questioning in addition to such written and practical examinations as may be prescribed by the Senate.

HB24 The name of candidates who have passed the examination for the Honours degree shall be placed in one or other of three classes, to be described as first class (cum laude); second class, division one; second class, division two; and third class.

Bachelor of Commerce Honours (See Rules HB20 - HB24)

HB25 Subject to a selection process, candidates shall be eligible to register

for the degree of Bachelor of Commerce Honours if they:

(a) have satisfied the requirements for admission to the degree of Bachelor of Commerce in the University or been admitted to the status thereof, or

- (b) have been admitted in terms of Rule R33.
- (c) The Senate may refuse to admit candidates to an Honours course in any subject or subjects if the standard of proficiency previously attained in the subject or subjects of the course is not sufficiently high.

#### **HB26**

- (A) Candidates for the degree shall pursue advanced study in one of the following branches of study (128 credit points), provided that the modules shown in parentheses have either been completed before admission to the Honours modules, or, with the permission of the Senate, are taken concurrently with the Honours modules:
- (i) Accountancy (Accounting 300)
- (ii Business Finance (Business Finance 310 and 320)
- (iii) Business Information Systems (Business Info Systems 310 and 320)
- (iv) Economics (Economics 300)
- (v) Human Resource Management (Human Resource Mgt 310 & 320)
- (vi) Management (Management 310 and 320)
- (vii) Marketing Management (Marketing Management 310 and 320)
  (viii) Small Business Development (Management 310 & 320)
- (ix Supply Chain Management (Supply Chain Management 310 &320)
- (B) Candidates for the degree shall be required to take the ee subjects in the selected branch of study in:
- (i) Accountancy
- (a) Accounting 700 (32)
- (b) Two of:
- 1 Auditing 700 (32)
- 2 Managerial Accounting & Financial Management 700 (32)
- 3 Tax and Estate Planning 700 (32)
- 4 Any other module approved by the Senate (32)
- (c) Directed Reading and Research leading to an essay on a subject to be approved by the Head of the Programme. (32)
- Note: Candidates wishing to satisfy the requirements for admission to Part 1 of the South African Institute of Chartered Accountants examinations must pass Accounting 700, Auditing 700, Managerial Accounting and Financial Management 700 and Tax and Estate Planning 700 in one year.
- (ii) Business Finance
- 1 Business Finance 701(24) and 702 (24)
- 2 Elective modules from the list in C below (48)
- 3 Directed Reading and Research leading to an essay on a subject
- in Business Finance to be approved by the Head of the

Programme. (32)

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HUMAN SCIENCES, SCHOOL OF BUSINESS K23
(iii)
(iv)
(v)
(vi)
(vii)
(viii)
(ix)
Business Information Systems: Full-time
Students who have demonstrated a sufficiently high standard of
proficiency in their undergraduate modules should apply through the
Head of the Programme. See page K47.
In Business Information Systems: Part-time
This is a part-time course which may be offered in a given year
provided that there are enough number of students to make it self
sufficient. (Enquiries should be directed to the Head of the
Programme)
Economics
1. Compulsory papers in:
(a) Microeconomics and Welfare Economics (24)
(b) Macroeconomics and Monetary Theory (24)
as prescribed from time to time. (48)
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- 2. Two other papers on topics selected in consultation with the Head of the Programme from a list of topics involving specialised study
- 3. Directed Reading and Research leading to an essay on a subject to be approved by the Head of the Programme. (32)

# Human Resource Management

- 1. Human Resource Management 701(24) and 702 (24)
- 2. Elective modules from the list in C below (48)
- 3. Directed Reading and Research leading to an essay on a subject in Human Resource Management to be approved by the Head of the Programme. (32)

# Management

- 1. Advanced Management Studies 701 (24) and 702 (24)
- 2. Elective courses from the list in C below (48)
- 3. Directed Reading and Research leading to an essay on a subject in Management Studies to be approved by the Head of the Programme. (32)

## Marketing Management

- 1. Advanced Marketing Management 701(24) and 702 (24)
- 2. Elective modules from the list in C below (48)
- 3. Directed Reading and Research leading to an essay on a subject in Marketing Management to be approved by the Head of the Programme.(32)

# Small Business Development Studies

- 1. Small Business Development Studies 701 (24) and 702 (24)
- 2. Elective courses from the list in C below(48)
- 3. Directed Reading and Research leading to an essay on a subject in Small Business Development to be approved by the Head of the Programme. (32)

# Supply Chain Management

1. Advanced Supply Chain Management 701 (24) and 702 (24)

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Elective courses from the list in C below (48)

Directed Reading and Research leading to an essay on a subject in Supply Chain Management to be approved by the Head of the Programme. (32)

(C) Elective Modules:

Advanced Management Studies 701 (24) and 702 (24) Advanced Marketing Management 701 (24) and 702 (24) Advanced Supply Chain Management 701(24) and 702 (24) Business Finance 701 (24) and 702 (24)

Economics Honours Modules (48) (Refer to syllabus section) Human Resource Management 701 (24) and 702 (24)

Small Business Development Studies 701(24) and 702 (24)

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HB27 Candidates holding the degree of Bachelor of Arts Honours, Bachelor of Social Science Honours or Bachelor of Science Honours may not pursue modules for the degree of Bachelor of Commerce Honours in the same branch of study in which candidates were previously examined.

HB28 The Senate may require candidates for the Honours degree to take a module in any prescribed subject as ancillary to any subject offered by candidates for the degree.

Bachelor of Accounting Honours

HB29 Candidates shall be eligible to register for the degree of Bachelor of

Accounting Honours provided they:

- (a) satisfy the requirements for admission to the degree of Bachelor of Accounting in the University or have been admitted to the status thereof, or
- (b) been admitted by permission of Senate as candidates for the degree, and
- (c) who in the judgement of the  $\mbox{\em Head}$  of the  $\mbox{\em Centre}$  of  $\mbox{\em Accountancy}$  are acceptable.

HB30 In order to be admitted to the degree candidates shall have obtained credit for or shall have been exempted from the following modules:

Accounting Framework 100

Legal Framework 100

Management Information 100

Organisational Framework 100

Information Analysis 200

Audit Framework 200

Tax & Estate Planning Framework 200

Managerial Finance 200

HUMAN SCIENCES, SCHOOL OF BUSINESS K25

Information for Control and Decision Making 300 Audit and Accounting Practice 300 Tax 300

HB31 Candidates for the degree shall be required to take 128 credit points

which is made up of the following:

- 1. Management and Strategy 700 (32)
- 2. Financial Reporting Environment 700 (32)
- 3. Financial Strategy 700 (32)
- 4. Directed Reading and Research leading to an essay on a subject to be approved by the Head of the Programme (32)

On completion of modules 1 to 3 above, candidates may proceed to Module F of the professional stage of the ACCA examinations

HB32 Candidates shall not be eligible for re-admission to a module after two failures in that module excluding Supplementary Examinations.

Bachelor of Economics Honours (See also Rules HB20 - HB24)

Note: The University does not necessarily offer, in a particular academic year, all the modules specified in the rules where the approved curriculum for a degree permits a cho ice of  $\hat{A} \odot$  subjects.

HB33 Subject to a selection process, candidates shall be eligible to register for the degree of Bachelor of Economics Honours if they:

- (a) have satisfied the requirements for admission to the degree of Bachelor in the University or been admitted to the status thereof, or
- (b) have been admitted in terms of Rule R33.

Microeconomics & Welfare Economics (24)

(c) Senate may refuse to admit candidates if the standard of proficiency previously attained in Economics is not sufficiently high.

## **HB34**

Candidates for the degree of Bachelor of Economics Honours shall complete 128 credit points as follows:
1 Macroeconomics & Monetary Theory (24)

2. Two modules from:

Development Economics (24)

Econometrics (24)

Industrial Economics (24)

Public Finance (24)

Environmental Economics (24)

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Project Planning and Appraisal (24) Personal Income Distribution (24) International Economics (24) Business Finance (24)

3. Directed Reading and Dissertation (32)

RULES FOR MASTERS DEGREES

GENERAL RULES
Higher Degree Registration

HB35 The following maximum periods of registration for Higher Degree candidates shall apply:

Master 3 yrs (Full-time): 4 yrs (Part-time)

Doctoral 4 yrs (Full-time): 6 yrs (Part-time) provided that the Board may permit one academic year of suspension in addition to the above periods.

 ${
m HB36}$  Candidates for the degree shall prosecute advanced study, or research, or both, under the guidance of a supervisor approved by the Senate.

**HB37** 

- (1) Candidates must obtain the approval of the Senate for the subject of study or research chosen.
- (2) The Senate may require candidates for the degree to take a module or modules in any prescribed subject or subjects in addition to the subject of the dissertation which is offered for the degree. Candidates who have not completed an Honours module, may be required to devote a preliminary year to the completion of such module or modules.

HB38 The Senate may suspend or cancel the registration of candidates whose progress it considers to be unsatisfactory.

 ${\tt HB39}$  Candidates shall not proceed to the examination for the degree before the end of the academic year in which the work of the degree was entered upon.

 ${
m HB40}$  The examiners may require candidates for the degree to submit to viva voce questioning in addition to such other examination as may be prescribed by the Senate.

HB41 Every dissertation submitted for the degree must show acquaintance with the methods of research, make a contribution to knowledge, and be satisfactory as regards literary presentation.

HB42 Every dissertation submitted for the degree must be accompanied by a declaration to the satisfaction of the Senate stating that it has not been submitted for a degree in any other university.

HB43 Candidates for the degree may not submit the same dissertation for examination more than once, except for reasons to be approved in each particular case and on conditions to be determined by the Senate. It shall, however, be competent for the examiners to recommend, and for the Senate to approve, that a dissertation be referred back to the candidate for revision or extension.

 ${
m HB44}$  Candidates shall be required to acquaint themselves with the Universityâ\200\231s Common Rules concerning Masters degrees and the presentation of theses.

HB45 The degree of Master may be awarded cum laude.

Master of Commerce (See also Rules HB35 - HB45)

**HB46** 

- (1) The following shall be eligible for the degree of Master of Commerce:
- (a) Bachelors of Commerce Honours of the University who have been registered students of the University for not less than one academic year after satisfying the requirements for that degree.
- (b) Graduates of any other recognised university admitted to the status of Bachelor of Commerce Honours in the University who have attended as registered students of the University for not less than one academic year after admission to the status of that degree.
- (c) Graduates of any other recognised university who have been admitted to the status of the degree of Bachelor of Commerce in the University and who have attended, as registered students of the University, an approved module of study for not less than two academic years after admission to the status of such degree; provided that candidates who have proved to the satisfaction of the Senate that candidates' previous attainments are substantially equivalent to those required for admission to the degree of Bachelor of Commerce Honours in the University may be exempted from one year of such registration and attendance.

- (d) A person who has been admitted by special permission of the Senate in terms of Common Rule R33 as a candidate for the degree.
- (2) The Senate may decline to admit as candidates for the degree candidates whose previous academic attainments are, in its opinion, not sufficiently high.

#### **HB47**

- (1) The examination for the research degree shall consist of a dissertation or of a dissertation and such written papers as Senate may prescribe.
- (2) The examination for the coursework degree shall consist of a dissertation and no less than four written papers as may be determined by the Head of the School.
- (3) Candidates who successfully complete all the coursework components of the coursework degree, but do not complete the dissertation component, shall be awarded a Postgraduate Diploma in Commerce.

Master of Accountancy (See also Rules HB35 - HB45)

#### **HB48**

- (1) The following shall be eligible for the degree of Master of Accountancy:
- (a) Graduates of the University, or graduates of another recognised university who have been admitted to the status of Bachelor in the University, who either hold an Honours in Accounting or a Diploma in Accountancy of the University or who are Chartered Accountants (South Africa) and who have attended as registered students for not less than one academic year after satisfying either of these requirements.
- (b) Persons who have been admitted as research students under special conditions in terms of R33.
- (2) The Senate may decline to admit as a candidate for the degree candidates whose previous academic attainments are, in its opinion, not sufficiently high.

### **HB49**

- (a) The examination for the degree shall consist of a dissertation, or of two or more written papers, or of a dissertation together with a written paper or papers, or together with such practical work as the Senate may prescribe, or of a collection of scholarly essays on some central theme.
- (b) Candidates may be required by the Senate, if the examiners recommend, to submit to an oral examination on the subject of the dissertation.

HUMAN SCIENCES, SCHOOL OF BUSINESS K29

Master of Economics (See also Rules HB35 - HB45)

HBSO (1) The following shall be eligible for the degree of Master of

## Economics:

- (a) Bachelors of Economics Honours of the University who have been registered students of the University for not less than one academic year after satisfying the requirements for that degree.
- (b) Graduates of any other recognised university admitted to the status of Bachelor of Economics Honours in the University who have attended as registered students of the University for not less than one academic year after admission to the status of that degree.
- (c) A candidate who has been admitted by special permission of the Senate in terms of Common Rule R33.
- (2) The Senate may decline to admit candidates whose previous academic attainments are, in its opinion, not sufficiently high

#### HBS51

Candidates for the degree of Master of Economics shall complete 128 credit points as follows:

1. Two modules from:

Advanced Macroeconomics & Monetary Theory (24)

Advanced Microeconomics (24)

Applied Econometrics (24)

2. Two modules from:

Development Economics (24)

Econometrics (24)

Industrial Economics (24)

Public Finance (24)

Environmental Economics (24)

Project Planning and Appraisal (24)

Personal Income Distribution (24)

International Economics

Business Finance

The module not chosen from (1) above

3. Directed Reading and Dissertation (32)

Master of Business Administration

## HP52 Admission

- (1) The following shall be eligible to register for the degree of Master of Business Administration:
- (a) a graduate of the University, or a graduate of another recognised University who has been admitted to the status of Bachelor in the

K30 HUMAN SCIENCES, SCHOOL OF BUSINESS

University, who holds the Postgraduate Diploma in Management or equivalent;

- (b) a graduate who has completed a three year commerce degree in relevant modules and who has been in appropriate employment for at least four years;
- (c) a candidate who has been admitted in terms of Rule R33.
- (2) Entry into the programme will be at the discretion of the Head of the School of Business.

HB53 Curriculum

1. Candidates shall complete 256 credits and select one of the following fields of study:

Business Management Agribusiness Education Management Travel and Tourism Public Sector Management Water Resource Management

Note: The University does not necessarily offer, in a particular academic year, all the fields of study specified above.

- 2. Candidates shall complete the following curriculum of study and obtain credit for prerequisite modules:
- (a) Semester 1
  Principles of Management (16)
  Quantitative Methods for Business (16)
  Managerial Accountancy (16)
  Operations Management (16)
  Semester 2
  Economics for Management (16)
  Marketing Management (16)
  Management Finance (16)
  Management of the Human Resource (16)

Note: Modules in 2(a) above comprise the Postgraduate Diploma in Management and must be completed before candidates may be register for modules in 2(b).

(b) Semester 3
Strategic Management A (16)
Information Management (16)
An elective course (16)
Semester 4
Strategic Management B (16)
Two elective modules (32)
(c) Research Report to be compared.

(c) Research Report to be conducted in one of the elective modules as indicated below which candidates shall submit after they have completed at least two years of relevant employment. (32)

HUMAN SCIENCES, SCHOOL OF BUSINESS K31

Elective modules (16 credit points each)

Electives may change from time to time depending on current resources and learner demand, but may include:

Advanced Business Economics Environment Management

Advanced Human Resource Management Finance and Investment Management Advanced Information Management Public Sector Management

Advanced Industrial Relations Small Business Management

Advanced Marketing Management Statistics and Econometrics for Business Agribusiness Supply Chain Management

Business Ethics Systems Thinking

Business Law Transport Management

Conservation Management Travel and Tourism

Education Management Water Resource Management Entrepreneurship

#### Notes:

A Modules in 2(a) above comprise the Postgraduate Diploma in Management and must be completed before candidates may be register for modules in 2(b).

 $\ensuremath{\mathtt{B}}$  The programme offers accelerated progress (vertical articulation) in that candidates may

complete the business report during semesters 3 and 4 and thus complete the Postgraduat e

Diploma in Management and the MBA programme in four semester, providing they meet the requirements of 2(c) above.

 ${\tt C}$  Credit transfer will be allowed from other recognized MBA and Postgraduate Diplomas in Management.

Doctor of Philosophy

HBS4 The following shall be eligible for the degree of Doctor of

## Philosophy:

- (a) Any Master of Commerce, or Master of Accountancy of the University
- (b)
- (C)

of not less than two yearsâ\200\231 standing.

Any Bachelor of Commerce Honours of the University of not less than three years  $200\231$  standing whom the Senate has exempted from the Master's examination.

Graduates of any other recognised university who have been admitted to the status of Master of Commerce, and who have held the qualification by virtue of which such admission has been granted for not less than two years, or who have been admitted to the status of Bachelor of Commerce Honours and who (1) have held the qualification by virtue of which such admission has been granted for not less than three years, and (ii) have been exempted by the Senate from the Master's

examination.

HBSS The Common Rules for the degree of Doctor of Philosophy in all Faculties, D1 to D14, shall also be of effect.

K32 HUMAN SCIENCES, SCHOOL OF BUSINESS
Doctor of Accountancy and Doctor of Economics

HB56 The following shall be eligible for the degree of Doctor of

Accountancy or Doctor of Economics:

- (a) A Bachelor of Commerce of the University of not less than six years  $200\231$  standing;
- (b) Graduates of another recognised university who have been admitted to the status of Bachelor of Commerce in the University and who have held the qualification by virtue of which such admission has been granted for not less than six years.

HBS57 Intending candidates for the degree shall submit a formal application for registration.

#### HBS8

- (1) The degree is awarded only for published work in the form of articles, pamphlets, or books which have been accessible to relevant experts and critics for at least one year.
- (2) Candidates shall be permitted to submit, in partial fulfilment of the requirements for the degree, any thesis previously accepted for a research degree, provided that the work has been published and accessible to relevant experts and critics for at least one year.
- (3) Should candidates submit any conjoint work for examination the candidate's own share in such work shall be fully stated; provided that the degree shall not be conferred in respect of conjoint work only.

HB59 Candidates shall submit at least five copies of each of such articles, pamphlets, or books as are presented for examination; and, if the degree is awarded, all such copies shall be retained by the University.

HB60 Candidates shall certify which portion of the work, if any, has been submitted for a degree at another university.

HB61 The Senate shall appoint three judges, at least two of whom shall be external to the University and all of whom shall be experts in the general field of learning in which candidates have won distinction. Having considered the work submitted by candidates the judges shall report thereon to the Senate and, in making their reports, the judges shall state whether the work constitutes an original contribution to the advancement of knowledge of such substance and distinction as to give the candidates an authoritative status in their particular field of research.

HUMAN SCIENCES, SCHOOL OF BUSINESS K33 Postgraduate Diploma in Accountancy

HB62 Entry to this Diploma is open to graduates of the University, or of another recognised university, who in the judgement of the Head of the Centre for Accountancy are acceptable.

HB63 Candidates may not proceed to the modules prescribed for the Diploma in Rule HB64 until credit has been obtained for or exemption has been granted from the following modules:

Accounting 100, 200, 300

Accounting Information Systems 220

Auditing 300

Commercial Law 110 and 220

Economics 110 and 120 OR 130 and 140 and 210 and 220

End User Computing 110 and Business Information Systems 120

Managerial Accounting & Financial Management 300

Mathematics 113 and Statistics 112

Tax & Estate Planning & Estate Planning 300

HB64 To qualify for the award of the Diploma candidates shall obtain not less than 128 credit points made up of the following modules:

Accounting 600 (32)

Auditing 600 (32)

Managerial Accounting & Financial Management 600 (32)

Tax & Estate Planning & Estate Planning 600 (32)

Candidates who wish to satisfy the requirements for admission to Part 1 of the final qualifying examination of the South African Institute of Chartered Accountants, shall pass all 4 modules listed above in one year. For this purpose the year-end examinations and the following supplementary examinations shall be treated as one examination.

HB65 Candidates who have failed any module with a mark that is not less than forty percent shall be permitted to write a supplementary examination in such module.

HB66 Candidates for the Diploma in Accountancy shall be excluded from the Diploma if they fail to pass the examinations for the final year after two years.

HB67 Candidates shall not be eligible for re-admission to a module after two failures in that module excluding Supplementary Examinations.

K34 HUMAN SCIENCES, SCHOOL OF BUSINESS Postgraduate Diploma in Finance, Banking and Investment Management

HB68 Candidates shall be eligible to register for the Diploma if they have previously

- (a) been awarded a Bachelor's Degree of this University or of any other recognised university; or
- (b) who have a professional qualification, practical experience or other qualification acceptable to Senate.

HB69 The Diploma shall extend over one year, two semesters of full-time study or two years, four semesters of part-time study.

HB70 Candidates shall:

(1) attend and successfully complete the following modules:

Financial Management A (16) Investments (16)
Financial Management B (16) Risk & Portfolio Management (16)
Bank Management A (16) Taxation (16)

Bank Management B (16)

(2) Submit a Research Paper for examination by not later than 31 October in the year of completion of the courses listed in (1)

HB71 Candidates who have failed any module with a mark that is not less than forty percent shall be permitted to write a supplementary examination in such module.

HB72 Candidates shall not be admitted to a module after three failures in that module excluding supplementary examinations.

HB73 The Diploma may be awarded with distinction if candidates:

- (i) complete the Diploma in the minimum period i.e. one year, two semesters for full-time candidates and two years, four semesters for part-time candidates, and do not fail a module in the curriculum
- (ii) obtain First Class passes in Financial Management A and B, Bank Management A and B and Investments
- (iti) obtain a 75 percent average for all modules and the research paper or technical report.

Postgraduate Diploma in Human Resource Management HB74 Candidates shall be eligible to register for the Diploma if they have

previously

(a) been awarded a Bachelor's Degree of this University or of any other

recognised university; or

(b) who have a professional qualification, practical experience or other qualification acceptable to Senate.

HB75 The Diploma shall extend over one year, two semesters, of full-time study or two years, four semesters of part-time study.

HB76 The University may suspend or cancel the registration of any candidate whose conduct or progress is considered to be unsatisfactory.

HB77 Candidates who have failed any module with a mark that is not less than forty percent shall be permitted to write a supplementary examination in such module.

HB78 Candidates shall:

(1) attend and successfully complete the following modules:

Personnel Management A (16)

Personnel Management B (16)

Industrial Relations A (16)

Industrial Relations B (16)

Business Management A (16)

Business Management B (16)

(2) Submit a Research Paper (32) for examination by not later than 31 October in the year of completion of the courses listed in (1)

HB79 Candidates shall not be admitted to a module after three failures in that module excluding supplementary examinations.

HB80 The Diploma may be awarded with distinction if candidates:

- (i) complete the Diploma in the minimum period i.e. one year, two semesters for full-time candidates and two years, four semesters, for part-time candidates, and do not fail a module in the curriculum
- (ii) obtain First Class passes in Personnel Management A and B, Industrial Relations A and B and the long essay.
- (iii) obtain an upper second pass in the remaining two modules.

Postgraduate Diploma in Management

HB81 Any graduate of the University or any other recognized University, shall be eligible for admission as a candidate for the Postgraduate Diploma in Management at the discretion of the Head of the School of Business.

HB82 The curriculum for the Diploma shall extend over two semesters of full-time study or over such period of part-time study as the Dean may prescribe.

K36 HUMAN SCIENCES, SCHOOL OF BUSINESS

HB83 To qualify for the award of the Diploma, a candidate shall complete the following modules:

Principles of Management (16)

Marketing Management (16)

Managerial Accountancy (16)

Operations Management (16)

Economics for Management (16)

Management Finance (16)

Quantitative Methods for Business (16)

Management of the Human Resource (16)

HB84 The examiners may require candidates to present themselves for viva voce questioning in addition to such written and practical examinations as may be prescribed by the Senate.

HB85 On the recommendation of the Board of the Faculty, a candidate may be permitted to write a supplementary examination in any module which has been failed with a mark of not less than 40 percent.

HB86 The Postgraduate Diploma in Management shall be awarded with

distinction if candidates:

- (i) complete the Diploma in the minimum period i.e. one year, two semesters for full-time candidates and two years, four semesters, for part-time candidates, and do not fail a module in the curriculum
- (ii) obtain 75 percent in at least four modules;
- (iii) obtain at least 68 percent in the remaining modules.

Postgraduate Diploma in Marketing Management

HB87 Candidates shall be eligible to register for the Diploma if they have previously

- (a) been awarded a Bachelor's Degree of this University or of any other recognised university; or
- (b) who have a professional qualification, practical experience or other qualification acceptable to Senate.

HB88 The Diploma shall extend over one year, two semesters of full-time study or two years, four semesters of part-time study.

HB89 Candidates who have failed any module with a mark that is not less than forty percent shall be permitted to write a supplementary examination in such module.

HB90 Candidates shall not be admitted to a module after three failures in that module excluding supplementary examinations.

HUMAN SCIENCES, SCHOOL OF BUSINESS K37

HB91 Candidates shall:

(1) attend and successfully complete the following modules:

Marketing Management A (16)

Marketing Management B (16)

Marketing Management C (16)

Supply Chain Management (16)

Business Management A (16)

Business Management B (16)

Business Computing and Communication (16)

(2) Submit a Research Paper (16) for examination by not later than 31 October in the year of completion of the courses listed in (1)

HB92 The Diploma may be awarded with distinction if candidates:

- (i) complete the Diploma in the minimum period i.e. one year, two semesters, for full-time candidates and two years, four semesters, for part-time candidates, and do not fail a module in the curriculum;
- (ii) obtain 75 percent in Marketing Management A , B and C, and the dissertation;
- (iii) obtain a 68 percent in the remaining modules.

University Undergraduate Diploma in Commerce

HB93 Candidates may request the award of the Undergraduate Diploma in Commerce if they have successfully completed the following modules: Accounting 100

Commercial Law 110 and 220

Economics 110 and 120 OR 130 and 140

End User Computing and Business Information Systems 120

Management 110 , 120, 210 and 220

Mathematics 113 and Statistics 112

AND

have completed 64 credit points from the modules listed below:

Accounting 200 (32)

Accounting Information Systems (16)

Agricultural Economics 220 (16) and 270 (16)

Business Finance 230 (16)

Business Information Systems 210 (16) and 220 (16)

Economics 210 (16) and 220 (16)

Human Resource Management 230 (16)

Marketing Management 230 (16)

Supply Chain Management 230 (16)

K38 HUMAN SCIENCES, SCHOOL OF BUSINESS Undergraduate Diploma in Business Administration

HB94 Candidates may request the award of the Undergraduate Diploma in Business Administration if they have successfully completed the following modules:

Business Management 101

Business Accounting 101

Business Computing & Communication 101

Management Science 101

Business Management 102

Business Accounting 102

Human Resource Management 102

Business Law 102

Business Management 201

Business Accounting 201

Human Resource Management 201

Business Finance 201

Business Management 202

Marketing Management 202

Supply Chain Management 202

Business Tax 202

Undergraduate Certificate in Commerce

 ${
m HB95}$  Candidates may request the award of the Undergraduate Certificate in Commerce if they have successfully completed the following modules: Accounting 100

Economics 110 and 120 OR 130 and 140

End User Computing and Business Information Systems 120

Management 110 and 120

Mathematics 113 and Statistics 112

Undergraduate Certificate in Business Administration

HB96 Candidates may request the award of the Undergraduate Certificate in Business Administration if they have successfully completed the following modules:

Business Management 101

Business Accounting 101

Business Computing & Communication 101

Management Science 101

Business Management 102

Business Accounting 102

Human Resource Management 102

Business Law 102

HUMAN SCIENCES, SCHOOL OF BUSINESS K39 Business Management Certificate

HB97 Candidates shall be eligible for admission to the Business

Management Certificate if they have successfully completed the Senior Certificate.

HB98 Candidates shall be awarded the Business Management Certificate if they successfully complete the following modules:

Business Management 101

Business Accounting 101

Business Computing & Communication 101

Management Science 101

#### SYLLABUSES

Preliminary Notes:

- (1) Detailed syllabuses for modules not listed can be found in the appropriate handbook s:
- (2) Module codes consist of seven digits as follows:
- (a) One letter identifying the sub-centre in which the module is located.
- (b) Two letters identifying the discipline.
- (c) One numeral identifying the level at which the module is taught (e.g. 1 =first year

level, 2 = second year level)

- (d) Two letters identifying the module itself.
- (e) One character, alphabetic or numeric, identifying when the module is normally taught. 1 =first semester

2 = second semester

Y = year module.

M = either semester (not both)

W = winter school

(3) Numbers in parenthesis after the module code number indicate the Credit Points applicable to the module concerned.

BACHELOR OF COMMERCE, BACHELOR OF COMMERCE (ACCOUNTANCY) AND HONOURS

#### ACCOUNTING

nded

Note: Lists of prescribed books required for the various modules offered by the Centre of Accountancy may be had on application to the Secretary of the Centre. In addition to the

e prescribed text books, candidates are expected to read other books and articles recomme

during the lectures.

Accounting 100 (PAC100Y) (78L-52T-26W-32C)

Accounting Theory

- 1. The nature and function of accounting.
- 2. The fundamental concepts of accounting.
- 3. The use of accounting information.
- 4. The structure, concepts and conventions of financial statements.

Accounting Practice

- 1. The effect of transactions on the accounting equation relating to all aspects of the syllabus.
- 2. The double entry system.
- 3. The accounting aspects of the different types of business ownerships: sole proprieto r; partnership and company.
- 4. The accounting aspects of the different types of business endeavour: service, retail and manufacturing.
- 5. Preparation of financial statements: income statement, balance sheet and cash flow statement of the three types of business endeavour and business ownership.

- 6. Value added tax.
- 7. Hire-purchase transactions.
- 8. Year end adjusting entries and subsequent reversing entries.

Introducing management accounting

- 1. Full absorption costing.
- 2. Short term decision-making.
- 3. Marginal costing including CVP and breakeven analysis.

HUMAN SCIENCES, SCHOOL OF BUSINESS K41 Accounting 200 (PAC200Y) (78L-52T-26W-32C) Prerequisite: At least SO percent in Accounting 100. (Note: Candidates wishing to proceed to Accounting 300 must achieve a pass of not less than 55 percent in Accounting 200). 1. Aconceptual framework for financial reporting Overall objectives of financial reporting Elements of financial statements Financial statements Accounting controls, reconciliations, VAT and bookkeeping Incomplete records Limited companies: Financial accounting and reporting: Presentation in accordance with generally accepted accounting practice and statutory requirements Accounting concepts, bases and policies Revenue recognition Income and expenses: measurement and disclosure Owners' equity, assets and liabilities: measurement and disclosure 5. Consolidated financial statements: the group, acquisition of shares and elimination of internals 6. Reporting of other entity forms Sole proprietor Partnership Close corporation Non-profit organisation Branch accounting 7. Financial analysis 8. Revision of Accounting 100 in respect of items not mentioned above. Pe ® Accounting 300 (PAC300Y) (78L-65T-26W-64C) Prerequisite: At least 55% in Accounting 200. 1. Aconceptual framework for financial reporting Revision of items appearing under this heading in Accounting 200 syllabus 2. Financial accounting and reporting: Presentation in accordance with generally accept accounting practice and statutory requirements 2.1Company annual financial statements Financial position and its measurement Income and cash flows and their measurement Capital maintenance and current value accounting 2.2Consolidated annual financial statements Objectives Piecemeal acquisition of subsidiary Intragroup transactions and profit taking: elimination of internal balances, profits and taxation effects Outside shareholders Sale of shares in subsidiary 2.3Forms of business entity and changes therein: Sole proprietor, partnership, close corporation, company and group 3. Revision of Accounting 100 and 200 in respect of items not mentioned above. Accounting 700 (PAC700Y) (32C) Prerequisite: At least 50% in Accounting 300 1. A conceptual framework for financial reporting Revision of items appearing under this heading in Accounting 200 syllabus

Prerequisite: At least 50% in Accounting 300

1. A conceptual framework for financial reporting
Revision of items appearing under this heading in Accounting 200 syllabus

2. Financial Accounting and reporting: Presentation in accordance with generally accept
ed
accounting practice and statutory requirements:

2.1 Company annual financial statements
Financial position and its measurement
Income and cash flows and their measurement

## K42 HUMAN SCIENCES, SCHOOL OF BUSINESS

Capital maintenance and current value accounting 2.2 Group annual financial statements

Advanced problems and applications, including:

Holding company accounting

Issue of shares by subsidiary

Equity accounting

Insolvent subsidiaries and associated companies

Foreign subsidiaries and associated companies

Cash flows

Non-consolidated subsidiaries

Joint ventures

- 2.3 Close corporations: annual financial statements
- 3. Changes in the form and capital structure of the enterprise

Business combinations

Reconstructions, reorganisations and liquidations

4. Revision of Accounting 100, 200 and 300 in respect of items not mentioned above.

## ACCOUNTING INFORMATION SYSTEMS

Accounting Information Systems 220 (PAC2202) (39L-13T-13W-16C)

Prerequisite: At least 50 percent in Accounting 100, End User Computing 110 and Busines s

Information Systems 120

Module Objective

The objective of this module is to provide students who plan to become Chartered Accountants

with the basis on which to build the knowledge of business computing required by the Pr ofession.

The syllabus is based on the requirements of the South African Institute of Chartered Accountants.

Accounting Package

The use of the computer as a business tool to solve typical business/accounting problem s using  $\frac{1}{2}$ 

applications software.

Controls (in both common and sophisticated computer-based systems)

An in-depth study of the controls which enable valid auditing in the information system  $\boldsymbol{s}$ 

environment.

Managing Information Systems Resources

An appreciation of the principles, standards and procedures of managing the information systems

department in general, and the building of information systems in particular.

# AGRICULTURAL ECONOMICS

Offered in the School of Agricultural Sciences & Agribusiness (Faculty of Science and Agriculture)

AGEC220 â\200\224 Farm Management

(PAE2MF1) (39L-0T-39P-0S-58H-20R-OF-5A-16C-13W) Co-requisites: AGEC210 or ECON110, ECON120.

 $\operatorname{Aim}$ : To understand the economic and management principles which guide the practice of managing farms.

Content: Farm management - definition. planning environment, managerial functions and management by objectives. Key economic principles and planning concepts. Farm information

systems, data analysis and budgeting. Organisation of capital. Farm machinery managemen t.

Land economics. Labour management.

Practicals: Application of economic principles to farming, analysis of farm records, bu dgeting, capital use and machinery decisions.

HUMAN SCIENCES, SCHOOL OF BUSINESS K43

Assessment: Examination (weighted 2/3 in the overall mark) and two class tests (each we ighted

1/6 in the overall mark)

AGEC270 â\200\224 Agribusiness Finance & Marketing Y

(PAE2FM2) (39L-0T-39P-0S-57H-20R-OF-SA-16C-13W) Co-requisites: AGEC220 or Management 210, 220.

Aim: (a) To learn and apply the principles and tools of finance to managerial problems i  ${\bf n}$ 

agriculture, (b) to study the appropriate organisation and functioning of food marketin g systems,

and (c) to study the crafting and implementation of strategy for food and agricultural businesses

Content: Farm financial management objectives. Information flows in farm financial management. Financial leverage, farm firm growth and liquidity. Risk management in agriculture. Impact of time and risk on managerial decisions. Farm land values. Estate duty and

the farmer. Scope of agricultural marketing. Food marketing margins and marketing efficiency.

Agricultural and food business strategy. Agricultural cooperatives. International trade in

agricultural commodities. Commodity futures markets.

Practicals: Risk analysis, information flows, farm firm growth model, capital budgeting and

discounted cash flow problems, agribusiness case studies.

Assessment; Examination (weighted 2/3 in the overall mark) and two class tests (each we ighted

1/6 in the overall mark).

AGEC370 â\200\224 Production Economics & Price Analysis

(PAE3EP2) (39L-OT-39P-0S-58H-20R-OF-5A-16C-13W) Co-requisites: AGEC270 or ECON210.

Aim: (a) To understand the principles of production economics and to apply these principles

when choosing farm enterprises, and (b) to quantify demand and supply relationships in agricultural markets, and to measure the effects of policies which distort these market s.

Content: Empirical farm-level production functions. Cost minimising and profit maximising

criteria. Introduction to linear programming. Farm planning under risk.. Market demand and

supply functions in agriculture. Relationships between price, income and cross-price el asticities.

Empirical price analysis. Social cost of government intervention in agricultural market s. Policy

Analysis Matrix.

Practicals: Application of production and cost functions to agriculture. Farm planning with

linear programming. Regression analysis of demand functions.

Assessment: Examination (weighted 2/3 in the overall mark) and two class tests (each weighted

1/6 the in overall mark).

AGEC380 â\200\224 Agricultural Development

(PAE3AD1) (39L-OT-8P-0S-89H-20R-0F-5A-16C-13W) Co-requisites: AGEC220 or ECON210 or ECON220.

Aim: (a) To Identify constraints which limit agricultural and economic growth in less-developed regions, and to (b) distinguishing policies that will alleviate these binding constraints.

Content: Characteristics of developing regions. Role of agriculture in economic develop ment.

Theories of economic and agricultural growth. Adoption of technology. Impact of propert  $\mathbf{y}$ 

rights (land tenure), credit, risk and information on technology adoption. Demand for c hildren.

Practicals: None.

Assessment: Examination (weighted 2/3 in the overall mark) and two class tests (each weighted

1/6 in the overall mark).

AGEC381 â\200\224 Agricultural Development Policy

(PAE3DP1) (20L-0T-8P-0S-38H-10R-OF-4A-8C-13W) Co-requisites: AGEC220 or ECON110 or ECON120.

Aim: (a) To Identify constraints which limit agricultural and economic growth in less de veloped

regions, and to (b) distinguish policies that will alleviate these binding constraints.

Content: Adoption of technology. Impact of property rights (land tenure), credit, risk and

information on technology adoption. Demand for children.

Practicals: None.

Assessment: Examination (weighted 2/3 in the overall mark) and one class test (weighted 1/3

in the overall mark).

K44 HUMAN SCIENCES, SCHOOL OF BUSINESS

AGEC730 â\200\224 Applied Linear Programming

(PAE7OR1) (20L-OT-39P-0S-12H-SR-OF-5A-8C-13W) Pre-requisites: AGEC370 or MATH110, MATH120.

Aim: (a) To identify and formulate a farm problem as a linear programming problem, and (b)

to show the practical use of linear programming in a variety of problem situations, largely  $\ensuremath{\mathsf{gely}}$ 

drawing on agricultural examples.

Content: Capital (cash) flow. Forage planning. Feeding problems where cost is minimised and

profit maximised. Incorporation of negative- sloped product demand. Risk analysis. Integer

programming.

Practicals: Using the computer to solve linear programming problems in farm planning an  ${\tt d}$ 

feed ration formulation, transport and processing, subsistence farming and agricultural policy.

Assessment: Examination (weighted 60% in the overall mark), two class tests (each weighted

6.8% in the overall mark) and a project (weighted 26.4% in the overall mark).

AGEC740 â\200\224 Agricultural Policy Analysis

(PAE7PA2) (39L-OT-OP-0S-97H-20R-OF-5A-16C-13W)

Aim: To provide insight into the application of economic theory to a wide range of policy issues

in South African agriculture. This module contributes towards an understanding of the m  ${\it acro-}$ 

economic situation facing South African agriculture.

Content: Resource market policies. Demand for resources. Agricultural land. Agricultural l $\operatorname{risk}$ 

and crop insurance. Private versus collective choice. Recreation, pollution and conservation.

Product market policies. Demand and marketing policies. Trade. Policy Analysis Matrix. Practicals: None.

Assessment; Examination (weighted 2/3 in the overall mark), two class tests (each weighted

1/6 in the overall mark).

AGEC790 â\200\224 Research Project & Seminars

(PAE7PRY) (OL-OT-OP-20S-380H-OR-OF-0A-40C-26W)

Pre- or co-requisites: This course is intended for students majoring in Agricultural Ec onomics,

and BAgricMgtHons students (Commerce Option).

Aim: To equip students with the ability and confidence to: (a) Critically review literature,

prepare their own written papers, and to formally present and defend their work, and (b ) to

integrate theory and techniques covered in earlier modules by identifying a relevant research

problem, developing models to test hypotheses, collecting and analysing data, interpret ing

results, making recommendations and preparing a comprehensive research report.

Content: This module integrates topics covered in earlier modules.

Practicals: None.

Assessment: Presentation of two written papers (each weighted 1/4 in the overall mark) and

submission of a research report (weighted 1/2 in the overall mark).

AGEC791 â\200\224 Management Research Project & Seminar

(PAE7RPY) (OL-OT-OP-20S-300H-OR-OF-0A -32C-26W)

Pre- or co-requisites: This course is available only to BAgricMgtHons students (Agricul tural Option).

Aim: To equip students with the ability and confidence to: (a) Critically review litera ture,

prepare their own written paper and to formally present and defend their work, and (b) to

integrate theory and techniques covered in earlier modules by identifying a relevant research

problem, developing models to test hypotheses, collecting and analysing data, interpret ing

results, making recommendations and preparing a comprehensive research report.

Content: This module integrates topics covered in earlier modules.

Practicals: None.

Assessment: Presentation of one written paper (weighted 1/3 in the overall mark) and submission of a research report (weighted 2/3 in the overall mark).

HUMAN SCIENCES, SCHOOL OF BUSINESS K45

## AUDITING

Auditing 300 (PAU300Y) (52L-52T-26W-32C) Prerequisite: At least 50 percent in Accounting 200.

- 1. The nature and purpose of audits.
- 2. Audit concepts and standards.
- 3. Objectives and methodology of audit process.
- 4. Special topics in auditing.
- 5. Statistical sampling

Auditing 700 (PAU700Y) (78L-52T-26W-32C)

Prerequisite : At least SO percent in Auditing 300

- 1. The profession of auditing.
- 2. The process of auditing
- 3. The investigative process.
- 4. Statutory requirements and the auditor.

## BUSINESS FINANCE

Business Finance 230 (PBF230M) (40L-3P-6T-13W-16C)
Prerequisite: Economics 120 and Management 120
1, The Economics of Fiance
SA Financial Institutions
Valuation concepts in finance
Capital budgeting under certainty
2. Business Finance
Capital budgeting with uncertainty and risk
Financial Structure, debt versus equity, cost capital
Capital constraints, ranking projects

Business Finance 310 (PBF3101) (39L-13T-13W-32C) Prerequisite: Business Finance 230

- 1. Term structure interest rates
- 2. Long-term finance, alternative sources, dividend policy, leasing
- 3. Short-term finance, sources, management
- 4. International finance

Business Finance 320 (PBF3202) (39L-13T-13W-32C) Prerequisite: Business Finance 230 and 310

- 1. Risk and portfolio analysis
- 2. Capital asset pricing model and arbitrage pricing theory
- 3. Financial and Technical Analysis
- 4. Mergers and acquisitions.

Business Finance 701 (PBF7011) (24) Prerequisite: Business Finance 310 and 320 Business Finance 702 (PBF7022) (24) Prerequisite: Business Finance 310 and 320.

K46 HUMAN SCIENCES, SCHOOL OF BUSINESS

#### BUSINESS INFORMATION SYSTEMS

Offered in the School of Mathematics, Statistics & Information Technology (Faculty of Science

and Agriculture)

BISS110 â\200\224 End User Computing

(PIB1BEB) (29L-9T-26P-0S-65H-24R-0F-7A-16C-13W) Pre-requisites: None

Aim: The purpose of this module is to provide students with knowledge about principles of

computer hardware and software, the use of common packages and issues related to the us e of

computers as a personal productivity tool. The course is practical in nature and orient ed towards

using computers to solve problems which students are likely to encounter in their futur e places

of work rather than the design or programming of computing systems.

Content: Computer and operating systems, word processing, spreadsheets, database. Information retrieval and world wide web concepts, graphical user interfaces, desk top publishing, social and ethical issues. The relationship between MIS and the organisation: focus

on business functions; integrated MIS.

Practicals: None

Assessment: Examinations (50%), Tests (25%), Tutorials, practicals and term papers (25%)

BISS120 Business Information Systems Concepts

(PIB1BS2) (29L-9T-26P-0S-66H-23R-0F-7A-16C-13W) Pre-requisites: A pass at 50% in BISS110

Aim: An understanding of the nature of business computing and the necessary controls. Content: Systems thinking - business organisations and systems, problem solving; Introduction

to programming; Business algorithms; Electronic spreadsheets for business uses; Introduction

to Systems Analysis; From Data Processing Systems to MIS, typical subsystems in MIS; Control

mechanisms in the management of computer resources; Economics of computing, information resource management.

Practicals: None

Assessment: Examinations (50%), Tests (25%), Tutorials, practicals and term papers (25%)

BISS210 Business Information Systems Tools

(PIB2BS1) (29L-9T-39P-0S-53H-23R-0F-7A-16C-13W)

Pre-requisites: (MATH113 and STAT112 and BISS120) or (MATH1110 and CSCI140) all passed at 50%

Aim: To develop programmers who can solve problems efficiently either in a non imperati

or imperative environment. To develop learners who will understand and know how to use data  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

communication technologies.

Content: Imperative programming: Programming constructs for sequence, definite loops,

indefinite loops, selection and function calls. Variable types. Functions, control structures,

arrays, file input/output and program development which includes: coding, robustness an

testing and correctness. Standard algorithms. Alternately functional programming: synta  $\boldsymbol{x}$  and

use of a suitable functional programming environment eg. LISP or Mathematica. Functions

symbolic computing, recursive programming techniques. (Only for students who have maste red

conventional programming.) Data communications: historical development of computer-base  ${\tt d}$ 

data communications systems, the ISO OSI model, data communications media, data link protocols, network topologies, network protocols, error detection and correction, data compression and coding techniques. Local and wide area networks.

Practicals: None

Assessment: Examinations (50%), Tests (25%), Tutorials, practicals and term papers (25%)

BISS220 Business Information Systems Applications

(PIB2BS2); (29L-9T-39P-0S-53H-23R-0F-7A-16C-13W)

Pre-requisites: (MATH113 and STAT112 and BISS120) or (MATH110 and CSCS140). All passed at 50%. An ability to program will be assumed and BISS210 is very strongly advised.

Aim: To develop programmers who can solve advanced problems efficiently either in a non imperative or imperative environment. To develop learners who will understand and apply IS

theory and practice.

Content: Imperative programming: Pointers, dynamic memory, data structures, introduction

to object orientation. Alternately advanced topics, functional programming and symbolic computing. (Only for students who have mastered conventional programming.) Systems theo ry

and concepts; information systems and organizational systems; decision theory and how i t is

implemented by IT; quality, TQM and reengineering; level of systems: strategic, tactica l and

operational; system components and relationships; information system strategies; roles of

information and information technology; roles of people using, developing and managing systems; IS planning; management; electronic commerce; implementation and evaluation of system performance; societal and ethical issues related to information systems design a nd use.

Practicals: None

Assessment: Examinations (50%), Tests (25%), Tutorials, practicals and term papers (25%)

BISS310 Business Information Systems Management

(PIB3BS1) (45L-9T-39P-0S-180H-40R-OF-7A-32C-13W) Pre-requisites: BISS210 and BISS220

Aim: The ability to manage information technology systems and analyse the requirements for such systems.

Content: Systems Analysis and Design. Overview of Information Systems development, Data

Process and Network modelling, Systems architecture and process design, Object oriented design. Project Management and Practice. Managing the system life cycle: requirements determination, logical design, physical design testing, implementation; system and data base

integration issues; network and client-server management; metrics for project management

system performance evaluation; managing expectations: superiors, users, team members an d

others related to the project; determining skill requirements and staffing the project; cost-

effectiveness analysis; reporting and presentation techniques; effective management of both

behavioral and technical aspects of the project; change mariagement.

Practicals: None

Assessment: Examinations (50%), Tests (17%), Tutorials, practicals and term papers (16%), Project (17%)

BISS320 Business Information Systems Database

(PIB3BS2) (45L-9T-39P-0S-180H-40R-0F-7A-32C-13W) Pre-requisites: BISS210 and BISS220

Aim: To provide the student with the ability to effectively store, manage and access the information resource.

Content: Database theory and design. The role of data modelling, entity relationship modelling,  $\ensuremath{\mathsf{E}}$ 

semantic object modelling, structured query language, design of a database. Management of data

and of the database design process. User interface development. Conceptual models, task flow,

dialog design, detailed design, database programming (UI issues), evaluation of user in terfaces.

Practicals: None

Assessment: Examinations (50%), Tests (17%), Tutorials, practicals and term papers (16%),

Project 17%

BISS710 â\200\224 Decision support theory

(PIB7DT1) (60L-OT-OP-0S-226H-28R-0F-6A-32C-13W)

Pre-requisites: (BISS310 and BISS320) or (CSCI311, CSCI321, CSCI322 and CSCI312)

Aim: To enable students to apply within the context of IS development the principles of building

and using Decision Support Systems and Intelligent Decision Support Systems, including Systems Thinking, Problem Structuring Techniques and Business Process Reengineering. Content: The content of the module is flexible and can cover topics from the following (not

comprehensive) list: Systems Thinking, Systems Modelling Techniques, Soft Systems Methodology, Decision Making, Decision Support Systems Foundations, Decision Support Systems, Design, Intelligent DSS, Group Decision Support Systems, Multicriteria Decision

Support Systems, Business Systems Modelling Techniques, Business Process Reengineering, Recent topics.

Practicals: None

Assessment: Course work 50%, Exam 50%

BISS720 â\200\224 Information Systems development

(PIB7IS2) (60L-OT-OP-0S-226H-28R-0F-6A-32C-13W)

Pre-requisites: (BISS310 and BISS320) or (CSCI311, CSCI321, CSCI322 and CSCI312)

Aim: To enable students to build and manage large software systems projects using appropriate

development methodologies.

Content: The content of the module is flexible and can cover topics from the following (not

comprehensive) list: The nature of software engineering, requirements specification, so ftware

specification using structured techniques and OO techniques, formal methods in software engineering, software reliability and testing, software quality, software measurement a nd

productivity, software development management, overview of information systems developm ent

methodologies and their comparative analysis. Recent topics.

Practicals: None

Assessment: Course work 50% Exam 50%

BISS730 â\200\224 Information Systems theory

(PIB7IT1) (60L-OT-OP-0S-226H-28R-0F-6A-32C-13W)

Pre-requisites: (BISS310 and BISS320) or (CSCI311, CSCI321, CSCI322 and CSCI312)

Aim: To enable students to understand the fundamentals of Information Systems Research, Human Computer Interaction and Information Systems strategic management.

Content: The content of the module is flexible and can cover topics from the following (not

comprehensive) list: Research methods in Information Systems and Software Engineering, design of empirical research, presentation and writing skills, current trends in IS and SE

research, Human Computer Interaction (HCI) principles, roles in HCI, design of HCI, str ategy

planning for Information Systems, frameworks for integrating of IS strategies with business

strategies, strategy implementation. Recent topics.

Practicals: None

Assessment: Course work 50% Exam 50%

BISS740 â\200\224 Research Project

(PIB7RPY) (OL-OT-OP-4S-316H-OR-OF-0A-32C-26W) Pre-requisites: BISS310 and BISS320  $\hat{a}$ \200\230

Aim: To enable students to understand the application of fundamentals of Information Sy stems

and Technology or Computer Science to a research or design of a solution to a problem of

moderate magnitude.

Content: Individual research work on a topic approved by the Director of the Programme Practicals: None

Assessment: Continuous assessment on presentations 30%, Project dissertation mark 70%

Commercial Law 110 (Business Transactions) (PLA1C01) (52L-13W-16C) Introduction to Law

The South African Legal System

Introduction to Business Enterprises

Essential of a valid Contract

- 1. Contractual Capacity
- a. Minor persons
- b. Married persons
- c. Insolvents, lunatics, prodigals and other persons.
- d. Corporate bodies
- 2. Agreement
- a. Offer
- b. Acceptance
- c. Specific transactions (advertisements, auction sales, tenders)
- d. Contracts without agreements.

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Intention to Create Obligations
a. Preliminary negotiations

b. Standard form agreementsc. Provisional agreementCertainty

Lawfulness

Possibility of performance Formalities

spects of Contract

Agreement based on an incorrect assumption Voidable contracts

Agency

Contents of the contract

Interpretation of the contract

Co-parties

on performance pf the Contract

Termination of the contract

. Agreement

Performance

. supervening impossibility of performance  $\ensuremath{\mathsf{Merger}}$ 

Set-off

Death

- . Insolvency
- h. Prescription

Breach of Contract

- a.Forms of breach
- b. Remedies for breach of contract

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Specific Contracts

- . Purchase and Sale
- . Credit Agreements

Lease

Employment

. Cheques and negotiable instruments
Credit agreements
. Insurance
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Commercial Law 220 (PLA20C2)

Prerequisite: Commercial Law 110

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- 18.

Introduction to Corporate Law

The company as a legal person

The concept of corporate personality

Types of companies

Pre-incorporation contracts

Naming the Company

Registration of the Company

Capacity and representation of the Company Shares and share capital

The classification of shares

Membership of the Company

The Maintenance of share capital

The Company in general meeting

Dividends

The holding/subsidiary relationship Majority rule and the protection of minorities The enforcement of corporate duties Directors

K49

(S2L-13W-16C)

- 19. Authority to act for the company
- 20. Auditors
- 21. Accounts
- 22. Insider trading
- 23. Compromises and arrangements
- 24. Take-overs
- 25. Winding up
- 26. Judicial management

# **ECONOMICS**

Economics 110 Microeconomics and International Trade (PEC1101) (40L-12T-6P-13W-16C)

Prerequisite: A pass of at least 40 percent in the higher grade or 60 percent in the st andard grade

in mathematics at the matriculation level or equivalent.

Syllabus: Foundational Concepts, Principles of Microeconomics, International Trade Theory.

Economics 120 Macroeconomics and Development (PEC1202) (40L-12T-6P-13W-16C) Prerequisite: A pass of at least 40 percent in the higher grade or 60 percent in the st andard grade in mathematics at the matriculation level or equivalent.

Syllabus: Principles of Macroeconomics, Financial Markets, South African Economic Development

Economics 130 - Introduction to Microeconomics (PEC1301) (SOL-18T-13W-16C) Restriction: Candidates who meet the prerequisite for Economics 110 may not register for this module.

Syllabus: Foundational concepts, Principles of Microeconomics.

Economics 140 - Introduction to Macroeconomics (PEC1402): (S00L-18T-13W-16C) Restrictions: Candidates who meet the prerequisite for Economics 120 may not register f or this module.

Syllabus. Principles of Macroeconomics, Financial Markets

Economics 150 Understanding the South African Economy (PECI501)

(40L-6T-13-16C)

Note: This module may not always be offered by the School, or it may only be offered in

Winter School. Please consult the Head of the School regarding the availability of this module.

Syllabus: Growth and structural change; regional development and location of industry; national

income and macroeconomic variables; international trade, the balance of payments and ex change

rates; the labour market; market structure and competition policy; income distribution and

poverty; contemporary economic policy.

Restriction: Credit shall not be granted for Economics 150 and either Economics 110 or Economics 120.

Economics 160 Introduction to Environmental Economics in a South African Context (PEC1602)

(40L-6-13-16C)

Note: This module may not always be offered by the School, or it may only be offered in the

Winter School. Please consult the Head of the School regarding the availability of this module.

Prerequisite. A pass of at least 40 percent in the higher grade or 60 percent in the st andard grade

in mathematics at the matriculation level or equivalent.

Syllabus: Foundational Concepts, Economic Theory for Resources Policy, Valuing the Environment, Aspects of Global Environmental Issues, the Environment and Development, Environmental policy in the South African Economy.

Economics 210 Microeconomics and Public Finance (PEC2101) (40L-6P-13W-16C) Prerequisite: Economics 110 or 60 percent in Economics 130 Syllabus: Intermediate Microeconomics, Public Finance

Economics 220 Macroeconomics (PEC2202) (40L-6P-13W-16C) Prerequisite: Economics 120 or 60 percent in Economics 140

Syllabus: The Economics of Finance or Development Economics, and Macroeconomics.

Note: Candidates intending to major in Economics and Business Finance must choose Development Economics.

Economics level 300 modules

Note: The full range of semester modules may not always be offered by the School nor may it

always be available to an individual student. Please consult the programme director about

the modules which will be offered and about time-tabling.

Economics 310 Analytical Methods (PEC3101) (26L-6T-13W-16C)

Prerequisite: Economics 210 and Economics 220, and 50 percent in Mathematics 113 (or an equivalent module).

Syllabus: Mathematical Economics, Optimization, Static, Comparative Static and Dynamic Analysis

Economics 320 Econometrics (PEC3202) (26L-6T-13W-16C)

Prerequisite: Economics 110 and Economics 120, or 60 percent in both Economics 130 and 140.

Note: An introductory statistics module is desirable.

Syllabus: Theory and Pathology of Simple and Multiple Regression analysis, Economic Applications

Economics 330 Applied Microeconomics (PEC3301): (26L-6T-13W-16C)

Prerequisite: Economics 210.

Syllabus: Applications of Consumer and Producer Theory, Market Equilibrium Analysis

Economics 340 Monetary Economics (PEC3401) (26L-6T-13W-16C)

Prerequisite: Economics 220, and Economics 110 or 60 percent in Economics 130.

Syllabus: Theory of Monetary Policy, Demand for and Supply of Money, Monetary Policy, Money and Inflation, Monetary Approach to the Balance of Payments, South African Applications

Economics 350 Labour Economics (PEC3502) (26L-6T-13W-16C)

Prerequisite: Economics 210, and Economics 120 or 60 percent in Economics 140.

Syllabus: Labour Markets, Labour Supply, Labour Demand, Human Capital, Unions, Discrimination, Unemployment, South African Applications.

Economics 360 International Trade (PEC3602) (26L-6T-13W-16C)

Prerequisite: Economics 210, and Economics 120 or 60 percent in Economics 140.

Syllabus: International Trade Theory and Policy, Exchange Rate Determination and Policy, South African Applications.

Honours in Economics

Note: The School reserves the right to move Honours modules from one semester to the other;  $\ensuremath{\mathsf{e}}$ 

depending on staff availability. At the discretion of the Head of the School certain mo dules may

not be offered in any given year. Please contact the programme director for details about the modules which will be offered.

Prerequisite: Economics modules at level 300 totalling 64 credit points. Economics 320 (or the equivalent) is a prerequisite for Economics 741 (Econometrics).

Syllabus: Candidates will be examined in Economics 710, Economics 720, Economics 730, a  $\operatorname{nd}$ 

two modules from the list of optional modules to be chosen in consultation with the programme

director. With the permission of the  $\operatorname{Head}$  of the  $\operatorname{School}$  one optional module may be carried out

in another discipline.

a) Compulsory modules:

Economics 710 Microeconomics and Welfare Economics (PEC710M) (36L-13W-24C)

Economics 720 Macroeconomics and Monetary Theory (PEC720M) (36L-13W-24C)

Economics 730 Directed Reading and Dissertation (PEC730Y) (36S-26W-32C)

b) Optional modules:

Economics 740 Development Economics (PEC740M) (36L-13W-24C)

Economics 741 Econometrics (PEC741M) (36L-13W-24C)

Economics 742 Industrial Economics (PEC742M) (36L-13W-24C)

Economics 743 Public Finance (PEC743M) (36L-13W-24C)

Economics 744 Environmental Economics (PEC744M) (36L-13W-24C)

Economics 745 Project Planning and Appraisal (PEC745M) (36L-13W-24C)

Economics 746 Personal Income Distribution (PEC747M) (36L-13W-24C)

Economics 747 International Economics (PEC747M) (36L-13W-24C)

Economics 748 Economics Systems (PEC2748M) (36L-13W-24C)

Economics 749 South African Economic Issues (PEC749M) (36L-13W-24C)

Economics 750 Analytical Methods (PEC750M) (36L-13W-24C)

Economics 751 Business Finance (PEC751M) (36L-13W-24C)

Masters

There is a choice of two routes:

(I) Masters by dissertation (PEC800Y) (48S-26W-128C)

#### Prerequisite:

An Honours degree in Economics. (Entry to the programme is at the discretion of the  $\mbox{\it Hea}$  d of

the School)

Directed reading and research leading to a dissertation on an approved Economics subject. A

seminar must be presented on the proposed area of research, and a paper of publishable standard

of journal length must be accepted by the Programme Director before the dissertation is presented for examination.

or

(ii) Masters by coursework and dissertation. (72L-108S-26W-128C)

Note: The School reserves the right to move Masters modules from one semester to the other.

depending on staff availability. At the discretion of the Head of the School certain mo dules may

not be offered in any given year. Please contact the Programme Director for details about the

modules which will be offered.

# Prerequisite:

As in (I) above

1) Coursework: Candidates will be examined in two modules to be chosen from the list of core

modules, and two modules from the list of optional modules.

a) Core modules:

Economics 810 Advanced Microeconomics (PEC810M) (36L-13W-24C)

Economics 820 Advanced Macroeconomics and Monetary Theory (PEC820M) (36L-13W-24C)

Economics 830 Applied Econometrics (PEC830M) (36L-13W-24C)

(In consultation with the programme directors of Economics and Agricultural Economics

candidates may elect to substitute Agricultural Economics 703 for Economics 830). b) Optional modules: Economics 840 South African Economic Development (PEC840M) (36L-13W-24C)

Economics 841 Economic Project Appraisal (PEC841M) (36L-13W-24C) Economics 842 International Economics (PEC842M) (36L-13W-24C) Economics 843 Industrial Economics (PEC843M) (36L-13W-24C) Economics 844 Development Economics (PEC844M) (36L-13W-24C) Economics 845 Public Finance (ECN845M) (36L-13W-24C) Economics 846 Environmental Economics (PEC846M) (36L-13W-24C)

Economics 847 Personal Income Distribution (PEC847M) (36L-13W-24C)

With the permission of the Head of the School optional modules can be chosen from the  ${\bf l}$  ist of

optional Honours modules offered by the School, one optional paper may be taken in another

discipline, and one optional module may be taken from the list of core modules in b) ab ove.

Research Requirement:

Economics 850 Dissertation (PEC850Y) (36S-26W-32C)

Directed reading and research leading to a dissertation on an approved Economics subject. A

seminar must be presented on the proposed area of research, and a paper of publishable standard

of journal length must be accepted by the Head of the School before the dissertation is presented

for examination.

#### HUMAN RESOURCE MANAGEMENT

Human Resource Management 230 (PHM230M) (39L-13T-13W-16C) Prerequisite: Management 110 and 120.

Review of Human Resource problems in South Africa

Diagnostic and systems approaches to Human Resource Management The objectives of Human Resource Management

The Human Resource Functions

The Responsibilities of Line Managers in the Management of People Job Analyses, Job descriptions and Job Specifications

Human Resource Planning

Recruitment

Selection

Placement and Induction

Compensation Management

- Job Evaluation
- Remuneration Systems
- Employee Benefits
- Incentive Schemes
- 22, Performance Appraisal
- 3}, Performance Management

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Human Resource Management 310 (PHM3101) (39L-13T-13W-32C)
Prerequisite: Human Resource Management 230

Employee Training

Management Development

Career Management

Quality of Work Life

Social Responsibility

Health and Safety

Evaluation of Human Resource Management

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Human Resource Management 320 (PHM3202) (39L-13T-13W-32C)
Prerequisite: Human Resource Management 230 and Management 210
The legal framework of the Labour Relationship and advanced topics in Labour Relations.

Human Resource Management 701 (PHM7011) (24) Prerequisite: Human Resource Management 310 and 320

Human Resource Management 702 (PHM7022) (24)

Prerequisite: Human Resource Management 310 and 320

#### LABOUR LEGISLATION

Labour Legislation (PHM3LL2) (39L-13T-13W-32C)
The legal framework of the Labour Relationship and advanced topics in Labour Relations.

#### LEGAL STUDIES

Legal Studies 110 Introduction to Law (PLA1IS1) (16C) Learning Outcomes The module is aimed at studentsâ\200\231 developing the following skills: 1.A broad understanding of the structure and system of law in South Africa 2.An ability to read simple and intermediate legal texts and judgement with insight 3.An ability to identify the various elements of a case report 4.A working understanding of the reporting and citing of South African cases from 1910 onwards 5.An ability to develop a logical legal argument 6.An ability to identify legal principles and apply them to different factual situation 7.An ability to write clearly and precisely. Content The basic South African legal terminology The different sources of law The court structure in South Africa Citation of cases The general principles of criminal liability The general principles of delictual liability The general principles of the law of contract The basics of the law of succession The basics of the law of husband and wife The meaning and application of the following legal concepts: Fault; Causation; Agreement; Ownership; potas Capacity; Rights The relationship between law and morality The relationship between law and freedom The meaning of justice The relationship between law and public policy Assessment: Examination: 1x3 hour paper Class mark: 25% Examination mark: 75% Legal Studies 120 Foundations of South African Law (PLAIFS2) (16C) Learning outcomes Appreciation of the origins of South African law and an understanding of its nature in the light of those origins

- $2\ \mbox{An understanding of the role and function of law from an historical perspective}$
- 3) Academic reading and writing skills

## Content

I History of Law
ie Origins of Law
ae Roman Law
S Other legal systems
4. Law in Europe and Roman Dutch Law
5 English Law
6. Codification
Ue South African legal system

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HUMAN SCIENCES, SCHOOL OF BUSINESS
Il Themes
6 Marriage
DB Wrongs
3 Legal Profession
Assessment
Class mark - best of 3 tests: 30%
Examination (3 hours): 70%
Legal Studies 211 Family Law (PLA2FA1)
K55
(16C)
Content
(b)
Ιi
Learning outcomes
law and statutes
matriage.
Assessment
Law of Persons
(ii Divisions of Private Law, definition of a Person
Gi Legal Personality
(ii Status: Definition and Nature
di Main Factors affecting Status
He Domicile (origin, choice and dependence)
2s Minority
3 Legitimacy
4. Prodigality
Ss Insanity
(ii Parental Power
i Guardianship
Law of Husband and Wife
1â\200\231, Nature and Definition of marriage
De Espousals
(a) Formation and Consequences
(b) A Breach of Promise
3 Formation of Marriage
1 Intrinsic Validity
2. Formal Validity
4. Consequences of Marriage
ie Invariable
```

De Variable S: Annulment

1. Grounds

Ds Effect

6. Termination of Marriage

# 1 Death

De Divorce

JM Grounds 2, Effect

Law of Parent and Child Common Law Child Care Act No 74 of 1983 Guardianship Act 192 of 1993 Childrenâ\200\231s Status Act 82 of 1987 Chapter 3 of Constitution Act 200 of 1993

# NPWN-

The ability to analyze legislation and case law
The ability to find and research all relevant law in the area
The ability to grasp the value systems underlying the common

# > WN

To be familiar with some of the constitutional issues involving

Test counting 25% and 3 hour examination counting 75%

Legal Studies 212 Legal Diversity (PLA2LD2) (8C) Learning outcomes

1. Sensitivity to the diverse sets of rules and legal practices that may affect the liv es of South

Africans, particularly those systems based on custom or religion.

- 2 General appreciation of the nature and potential impact of such systems.
- 3 Knowledge and understanding of selected areas in such systems.
- 4.An overview of the relevant broad principles relating to conflict of laws.
- 5. Creative and critical thinking on resolving conflicting rules and values.

Content

African Customary law and Hindu, Muslim and Jewish law relating to selected aspects of the

following:

- 1. Sources of legal authority
- 2.Persons and family law
- 3.Property
- 4.Succession
- 5. Wrongs; delicts and crimes
- 6.Conflict of laws principles

Assessment

Classwork: 40%

Examination: 60%

Legal Studies 213 Legal Method (PLA2ME1) (8C) Learning Outcomes

- 1.An ability to locate the law through the use of oe materials, both in book form and electronically.
- 2.An ability to use such legal materials.
- 3.An ability to solve legal problems through the use of legal materials.
- 4. Familiarity with legal technique.

Method of Assessment

Continuous assessment incorporating a variety of exercises. No examination.

Legal Studies 310 Constitutional Law (PLA3CL2) (16C)

Learning outcomes

il, A sound understanding of the Constitution and the Bill of Rights and the

values and principles of interpretation on which they are based;

A critical awareness of the applicability of the values of constitutional

law and a rights culture to all other areas of law;

- 3h A familiarity with foreign and comparative Constitutional and Human Rights law;
- 4. An improvement in research and essay-writing skills in the area of

# Constitutional law.

# Content

- 1 Introduction to Constitutional Law
- 2.Basic constitutional concepts
- 3.Electoral systems
- 4.Constitutionalism
- 5. History of South African Constitutional Law
- 6.Parliamentary sovereignty, constitutional supremacy and judicial review
- 7.Background and introduction to the Constitution of the Republic of South Africa 108 of 1996.
- 8. The Bill of Rights
- 9.Federalism under the South African Constitution
- 10. National and Provincial legislative authority
- 11 National and Provincial executive authority
- 12. Local government
- 13. The judiciary and the administration of justice
- 14. State institutions supporting constitutional democracy

#### Assessment

One three hour exam counting 75% and two essays counting 25% of the final mark.

Legal Studies 312: Moral and Legal Philosophy (24L-1T-6W-8C) Prerequisite: At least 48 credit points

Moral and Legal Philosophy. This part of the Legal Studies major is taught by the Philosophy

Department. The course includes the following components: Theories of justice; Freedom and

the enforcement of morals; Theories of punishment; The rule of law; The obligation to o bey the law.

Examination: 1x2 hour paper.

Class mark: 32%.

Examination mark: 68% .

Legal Studies 320 Jurisprudence (PLA3JP1) (16C)

Learning Outcomes

- 1. A critical understanding of law in the context of the history and development of leg al theory.
- 2. A critical Understanding of the role law plays in society.
- 3. An understanding and ability to debate legal issues of contemporary relevance to Sou th Africa

and the world.

- 4. The ability to develop and sustain arguments, using theory to substantiate one  $\hat{200}$  value on  $\hat{200}$  value on  $\hat{200}$  value of  $\hat{200}$  value of 200 value o
- 5. The ability to reflect critically and sensitively on one  $\200\231s$  future role as a lawyer in the South

African legal system.

5. A general knowledge of the theories of great legal philosophers, particularly in the Anglo-

American legal tradition.

6. An ability to conduct research on a socially relevant legal topic.

Contents

- 1. Natural Law and Positivism
- 1 Classical natural law

The challenge to natural law

The command theory of legal positivism

The resurgence of natural law

Modern theories of legal positivism

What is law? The Hart-Fuller debate 2. Theories of Adjudication

- 1 Hart
- 2 Dworkin
- 3 American Legal Realism
- 3. Theories of Law and Society
- 1 Law and Economics
- 2 Critical Legal Studies
- 3 Sociological Jurisprudence

- 4 Marxist Jurisprudence
- 4, Feminist Jurisprudence
- 5. African Jurisprudence
- 6. Moral and Political Legal Philosophy.
- 6.1 Freedom and the Legal Enforcement of Morals
- 6.2 Theories of Punishment
- 6.3 The Rule of Law and Morality of Law
- 6.4 The Duty to Obey the Law
- 6.5 Justice

These topics will all be examined in the context of topical legal and/or socio-legal is sues.

Assessment

There will be two assignments, together counting 25 percent. One will entail analysis of a case

from a jurisprudential perspective. The examination, counting 75 percent, will comprise of three

discussion-type questions, taken from a list of ten that students are given to prepare before the examination.

Legal Studies 340 Succession (PLA3SS1) (8C)

Content

- I Introduction:
- 1 Generally
- 2 Universal Succession and Executorship
- 3 The Heir in Modern south African Law
- Il Testate Succession
- 1 Succession and Wills
- 2 The Wills Act No 7 of 1953 and Law of Succession Amendment Act No
- 43 of 1992
- (a) Formalities for a Valid Will
- (b) Alteration of Wills
- 5 Joint Wills and Massing
- 4 Testamentary Capacity
- 5 Revocation of Wills
- 6 Interpretation of Wills
- 7 Passive Testamentary Capacity
- (a) General Rule
- (b) Rules of Exclusion
- (c) Collation
- 8 Contents of Wills
- (A) General
- (B) Legacies
- (C) Tus Accrescendi
- (D) Abatement
- 9 Contents of Wills (cont.)
- (A) Vulgar Substitution
- (B) Fideicommissary Substitution
- (i) Fideicommissa
- (ii) Restraints on Alienation
- (iii) Powers of Appointment
- (Cc) Fideicommissa and Usufruct
- Ii Intestate Succession
- 1 Introduction
- yy Principles of Intestate Succession in South African Law
- (A) Common Law
- (B) Intestate Succession Act 81 of 1987
- IV Trusts
- 1 Introduction
- ey) Outline of Law relating to Trusts, Mortis Causa & Inter Vivos
- 3 Trusts Property Control Act no 57 of 1988

# Learning outcomes

- 1. Theoretical competence in the fields of Succession, Trust & Fideicommissa.
- 2.To be able to draft a simple Will.
- 3.Competence to solve problems and to argue matters pertaining to Succession in an appr opriate court

## Assessment

One 3 hour paper

Class Mark: 25% Examination Mark: 75%

Legal Studies 330 Interpretation of Law (PLA3IN2) (16C)

# Learning outcomes

- 1 An understanding of the principles, theories and techniques of interpretation of law.
- 2 An insight into the socio-political values used in the interpretation of case law, in

view of the Constitution.

## Contents

- 1 Theories of Interpretation
- 2 External Aids of Interpretation
- 8 Internal Aids of Interpretation
- 4 Constitutional Interpretation

Method of Assessment

Classmark: 25% Examination: 75%

#### MANAGEMENT

Management 110 (PMN1101) Introduction to Business Management (16C)

The world of business management

The nature of business management

The development of business management
The functioning of a business enterprise
The establishment of a business enterprise
The enterprise in a business environment
The enterprise's socio-technical environment
Introduction to general management

The role of management

Developments in management theory Planning and organising in management The basic principles of organising

Factors that influence organising Leadership and control in management Aspects of leadership in organisations Motivation in organisations

Groups in organisations

Formal and informal communication

Motivational theory and practice

Management groups

The nature of control in organisations Characteristics of an effective control system Module review

HE SCSDIADARSHESCPIAME ONE

Management 120 (PMN1202) An intro to business administration special fields (16C) Prerequisite: Management 110
Business Finance
Financial markets and financial intermediation
Money market and capital market
Financial instruments
Simple and compound interest
The time-value of money - present value and future value
Annuities and perpetuities
uman Resource Management
Definition of human resource management
Objectives of human resource management
Outline of human resource management functions
Future of human resource management in South Africa

Organisational communications
Marketing and Advertising Management
The markers philosophy
definition of marketing
- evolution of marketing

SRC RCA ACR

The role of marketing
Functions of a marketing manager
The marketing process
An introduction to contemporary marketing issues
Supply Chain Management
Introduction to supply chain management

I The role of purchasing and supply in business 33 Objectives of purchasing Management 210 (PMN2101) 16C

Prerequisites: Management 110 and 120; and Mathematics 113 and Statistics 112 Small Business Management

- 1 Definition of small business
- 2 The importance of small business in the economy
- 3 Entrepreneurship
- 4. The business plan
- 5) Legal concerns when starting a small business including legal forms of business
- 6 Factors responsible for success and failure in small business
- 7 Starting a new small business/Buying an already established small business
- 8 Marketing in a small business
- 9. Advertising in a small business
- 10. Raising finance
- tie Location issues
- 125 Franchising
- 13. Managing a small business including risk management
- 14. Other important issues in small business

Industrial Relations

ie Essentials of collective bargaining (Labour Relations)

Di: An introduction to the principles, parties, and processes in the collective bargain ing relationship

Management 220 (PMN2202) (16C)

Prerequisites: Management 110, 120 and 210; and Mathematics 113 and Statistics 112 Operations Management

- il Introduction to operations management
- 2p Strategic role and objectives of operations management
- 35 Design in operations management
- 4. The design of products and services
- 5? Layout and flow in operations management
- 6. Process technology

- Te Job design and work organization
- 8. The nature of planning and control
- OF Capacity planning
- 10. Inventory planning
- THE Supply chain planning and control
- 22, Materials requirements planning (MRP)
- 133, Just-in-time planning (JIT)
- 14. Project planning and control
- 1S Quality planning
- 16. Failure detection & preventative maintenance
- We Total quality management
- 18. International development of operations management and module review. Introduction to Management Science
- ie Introduction to management science/break-even analysis 2 Introduction to linear programming
- So Graphical solutions in linear programming
- 4 Graphical sensitivity analysis

- 5) The simplex method and linear programming
- 6. Max-min analysis with mixed constraints
- 7. Postoptimality analysis
- 8 Transportation/assignment problems
- 9 Goal programming
- 10. Decision theory
- Ul, Forecasting
- 12. Inventory models I : independent demand
- 3s Inventory models II: MRP and JIT applications
- 14. Networks : shortest route algorithms
- IS: PERT/DPM methods
- 16. Queuing models
- 17. Simulations
- 18. Markov analysis
- 19. Calculus-based optimisation
- 20. Decision making and information systems

Die Review of module

Management 310 (PMN3101) (32C)

Prerequisites: Management 110, 120, 210 and 220; Mathematics 113 and Statistics 112 Marketing and Advertising Management

- ie Industrial Marketing Research
- 2) Advertising and media research
- 3s Price and distribution research
- 4. Product research
- SS International Marketing

Research Methodology

The aim of this unit is to introduce students to methods used in conducting a scientifi c

investigation or inquiry. At the end of the module students will be expected to write a dissertation in any business area.

Approaches to scientific inquiry (deductive vs inductive approach)

Types of research designs

Sources of research data

Measurement scales and operationalizing business variables

Sampling methods and preliminary data analysis

Writing the research report

Business research applications.

nformation Systems in Management

- 2 Information as a strategic resource. How IS can be used for competitive advantage.
- 3 How organisations affect information systems
- 4 How information systems affect organisations
- 5 Organisational models of decision making
- 6. Systems development and organisational change. Business process reengineering

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Understanding the business value of an information system Knowledge and information work Information work and office automation

- 10 Decision support systems
- de Group decision support systems
- 12? An overview of intelligent decision support systems
- 133 The Internet and WWW and their impact on business. EDI
- 14. Management of IS resources general issues
- S53 Downsizing, outsourcing
- 16. Strategic planning of Information Systems

Ve Controlling information systems

18. Summary

Management 320 (PMN3202)

(32C)

Prerequisites: Management 110, 120, 210,220 and 310 and Mathematics 113 and Statistics 112

Strategic Management and International Business

- 1 Introduction to strategic management
- 2 Strategic analysis, choice and implementation
- 3 Strategic management in different business contexts
- 4. Strategic management in practice
- D: Strategic analysis and the internal/external environment
- 6 Resources, competences and strategic capability
- W Stakeholder expectations and organisational aims
- 8 Introduction to case study analysis
- 9. Strategic choice
- 10. Strategic options
- it, Strategy evaluation and selection
- We Strategic implementation
- 1% Resource allocation and control
- 14. Managing strategic change
- 15. Introduction to international business
- 16. Strategy and structure of international business
- Ve Global manufacturing and materials management
- 18. Global marketing and new product development
- 19. Global human resource management
- 20. Review

Advanced Management Studies 701 (PMN7011) Prerequisite: Management 310 and 320

Advanced Management Studies 702 (PMN7022) Prerequisite: Management 310 and 320

Small Business Development Studies (PSB7011)

Prerequisite: Management 310 and 320

Small Business Development Studies (PSB7022)

Prerequisite: Management 310 and 320

MBA MODULES:

Strategic Management A (PBS8SM1)

Strategic Management B (PBS8SM2)

Advanced Human Resource Management (PBS8HRM) Advanced Industrial Relations (PBS8IRM)

Advanced Information Management (PBS8IMM) Advanced Marketing Management (PBS8MMM) Agribusiness (PBS8ABM) Business Ethics (PBS8ETM) Business Law (PBS8BLM) Conservation Management (PBS8CMM) Education Management (PBS8EMM) Entrepreneurship (PBS8ENM) Environment Management (PBS8ENM) Finance and Investment Management (PBS8FIM) Public Sector Management (PBS8PSM) Small Business Management (PBS8SBM) Statistics and Econometrics for Business (PBS8SEM) Supply Chain Management (PBS8SCM) Systems Thinking (PBS8STM) Transport Management (PBS8TMM) Travel and Tourism (PBS8TTM) Water Resource Management (PBSSWRM) (24C) (24C) (24C) (24C) (16C) (16C) (16C)(16C)(16C) (16C) (16C) (16C)(16C)(16C)(16C) (16C) (16C) (16C) (16C)(16C)(16C)

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MANAGERIAL ACCOUNTING & FINANCIAL MANAGEMENT

Managerial Accounting & Financial Management 300 (PMF300Y) (78L-52T-26W-64C)
Prerequisites: At least 50 percent in Accounting 200.
Management Accounting Topics

Cost and revenue classification

Accounting for materials and labour Accounting for overhead expenditure Accounting entries for a job costing system Process Costing

Joint product and by-product costing. Absorption costing and variable costing. Cost-volume-profit analysis

Relevant costs

Activity-based costing

The budgeting process

Standard costing

Cost estimation

Linear programming

Measuring divisional profitability

16. Transfer pricing

Financial Management Topics

Introduction to finance, financial statements, taxes and cash flow Working with financial statements

Time value of money

Valuing shares and bonds

Net present value and other investment criteria Making capital investment decisions Unsystematic and systematic risk

Cost of capital

Short-term finance and planning

Credit and inventory management

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Managerial Accounting & Financial Management 700

(PMF700Y) (78L-26T-26W-32C)

Prerequisites: At least 50 percent in Management Accounting & Financial Management 300 Management Accounting Topics

- I, Cost and revenue classification
- 2, Accounting for materials and labour
- 3 Accounting for overhead expenditure
- 4. Accounting entries for a job costing system
- Se Process costing
- 6 Joint product and by-product costing
- U Absorption costing and variable costing
- 8 Cost-volume-profit analysis
- io Relevant costs
- 10. Activity-based costing
- iLik. The budgeting process
- We Standard costing
- IBF Cost estimation
- 14, Linear programming
- 15. Measuring divisional profitability
- 16. Transfer pricing
- We Activity based management
- 18. Total quality management
- 19, Bench marking

- K64 HUMAN SCIENCES, SCHOOL OF BUSINESS
- 20. Target costing
- 216 Non-financial performance measures

Doe Information data base contents

- 233 Corporate strategy and long-term planning
- 24. The pricing decision

Financial Management Topics

- ie Introduction to finance, financial statements, taxes and cash flow
- 2s Working with financial statements
- So Time value of money
- 4, Valuing shares and bonds
- 5. Net present value and other investment criteria
- 6. Making capital investment decisions
- 7. Unsystematic and systematic risk
- 8. Cost of capital
- io Short-term finance and planning
- 10. Credit and inventory management
- He Strategic financial management
- 2, Valuing convertibles
- Be Selection of appropriate valuation basis
- 14. Capital asset pricing model
- Ds Issues in capital budgeting
- 16. Financing policy
- We The dividend decision
- 18. Treasury function
- 19. Mergers, takeovers and divestitures

MARKETING MANAGEMENT

Marketing Management 230 (PMK230M) (39L-13T-13W-16C)

Prerequisite : Management 110 and 120

The marketing environment

Introduction to marketing research and information systems

Introduction to consumer and business buyer behaviour

Marketing management

Marketing segmentation and targeting

Marketing mix strategies

Product strategies

Price strategies

Place strategies

Promotional strategies

Strategic marketing

Contemporary marketing issues

Marketing Management 310 (PMK3101) (39L-13T-13W32C)

Prerequisite: Marketing Management 230

Consumer Behaviour

Retail Marketing

Contemporary marketing issues

Marketing Management 320 (PMK3202) (39L-13T-13W-32C)

Prerequisite: Marketing Management 230 and 310

Industrial marketing

Services marketing

Contemporary marketing issues

Advanced Marketing Management 701 (PMK7011 (24) Prerequisite Marketing Management 310 and 320)

Advanced Marketing Management 702 (PMK7022 (24) Prerequisite Marketing Management 310 and 320)

# MARKETING RESEARCH

Marketing Research 230 (PMR2302) (16C)
Prerequisite: Management 110 and 120
Definition and the scope of marketing research
Relationship between marketing research and Marketing Management.
Types of Marketing Research
The history and organization of research in South Africa.
Quantitative vs Qualitative research
Experimental Research
The Research Process:
Research brief and proposal
Data collection
Questionnaire design
Sample survey methodology
Data Analysis
Interpretation of results and report writing

# MATHEMATICS

S1 Oy CEP

MATH113 â\200\224 Quantitative Methods for Management Sciences

(PMA1QM1) (36L-18T-9P-0S-64H-27R-OF-6A-16C-13W)
Pre- requisites: Higher Grade E or Standard Grade C for Matric Mathematics

Aim: To equip students with basic quantitative reasoning skills derived from linear alg ebra,

financial mathematics and calculus as needed in business management.

Content: Demand and supply functions, systems of linear equations, matrices, linear programming including the simplex algorithm, applications to constrained optimization problems. Arithmetic and geometric progressions, simple and compound interest, annuities,

ammortization, sinking funds, perpetuities. Meaning and techniques of differentiation, exponential and logarithmic functions, rates of change, maxima and minima, meaning and techniques of integration and applications. Use of technology in teaching above topics. Practicals: 9 hours

Assessment: Three 1 hour written tests per semester [one-third of final mark]. One 3 hour

examination at the end of semester [two-thirds of final mark].

PSYCHOLOGY PSYCHOLOGY 100 MODULES

Psychology 110 - Foundations of Psychology, Part 1 (PPG1101)

(16C)

This introductory module in Psychology provides an orientation to the history and conce ptual

underpinnings of the subject, including the principles and methods of psychological res

earch and
psychological practice.

Psychology 120 - Foundations of Psychology, Part 2 (PPG1202)

(16C)

Part 2 of the introductory module in Psychology introduces students to the major content areas

of the discipline - biological bases of behaviour, human development, cognition and lan guage  ${\mathord{\text{--}}}$ 

and the theories and methods used to understand social behaviour.

PSYCHOLOGY 200 MODULES

Psychology 201 - Introduction to Research (PPG201 1) (16C)

This module introduces students to scientific theory and how constructs are operational ised in

psychological research. Quantitative and qualitative research methods, and supporting a nalytical

procedures (including statistics) are taught through lectures and tutorials.

Psychology 202 - Neuropsychology (PPG2022) (16C)

This course introduces students to conceptual frameworks and methodologies used in neuropsychology and neuroscience, as well as to the assessment procedures used by psychologists to assess brain functions and their relationships to behaviour.

Psychology 203 - Social and Cultural Psychology (PPG2031) (16C)

This course aims to introduce students to major perspectives and theories in social psy chology

with a view to teaching reflective theoretical skills central to understanding contemporary

society and ourselves as social being.

Psychology 204 - Child and Adult Development (PPG2042) (16C)

The module focuses on the processes of psycho-social change across the lifespan. Studen ts are

introduced to the major conceptual, research and applied areas of developmental psychology,

including in the fields of family life, education, and public health.

Psychology 205 - Personality and Personnel Psychology (PPG2052) (16C)

The course firstly focuses on a review of theories of personality to familiarise studen ts with the

major concepts and research methods in the area. In the second part of the course these theories

are examined and applied in terms of the relationships between individuals and work.

Psychology 206 -Educational Applications of Psychology (PPG2061) (16C)

The course is designed to enable students to consider education in various settings fro  ${\tt m}$  a

psychological perspective, including learning and teaching styles, outcomes orientation s, career

development, and communicative approaches to adult learning.

PSYCHOLOGY 300 MODULES

Psychology 301 - Research Methods and Psychological Measurement (PPG3012)

(16C)

This lecture and tutorial-based course focuses on experimental and quasi-experimental designs

for psychological investigations, principles of test design and psychometrics, and the statistical

procedures appropriate to these methods.

Psychology 302 - The Psychology of Change and Transformation (PPG3021) (16C)

This course aims to teach students reflective skills central to understanding individua 1 and social

change, and is illustrated by theories, applied psychological and social interventions

and policy in the fields of cultural hermeneutics, community development and work.

Psychology 303 - The Psychology of Health and Illness (PPG3031) (16C)
The course examines health and illness from a psychological perspective, through epidemiological models, theoretical perspectives in psycho-neuro-immunology and social constructivism, and intervention. Students are also introduced to basic interviewing an d counselling skills.

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Psychology 304 - Organizational Behaviour and Development (PPG3042) (16C)

This course traces processes and theories of organizational change and development, including

organizational assessment and programme evaluation. These models are then applied to organizational issues, including employment equity and conflict management.

Psychology 305 - Cognitive Psychology (PPG3052) (16C)

This course aims to link perception, thinking and acting through current models and the ories of

cognition. The course examines the evolution of mind and consciousness, computer models

neuroscience, decision-making, everyday cognition and applications to various areas of psychology.

Psychology 306 - Psychology and the Law (PPG3062) (16C)

This course examines psychological theory and research as applied and communicated through

law and forensic practice, and includes material on the nature of testimony, criminal b ehaviour,

disability and compensation, crime prevention and rehabilitation, and professional ethics.

### STATISTICS

STAT112 â\200\224 Quantitative Methods 120

(PST1MQ2) (36L-18T-OP-0S-72H-27R-0F-7A-16C-13W)

Aim: To introduce the student to statistical techniques required for the analysis of quantitative

data.

Content: Organizing data. Introduction to probability. Probability distributions. Estimation,

confidence limits and hypothesis testing. Regression and correlation. Chi-square tests. Analysis

of variance. Time series. Quality control. Introduction to queuing.

Practicals: None.

Assessment: 3 tests and 1 examination.

## SUPPLY CHAIN MANAGEMENT

Supply Chain Management 230 (PSC230M) (39L-13T-13W-16C)

Prerequisite: Management 110 and 120

1s Supply Chain Management concepts

Purchasing methods and procedures

Organisation of the purchasing function

Purchasing ethics

Determination of requirements

Quality, specification, design, price, contacts, terms, delivery

Selection and evaluation of suppliers, supplier relationships

Supply Chain Management 310 (PSC3101) (39L-13T-13W-32C) Prerequisite: Supply Chain Management 230

Inventory control

Purchasing techniques

Standardisation, value analysis and value engineering  ${\tt Make}$  or buy

Capital and projects purchasing

International purchasing

Partnerships and outsourcing

Introduction to negotiation

Selected topics in purchasing and supply

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Supply Chain Management 320 (PSCM3202) (39L-13T-13W-32C)

Prerequisite: Supply Chain Management 230 and 310

- 1 Supply Chain Management in manufacturing and service operations
- Operations planning and control
- MRP II ERP JIT
- Physical distribution
- Transportation
- 2, Strategic purchasing
- Bs Development of historically underutilized business (HUBS)
- 4. Special topics in supply chain management
- 5. Negotiation practicals

Advanced Supply Chain Management 701 (PSC7011) (24)

Prerequisite: Supply Chain Management 310 and 320

Advanced Supply Chain Management 702 (PSC7022) (24)

Prerequisite Marketing Management 310 and 320)

## TAX & ESTATE PLANNING AND ESTATE PLANNING

Tax & Estate Planning 300 (PTE300Y) (78L-52T-26W-32C) Prerequisite: At least 50 percent in Accounting 200.

Republic of South Africa Income Tax Act, with special reference to:

General view of the tax structure.

Tax avoidance, evasion and objection and appeal.

Definition of gross income.

Deductions: general, particular and incentive.

Calculations of individual's tax liability including separate assessment, divorce and separation, and concessions in respect of inflated income.

Special classes of taxpayers - partnerships, non-residents, farmers, close corporations and companies.

Employees Tax and Provisional Tax.

Objections and appeals.

Value Added Tax

Note: Any changes in Legislation will also be taken into consideration

Tax & Estate Planning 700 (PTE700Y) (78L-52T-26W-32C)
Prerequisite: At least 50 percent in Tax and Estate Planning 300
i. Republic of South Africa Income Tax Act with special reference to:

Company taxation.

Individuals and in particular fringe benefits.

Special classes of taxpayer including partnership, non-residents, farmers, and double taxation agreements.

Special provisions relating to sharedealers, dividends, tax avoidance, foreign exchange and other miscellaneous areas.

Lump sum benefits from pension, provident and retirement annuity funds.

Penalties, PAYE system, including provisional tax.

Donations tax.

Value Added Tax.

Tax and Estate Planning with special reference to:

Taxation of trusts and estates.

Tax planning and its impact on estate planning.

Estate planning with reference to Wills Act, Succession Act, Rules of Intestate Succession, Estate Duty Act and Income Tax Act.

Note: Any changes in Legislation will also be taken into consideration

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HUMAN SCIENCES, SCHOOL OF BUSINESS K69

BACHELOR OF ACCOUNTING

Un Framework 100 (PACIAFY) (78L-13T-26W-32C) The role and principles of financial accounting and reporting

Applications of accounting conventions

Recording, handling and summarising accounting data

Preparing financial statements

Interpreting/using financial statements

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gal Framework 100 (PACILFY) (78L-26W-32C)
The English/S.A. legal system
The nature, purpose, scope and key principles of legislation, directives and case law
General principles of the law of contract
Contracts for the sale of goods
Employment contracts
Legal personality and the nature of a limited company
Company Law
Capital and financing of companies
Management and administration of a company

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Management Information 100 (PACIMIY) (78L-13T-26W-32C) Quantitative Techniques Content (50%)

Background information

External regulatory bodies

Arithmetic operations

Basic mathematical techniques

Measurement of uncertainty

Statistical presentation

Statistical measures

â\200\230ost Accounting Content (50%)

Cost and management accounting framework

Cost determination: costing of resource inputs Costing methods: costing of resource outputs Costing systems: marginal versus absorption costing

eeanisarional Framework 100 (PACIOFY) (78L-26W-32C)
The role of the accountant in the management team
Organisations - structures, functions and objectives
The roles, functions and styles of management
Organisations and their economic environment
Organisations and their socio-cultural and political environment
Organisations and technology
Organisations and their international environment

Ba tos re © BSCE) oak @ RONEN SSC)

Information Analysis 200 (PAC2IA Y) (78L-26T-26W-32C)

Forms of financial and related information systems

- 3 Systems analysis and design
- 4, Systems evaluation
- > Implementation of systems

Ne

Audit Framework 200 (PAC2AFY) (78L-26T-26W-32C) 1 The nature, purpose and scope of an audit

- 2 The regulatory framework of auditing
- 3 Fundamental principles and concepts

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- 4. The framework of auditing
- Sf Audit evaluation and planning
- 6. Evidence collection and analysis

Ve Performance of an audit

8. Reporting framework

Tax Framework 200 (PAC2TFY) (78L-26T-26W-32C)

(erences es At least 50% in Accounting Framework 100) Overview of the tax system

Income Tax on employees and unincorporated businesses Taxation of corporate businesses

Chargeable gains of individuals and corporate tax payers  $\mbox{{\tt National Insurance}}$ 

Social Security

Value Added Tax

NAARONE

Managerial Finance 200 (PAC2FMY) (78L-26T-26W-32C) ee At least 50% in Management Information 100

Cost and management accounting methods

Information for planning and control

The costing/pricing of products and services

Management of working capital

Financial objectives

Financial management framework

Sources of finance

Capital expenditure and investment

COC RC ACO

Information for Control and Decision Making 300 (PAC3DMY) (78L-26T-26W-64C) (aera At least 50% in Managerial Finance 200) Management accounting framework

A Design of management accounting systems

- 33, Information for planning and control
- 4. Information for decision-making

Accounting and Audit Practice 300 (PAC3APY) (78L-26T-26W-64C)

(hegreatisites At least 50% in Audit Framework 200) The theoretical and regulatory accounting Framework

a Preparing financial statements

- 30 Analysing and appraising financial and related information
- 4. Communicating to users

De Advanced auditing practices and procedures

- 6. The audit framework
- 1. Current issues and controversies

Tax Planning 300 (PAC3PTY) (78L-26T-26W-64C)

(Ererequisite At least 50% in Tax & Estate Planning Framework 200) Overview of personal business taxation

Capital Gains Tax

Inheritance Tax

Trusts

Value Added Tax

Corporate Taxation

Overseas activities giving rise to taxation liabilities

General

Personal finance

WEIS OAM ss OV >

HUMAN SCIENCES, SCHOOL OF BUSINESS K71 BACHELOR OF ACCOUNTING (HONOURS) Management and Strategy 700 (PAC7MSY) (78L-26T-26W-32C) Strategic management and business planning Managing operations and services Human resource management Management of the working environment The accountant as an effective communicator Strategic implications of information technology AARwWN = Financial Reporting Environment 700 (PAC7FRY) (78L-26T-26W-32C) : The accountant as a professional Preparing financial statements and reports Accounting for reconstruction, mergers and combinations Analysing and appraising financial and related information 1 3 Financial Strategy 700 (PAC7FSY) (78L-26T-26W-32C) 18 Corporate governance De Business planning 3 Further issues relating to long-term investments 4 Treasury management 3 Economic influences on international financial management decisions 6. International financial management decisions Essay (PAC7DIY) (32C)

BACHELOR OF BUSINESS ADMINISTRATION

NB Business Management Certificate Students (BMC) must pass all four 101 modules listed below before progressing to second semester (102) modules.

Business Management 101 (PBS1BM1) (40L-13W-16C) Business and Society.

Planning, Leading, Organizing and Controlling. ,

Introduction to different legal forms of formal business in South Africa.

Functional areas of a business organisation.

Management functions.

Trends in Management.

Business Management 102 (PBS1BM2) (39L-13T-13W-16C) Prerequisite: Business Management 101 and Management Science 101 and Business Computing and Communication 101

Business Economics

Quantitative Methods in Business

Selected Quantitative methods

Forecasting techniques in business

Statistics in business

Business Management 201 (PBS2BM1) (39L-13T-13W-16C)

Prerequisite: Management Science 101, Business Management 101 and Business Computing an

Communications 101

Operations Management

Quality Management

Small Business Management

Business Management 202 (PBS2BM2) (39L-13T-13W-16C)

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Business Management 202 (PBS2BM2) (39L-13T-13W-16C) Prerequisite: Business Management 101 and 102

Organisational Behaviour

Management of Change

Business Reengineering

Business Management 301 (PBS3BM1) (39L-13T-13W-24C) Prerequisite: Business Management 201 and 202

Computers in Business

Management Computing

Decision Support Systems

Expert Systems

Strategic Planning for Information Systems

Business Management 302 (PBS3BM2) (39L-13T-13W-24C) Prerequisite: Business Management 201 and 202

Strategic Management

Strategic Planning

Multinational and International Management

Business Accounting 101 (PBS1BA1) (40L-13W-16C) Accounting concepts and conventions

The entity concept and double entry

Processing accounting transactions

Preparation of financial statements

Basic analysis of financial data

Business Accounting 102 (PBS1BA2) (39L-13T-13W-16C)
Prerequisite: Business Accounting 101 and Business Management 101

Accounting for different business ownerships including non profit CREAIISANORS

Accounting for different types of business endeavour

Preparing financial statements

Value added tax

Business Accounting 201 (PBS2BA1) (39L-13T-13W-16C) Prerequisite: Business Accounting 102

The principles of a consolidated financial statement

Budgets

Cost accounting principles

Job-order, marginal and process costing

Ratios and interpretation

Value added tax

Business Finance 201 (PBS2BF1) (39L-13T-13W-16C)
Prerequisite: Management Science 101 and Business Accounting 101 and Business Managemen t
102

Principles of Business finance

Financial Institutions and Financial Markets

The Capital budgeting decision

Discounted Cash Flows

Risk Analysis

Capital Structure

Business Computing and Communication 101 (PBS1BC1) (40L-13W-16C) The communication process

Business concepts and terms

Report writing

HUMAN SCIENCES, SCHOOL OF BUSINESS K73

Presentation skills

Effecting meetings

Computer Literacy:
Operating systems
Word processing
Spreadsheet and databases

Business Law 102 (PBS1BL2) (39L-13T-13W-16C) Prerequisite: Business Management 101

Law of Contract

Corporate Law

Business Tax 202 (PBS2BT2) (39L-13T-13W-16C) Prerequisite . Business Accounting 201

General view of the tax structure

Definition of gross income and deductions

Special classes of taxpayers [partnerships, non-residents, farmers, close corporations and companies]

Employees Tax and Provisional Tax

Value Added Tax

The implications of tax on business finance

Human Resource Management 102 (Personnel Management)

(PBS1HR2) (39L-13T-13W-16C)

Prerequisite: Business Management 101

Employment Process

Human Resource Management Systems

Motivation of Employees

Training and Development

Human Resource Management 201 (Lab Relations) (PBS2HR1) (39L-13T-13W-16C) Prerequisite: Business Management 101

Perspectives, Parties, Processes and Structures

Employment Law

Management Science 101 (PBS1MS1) (40L-13W-16C) Review of mathematics required in business

Use of numerical information in decision making

Data and Information

Presentation and interpretation of data

An appreciation of the use of statistics in business

Elementary forecasting and forecasting techniques

The concepts of simple and compound interest and the time value of money

Marketing Management 202 (PBS2MM2) (39L-13T-13W-16C) Prerequisite: Business Management 101 and 102

Principles of Marketing

Consumer Behaviour

Marketing Research

Export Marketing

Marketing Management 301 (PBS3MM1) (39L-13T-13W-24C)
Prerequisite: Business Management 201, 202 and Marketing Management 202

Industrial Marketing

Marketing Management

Market Communications

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Supply Chain Management 202 (PBS2SC2) (39L-13T-13W-16C) Prerequisite: Business Management 10land 102

Purchasing Principles & Objectives

Purchasing practices

Determination of requirements

Supplier development and Proactive Procurement

Purchasing strategies

Supply Chain Management 302 (PBS3SC2) (39L-13T-13W-24C)
Prerequisite: Business Management 201, 202 and Supply Chain Management 202

The concept of supply chain management

Logistics, material flow, information flow

Physical Distribution

Supply Chain Management strategies

Negotiation POSTGRADUATE DIPLOMA IN ACCOUNTANCY

Accounting 600 (PAC600Y) (78L-52T-26W-32C) Prerequisite: At least 50 percent in Accounting 300.

Ie A conceptual framework for financial reporting Revision of items appearing under this heading in Accounting 200 syllabus

ae Financial Accounting and reporting: Presentation in accordance with generally accepted accounting practice and statutory requirements:

2a Company annual financial statements

Financial position and its measurement Income and cash flows and their measurement Capital maintenance and current value accounting De) Group annual financial statements Advanced problems and applications, including: Holding company accounting Issue of shares by subsidiary Equity accounting Insolvent subsidiaries and associated companies Foreign subsidiaries and associated companies Cash flows Non-consolidated subsidiaries Joint ventures 23 Close corporations: annual financial statements Bs Changes in the form and capital structure of the enterprise Business combinations Reconstructions, reorganisations and liquidations

4. Revision of Accounting 100, 200 and 300 in respect of items not mentioned above. Auditing 600 (PAU600Y) (78L-52T-26W-32C) Prerequisite: At least 50 percent in Auditing 300

lis The profession of auditing.

2 The process of auditing

Be The investigative process.

4 Statutory requirements and the auditor.

HUMAN SCIENCES, SCHOOL OF BUSINESS K75

Managerial Accounting & Financial Management 600

(PMF600Y) (78L-26T-26W-32C)

Prerequisites: At least 50 percent in Management Accounting & Financial Management 300 Management Accounting Topics

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Cost and revenue classification Accounting for materials and labour Accounting for overhead expenditure Accounting entries for a job costing system Process costing

Joint product and by-product costing Absorption costing and variable costing Cost-volume-profit analysis

Relevant costs

Activity-based costing

The budgeting process

Standard costing

Cost estimation

Linear programming

Measuring divisional profitability Transfer pricing

Activity based management

Total quality management

Bench marking

Target costing

Non-financial performance measures Information data base contents Corporate strategy and long-term planning The pricing decision

Financial Management Topics

- i; Introduction to finance, financial statements, taxes and cash flow
- 2 Working with financial statements

Be Time value of money

4. Valuing shares and bonds

- Ss Net present value and other investment criteria
- 6. Making capital investment decisions
- ie Unsystematic and systematic risk
- 8. Cost of capital
- OF Short-term finance and planning
- 10. Credit and inventory management
- Tee Strategic financial management
- 12: Valuing convertibles
- 135 Selection of appropriate valuation basis
- 14. Capital asset pricing model
- 55 Issues in capital budgeting
- 16. Financing policy
- We The dividend decision
- 18. Treasury function
- 19. Mergers, takeovers and divestitures

Tax & Estate Planning 600 (PTE600Y) (78L-52T-26W-32C)
Prerequisite: At least 50 percent in Tax and Estate Planning 300

Ie Republic of South Africa Income Tax Act with special reference to:

Company taxation.

Individuals and in particular fringe benefits.

Special classes of taxpayer including partnership, non-residents, farmers, and double taxation agreements.

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Special provisions relating to sharedealers, dividends, tax avoidance, foreign exchange and other miscellaneous areas.

Lump sum benefits from pension, provident and retirement annuity funds. Penalties, PAYE system, including provisional tax.

Donations tax.

Value Added Tax.

Tax and Estate Planning with special reference to:

Taxation of trusts and estates.

Tax planning and its impact on estate planning.

Estate planning with reference to Wills Act, Succession Act, Rules of Intestate Succession, Estate Duty Act and Income Tax Act.

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Note: Any changes in Legislation will also be taken into consideration

POSTGRADUATE DIPLOMA IN FINANCE, BANKING AND INVESTMENT MANAGEMENT

Bank Management A (PFB6BM1) (39L-13T-13W-16C) Introduction to Commercial, Merchant and Central Banking The South African Reserve Bank and Discount Houses

The financial statements of banks

Measuring and evaluating bank performance

Managing bank sources of funds

Pricing deposit services

Managing non-deposit liabilities and sources of bank funds Bank credit analysis

Commercial bank loan policy

Procedures in bank credit transactions

Legal aspects of lending

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ank Management B (PFB6BM2) (39L-13T-13W-16C)Asset liability management techniques and hedging against interest rate risk Managing bank capital

Liquidity and reserve management strategies and policies

Managing the investment portfolio

Risk and fraud in bank management

Providing loans to business & consumers

Pricing business loans

International and real estate lending

Post loan procedures ee

Strategic management in banking

Public relations in banking

Bank marketing strategy

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Financial Management A (PFB6FM1) (39L-13T-13W-16C) Introduction to corporate finance

The money and capital markets

The foreign exchange market, exports/imports and the balance of payments Financial statements analysis

Ratio analysis

Cash flows

Valuation of shares and bonds

Time value of money

Capital budgeting

Financial planning and growth

See SS OE io

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HUMAN SCIENCES, SCHOOL OF BUSINESS K77 Le Long term financing 12: Issuing securities to the public ee Long-term financial planning and growth Financial Management B (PFB6FM2) (39L-13T-13W-16C) 1 Calculating the cost of capital D, Capital structure theory 3 Capital structure management 4. Working capital management Ss Cash management 6 Credit management 7 Inventory management 8 Dividend policy 9 Leasing 10. Mergers and acquisitions 11. Business failure and distress 122 Project analysis and management Investments (PFB6IN1) (39L-13T-13W-16C) Fundamentals of risk and return Inflation Market indices Financial instruments Fundamental analysis Technical analysis Efficient markets The role of the South African Reserve Bank in monetary and fiscal policy Treasury actions affecting the supply of money and credit Monetary policies and the price level SE Oe SIN i) Risk and Portfolio Management (PFB6RP2) (39L-13T-13W-16C) Portfolio risk Capital asset pricing model Arbitrage pricing theory Futures and forwards Options

Swaps, caps, floors and collars

Hedging price risk

Foreign exchange risk

Currency risk management Credit risk

Interest risk

Interest rate risk management

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Taxation (PFB6TX1) (39L-13T-13W-16C) A general overview of the tax structure

Definition of gross income

Exemptions

Deductions

Calculation of individual's tax liability

Calculation of company tax liability

ANRWN

Research Paper or Technical Report (PFB6DIM) (16C)

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## POSTGRADUATE DIPLOMA IN HUMAN RESOURCE MANAGEMENT

Business Management A (PHR6BA1) (39L-13T-13W-16C)

Introduction to Business Organisations, and their environment; Introduction to Manageme nt,

Managers and the work of Managers; Introduction to the management process - Planning, Organising and Controlling; Introduction to the Management of people in organisations, including aspects of Organisational Behaviour.

Business Management B (PHR6BB2) (39L-13T-13W-16C)

Financial Accounting: the accounting equation, balance sheet, income statement, and cas h flow

statement.

Managerial Accounting: cost behaviour, operating budgets and cash budgets

Managerial Accounting : capital budgeting

Taxation: a human resource management focus

Business calculations

Industrial Relations A (PHR6IA1) (39L-13T-13W-16C)

History and Development of Industrial Relations; Participants in the I.R. system; The I R system

and institutionalisation of conflict as a system and organisational goal: Collective Bargaining;

Substantive and Procedural Agreements; Disputes, industrial action and the resolution of disputes

in South Africa; The future of IR in South Africa; Capita Selecta.

Industrial Relations B (PHR6IB2) (39L-13T-13W-16C)

The role of law in industrial relations; The common law provisions relating to employme nt;

Overview of the main Statutory Instruments; The essential provisions of the Labour Relations

Act; The "Social Legislation"; The International Labour Organisation.

Personnel Management A (PHR6PA1) (39L-13T-13W-16C)

Review of Human Resource problems in South Africa; Diagnostic systems approaches to Human

Resource Management; Human Resource Functions; Job Analyses, Job descriptions and Job Specifications; Human Resource Planning; Recruitment; Selection; Placement and Induction;

Compensation Management; Performance appraisals , Management by objectives: Performance Management.

Personnel Management B (PHR6PB2) (39L-13T-13W-16C)

Employee Training, Management Development; Career Management; Quality of Work Life; Social Responsibility; Health and Safety; Evaluation of Human Resource Management.

Dissertation (PHR6DIM) (32C)

# POSTGRADUATE DIPLOMA IN MANAGEMENT

Principles of Management (PHR6BA1) 16c
Introduction to Business and Business Management

Introduction to the Management Process

Introduction to organisational behaviour

Managerial Accountancy (PBS6MA1) 16C

Accounting concepts

Processing accounting transactions

Preparation of financial statements

Basic analysis of financial data

HUMAN SCIENCES, SCHOOL OF BUSINESS

Operations Management (PBS60M1) Operations Management Quality Management

Quantitative Methods for Business (PBS6QM1)

Ouantitative Methods for Business

Forecasting techniques

Statistics in business

Review of mathematics required in business

Use of numerical information in decision making

Data and Information

Presentation and interpretation of data

The concepts of simple and compound interest and the time value of money

Economics for Management (PBS6EM2) Fundamental Economic Concepts Decision Making Tools

Production and Resource Allocation Market Structures

Pricing and Competition

The Global Market

International Trade Policy

Management Finance (PBS6MF2) Principles of Business Finance

Financial Institutions and Financial Markets The capital budgeting decision

Discounted cash flows

Risk analysis

Capital structure

Marketing Management (PBS6MA2)

Introduction to Marketing Concepts

Understanding and Evaluating the Marketing Environment Marketing Strategy and Planning

Segmentation, Targeting and Positioning

Marketing Mix strategies

Management of the Human Resource (PBS6HR2)

Employment Relations:

Employment relations as a field of study and practice defined

Employment relations as a system

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16C

Individual employment relations - the common-law contract of employment, the Basic Conditions of Employment Act and the unfair dismissal provisions of the

Labour Relations Act

Coliective employment relations - the parties in the relationship; overview of the provisions of the Constitution and the Labour Relations Act dealing with the right to bargain collectively and the organisational rights, strikes, lockouts, picketing

and protest action.

Personnel Management:

Systems and diagnostic approaches to HRM

Jon analyses, job descriptions and job specifications

Recruitment and selection

Compensation

Motivation and productivity

Training and development

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POSTGRADUATE DIPLOMA IN MARKETING MANAGEMENT

Business Computing and Communication 101 (PBSIBCM)

The communication process Business concepts and terms Report writing

Presentation skills

Effecting meetings Computer Literacy: Operating systems

Word processing Spreadsheet and databases

Business Management A (PHR6BA1)

Introduction to Business and Business Management

Introduction to the management process

Introduction to management of people in organisations

Marketing Management A (PMM6MA1) Introduction to Marketing concepts

Understanding and evaluating the marketing environment

Marketing strategy and Planning Segmentation, targeting and positioning Marketing mix strategies

Marketing Management B (PMM6MB2) Industrial Marketing Marketing for Non-Profit Organisations

Marketing Management C (PMM6MC2) Marketing Research Process Marketing Communication Strategies

Supply Chain Management (PMM6SC2) Introduction to Supply Chain Management Logistics

Purchasing

Operations Management

Physical Distribution

Negotiation Theory in Practice

Dissertation (PMM6DIM)

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University of Natal General Prospectus Student Rules

Other Faculty Handbooks Available

Faculty of Community and Development Disciplines (Durban)

Faculty of Engineering (Durban and Pietermaritzburg)

Faculty of Human Sciences (Durban)

Faculty of Human Sciences (Pietermaritzburg)

Faculty of Law (Durban and Pietermaritzburg)

Faculty of Management Studies (Durban)

Faculty of Medicine (Durban)

Faculty of Science (Durban)

Faculty of Science and Agriculture (Pietermaritzburg)