MODULE DESCRIPTIONS

ACCOUNTING 1

This module introduces students to the basic principles of accounting. The double-entry principle and accounting equation are addressed. In addition, students are introduced to different types of journal entries, ledger accounts and bank reconciliation statements. Different types of financial statements are also introduced.

AUDITING 1

This module introduces students to the auditing process and relevant audit activities. The purpose of the module is to provide students with knowledge and skills in auditing theory and practice, which includes basic auditing concepts, statutory requirements, guidelines and auditing standards. Students will be able to apply their knowledge of the role, duties and responsibilities of the auditor, as well as apply the Standards on Auditing in the audit of an ordinary company trading in goods and services.

AUDITING 2

This advanced module builds on the foundational concepts of auditing by developing students' ability to apply auditing standards and procedures to more complex business environments. Students explore advanced audit planning, internal control evaluation, substantive testing, audit reporting, and quality assurance, while considering ethical responsibilities, governance requirements and the impact of emerging technologies on the auditing profession.

BUSINESS LAW AND COMPLIANCE

This module introduces students to the basic principles of commercial law, addressing a broad spectrum of content which includes all modern aspects of the field. First, an overview of the South African Legal System is covered. Second, the basic principles of contracts are presented, and then applied to examples of specific business contracts. Students are familiarised with the concept of agency and different legal business entities. Lastly, the module outlines the concepts of business conduct and compliance.

BUSINESS MATHEMATICS

This is a foundation-level module that aims to provide students with an understanding of and an ability to apply a range of mathematical techniques to real-world situations in a quantitative manner. The competencies gained in this module will be required in most other modules.

COMPANY LAW

The purpose of the module is also to provide students with a general understanding of specific areas of the law applied in commerce. This module provides students with knowledge of the basic concepts, terminology, and principles of the specific areas of the law forming part of Business Law. Students will be equipped with the knowledge, skill and competencies to solve basic legal problems relating to specific contracts, insurance contracts, basic aspects of intellectual property law, business enterprises, competition law, trusts and insolvency. Students are introduced to the sources of the different areas of the law forming part of Business Law in order to enable them to extract principles from these sources and apply them to factual situations.

DATA AND DECISION-MAKING

In this module students will learn the importance of data in the decision-making process. They will be exposed to the fundamentals of decision making and how to assess risk and uncertainty while supporting this with well formulated and appropriate data. Students will further learn how to apply this knowledge as part of a larger project team for highly complex and more specialised decision-making environments where they act as facilitators rather than the actual analysts or decision makers.

ECONOMICS 1

This first economics module introduces students to the meaning of economics for society as well as an institutional framework to set context. It also familiarises students with relevant microeconomic tools relating to supply and demand, the production of goods and services, as well as different market forms. Finally, students learn about non-traditional economic models, like for example the platform economy, and how businesses operate in this "new" economy.

FINANCIAL ACCOUNTING 1

In this module students will acquire knowledge about the fundamental concepts and principles of financial reporting. The purpose is to equip students with the ability to interpret the financial accounting/reporting value chain from the source documents; aggregation of financial data; key principles underlying the accrual concept; reporting based on locally and internationally applied financial reporting frameworks. Students will be expected to exhibit a working understanding of and the ability to prepare the various elements of financial statements – the statement of profit or loss; the statement of financial position; the statement of cash flows; and the statement of changes in equity or accumulated funds. Students will also gain knowledge of the process of bank reconciliations and accounting for year-end adjustments and journal entries.

FINANCIAL ACCOUNTING 2

This module builds on the foundation created in Financial Accounting 1 as students will learn how to prepare general-purpose financial statements within the guidelines of the International Financial Reporting Standards (IFRS). It also aims to promote the use of International Financial Reporting Standards as the reference point for learning. Students are also expected to identify transactions that fall within the scope of accounting standards and those that are excluded from the scope. Students will also be expected to apply the primary presentation framework for financial reporting – IAS 18 to be updated to IFRS 18 in relation to integrated case studies.

FINANCIAL ACCOUNTING 3A

This module builds on the foundation created in Financial Accounting 1 and 2 in order to teach students how to prepare general-purpose financial statements within the guidelines of the International Financial Reporting Standards. At this level, more advanced elements of financial statements are covered. Candidates are also expected to identify transactions that fall within the scope of accounting standards and those that are excluded from the scope. Candidates – as in their second year - will also be expected to apply the primary presentation framework for financial reporting – IAS 18 Presentation of Financial Statements in relation to integrated case studies.

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FINANCIAL ACCOUNTING 3B

This module builds on the foundation created in Financial Accounting 1, 2 and Financial Accounting 3A in order to teach individuals how to prepare general-purpose financial statements within the guidelines of the International Financial Reporting Standards. Since this module is the last module in Financial Accounting for students, the most advanced concepts linked to financial statements are presented. It also aims to promote the use of International Financial Reporting Standards as the reference point for learning (using the IFRS standards). Students are also expected to identify transactions that fall within the scope of accounting standards and those that are excluded from the scope. Students – as in their second year - will also be expected to apply the primary presentation framework for financial reporting – IAS 18 to be updated to IFRS 18 in relation to integrated case studies.

FINANCIAL MANAGEMENT FOR ACCOUNTANTS

This module introduces the basic principles of financial management and seeks to equip students with the ability to account for key financial concepts that are used in practice for the valuation of various business transactions. It also focuses on introducing financial decision-making and the various issues that need to be considered in making decisions regarding a business's finances.

GLOBAL CITIZENSHIP

This module introduces students to contemporary global challenges that countries, companies and individuals need to find solutions for. Students will be able to place themselves in relation to the concept of citizenship, with the relevant rights and obligations. In both the local and global contexts, diversity provides students with opportunities to appreciate the value of different ways of thinking, seeing the world and the resulting richness of enhanced solutions to business challenges, many of whom are linked to ethical dilemmas. As connected actors, students are able to appreciate the importance of sustainable development in dealing with the challenges of an overstretched planet. In addition to this, students get to appreciate the impacts of corporations' actions through corporate social responsibility programmes.

INDUCTION TO BUSINESS STUDIES

In this induction module, students are provided with the skills and knowledge required to be successful in entry-level business degree studies. The academic reading and writing component exposes students to good reading techniques, guides them through the writing process, and helps them to write effective academic essays. The study skills component is aimed at providing students with basic information and techniques on how to improve their study skills from preparation to the exams. The module concludes with the numeracy component that focuses on essential business numeracy skills required for business studies.

INTRODUCTION TO BUSINESS MANAGEMENT

This module Introduction to Business Management introduces the student to the fundamental principles of management and the essential skills and competencies for effective management. The student will be exposed to the primary management tasks: planning, organising, leading and controlling. Supporting management tasks, such as communication, motivation and delegation, are also covered. The student is introduced to how these management competencies and tasks are applied across management functions; notably, operations, financial, marketing and human resources management.

MANAGEMENT ACCOUNTING 1A

This module lays the foundation for students to engage in Management and Cost Accounting as a practice alongside management in decision making. Students will learn that achieving this goal involves as a first step the recording, classification and analysis of costs, and implementing suitable cost systems for a business. It also covers the collection, analysis and monitoring of data to prepare first level decisions.

MANAGEMENT ACCOUNTING 1B

This module builds upon the concepts covered in Management Accounting 1A as it covers budgets, and spending; and predicting future requirements for the business. With this knowledge students will be able to manage risk and uncertainty. In addition, internal reporting for decision making as well as the role of Artificial Intelligence in Management and Cost Accounting are introduced.

MANAGEMENT ACCOUNTING 2A

This module builds on the prior management accounting modules and seeks to equip students with the ability to engage in operational decision-making in different business contexts. It focuses on the principles of cost-volume-profit analysis as well as pricing. It also gives a glimpse into current trends in management accounting.

MANAGEMENT ACCOUNTING 2B

This module expands on the previous Management Accounting modules and seeks to equip students with the ability to understand how decision-making is undertaken in different business contexts. It focuses on the principles of planning and analysis in the context of benchmarking, performance management and investment appraisals.

STATISTICS

In this module, students will gain a good theoretical and practical understanding of statistical techniques as applied to commercial problems. The topics covered in this module address the full breadth of the components of statistics, consisting of descriptive statistics, inferential statistics and an introduction to statistical modelling.

TAXATION 1

This module aims to introduce the fundamentals of taxation in the South African context. It will equip candidates with knowledge of the legal framework for local taxation; the application of legal tax rules on accounting information; and the system of tax administration in South Africa.

TAXATION 2

This module builds on the fundamentals of taxation in the South African context that students were exposed to in Taxation 1. It will introduce additional forms of taxation. Students should be able to prepare more complex tax returns with the aim of integrating several taxation elements into one scenario.

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