



# University of Fort Hare

*Together in Excellence*

## **FACULTY OF MANAGEMENT AND COMMERCE**

### **VISION**

Faculty of Management and Commerce is a vibrant centre of learning and innovation to build an entrepreneurial, sustainable and caring African social and economic system.

### **MISSION**

To provide learning, research and community engagement opportunities that enable intellectual and personal growth, and the development of a critical learning community.

### **ORGANIZATION**

Our programmes are offered by two Schools of the Faculty, namely:

- The School of Business and Enterprise, and
- The School of Public Management and Development

## **FACULTY OFFICE**

|                                |  |
|--------------------------------|--|
| Executive Dean:                | Thakhathi, D.R. Diploma in PA (UNIN); B Admin, B Admin (Hons), M Admin (UNIVEN), PhD (UNISA)                     |
| Faculty Manager:               | Mr M Ndlovu B Ped (Commerce) B Ed (Hons) PGDE (Education Mgt) (UFH); M Ed (Adult Learning & Global Change) (UWC) |
| Assistant Faculty Manager:     | Mcako, N., B Admin (Unisa) B Admin Hons (UNISA); A.I.M. (UCT)  |
| Senior Administrative Officer: | Magocoba, N. P., N. Dip. (EL College); B Admin (HRM) (UFH)   |
| Executive Secretary:           | Mbalo-Ngcwama, N. V., Dip.in Events Management (Damelin)   |

## **CONTACT DETAILS**

Alice (Main) Campus: Faculty of Management and Commerce  
Private Bag X 1314  
ALICE  
5700

Tel +27 40 602 2533 / 2184/ 2382  
Fax +27 86 627 6539/+27 40 6022514

Bhisho Campus: Faculty of Management and Commerce  
P O Box 1153  
King William's Town  
5600

Tel +27 40 6083407/ 6352982  
Fax +27 40 6083408

East London Campus: Faculty of Management and Commerce  
Private Bag X 9083  
East London  
5200

Tel +27 43 704 7000/7196/7236/7364  
Fax +27 43 704 7095

## **GENERAL ENQUIRIES**

All enquiries and correspondence should be addressed to the Faculty Manager:

Alice (Main) Campus: Faculty of Management and Commerce  
Private Bag X 1314  
Alice  
5700

Tel +27 40 602 2020/2533 / 2382  
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E-mail: [mndlovu@ufh.ac.za](mailto:mndlovu@ufh.ac.za)

# SCHOOL OF BUSINESS AND ENTERPRISE

## VISION

We excel in the empowerment of business professionals and entrepreneurs from developing communities.

**Our motto is “from the bush to the globe”.**

## MISSION

Through our “quadripartite alliance” between the School and three major stakeholders: the government; organised black business formations and some of the major banks, we endeavour to develop cutting edge solutions to the challenges of doing business in Africa, via relevant research; unique and appropriate teaching methods; financial and advisory services as well as meaningful developmental engagements with our communities. This is our main value proposition and its uniqueness will deliver value to our students; course participants; staff and to the Southern African Development community over time.

## ORGANISATION

The programmes of the School of Business and Commerce are offered at both the Alice and East London Campuses under the Departments of Accounting, Business Management, Economics, Industrial Psychology and Information System.

## GENERAL ENQUIRIES

**Location: University of Fort Hare (Alice Campus)**

Private Bag X1314

Alice, 5700

Telephone: +27 40 602 2241/ 2118

Fascimile: +27 40 6022514

**Location: University of Fort Hare (East London Campus)**

P O Box 7426

East London, 5200

Telephone: +27 43 704 7236/7196

Fascimile: +27 86 620 7873

## ACADEMIC AND OTHER MEMBERS OF STAFF

### DIRECTOR OF SCHOOL

Mr D Vlok BA (US); BA (Hons.) (UPE); MBA (Rhodes)

### Professor (Nedbank Chair in Economics)

Ikhide S I B.Ed (Econs/Ed)(Ibadan); M.Sc. PhD (Econs) (Ife); M.Sc. (Financial Management) (London)

Brown, W. B Com (Hons) CTA (UCT) M Com, PhD(Stell), CA (SA)

### Associate Professors

Prinsloo, KS M Com (Rhodes) CTA (Wits), CA (SA)

Bartlett, G, B. Compt. (Hons.), CTA (Transkei); M. Com. (Potchefstroom); ACMA, Adv. Cert. Tax (UNISA)

Ncube, M, B.Sc., M.Sc. (Economics) (UZ); PhD (Gothenberg, Sweden)

Flowerday, S. BSc (Century, USA), MBA (Oxford Brookes, UK); D Tech (NMMU)

Elliott, R B Com, LLB (Rhodes), MBA (Cape Town), PhD, PGDHE (Rhodes)

Tsegaye, A, BA (Addis Ababa); PG Dip, MA, PhD (Economics)(Kent, UK)

### Senior Lecturers

Funnell, L,BSc(UPE) ; M Ed(Rhodes), S.T.D. (UPE), CEFT (Comp & Assoc)

Hanner, L, B Compt. (Hons.) (UNISA), CA (SA)

Harbottle, D O, Dip in Accounting Studies (Rhodesia); CA (Zim); CA (SA)

Herbst, G, B Com. (Hons.), M. Com., UED (UOFS); D. Com (UDW)

Jordaan, B D, B.Com. (Hons.), M. Com., HED (UPE)

Krug, L, B. Com., PG Dip Acc (Rhodes); CA (SA)

Murugan, C, MA (UDW), HED (UNISA), (Reg. HPCSA)

Rowles, M, B. Com. (UNISA); B. Sc. (Hons.) (Rhodes); MBA (Cape Town)

Smit, P, B. Com., B. Com. (Hons.), M. Com. (RAU), NHOD

Stuart, R A, B. Com. (Hons.) (Rhodes); M. Sc. (Economics) (Glasgow), AIBS

Terblanche, W, B. Com. (Hons.), PG Dip. Acc. (Cape Town); CA (SA)

Weldon, S, B. Com., PG Dip Acc (Rhodes); CA (SA)

Zakuza, T., B. Com. PGDM (Fin Acc), PGDA (Cape Town); CA (SA) CIA

Majova-Songca L.Y. B. Compt (Hons), CTA (Unitra); CA (SA) ; MBA (Potch)

Whitfield, S B Com (Hons) CTA (Rhodes) CA (SA)

Ocran, MK, B Sc (Ghana), MPhil (Ghana), PhD (Stellenbosch)

### UFH / Samlam Chair in Entrepreneurship

Shaw, G.K., BSc ( Hons) ( Hertfordshire. UK), MSc (PMI), MPhil (Pret)

## **Lecturers**

Boggis, K R, B. Com. (UNISA); HDip in Tax Law (WITS),  
Boucher, D. B Com (RU), B Com Hons (RU)  
Chipunza, C, BSc (Hons.), Cert. Ed. (UZ); B. Com. (Hons.), M. Com., MPA (UFH); PGD (HIV/AIDS Mgmt, *cum laude*) (Stell); RPP  
Chikandiwa, C, BSc Hons, M.Com (UFH)  
Fatoki, O, BSc Hons (OAU); MBA (OSU); M.Com (UFH), ACA  
Feketha, T, BA Econ (UCT); MA, Econ (USA), MS.Econ (SOAS),  
Heath, U, B. Com.(Rhodes); B.Com (Hons) (Acc) (UPE); CA (SA)  
Hirschbeck, L.H. CA(SA), B.Com(Rhodes), PDipAcc(Rhodes), PDipAcc(Unisa), MBA(Heriot-Watt)  
Hubbard, K, B. Com., PG Dip Acc (Rhodes); CA (SA)  
Lockyear, M, B. Com., PG Dip Acc (Rhodes); CA (SA)  
Masunda, U, BSc. Econ (Hons) (UZ); B.Com (Hons) (UFH), M.Com (UFH)  
Matarirano, O. B.Com., B.Com (Hons.), M.Com(UFH); Adv Dip Mgt Acc (CIMA)  
Mnconywa, N L, BCom (UFH); HED(UFH); BCom(Hons) (Natal); CA (SA)  
N Mtshwelo, L. BComm (Unitra) B Ed (Unitra)  
Nel, A, B. Com. (PU vir CHO); B. Com. (Hons.), M. Com. (UP); HED (PU vir CHO)  
Nonxuba, PZ, B Com. (Hons.) (UPE); M.Com (Rhodes)  
Stevens, N., B. Com., CTA (Natal), CA (SA)  
Watson, J M G, B. Soc. Sc. (Soc. Wk.), M. Soc. Sc. (Soc. WK.) (Rhodes)  
Choga, I, BCom (UFH), BCom (Hons) (UFH), MCom (UFH)  
Wayi, N. B. Com (Rhodes), B Com Hons (UP), MCom (Informatics) (UP)

## **Junior Lecturers**

Baqo, Z., B. Admin., B. Admin. (Hons.) (UFH)  
Puchert J.I. BA (Hons) (Rhodes)  
Gcaza, N I, STD (G. Mxenge College); Adv. Cert. Ed (*cum laude*) (NMMU); B Com, B Com (Hons *cum laude*) (UFH) M Com (UFH)  
Dwesini, N, B. Com., B. Com. (Hons.) (UFH)  
Makhetha, P, B.Com. B.Com (Hons.) (UFH)  
Taylor, NM, B Soc Sc (Rhodes); B Com (Hons) (UFH)  
Isabirye, N, B Sc (UFS), B Com Hons (UFH), M Com (IS) (UFH)  
Piderit, R. B Com (Rhodes) B Com Hons (*cum laude*) (UFH), M Com (IS) (UFH)  
Tarwireyi, P. B Sc (UFH) (*cum laude*), B Sc Hons (Rhodes), M Sc (CS) (UFH)  
Rungani, E, C. B.Com (*Cum laude*), B.Com (Hons)(UFH)

## **Senior Instructor**

Miles, J, B.Sc. (Rhodes); NHED (Rhodes)

## **Full Time Tutors**

Bomba M, B. Com (UFH); Intermediate Cert. in Accountancy (UN)

**Project Coordinator (Thuthuka B. Com Accounting)**

Nobuya, X, B. Com., PGCE (UFH)

**School Administrator**

Vacant

**Support Staff (Alice)**

Zosela, C, Pitman Certificates in Word Processing & Typewriting

**Support Staff (EL)**

Ellis, I.

Nkwinti, L.

Mxotwa, N Payroll Certificate

Gojela, S, B Com Marketing (Damelin)

Matiwane, L. Diploma in Financial Management (East London College)

**ADJUNCT PROFESSORS**

Kusi, NK, BA (Hons) Econ, M Sc Econ (Univ of Ghana) PhD in Economics (New England, Australia)

Mayende, G., BA (Univ. of Botswana); MA (Univ. of Hull, UK), Ph D (Univ. of Hull, UK)

Mokgoro, J., B.Sc. (UFH); BPA (Hons.) (Univ. North West); MPA (Toledo, Ohio, USA)

Moyo, S, PhD (Sociology) New Castle (UK)

Nengwekhulu R.H BA (UNISA), M.A (University of Dare Salaam), D.Phil (UP)

Afolabi, B Adv Dip: Transport Planning (Univ of London, UK) M Sc Marine Transportation (State Univ of New York – Maritime College, USA) PhD, (Univ of Port Harcourt, Nigeria)

Fowler, S MA (Distinction), University of Potchefstroom) PhD(University of Potchefstroom)

**Associate Professors**

Guma X BA (Univ. Of Botswana & Swaziland), MA (Economics) (Univ of Toronto, Canada) PhD (Economics) (Victoria Univ of Manchester, UK)

**Associative Fellows**

Mazwai, T. MBA (Henley Management College)

**Visiting Academics**

Prinsloo, F.E. M Com (UPE) CA (SA)

Forsythe, D.B Com (Natal) CTA (Rhodes) CA (SA)

Stack, E. (Professor of Accounting – Rhodes), D Compt (UNISA); CA (SA)

Brettenny, J.N. M Acc (Natal), CA (SA)

Rowlands, J.E. M Com (Rhodes)

## **DESCRIPTION OF PROGRAMMES OFFERED**

### **1. Bachelor of Commerce (B. Com) Accounting (East London) (60001) (Three year programme)**

This programme, as well as the following one (60006), are designed for students who wish to become professional accountants. This is a three year programme designed for learners who meet the normal entrance requirements. All modules are core to the programme. Note that students who wish to write the qualifying examination of the South African Institute of Chartered Accountants must complete either of these programmes, including amongst others, the following modules: Accounting 1A, Accounting 1B, Accounting 2A, Accounting 2B, Accounting 3A and Accounting 3B. The prerequisites for these modules are outlined on pages 59-61. Note also that students who register for the General Accounting modules may under certain circumstances proceed to the relevant Accounting modules (see Accounting Department module outlines for details).

In order to obtain the B. Com (Accounting) degree without entrance to the Post Graduate Diploma in Accounting, students need only complete two of Governance and Auditing 3, Financial Management 3 or Taxation 3. Accounting 3 is compulsory. In order to gain entrance into the Post Graduate Diploma in Accounting, students must pass all four major subjects with a pass rate of 55% for Accounting 3 and an average of 55% for the other 3 major subjects.

### **2. Bachelor of Commerce (B. Com) Accounting (Alice and East London) (60006) (Four year programme)**

This is a programme aimed at growing the number of black Chartered Accountants in South Africa and the SADC region.

This is a four year programme designed for students who do not meet the entrance requirements for the three year programme.

Alice: This programme includes a foundation year, which must be passed in order to proceed to the second year.. Students migrate to East London in their third year of study subject to academic progress.

In order to obtain the B.Com (Accounting) degree without entrance to the Post Graduate Diploma in Accounting, students need only complete two of Governance and Auditing 3, Financial Management 3 or Taxation . Accounting 3 is Compulsory. In order to gain entrance into the Post Graduate Diploma in Accounting, students

must pass all four major subjects with a pass rate of 55% for Accounting 3 and an average of 55% for the other 3 major subjects.

### **3. Bachelor of Commerce (B.Com) General Accounting (60014)**

This programme is aimed at students who may wish to become a member of an accounting professional institute (other than SAICA), or who do not wish to become professional accountants yet wish to major in accounting.

In order to obtain the B. Com (General Accounting) degree students need only complete two of Governance and Auditing 3, Financial Management 3 or Taxation 3. General Accounting 3 is compulsory.

Note also that students who register for the General Accounting degree may under certain circumstances proceed to the relevant Accounting modules in the Accounting degree (see Accounting Department module outlines for details).

### **4. Bachelor of Administration in Human Resource Management (HRM), Honours, & Master of Administration in Industrial-Organisational Psychology**

The B. Admin degree in HRM is a reconfigured structure of the B. Admin degree in the Public Sector HRM programme and aims to develop skilled people-managers who can serve both the private and public sectors. The aim of the programme is to introduce educational opportunities that will provide learners with advanced knowledge of human behaviour, equip them with life, research, and work-related skills, and provide them with career exploration opportunities which will contribute to their personal growth and development as well as enhancing their employment opportunities.

The B Admin programme has been re-designed to provide for the needs and requirements of Human Resource Managers in order to function effectively in a dynamic and culturally diverse South African workplace. Furthermore this programme is focused on pioneering approaches to training in Human Resource Management (HRM) that equip our graduates for global competitiveness while meeting the daily challenges of a rapidly changing South Africa. It is broadly conceived as a life-long learning experience. Students will also be able to specialise in the various areas of the field of I-O Psychology at their senior degree levels.

Graduates with qualifications in I-O Psychology or Human Resource Management can proceed to do a masters degree in I-O Psychology by research or coursework (see below for details).

### **5. Bachelor of Commerce, Honours & Master of Commerce degrees in majors such as Economics, Information Systems and Business Management**

Learners exiting from this programme will be able to demonstrate management knowledge, skills and applied competency in a large number of fields of the Economic and Management Sciences specifically directed to the private sector. Learners could enter various employment opportunities as business managers as well as self-employed entrepreneurs in highly competitive multi-cultural business

environments.

#### **6. Bachelor of Economics (B. Econ)**

This programme is designed for learners who wish to specialize in the field of Economics, either for the ordinary degree or the honours degree. It is expected that learners completing the programme will pursue careers such as in Banking and Finance, Industry, the Public Sector and Development requiring applied economic research.

#### **7. Honours degree, Post Graduate Diploma in Economics and Master of Commerce in Economics**

These programmes aim to develop skilled economists for the needs of both the private and public sectors.

Applicants for the PG Diploma and Honours should be in possession of an undergraduate qualification with a sufficient grounding in base subjects for Post Graduate study in economics. Normally candidates will not be admitted to the Honours course unless they have obtained at least a second class pass in the final year in Economics. The Master's degree in Economics by dissertation is currently offered. The degree programme enables candidates to choose a research topic from any field of specialization in Economics, such as general economics, transport economics, and financial markets. Admission requirements are indicated under item B.2.6. (Please also refer to the GMRDC Postgraduate Guide).

#### **8. Bachelor of Commerce, Honours and Master of Commerce degrees in Information Systems (East London)**

The Degree of Bachelor of Commerce (Information Systems) is designed for learners who wish to specialize in one of the five computing related disciplines, namely, Information Systems. Information systems specialists focus on integrating information technology solutions and business processes to meet the information needs of businesses and other enterprises, enabling them to achieve their objectives in an effective, efficient way. This discipline's perspective on "Information Technology" emphasizes *information*, and sees *technology* as an instrument to enable the generation, processing and distribution of needed information. Admission requirements are discussed under Item B.14.7. This degree is offered on a full-time basis only.

Applicants for the Honours degree in Information Systems (offered on a full-time and part-time basis over a one year and two-year period respectively) should be in possession of a relevant undergraduate qualification (e.g. B.Com Information Systems or equivalent). Admission requirements are discussed under Item B.24.4.

A Master of Commerce (Information Systems) by dissertation is currently offered. A Master of Information Systems by coursework will be available in the near future.

Admission requirements are discussed under Item B.26.2.3 for admission requirements

#### **9. Post Graduate Diploma in Accounting**

A candidate must first obtain a B.Com degree by completing the Accounting curriculum and then obtain the Diploma after one more year of full-time study.

This diploma is accredited by the South African Institute of Chartered Accountants as fulfilling part of the entry requirements for part 1 of the qualifying examination.

Admission to the Diploma is subject to the candidate obtaining 55% for Accounting 3 and an average of 55% for the other three major subjects. Candidates with a Bachelor's degree other than a B.Com (Accounting) may be admitted after obtaining credits in certain essential pre-requisite courses during a preparatory period of one year. This course will be known as the Post Graduate Diploma in Accounting (Preliminary).

#### **10. Post Graduate Diploma in Accounting (Preliminary)**

This programme is designed for students with a Bachelor's Degree of Commerce in Accounting and certain Technikon qualifications from non-accredited universities.

Admission to the programme is at the discretion of the Head of Department and will be based in the main on prior academic performance. The purpose of the programme is to enable students to advance to the Post Graduate Diploma in Accounting.

### **RULES FOR THE SCHOOL OF BUSINESS AND ENTERPRISE DEGREES**

The following cluster rules and regulations are to be read in conjunction with the provisions of the Higher Education Act (as amended), the Statute and the general rules and regulations of the University. Where a student includes a module(s) from another cluster in his/her curriculum, the rules and regulations of that cluster apply to that module(s). *Applicants wishing to study for the degrees of this School should have obtained the required pass marks in Mathematics and English Language.*

#### **Degrees and Diplomas conferred**

##### **B.1 The following degrees are conferred in the School of Business and Enterprise by the Faculty of Management and Commerce:**

###### **In Commerce:**

Bachelor of Commerce: B Com (60002/60003/60004/60005/60009/60011)

Bachelor of Commerce (Accounting) (60001/ 60006)

Bachelor of Commerce (General Accounting) (60014)

Bachelor of Commerce (Honours): B Com (Hons) (60501/60502/60503/60504)

Bachelor of Commerce (Honours) in Taxation (60510)

Bachelor of Economics: B Econ (60008)

Master of Commerce: M Com (61001/61003/61005/61006/61007/61008)  
Post Graduate Diploma in Accounting (Preliminary) (60505)  
Post Graduate Diploma in Accounting (PGDipAcc) (60506)  
Post Graduate Diploma in Economics (PGDEcon) (60508)

### **In Administration:**

Bachelor of Administration: B Admin (62002 / 62003)  
Bachelor of Administration (Honours): B Admin (Hons) (62501)  
Master of Administration: M Admin (63001/63002)

### **B.2 Composition of Curricula:**

B.2.1 A “module”, as used in these rules, is any part of a subject and has a specified code. The “weighting” of a module is expressed in terms of credit hours (or “credits”), which is usually determined by the duration of the module. Different structured curricula are offered of not less than 384 credits which must be distributed as follows:

100 Level - At least 128 credits

200 Level - At least 128 credits

300 Level - At least 128 credits

Students may not deviate from the specified curricula without the approval of the Faculty Board.

B.2.2 The first digit of the module code indicates the level (100, 200, etc.) at which the module is offered.

### **B.3 Entrance Requirements**

Except as provided in Rules G.2 to G.3 of the General Rules no candidate shall be admitted to any of these degrees unless they have attended approved courses subsequent to their first registration as matriculated students for at least the minimum time specified for each degree.

B.3.1 To be admitted directly to the three year B Com Accounting degree (60001), a learner must have obtained four subjects at level four and two at level three. Two of the subjects at level four must be Mathematics and English.

B.3.2 To be admitted to the four year B Com Accounting degree (60006), a learner must have obtained a minimum of three subjects at level four (one being English), two at level three and Mathematical Literacy at level six or higher.

B.3.3 To be admitted to the B Economics degree, prospective students must have obtained Matriculation Exemption with a D symbol at standard grade (SG) level or E symbol at higher grade (HG) in Mathematics and an E symbol at standard grade (SG) in English Language, and overall 35 unweighted Swedish rating points. For admission to the BCom Information Systems Degree refer to paragraph B14.7. For other B Com degrees, prospective students must have obtained Matriculation Exemption with an E symbol at standard grade (SG) level both in Mathematics and English Language. However, for the B. Admin (HRM)

prospective students must have obtained Matriculation Exemption with an F symbol in Mathematics at standard grade (SG) level.

B.3.4 Applicants who have passed matric with 25 to 34 Swedish rating points and obtained satisfactory marks in Maths and English Language may be admitted into an extended curriculum requiring them to take no more than 60% of the regular load in the first year of study. This category of applicants may be considered subject to fulfilling an interview, test and other (e.g., other post matric studies, work experience, mature age & RPL) selection criteria.

#### **B.4 Restriction on the Number of Credits per Semester**

Except with the permission of the Dean, a student in any semester of study may register for only 16 credits in excess of the number of credits prescribed for that semester of study.

B.4.1 Candidates may not present themselves for examination in courses amounting to more than 160 credits in the first academic year and 140 credits in the second academic year.

#### **B.5 Level of Study**

In a three-year degree programme, a student is deemed to be at the 100 level of study until s/he has obtained less than 120 credits at the 100 level and at 200 level if s/he had between 120 and 240 credits. A student is at the 300 level of study when s/he has obtained over 240 credits, of which at least 96 credits must be at the 200 level. All other students will be regarded to be at the 200 level of study. A student is not allowed to take a module, within a prescribed curriculum, that is at a higher level of study than that which s/he is registered for.

#### **B.6 Special Curriculum**

Senate may, on the recommendation of the Board of the Faculty of Management and Commerce, give credit towards the degree for a module not included in a particular curriculum.

#### **B.7 Choice of Modules**

The selection of options and choice of modules must be done in consultation with the Dean, Director of School and/or Head of Department and all registration formalities must be completed within two weeks after the commencement of the semester except as may be permitted by the office of the University Registrar. The onus is on students to ensure that they register for a curriculum which will lead to a degree or diploma as the case may be. The Dean's approval of a curriculum does not imply permission to obtain a degree or diploma following a curriculum different from those contained in these Rules. Choices of subjects offered for a degree or certificate may be limited by the University timetable. Students who wish to take a degree over more than the minimum period of time are urged to consult the Dean or Director of School, to ensure that their choice of curriculum is feasible on the timetable of the relevant campus.

B.7.1 Credit shall not be given for:

Commercial Law 1, and also Legal Studies 1 or 2 or Legal Theory 1 or 2;

Commercial Law 2 and also any course in Legal Theory or Legal Studies;  
Sociology 2 and also Industrial Sociology 2;  
Sociology 3 and also Industrial Sociology 3;  
Professional Communications and English 1.

B.7.2 Candidates shall not be admitted to the courses Business Mathematics and Statistics (Theory of Finance and Statistics 1D) unless they have obtained at least an E symbol in Mathematics Higher Grade or a D symbol in Mathematics Standard Grade at the matriculation examination, or a pass in Mathematics at another examination deemed to be equivalent thereto.

B.7.3 Candidates who have credit in Management 1 may register for Management 2 only if they have credit in, or are concurrently registered for, Accounting 1.

## **B.8 Examinations**

B.8.1 In order to complete a degree, a student must comply with the requirements laid down in the general rules for a bachelor's degree.

B.8.2 The semester class mark and the examination mark shall be combined in equal proportions to obtain the final mark.

B.8.3 A student must obtain a final mark (examination and semester class component) of 50% to pass a semester course.

B.8.4 A student must obtain a minimum of 40% in the examinations in order to obtain an overall pass for any semester module.

B.8.5 When 2 semester courses comprise a full year's course, credit for the full year's course will be given according to the following rules, which apply to East London joint and pipeline students:

B.8.5.1 A student will be given credit if both semester courses have been passed irrespective of the year or examination in which they were passed.

B.8.5.2 An aggregated credit (ACR) will be given if the student has an aggregated mark of at least 50% for both semester courses and has obtained at least 45% in the course failed, provided also that the provisions of 8.4 are complied with.

B.8.5.3 A non-continuing credit (NCR) will be given if the candidate has an aggregated mark of at least 50% for both semester courses and has obtained between 40% and 44% (inclusive) in the semester course failed, provided also that the provisions of 8.4 are complied with.

B.8.5.4 Aggregation as above will only be permitted in respect of examinations written in the same academic year.

B.8.6 If students miss a test or other assessment without reason, they will be awarded a 0 mark.

B.8.7 A student shall be admitted to a supplementary examination in a module failed if:

B.8.7.1 s/he obtained a minimum final mark of 45% in the normal examination, or

B.8.7.2 the module concerned is the last outstanding module towards the degree offered in the semester concerned.

- B.8.8 The final mark for a supplementary examination shall not exceed 50%.
- B.8.9 Due Performance (DP) requirements: class marks made up of tests and assignments of 50% and attendance regulations as per each Programme.
- B.8.10 At the discretion of the Dean and/or Registrar, students may be allowed to register for a module at another university, e.g., Unisa, if that module is not offered by the University, provided that it is not a major, and/or if there is a timetable clash, or as is consistent with General Rule G3.10.

### **B.9 Pass with Distinction/Degree with Cum Laude**

- B.9.1 A final mark of 75% or more in a particular module shall be regarded as a distinction in that module.
- B.9.2 A degree will be awarded Cum Laude if a student qualifies for the degree in the prescribed period of study, obtains at least 64 credits (4 modules) at the 300 level simultaneously with distinction and achieves an average of 75% or more in all the compulsory modules taken in that candidate's prescribed programme of study. This section should be read in conjunction with General Rule G5.8 of the General Prospectus of the University.
- B.9.3 A B Com Accounting degree will be awarded Cum Laude if a student qualifies for the degree in the prescribed period of study, obtains at least 75% for Accounting 3 and an average of 75 % for the other three major subjects. This section should be read in conjunction with Faculty Rule B.9.2 and General Rule G5.8 of the General Prospectus of the University.

### **B.10 Exclusion**

- B.10.1 Students will be excluded if:
- B.10.1.1 They do not pass more than 6 semester credits (96 credits) or 3 full courses in 2 years.

## **DESCRIPTION OF CURRICULA**

### **B.11 THE DEGREE OF BACHELOR OF ACCOUNTING (B. Acc.) (60007) - deleted**

## **THE DEGREE OF BACHELOR OF COMMERCE**

### **B.12 Duration**

The curricula shall extend over a minimum period of six semesters of full-time study.

### **B.13 Options:**

The degree may be obtained in any of the following options:

- B.13.1 Accounting (60001 / 60006)  
General Accounting (60014)

- B.13.2 Business Management and Industrial Psychology (60002)
- B.13.3 Economics and Business Management (60003)
- B.13.4 General (60005)
- B.13.5 Inter-Faculty (60009)
- B.13.6 Law (60004)
- B.13.7 Information Systems (60011)

#### B.14 Curricula

The curricula for each of the options shall be as follows:

##### B.14.1a BACHELOR OF COMMERCE (ACCOUNTING) (60001) (EAST LONDON)

This programme, as well as the following one (60006), are designed for students who wish to become professional accountants. All modules are core to the programme. Note that students who wish to write the qualifying examination of the South African Institute of Chartered Accountants must complete either of these programmes, including amongst others, the following modules: Accounting 1A, Accounting 1B, Accounting 2A, Accounting 2B, Accounting 3A and Accounting 3B. Note also that students who register for the General Accounting modules may under certain circumstances proceed to the relevant Accounting modules (see Accounting Department module outlines for details).

| Level                      | First Semester - Title of Module       | Module Code                            | Cr                    |
|----------------------------|--|--|-----------------------|
| 100                        | Accounting 1A or General Accounting 1A | ACC 111E/<br>ACG 111E                  | 16                    |
|                            | Commercial Law 1A                      | ACL 111E                               | 16                    |
|                            | Economics 1                            | ECO 111E                               | 16                    |
|                            | Computer Literacy                      | CLT 111E                               | 8                     |
|                            | Financial Management 1                 | AFM 111E                               | 16                    |
|                            | Business Management 1                  | BEC 111E                               | 16                    |
|                            | 200                                    | Accounting 2A or General Accounting 2A | ACC 211E /<br>ACG211E |
| Governance and Auditing 2A |  | AUD 211E                               | 16                    |
| Grounding Programme LKA    |  | LKA                                    | 16                    |
| Financial Management 2A    |  | AFM 211E                               | 16                    |
| 300                        | Accounting 3A/General Accounting 3A    | ACC 311E / ACG<br>311E                 | 16                    |
|                            | Governance and Auditing 3A             | AUD 311E                               | 16                    |
|                            | Taxation 3A                            | ATV 311E                               | 16                    |
|                            | Financial Management 3A                | AFM 311E                               | 16                    |

| Level | Second Semester - Title of Module  | Module Code   | Cr                             |
|-------|--|---|--------------------------------|
| 100   | Accounting 1B or<br>General Accounting 1B<br>Commercial Law 1B<br>Economics 1<br>Business Management 1<br>Information Systems 1B | ACC 121E/<br>ACG121E<br>ACL 121E<br>ECO 121E<br>BEC 121E<br>IFS121E | 16<br><br>16<br>16<br>16<br>16 |
| 200   | Accounting 2B or General Accounting 2B<br><br>Taxation 2A<br>Financial Management 2B<br>Governance and Auditing 2B               | ACC 221E/<br>ACG 221E<br>ATV 221E<br>AFM 221E<br>AUD 221E           | 16<br><br>16<br>16<br>16       |
| 300   | Accounting 3B or<br>General Accounting 3B<br>Governance and Auditing 3B<br>Taxation 3B<br>Financial Management 3B                | ACC 321E/<br>ACG 321E<br>AUD 321E<br>ATV 321E<br>AFM 321E           | 16<br><br>16<br>16<br>16       |

<sup>(1)</sup> Pre-requisites for Information Systems courses are provided in B. 14.7.2

#### **B.14.1a BACHELOR OF COMMERCE (GENERAL ACCOUNTING) (60014) (EAST LONDON)**

This programme is aimed at students who may wish to become a member of an accounting professional institute (other than SAICA), or who do not wish to become professional accountants yet wish to major in accounting.

In order to obtain the B. Com (General Accounting) degree students need only complete two of Governance and Auditing 3, Financial Management 3 or Taxation 3. General Accounting 3 is compulsory.

Note also that students who register for the General Accounting degree may under certain circumstances proceed to the relevant Accounting modules in the Accounting degree (see Accounting Department module outlines for details).

| Level | First Semester - Title of Module   | Module Code   | Cr                       |
|-------|--|---|--------------------------|
| 100   | Accounting 1A or General Accounting 1A<br><br>Commercial Law 1A<br>Economics 1<br>Financial Management 1 | ACC 111E/<br>ACG 111E<br>ACL 111E<br>ECO 111E<br>AFM 111E | 16<br><br>16<br>16<br>16 |

|     |  |  |                      |
|-----|--|--|----------------------|
|     | Computer Literacy<br>Business Management 1   | CLT 111E<br>BEC 111E                         | 8<br>16              |
| 200 | General Accounting 2A<br>Governance and Auditing 2A<br>Grounding Programme LKA<br>Financial Management 2A    | ACG211E<br>AUD 211E<br>LKA<br>AFM 211E       | 16<br>16<br>16<br>16 |
| 300 | General Accounting 3A<br>and two of:<br>Governance and Auditing 3A<br>Taxation 3A<br>Financial Management 3A | ACG 311E<br>AUD 311E<br>ATV 311E<br>AFM 311E | 16<br>16<br>16<br>16 |

| <b>Level</b> | <b>Second Semester - Title of Module</b>   | <b>Module Code</b>                                      | <b>Cr</b>                  |
|--------------|--|---|----------------------------|
| 100          | General Accounting 1B<br>Commercial Law 1B<br>Economics 1<br>Business Management 1<br>Information Systems    | ACG121E<br>ACL 121E<br>ECO 121E<br>BEC 121E<br>IFS 121E | 16<br>16<br>16<br>16<br>16 |
| 200          | General Accounting 2B<br>Taxation 2A<br>Financial Management 2B<br>Governance and Auditing                   | ACG 221E<br>ATV 221E<br>AFM 221E<br>AUD 221E            | 16<br>16<br>16<br>16       |
| 300          | General Accounting 3B<br>and two of:<br>Governance and Auditing 3B<br>Taxation 3B<br>Financial Management 3B | ACG 321E<br>AUD 321E<br>ATV 321E<br>AFM 321E            | 16<br>16<br>16<br>16       |

<sup>(1)</sup> Pre-requisites for Information Systems courses are provided in B. 14.7.2

**B.14.1b B.Com (ACCOUNTING)(60006) (ALICE/EAST LONDON CAMPUS) 4 YEARS**

| <b>Level</b> | <b>First Semester - Title of Module<br/>Foundation Year</b> | <b>Module Code</b>                       | <b>Cr</b> |
|--------------|---|--|-----------|
|              | Business English for Accounting                             | BEA 111/                                 | 16        |
|              | Computer literacy   | CLT 111                                  | 8         |
|              | Economics 1   | ECO 111/                                 | 16        |
|              | Fundamentals of Business                                    | AMB 111/                                 | 16        |
|              | Mathematics 1A  |  |           |
|              | Business Management 1                                       | BEC 111                                  | 16        |
| 100          | Accounting 1A or General Accounting 1A                      | ACC 111E/<br>ACG111E<br>ACC111<br>ACG111 | 16        |
|              | Commercial Law 1A   | ACL 111E<br>ACL 111                      | 16        |
|              | Financial Management 1A                                     | AFM 111E<br>AFM 111                      | 16        |
|              | Business English for Accounting                             | BEA 211E<br>BEA 211                      | 16        |
| 200          | Accounting 2A or<br>General Accounting 2A                   | ACC 211E/<br>ACG 211E                    | 16        |
|              | Governance and Auditing 2A                                  | AUD 211E                                 | 16        |
|              | Financial Management 2A                                     | AFM 211E                                 | 16        |
| 300          | Accounting 3A or<br>General Accounting 3A                   | ACC 311E /<br>ACG 311E                   | 16        |
|              | Governance and Auditing 3A                                  | AUD 311E                                 | 16        |
|              | Taxation 3A   | ATV 311E                                 | 16        |
|              | Financial Management 3A                                     | AFM 311E                                 | 16        |

| <b>Level</b> | <b>Second Semester - Title of Module<br/>Foundation Year</b> | <b>Module Code</b> | <b>Cr</b> |
|--------------|--|--------------------|-----------|
|              | Business English for Accounting                              | BEA 122            | 16        |
|              | Introduction to Accounting 1A                                | AIA 121            |           |
|              | Economics 1  | ECO 121            | 16        |
|              | Fundamentals of Business                                     | AMB 121            |           |
|              | Mathematics 1B   |                    | 16        |

|     |   |  |                          |
|-----|---|--|--------------------------|
|     | Business Management 1   | BEC121   | 16                       |
|     |   |  | 16                       |
| 100 | Accounting 1B or<br>General Accounting 1B<br>Commercial Law 1B<br>Information Systems 1B<br>Grounding Programme LKA | ACC 121/<br>ACC 121E<br>ACG 121/<br>ACG 121E<br>ACL 121E<br>IFS121E<br>LKA | 16<br><br>16<br>16<br>16 |
| 200 | Accounting 2B or<br>General Accounting 2B<br>Taxation 2A<br>Financial Management 2B<br>Governance and Auditing 2B   | ACC 221E/<br>ACG 221E<br>ATV 221E<br>AFM 221E<br>AUD 211E                  | 16<br><br>16<br>16<br>16 |
| 300 | Accounting 3B<br>Governance and Auditing 3B<br>Taxation 3B<br>Financial Management 3B                               | ACC 321E/<br>AUD 321E<br>ATV 321E<br>AFM 321E                              | 16<br>16<br>16<br>16     |

(1) Pre-requisites for Information Systems courses are provided in B. 14.7.2

## B.17 POSTGRADUATE DIPLOMA IN ACCOUNTING (60506) (EAST LONDON)

| Level | Title of course           | Code      | Cr |
|-------|---------------------------|-----------|----|
| 400   | Accounting 4              | ACC 401E  | 32 |
|       | Taxation 4                | ATV 401E  | 32 |
|       | Financial Management 4    | AFM 401E  | 32 |
|       | Governance and Auditing 4 | AUD 401 E | 32 |

### B.17.1 Admission Criteria

Candidates for the Diploma shall not be admitted to the programme unless:

- 17.1.1 They have a Bachelor's degree in Accounting obtained from an accredited university; and
- 17.1.2 They have obtained the permission of the Head of Department for Accounting Studies and have obtained at least 55% for Accounting 3 and an average of 55% for the other 3 major subjects.

### B.17.2 Programme Structure

This programme consists of the following subjects that are taught separately, but are examined in an integrated manner:

Accounting 4

Governance and Auditing 4

Financial Management 4

Taxation 4

Successful completion of the course will enable students to sit for the first qualifying examination of the South African Institute of Chartered Accountants.

### B.17.3 Assessment

The marks are calculated as follows:

|                      | <u>Marks</u> | <u>%</u>                           |
|----------------------|--------------|------------------------------------|
| July major test      | 70           | 23 $\frac{1}{3}$ %                 |
| DP tests             | <u>30</u>    | <u>10%</u>                         |
| Year mark            | 100          | 33 $\frac{1}{3}$ %                 |
| Year end examination | <u>200</u>   | <u>66<math>\frac{2}{3}</math>%</u> |
|                      | <u>300</u>   | <u>100%</u>                        |

In order to pass the PG Dip Acc, a minimum of 50% must be obtained in each of the four subjects. To qualify to write the QE (Part 1), all four subjects must be passed in the same academic year. A maximum of two supplementary exams may be granted. In order to qualify for a supplementary examination, at least two subjects must be passed and a sub-minimum of 45% must be obtained for the subject(s) not passed.

### B.18 POSTGRADUATE DIPLOMA IN ACCOUNTING (PRELIMINARY) (60505) (East London)

Students who do not qualify for the Post Graduate Diploma may be accepted on a preliminary registration which effectively repeats the third year courses of the B Com (Accounting) and B. Acc.

Prerequisites: B Com or similar degree or Technikon Degree. Entrance is at the discretion of the Head of Department. Students may receive a Post Graduate Diploma in Accounting (Preliminary) certificate after successful completion of the course. In order to gain entry to the PGDip Acc, students would have to obtain at

least 55% for Accounting 3 and an average of 55% for the other 3 major subjects.

| <b>Level</b> | <b>First Semester - Title of Course</b> | <b>Code</b> | <b>Cr</b> |
|--------------|---|-------------|-----------|
| 300          | Accounting 3A                           | ACC311E     | 16        |
|              | Governance and Auditing 3A              | AUD311E     | 16        |
|              | Taxation 3A                             | ATV311E     | 16        |
|              | Financial Management 3A                 | AFM311E     | 16        |

| <b>Level</b> | <b>Second Semester - Title of Course</b> | <b>Code</b> | <b>Cr</b> |
|--------------|--|-------------|-----------|
| 300          | Accounting 3B                            | ACC321E     | 16        |
|              | Governance and Auditing 3B               | AUD321E     | 16        |
|              | Taxation 3B                              | ATV321E     | 16        |
|              | Financial Management 3B                  | AFM321E     | 16        |

Students may be required to register for additional courses to the above, depending on their previous qualifications.