

## PROGRAMME CONTENT (ABRIDGED)

### FULL-TIME

#### YEAR 1

- Financial Accounting I
- Cost and Management Accounting I
- Business Calculations I
- Accountant in Business I
- Business Information Systems I
- Communication I
- Commercial Law: Business Entities

#### YEAR 2

- Financial Accounting II
  - Accounting for Incomplete Records, Partnerships, Branches and Close Corporations
  - Accounting for Companies
- Cost and Management Accounting II
  - Budgeting and Integrated Accounting Systems
  - Process, Joint and Marginal costing
- Taxation I
  - Individuals
  - Prepaid taxes, Retirement benefits and Farming
- Audit and Corporate Governance 1 (Full year)
- Economics I
  - Micro Economics
  - Macro Economics

#### YEAR 3

- Financial Accounting III
- Cost and Management Accounting III
  - Resource Optimization Models
  - Operations Research Techniques
- Taxation II
  - Value added Tax and Capital Gains Tax
  - Companies
- Audit and assurance II
- Commercial Law
- Computerized Accounting Applications I

## STUDY PATH AT THE SCHOOL OF ACCOUNTING

Diploma: Accountancy

- Full-time – 3 years
- Part-time – 5 years

Upon completion of the above Diploma, students can elect to register for:

BTech: Internal Auditing

- Full-time – 1 year
- Part-time – 2 years

BTech: Cost and Management Accounting

- Full-time – 1 year
- Part-time – 2 years

This programme is offered at NMMU 2<sup>nd</sup> Avenue Campus.

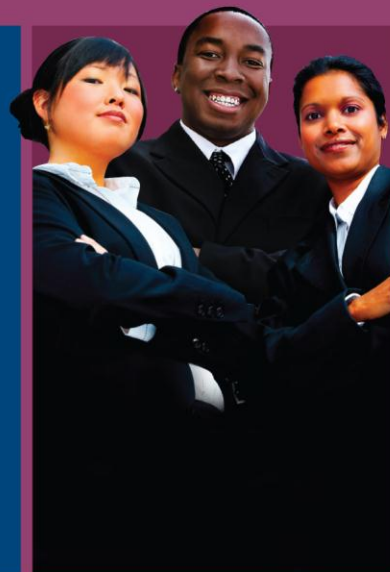
For more information on these programmes, refer to the School of Accounting website at <http://accounting.nmmu.ac.za/Home>

### ENQUIRIES:

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Search for "NMMU School of Accounting" on Facebook and Youtube.



## WHAT IS ACCOUNTING?

Accounting can be defined as the orderly and systematic identification and recording of the momentary values of economic transactions of a business. The reporting on the results of the transactions, and the provision of financial information in the form of financial statements, this information is used as a basis for decision making.

## WHAT MAKES THE DIPLOMA IN ACCOUNTANCY UNIQUE?

- This diploma prepares students for many careers in commerce and industry as well as private practice.
- A career in accountancy is very rewarding and challenging, and career opportunities like Financial and Management accountants, Internal auditors or Taxation consultants, are highly sought after.
- Classes are small, with individual attention.
- The diploma will provide students with a strong foundation in the core disciplines of accountancy.
- Specialization occurs once the foundation is in place (e.g. further study in BTech).

## WHAT ARE THE QUALITIES OF AN ACCOUNTANT

Prospective accountants need to have an interest in business/financial affairs and also have the ability to analyse a problem logically. Furthermore they must have the ability to adapt to changing circumstances and be able to work under pressure.

Accountants do not sit behind desks all day looking at figures. They make significant contributions to organisations achieving their goals. They work with people at all levels in managing the activities of an organisation.

Every organisation requires financial managers to manage the organisation and particularly to manage the finances and investments.

## PROFESSIONAL ACCOUNTANT (SA)

The South African Institute of Professional Accountants (SAIPA) is a professional body for accountants. The Professional Accountant (SA) designation communicates that you not only uphold the highest professional standards, but you also continuously keep up to date with the latest developments in the field of accounting.

To qualify as a Professional Accountant (SA) you need a relevant BTech qualification plus three years relevant practical experience.

## MINIMUM ADMISSION REQUIREMENTS

### NSC

- Candidates must have a National Senior Certificate (NSC) and pass at least four subjects with an achievement rating of Level 3 (40-49%) or better.

In addition to the above requirement, potential candidates must also comply with the following university requirements for **direct admission**:

- Obtain an **Admission Point Score (APS)** of at least **32** points or more on our rating system (see method of computation below).
- English, Afrikaans or isiXhosa (home language or first additional language) on at least Level 3 (40-49%).
- NSC achievement rating of at least a Level 4 (50-59%) for Mathematics or a Level 6 (70-79%) for Mathematical Literacy.

## NC(V)

- Minimum National Certificate (Vocational) Level 4 statutory requirements for Diploma entry must be met in one of the following NC(V) programmes:
  - Marketing
  - Finance, Economics & Accounting
  - Management
- English, Afrikaans or isiXhosa (First Additional Language) on at least Level 3 (40-49%).
- NC(V) achievement rating of at least Level 4 (50-59%) for Mathematics or Level 6 (70-79%) for Mathematical Literacy.
- Perform satisfactorily on the Access Assessment Battery.

## HOW TO CALCULATE YOUR APS SCORE:

Subject %	0 – 29%	30 – 39%	40 – 49%	50 – 59%	60 – 69%	70 – 79%	80 – 89%	90 – 100%
APS point	0	2	3	4	5	6	7	8

Having determined the APS point for each of the seven subjects, add these together to compute an overall APS total score (which is the APS).

### Admission via testing (Non-direct admission)

Should you not meet the above minimum admission requirements for direct admission, but have an APS of between 22 and 31, you will be referred to write the Access Assessment Test at the university.

The test results, together with your NSC results, will then be used to determine your admission possibilities to this or any other Accounting programme at NMMU.