

## MODULE PURPOSE

### Corporate Reporting (RCR400)

To provide students with a detailed knowledge and understanding of the principles and procedures of financial accounting in order to apply International Financial Reporting Standards (IFRS) in the preparation of financial statements

### Professional Taxation (RPT400)

To provide students with technical knowledge relating to the discipline of taxation at an advanced level, and to develop pervasive skills such as professional skills, the exercise of professional judgement and ethical behaviour

### Audit, Assurance and Governance (ROA400)

To provide students with a detailed knowledge and understanding of the principles and practice of external auditing and corporate governance to enable them to practise as professional accountants.

### Strategic Management Accounting and Finance (RKS400)

To provide students with a detailed knowledge and understanding of management accounting and financial management principles and practices within different business contexts, focusing on strategic business analysis and performance measurement, to enable them to practice as professional accountants.

## CURRICULUM

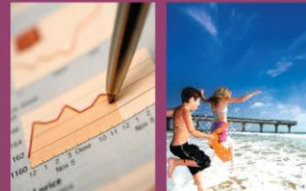
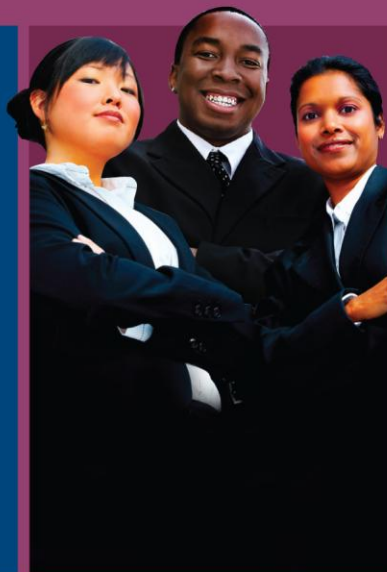
Module Name	Code	Credit
Audit, Assurance and Governance	ROA400	30
Corporate Reporting	RCR400	30
Professional Taxation	RPT400	30
Strategic Management Accounting and Finance	RKS400	30

**The programme is offered over 1 year on a FULL-TIME basis. Lectures will only be presented in the afternoon.**

### ENQUIRIES:

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## Postgraduate Diploma in Accountancy

Please note that this programme is not yet registered with SAQA. The expected date of registration is November 2012. Failure to obtain SAQA registration in November will result in the programme only being offered from 2014. Provisional registrations are invited in the event that SAQA registration is received timeously for offering of the program in 2013.

## CAREER OPPORTUNITIES

- Financial manager
- Management accountant
- Financial accountant
- Accountant in a company or the public sector
- Tax accountant and practitioner

A qualified accountant should have sound knowledge and skills in the fields of financial accounting, auditing, taxation and management accounting and finance.

## INTERNATIONAL COMPARABILITY

The ACCA is a well-established professional international body in many countries with its head office in the United Kingdom. The body also has a strong presence in many sub-Saharan African countries.

The internationally recognised professional accounting qualification of Certified Accountant is awarded on passing the professional examinations as set by the ACCA and obtaining the necessary practical experience.

## ADMISSION REQUIREMENTS

A BCom Accounting for Chartered Accountants (C3) degree or BCom Rationum with “R” modules<sup>1</sup> or equivalent

**OR**

A BCom General Accounting degree (C2), or BCom Rationum (with “RG” modules) or equivalent, with a weighted average mark of at least 55% across all the major exit level modules<sup>1</sup> of the qualification

**OR**

A relevant BTech degree with a weighted average mark of at least 60% across all the major exit level modules of the qualification.

## SELECTION CRITERIA

Due to restrictions on the maximum number of students that can be accommodated in this programme, selection will be made on the basis of first come first served (provided the admission requirements are satisfied).

<sup>1</sup> Exit level modules are R302, RK301, RK302, RO302 and RT302,

<sup>1</sup> Exit level modules are RG302, RGK301, RGK302, RGO302, and RGT302

## REGISTRATION

In order to apply provisionally to register for this programme, you must complete the postgraduate registration form which is obtainable from Admissions. On completion, this form is to be returned to Admissions.

You will only be informed of your provisional acceptance onto this programme once this programme has been registered by SAQA (expected in November 2012).

## PURPOSE OF THE PROGRAMME

The purpose of the programme is four-fold:

- a) To develop the knowledge, skills and values of the Accountancy graduate in the more advanced aspects of the field of accounting and its related sub-disciplines to improve the graduate's career opportunities at a managerial level;
- b) To prepare graduates to sit the professional stage papers of the ACCA (Association of Chartered Certified Accountants);
- c) To provide access to the SA Institute of Chartered Accountants-accredited NMMU BCom Honours (Accounting) programme; and
- d) To provide access to the MCom (Taxation) programme.