

## CURRICULUM

### YEAR 1

Business Management I  
Economics - Macroeconomics I  
Commercial and Company Law I  
Financial Accounting I – non-CA stream  
Computing Fundamentals I  
Statistics I

### YEAR 2

Economics – Microeconomics I  
Economics – Macroeconomics II  
Commercial and Company Law II  
Financial Accounting II – non-CA stream  
Ethics and Corporate Governance II  
Auditing II  
Taxation II  
Management Accounting II

### YEAR 3

Financial Accounting III – non-CA stream  
Financial Management Accounting III – non-CA stream  
Financial Auditing III – non-CA stream  
Financial Taxation III – non-CA stream

## POSTGRADUATE STUDY OPPORTUNITIES

- **Postgraduate Diploma in Accountancy**

This postgraduate diploma aims to develop the knowledge, skills and values of the 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.

This Postgraduate Diploma is also a SA Institute of Chartered Accountants' accredited bridging programme into the CTA (BCom Honours Accounting) programme - providing a pathway to BCom General Accounting graduates to qualify as Chartered Accountants (SA). Moreover, the programme provides an access route to the coursework Master of Commerce in Taxation.

- **Postgraduate Diploma in Internal Auditing**  
Internal auditing is one of the pillars of effective governance. The main objective of the Postgraduate Diploma in Internal Auditing is to provide the country with qualified internal audit professionals who can add value to organisations.

## OTHER UNDERGRADUATE PROGRAMMES OFFERED BY THE SCHOOL OF ACCOUNTING

- BCom Chartered Accountancy
- BCom Rationum in:
  - Law
  - Computer Science & Information Systems
  - Economics or Business Management
- Diploma in Accountancy
- National Diploma in Financial Information Systems
- Higher Certificate in Accountancy

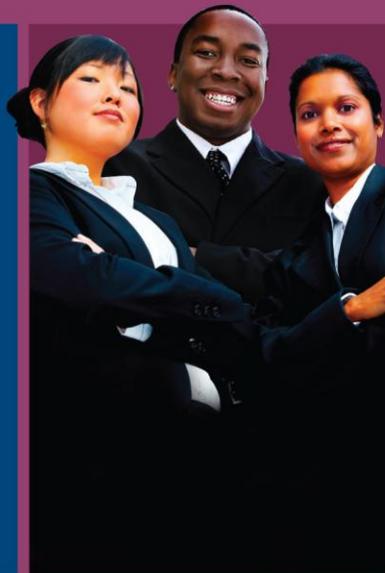
For more information on these programmes, refer to the School of Accounting website at <http://accounting.nmmu.ac.za/Home>

## ENQUIRIES:

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**Facebook:** "NMMU School of Accounting" and "NMMU Accounting School for Learners"  
**Twitter:** @NMMUAccounting



## INTRODUCTION

This programme is offered for students wishing to major in Accounting but who do not wish to become Chartered Accountants. Graduates may wish to join other professional bodies such as the SA Institute of Professional Accountants (SAIPA) and Association of Chartered Certified Accountants (ACCA).

## CAREER OPTIONS

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

## WHY STUDY ACCOUNTING AT NMMU?

NMMU's School of Accounting is recognised for providing high quality, relevant education, informed by scholarly activity, research and engagement, to prospective professional accountants and those who wish to make a meaningful contribution to financial reporting, control and management in the private and the public sectors.

- We teach the latest international accounting and auditing standards.
- We offer a high quality, relevant range of courses and degrees.
- We employ inspiring, experienced and highly qualified staff who also hold top leadership positions in the accounting profession.
- Our students have achieved a consistent record of superior results in the South African Institute of Chartered Accountants (SAICA) professional examinations.
- We maintain links with national and international professional accounting bodies.
- We offer an affordable, holistic approach to learning encouraging students to realise their full potential.

## PROGRAMME OUTCOMES

After completing this BCom (General Accounting), graduates should have the knowledge and skills to, amongst others:

- Maintain accounting records.
- Prepare financial statements for business entities (including companies).
- Ensure the effective operation of an entity's internal company system to facilitate the efficient and effective conduct of business.
- Understand the external audit process.
- Compute the taxes due by individuals and companies and advise on tax matters.
- Prepare relevant financial information within a business entity to aid management decision-making – to assist the entity in achieving its goals and objectives.
- Assist an entity's management in making financing and investment decisions that maximise the entity's value.

## MINIMUM ADMISSION REQUIREMENTS

- Admission Points Score of at least 38 (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 4 (50-59%) for Mathematics or 7 (80-89%) for Mathematical Literacy.

## 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 28 and 37, you will be referred for access testing at the university. The test results, together with your NSC results, will then be used to determine your admission possibilities to this programme or any other Accounting programme at NMMU.

## PLEASE NOTE

Should you wish to become a Chartered Accountant (SA), but you do not meet the requirements for admission to the BCom (Accounting for Chartered Accountants) programme, you can register for the BCom (General Accounting) programme.

Should your academic performance be good enough (as prescribed in the Faculty Prospectus), you will be able to transfer to the BCom (Accounting for Chartered Accountants) programme during your period of study.

## ACCREDITATION

This programme has been accredited by the SA Institute of Professional Accountants as meeting its educational requirements.

Upon completing this degree, the graduate will also be exempted from writing the 9 Fundamental papers of the Association of Chartered Certified Accountants (ACCA), paving the way for him/her to write the ACCA's professional papers.

This programme further aims to prepare students to write the professional examinations of the Association of Chartered Certified Accountants (ACCA).