



**Centre for Accounting Studies**  
**2010**





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## Centre for accounting studies

### MISSION

The Centre for Accounting Studies was established in 1990 to support the University of South Africa in the execution of its community based task of tuition, research and community service. More specifically, the Centre strives to

- support the University in fulfilling its social responsibility towards the South African business community
- present introductory, pragmatic, non-degree tuition in accounting sciences in accordance with the needs of the business community
- undertake research commissioned by the business community and/or research in respect of accounting sciences
- provide community service
- use distance teaching as the main method of instruction in executing this task
- execute its task in partnership with the staff of the School of Accounting Sciences in particular, and the University as a whole.

### PROF GK GOLDSWAIN

HEAD: CENTRE FOR ACCOUNTING STUDIES

SCHOOL OF ACCOUNTING SCIENCES

COLLEGE OF ECONOMIC AND MANAGEMENT SCIENCES

UNISA



## Important dates and other relevant information

- The Centre closes on 12 December 2009 and re-opens on 5 January 2010.
- The Centre's offices are open from Monday to Friday from 08:00 - 13:00 for registrations and enquiries (see closing dates per short course/course/programme).
- Completed registration forms must be faxed/e-mailed to the appropriate course administrator (see facsimile number/e-mail address per course).

### Registrations

- Student numbers may only be allocated by the course administrators of the Centre at the Unisa main campus in Muckleneuk Ridge.
- Official invoices (eg as requested by SARS and large companies) can only be obtained from Mr Edward Ntswane from Finance (tel (012) 429 2376).

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### Postal Enquiries

Centre for Accounting Studies  
P O Box 392  
UNISA  
0003

### Physical address

University of South Africa (Main Campus)  
1-121 AJH vd Walt Building  
Preller Street  
Muckleneuk Ridge  
Pretoria

### Web address

[www.unisa.ac.za/cas](http://www.unisa.ac.za/cas)

### Please note

A registration form is included in the brochure for your convenience (see last page of brochure). Fax/e-mail the completed registration form (front and back page) to the appropriate course administrator (see facsimile number/e-mail address per course) so that a student number can be allocated before payment is made.

Please indicate clearly which course you intend to register for.

*Registration forms which do not include an ID number and copy of the ID cannot be processed.*

Should you already have a Unisa student number commencing with 7 ... (8 digits in total), proof of payment must be faxed together with your registration form.

*Official invoices can be obtained from Mr Edward Ntswane from Department of Finance (012) 429 2376. Please note that SARS won't make any payments without an official invoice from Unisa.*

STUDENTS WILL ONLY RECEIVE STUDY MATERIAL ONCE PROOF OF THE PRESCRIBED PAYMENT IS RECEIVED

### Foreign country airmail levy

#### Category A: Africa

R720,00 per course or R360,00 per half course or module

#### Category B: Rest of the world

R1 440,00 per course or R720,00 per half course or module

### Supplementary examinations

R150,00

### Special exam and sick exams

R150,00

UNISA is a public higher education institution established in terms of the Higher Education Act (101/1997) and does not have, nor is required to have, a provider registration number at the Department of Education or SAQA.

STUDENTS MUST ACCESS THEIR STUDENT E-MAIL ADDRESS VIA myUnisa ONCE REGISTERED.



# Accounting



## Course in Accounting for School Governance

Qualification code: 72192

Module code: ACSG016

### Objective

The objective of this course is to equip students with a practical knowledge of accounting which will enable them to use basic standard accounting techniques to account for the various events that occur in South African schools in order to improve the general governance of the school.

### Who should enrol for this course?

Administrative staff dealing with the accounting aspects of a school, school principals, members of governing bodies of schools, parents, educators, members of local communities and staff at educational departments who have an interest in education and governance in schools and who may want to obtain a formal background to accounting procedures for governing school finances or school fund raising and spending activities.

### Duration of the course

One year. One intake per year.

### Registration requirements

Senior certificate or an equivalent qualification.

### Curriculum

#### Topic A Bookkeeping and business documents

- Study unit 1: School governance
- Study unit 2: The nature and purpose of accounting
- Study unit 3: The accounting equation
- Study unit 4: Business documents: Cash transactions
- Study unit 5: The recording of cash transactions
- Study unit 6: Credit transactions

#### Topic B The application of bookkeeping systems

- Study unit 7: Inventory systems
- Study unit 8: Bank reconciliation
- Study unit 9: Trial balance
- Study unit 10: Final accounts

#### Topic C Internal control and budgets

- Study unit 11: Internal control

Study unit 12: Budgeting

#### Topic D Introduction to taxation

- Study unit 13: Basic principles of taxation
- Study unit 14: Pay-as-you-earn system

#### Topic E General aspects of interest to the bookkeeper

- Study unit 15: Compensation fund
- Study unit 16: The unemployment insurance fund
- Study unit 17: Payroll accounting

### Language

Study material will be in English. Students may, however, communicate and answer the assignments and examination in either English or Afrikaans.

### Registration

The course commences in February 2010. The closing date for registrations is 31 January 2010.

### Fees

The course fee for 2010 is R3 800 and is payable as follows:

R1 900 is payable as soon as a student number has been allocated and the balance of R1 900 is payable by 15 May 2010.

### Method of tuition

The Unisa open and distance-learning paradigm will be followed. Students will receive study material prepared in compliance with outcomes based educational principles. Learning material will consist of study guides supplemented by a tutorial letters.

### Credits and SAQA application

- Submitted to SAQA on level 5 (NQF level 5)
- 12 credits

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### Enquiries

For information regarding registrations, course material or administrative queries, contact

Eunice Ramanyimi at:

Tel no: (012) 429 4465

Fax no: (012) 429 8744/3424

E-mail: [ramanne@unisa.ac.za](mailto:ramanne@unisa.ac.za)

Further information regarding the contents of the course is obtainable from:

Prof F Doussy

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or

Prof JSJ van Rensburg

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Mrs E Doussy

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## Course in Basic Principles of Financial Statement Analysis and Interpretation

Qualification code: 70882

Module code: FAIN018

### Objective

The objective of this course is to equip the student with a well-founded knowledge of the following:

- The nature and contents of financial reports and the principles and practices which determine the quality thereof.
- Basic analysis and interpretation of financial statements (of private undertakings or municipalities) and reporting thereon.
- Basic principles of cost accounting --- relevant techniques and applications.
- Basic aspects of financing, financing costs and budgets.
- Reporting and analyses.

After completion of the course, a student should be able to analyse and interpret financial statements and budgets of either a private entity or a municipality, depending on the selection made by the student and to report on such analyses.

### Who should enrol for this course?

Persons who do basic accounting work (ie budgeting and/or budgeting control and analysis of financial and other results) in the following sectors:

- Industry, trade, finance and professional services or

- government departments, public office and municipalities.

### Duration of the course

One year.

### Registration requirements

Senior certificate or an equivalent qualification.

### Curriculum

#### Section 1

- The nature and contents of financial reports and the principles and practices which determine the quality thereof
- Accounting records: The basis of financial reporting
- The nature, characteristics and composition of assets, liabilities and obligations
- Owner's equity and the form of the enterprise

#### Section 2

- Basic analysis and interpretation of financial statements
- Underlying aspects of analysis and interpretation
- Profitability analysis
- Risk analysis
- Growth analysis
- Cash flow

#### Section 3

- Basic principles of cost accounting --- relevant techniques and applications
- Cost concepts and the nature of costs
- Manufacturing costs
- Standard cost accounting

#### Section 4

- Basic aspects of financing, financing costs and budgets
- The cost of capital and the factors that determine the requirements for capital
- Budgets of trading organisations
- Budgets of manufacturing organisations

### Annexure

Alternative to Section 2: For students who are employees of municipalities and other authorities (eg Central and Provincial Governments).

### Language

The teaching medium will be English and Afrikaans.

## Registration

The course commences in February 2010. Closing date for registration is 29 January 2010.

## Fees

The course fee for 2010 is R4 400 of which R2 200 is payable as soon as a student number has been allocated and the balance of R2 200 is payable by 15 May 2010.

The prescribed textbook is Accounting: An Introduction by Myburg, JE; Fouche, JP; Cloete, M. Ninth edition, 2008. Butterworths. Durban (subject to revised editions). The book can be obtained from leading bookstores.

## Method of tuition

This course will be taught by means of distance education, communication through study guides, tutorial letters, assignments and solutions, which will be supplied as the course progresses. A two-hour exam will be written in Oct/Nov 2010.

## Credits/Standard of the course

- Submitted to SAQA on level 5
- 24 credits

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### *Enquiries (registrations, study material, administrative queries)*

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*Further information regarding the contents of the course is obtainable from:*

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## Course in Computerised Bookkeeping

Qualification code: 70920

Module code: COBK01P

## Objectives

The primary objective of the course is to prepare students to meet the accounting demands of the information age. The course will provide students with a thorough understanding of essential accounting concepts,

and teach them to apply these concepts in a computerised accounting environment. It will further provide students with an understanding of accounting applications commonly used in business, eg general ledger, accounts receivable, accounts payable and inventories.

## Who should enrol for this course?

The Computerised Bookkeeping course is directed at accountants and not future computer specialists and is presented from a user rather than a technical perspective.

The course is aimed at persons involved in or who want to become involved in computerised accounting and bookkeeping or anyone who wants to better equip himself/herself for the future.

## Duration

Six months.

## Registration requirements

Students who want to register for this course should have successfully completed the accounting paper at senior certificate level. Those not in possession of such qualification will be considered for admission based on their experience. Students must also have access to a personal computer running Microsoft Windows. The Course in Computerised Bookkeeping assumes no previous experience with computers and was developed with continuity, simplicity, and practicality in mind.

## Curriculum

- Essential Accounting Concepts
- Computerised Accounting Concepts

The first study guide covers essential accounting concepts. The objective is to provide students with a fundamental understanding of accounting concepts and principles normally encountered in an accounting business environment. During this section of the course, students are also taught how to apply these concepts and principles in a manual accounting environment.

The second study guide covers, step-by-step, the application of the concepts and principles which were covered in the first study guide. Pastel accounting software will be used as the vehicle to teach the software application skills. This study guide concentrates on general accounting concepts and its application in daily practical situations. The approach is to show and not to simply tell. Numerous, carefully designed examples will be used to guide students to quickly master the software and to become productive users thereof. Examples are based on business

problems which students could reasonably be expected to encounter. The approach is user-oriented and demonstrates how technology can be used to solve everyday business problems.

#### Language

The teaching medium will be English. Students may, however, communicate and answer the assignments and examination in either English or Afrikaans.

#### Registration

The course commences in April 2010. The closing date for registration is 31 March 2010.

#### Fees

The course fee for 2010 is R4 200 of which R2 100 is payable as soon as a student number has been allocated, R1 050 before 15 May 2010 and R1 050 before 15 August 2010.

Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration.

#### Method of tuition

The lecturers will communicate with the students by means of study guides, tutorial letters and assignments, which will be supplied as the course progresses.

A student version of Pastel Accounting Software will be supplied to students halfway through the course. Students will be assessed by means of regular assignments. Detailed suggested solutions will be supplied for each assignment where applicable.

Although correspondence is the primary method of tuition, a two-day study school, covering the most important topics, is normally presented in Pretoria. Full-colour display panels will be used to demonstrate and teach the software to the students. If justified by demand, the study schools may also be presented at other centres.

A two-hour examination will be written in October/November 2010.

On successful completion of the course, students will be awarded a certificate by the University.

#### Credits/Standard of the course

- NQF level 5
- 24 credits

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*Enquiries (Registrations, study material, administrative queries):*

Patricia Mhlanga

Tel no: (012) 429 4918 (8am-1pm)

Fax no: (012) 429 4902

E-mail: [combook@unisa.ac.za](mailto:combook@unisa.ac.za)

*Further information regarding the course is obtainable from:*

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Cell: 082 880 5887

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## Course in Fundamental Accounting

Qualification code: 70866

Module code: FUAC01E

#### Objective

The objective of this course is to equip students with a well-founded knowledge of basic accounting.

After completion of the course students should be able to process and record accounting data, complete books of prime entry, post to the ledger(s), do adjustments and closing transfers, and prepare financial statements. Attention is also given to value-added tax, budgets, incomplete records and non-profit organisations.

After you pass the Course in Fundamental Accounting and if you are in possession of a Matriculation Certificate with University Exemption, you can apply for exemption from FAC1502 which is part of the BCom degree at Unisa.

#### Who should enrol for this course?

Those involved in the accounting functions of any organisation, sole traders and other entrepreneurs.

#### Duration of the course

One year.

#### Registration requirements and registration period

Prospective students must have a senior certificate or equivalent qualification. Although students can register for this course with a senior certificate, only students with a Matriculation Certificate with University Exemption can apply for exemption from FAC1502. The

first registration period is from 2 January to 28 February with 2 two-hour examination papers in October/November and the second registration period is from 1 June to the 31 July with 2 two-hour examination papers in May/June of the following year. The course commences after the closing of registrations. Study material is posted to all the registered students after registration closes.

### Curriculum

Study Guide 1 Accounting concepts, principles and procedures

- The nature and function of accounting
- The nature of accounting theory
- The financial position
- The financial result
- The double-entry system
- The accounting process
- Processing accounting data
- Adjustments
- The closing-off procedure, determining profit in a trading concern and preparing financial statements

Study Guide 2 Financial reporting

- Cash and cash equivalents
- Trade receivables
- Inventory
- Property, plant and equipment
- Other non-current assets
- Current liabilities
- Non-current liabilities
- The financial statements of a sole proprietorship
- The financial statements of a company
- Non-profit organisations
- Incomplete records
- Planning and control

### Language

The teaching medium will be English and Afrikaans.

### Fees

The course fee is R4 000 of which R2 000 is payable as soon as a student number has been allocated, then

- R1 000 is payable before 15 May and R1 000 before 15 August (February intake)
- R1 000 is payable before 15 August and R1 000 before 15 November (July intake)

An additional fee of R660 for students from Africa and R1 320 for students from the rest of the world is applicable.

### Method of tuition

This course will be taught by means of distance education, communicating through study guides, tutorial

letters, internet, SMS, assignments and solutions which will be supplied as the course progresses.

### Credits and SAQA application

- NQF level 5
- 24 credits

### Enquiries

For information regarding registrations, course material or administrative queries, contact :

Eunice Ramanyimi at

Tel no: (012) 429 4465

Fax no: (012) 429 8744/3424

E-mail: [ramanne@unisa.ac.za](mailto:ramanne@unisa.ac.za)

Further information regarding the contents of the course is obtainable from:

Mrs ES de Klerk

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E-mail: [dkleres@unisa.ac.za](mailto:dkleres@unisa.ac.za)

## Course in Intermediate Financial Accounting

Qualification code: 70939

Module code: INAC01S

### Objectives

This course offers further tuition and more advanced applications in financial accounting to candidates who have a reasonable knowledge of fundamental accounting.

This course primarily focuses on financial reporting by companies and evaluation of the operating results and the financial position of business concerns.

### Duration of the course

Six months

### Registration requirements

- Senior certificate or equivalent qualification or appropriate experience
- A sound knowledge of fundamental accounting

### Curriculum

- Financial reporting by close corporations, companies and partnerships
- Analysis and interpretation of financial reports
- Budgeting and responsibility accounting

## Language

The course is presented in English and Afrikaans.

## Registration

The course commences in April 2010. The closing date for registration is 31 March 2010.

## Fees

The course fee for 2010 is R4 200 of which R2 500 is payable as soon as a student number has been allocated and the balance of R1 700 before 15 May 2010.

## Method of tuition

The course is primarily presented by means of distance education. Students will receive the appropriate study material including study guides, assignments and a planned study programme. In addition, two-day study schools will be presented in Pretoria (and other centres if justified by demand). Students must submit a minimum of three assignments/case studies for which a 50 per cent mark is required to obtain admission to the examination.

Students' performances will be evaluated based on a two-hour examination to be written in October/November 2010 at an official Unisa examination centre. A 50 per cent pass mark is required in the examination. On successful completion of the course, students will be awarded a certificate by the University.

## Credits/Standard of the course

- NQF level 5
- 24 credits

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*Enquiries (registrations, study material, administrative queries)*

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## Course in Practical Bookkeeping

Qualification code: 70904

Module code: PRAC01W

## Objective

The objective of this course is to equip students with a practical knowledge of bookkeeping which will enable them to do bookkeeping in the environment of any small/medium and large business enterprise.

## Who should enrol for this course?

All persons who do clerical work and are involved in the handling of business documents and bookkeeping aspects, but have no (or little) bookkeeping knowledge. Persons who run their own business but do not have the proper bookkeeping and accounting background.

## Duration of the course

One year.

## Registration requirements

Senior certificate or equivalent qualification.

## Curriculum

### Topic A Introduction to bookkeeping

Study unit 1: The nature and purpose of bookkeeping

Study unit 2: The accounting equation

Study unit 3: Business documents (Part 1 - cash transactions)

Study unit 4: Recording of transactions (Part 1 - cash transactions)

Study unit 5: Business documents (Part 2 - credit transactions)

Study unit 6: Recording of transactions (Part 2 - credit transactions)

Study unit 7: Accounting records of close corporations

### Topic B Applied bookkeeping

Study unit 8: Inventory systems

Study unit 9: Bank reconciliation

Study unit 10: Trial balance

Study unit 11: Final accounts and year-end adjustments

### Topic C: Internal control and budgets

Study unit 12: Internal control

Study unit 13: Budgets

Study unit 14: Controlling of budgets

### Topic D: Introduction to taxation

Study unit 15: Basic principles of income tax

Study unit 16: Pay-as-you-earn system

Study unit 17: Value-added tax (VAT)

### Topic E General aspects of interest to the bookkeeper

Study unit 18: Compensation fund

Study unit 19: The unemployment insurance fund

Study unit 20: Payroll Accounting

### Language

Study material will be in English. Students may, however, communicate and answer the assignments and examination in either English or Afrikaans.

### Registration

The course commences in February 2010. The closing date for registration is 29 January 2010.

### Fees

The course fee for 2010 is R4 000 of which R2 000 is payable as soon as a student number has been allocated and the balance of R2 000 is payable by 15 May 2010.

### Method of tuition

Primarily correspondence, supplemented by a one-day discussion class during the year at centres where there is sufficient demand.

### Credits/Standard of the course

- Submitted to SAQA on level 5 (NQF level 5)
- 24 credits

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### Enquiries

For information regarding registrations, course material or administrative queries, contact:

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Fax no: (012) 429 8744/3424

E-mail: [ramanne@unisa.ac.za](mailto:ramanne@unisa.ac.za)

*Further information regarding the contents of the course is obtainable from:*

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## Short course in Practical Municipal Accounting

Qualification code: 75450

Module codes: MUFA01C  
MUFA02D

### Objective

The Unisa: Centre for Accounting Studies developed a short learning program focusing on municipal finance and accounting aimed at officials that is theoretically founded, practical based with formal assessment.

The objective of this course is to provide competencies (knowledge, skills and values) to municipal financial staff in respect of legislative requirements, financial and accounting principles, key operating activities and efficiency, as well as the accounting process up to the presentation of annual financial statements.

### Who should enrol for this course?

The target audience for this course are people who are municipal financial officials in South Africa.

### Language

The course is presented in English.

### Duration

The duration of the course is one year (two modules — one module per semester).

### Registration requirements

A senior certificate or equivalent qualification or equivalent work experience.

### Registration dates

- First semester: 1 Dec 2009 – 25 Jan 2010
- Second semester: 1 May 2010 to 15 Jul 2010

### Curriculum

#### Module 1 MUFA01C (Municipal Accounting Framework)

- Legislative framework for municipal accounting
- Municipal accounting principles and practices
- The budgeting process (Operating and Capital)
- Budgetary control
- The accounting process
- Cash management
- Supply chain management

## Module 2 MUFA02D (Practical Municipal Accounting)

- Income and expenditure transactions
- Capital transactions
- The trail balance
- Year end adjustment entries
- Statement of financial performance (Income statement)
- Statement of financial position (Balance sheet)
- Statement of changes in net assets
- Analysis and interpretation of financial statements.

### Fees

The course fee of R4800 (R2400 per module (MUFA01C/MUFA02D)) is payable as follows:

Semester 1: R2 400 (payable by 25 January 2010)

Semester 2: R2 400 (payable by 15 July 2010)

### Method of tuition and examination

The theoretical content will be communicated by printed media (study guides) and tutorial letters.

Two assignments will be set per module and the final competency test is a two-hour examination for each module.

A two-hour examination will take place in May/June 2010 for the first semester registrations and October/November 2010 for second semester registrations.

### Credits/Standard of the course

- NQF level 5
- 12 credits

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*Enquiries (Registrations, study material, administrative queries):*

Stephanie Gobe

Tel no: (012) 429 4737 (8am-1pm)

Fax no: (012) 429 3831

E-mail: [gobes@unisa.ac.za](mailto:gobes@unisa.ac.za)

*Further information regarding contents of the course is obtainable from:*

Prof D Scott

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## Short course in Financial and Accounting Principles for Public Entities

Qualification code: 71323

Module code: PEFAP1F

Unit standard number 120360

### Objective

Board members as well as officials of public entities need to be informed and/or refreshed with regard to the relevant financial, legislative and corporate governance issues of these entities, to ensure effective financial decision making.

The objective of this course is to provide competencies (knowledge, skills and values) to board members and officials of public entities in respect of legislative requirements, financial and accounting principles, good corporate governance and managerial decision making. Qualifying learners should be able to contribute towards more effective boards and service delivery of public entities in general.

### Who should enrol for this course?

This NQF level 5-course is aimed at board members and officials of public entities.

### Language

The course is presented in English.

### Duration

The duration of the course is six months.

### Registration requirements

A senior certificate or equivalent qualification or equivalent work experience.

### Registration

Registration is from 1 to 11 December 2009, 6 to 29 January 2010 for the first semester and 3 May to 22 June 2010 for the second semester.

### Curriculum

- Legislative requirements
- Corporate governance
- Financial and accounting principles
- Managerial decision making

### Fees

The full course fee amounts to R3 650 per person and is payable once a student number has been allocated.

### Method of tuition

This course will be taught by means of distance education, communication through study guides, tutorial letters, assignments and solutions, which will be supplied as the course progresses.

Two assignments will be presented of which one is compulsory and in which a mark of at least 50% is required for admission to the examination.

### Examination

The examination will take place in May/June 2010 for the first semester registrations and October 2010 for the second semester registrations.

### Credits and NQF level

- 12 credits
- NQF level 5

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*Enquiries can be addressed to:*

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*For information regarding registrations, payments, course material or general administrative queries, contact:*

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## Workshop in Basic Accounting

### Objective

The objective of this workshop is to equip learners with basic accounting concepts to develop their individual skills and knowledge in accounting.

After completion of this workshop, learners should know the basic principles of processing and recording of accounting data in the books of prime entry, posting the data to the ledger(s), making adjustments and closing transfers, and the preparation of financial statements. Attention is also given to different forms of enterprises and the registration with the appropriate authorities like SARS.

### Who should enrol for this workshop?

Students who battle with the basic accounting concepts like Accounting 1 students, entrepreneurs, people who want to expand and refresh their basic accounting knowledge as well as those involved in the accounting and semi-accounting functions of private, government and semi-government organisations and local governments.

### Duration of the workshop

Two days.

### Registration requirements and registration period

The workshop has no registration requirements and registration takes place prior to the workshop dates. The workshop will be presented on scheduled dates after the closing of registrations. Study material is handed out to students at the workshop.

### Curriculum

- Accounting concepts, principles and procedures
- The basic accounting equation
- The financial position and result
- The double entry system and journal entries
- Posting of accounting data to ledgers (T-accounts)
- The trial balance
- Bank reconciliation
- Introduction to debtors control and creditors control
- Non-current and current assets
- Non-current and current liabilities
- Adjustments and year-end closing-off procedures
- Basic financial statements (compilation and use)
- Different forms of enterprises
- Registering with the appropriate authorities

**Language**

The teaching medium will be English.

**Fees**

The cost of the workshop is R1 200 and includes refreshments.

**Method of tuition**

Tuition will take place at centres where there is sufficient demand.

**Credits/Standard of the course**

Not applicable

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*Enquiries (Registrations, study material, administrative queries):*

Stephanie Gobe

Tel no: (012) 429 4737

Fax no: (012) 429 3831

E-mail: [gobes@unisa.ac.za](mailto:gobes@unisa.ac.za)

*Further information regarding the contents of the course is obtainable from:*

Mrs H Strydom

Cell: 082 453 1814

or

Mrs PR Berry

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E-mail: [berrypr@unisa.ac.za](mailto:berrypr@unisa.ac.za)

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# Auditing



## Programme in Forensic and Investigative Auditing

Qualification code: 71315

Module codes: PFIA01R  
PFIA02S  
PFIA03T  
PFIA04U

### Objective

The severity of commercial crime, highlighted by recent research and cases such as Leisurennet and Fidentia emphasise the need that exists in society to prevent and detect commercial crime, and to ensure that effective remedial actions are implemented.

### Who should enrol for this course?

This course is aimed at persons whose prime interest is in the prevention, detection or investigation of commercial crime.

### Course duration, tuition and Language

The programme consists of four (4) modules which have to be passed in order to obtain the certificate. Students may register for all four or fewer modules in one year. The programme is presented in English. Tuition is through distance education by means of study guides, tutorial letters and assignments.

### Registration requirements

A senior certificate, and at least three years relevant working experience or a relevant diploma or degree.

### Requirements to qualify for the short course certificate

Assignments: Students will be required to qualify for admission to the examination by submitting assignments for each module.

Formal examination: For each module, a two-hour written examination will be conducted in order to assess the theoretical and practical knowledge gained in the course. The examinations will take place in October/November 2010.

To pass a module a student must obtain a minimum of 50%. A mark of at least 75% will constitute a distinction.

### Registration period

The course commences in February 2010. Registration opens on 1 December 2009 and should be completed

by 15 February 2010 when study material will be despatched to students who have supplied proof that registration fees have been paid as indicated below.

### Fees

The fee for each of the four modules is R2 100 and is payable as follows:

- R1 050 per module as soon as a student number has been allocated;
- R 525 per module - before 15 May 2010; and
- R 525 per module - before 14 August 2010.

### Course content

The programme comprises four modules at NQF level 6, consisting of a total of 48 credits with the following titles:

#### Module 1 Fraud Prevention

The purpose of this module is to teach skills to formulate appropriate strategies for the prevention of fraud.

#### Module 2 Fraud Detection

The purpose of this module is to teach skills to formulate appropriate strategies for the detection of fraud.

#### Module 3 Fraud Investigation

The purpose of this module is to teach skills in planning and execution of fraud investigations.

#### Module 4 Forensic and Investigative Audit Reporting

The purpose of this module is to teach skills in writing reports on fraud, using the professional and academic conventions and formats appropriately.

### Credits/Standard of the course

- NQF level 6
- 12 credits per module

*Enquiries (Registrations, study material, administrative queries):*

Joeline Rosa

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Fax no: 086 636 9092 or (012) 429 4051

E-mail: [rosaj@unisa.ac.za](mailto:rosaj@unisa.ac.za)

Further enquiries must be directed to the course coordinators:

Prof M Marais

Tel no: (012) 429 3732 (8:00-13:00)  
Fax: 086 630 1317 or (012) 429 3673  
E-mail: [maraim@unisa.ac.za](mailto:maraim@unisa.ac.za)

and/or

Mr K Joubert

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## Course: Auditing in an IT Environment

Qualification code: 76678

Module codes: CAITE01 (Mod 1)  
CAITE02 (Mod 2)  
CAITE03 (Mod 3)

### Objective

The objective of this course is to present an opportunity for prospective IT auditors and people currently working as internal or external auditors to receive training to enable them to conduct a basic IT audit.

### Importance for the course

As IT auditing is a very exciting and dynamic field there is currently people who are working as IT auditors in a more junior and clerical position who do not have any formal academic training in the field.

This course is primarily intended for auditing clerks (auditing in IT/CIS environments), individuals in related fields or persons interested in developing a basic knowledge regarding the conduct of an audit in an IT environments. The course will aid people in IT auditing and even people who would like to re-skill into this new dynamic field to adapt to the new requirements surrounding the audit of computerised information systems of various organisations.

### Who should enrol for this course?

- People working in the field of IT auditing without any formal academic training in IT auditing.
- People who want to refresh their skills in the field of IT auditing.
- People who are interested in obtaining the skills to conduct an IT audit.

### Course duration, tuition and Language

This is a three-month course, consisting of three (3) modules and presented twice a year in English only. Tuition is through distance education, allowing practicing IT auditors who travel extensively, the freedom to keep up to date with their studies. Tuition is largely based on printed material that is also available on-line on MyUnisa and consists of a study guide for each module, a prescribed text book supplemented with tutorial letters and a group discussion. The one day group discussion will be presented at the Unisa Sunnyside campus in Pretoria and via Satellite Broadcasting in the different regions. Furthermore, learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

### Registration requirements

A senior certificate or equivalent NQF level 4; and relevant work experience or a relevant NQF level 5 qualification.

### Requirements to qualify for the course certificate

There are two (2) compulsory assignments for each module of this course of which assignment 01 is a multiple-choice assignment and is compulsory for admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for each module.

The assignment marks will contribute 10% and the examination 90% to the final mark of the learner. In order to qualify for the certificate of this course, a final mark of at least 50% must be obtained in all three modules.

### Registration periods

Registration for the first semester opens 1 December 2009 and closes on 22 January 2010 with a two-hour examination in May/June.

Registration for the second semester opens 21 June 2010 and closes on 16 July 2010 with a two-hour examination in October/November.

### Fees

The fee for the course is R2 100 per module per person (R6 300) and is payable once a student number has been allocated.

Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration. Students will receive quotes in which the amount payable is stipulated.

## Course content

The course comprises of three (3) modules with the following topics for each module:

### MODULE 1

#### Topic 1 Basic concepts of IT auditing

After completing this topic, learners should be able to explain the theoretical concepts underlying IT auditing, describe the various stages of the IT audit process and the general principles of auditing in relation to the overall audit process.

#### Topic 2 Introduction to computerised information systems (CIS)

After completing this topic, learners should be able to describe the basic computer environments in terms of the organisation's objectives and requirements, identify the basic components of the IT environment and identify the benefits of computerised information systems (CIS).

#### Topic 3 Concepts of IT auditing

After completing this topic, learners should be able to explain the impact of an IT environment on the audit process and discuss the trends and developments in information technology (IT). Learners should be able to explain the role of the auditor in terms of fraud detection and prevention and describe the basic elements of IT outsourcing.

#### Topic 4 The business process and IT risks

After completing this topic, learners should be able to discuss the nature and effect of risk, computer risks and exposures, the different types of risks and explain the concept of risk management. Learners should be able to identify and discuss the different risk factors, explain risk-based auditing and list the objectives of a risk-based audit and to discuss the elements of risk analysis.

#### Topic 5 Controls in an IT environment

After completing this topic, learners should be able to define and describe control activities, internal control and control objectives within a CIS environment, describe and evaluate general controls and application controls. Learners should be able to define and formulate tests of controls and discuss IT governance.

#### Topic 6 System development controls

After completing this topic, learners should be able to discuss the events that lead to computer system failures, describe system development exposures and controls.

Learners should be able to discuss the systems development life cycle control and explain the auditor's role in software development.

### MODULE 2

#### Topic 1 Plan and develop an IT audit programme

After completing this topic, learners should be able to explain the basic concepts of the audit process in terms of the conduct an IT audit engagement; also to understand how the audit programme is prepared, developed and recorded to address the audit objectives established during a risk assessment. Learners should be able to describe and apply the framework of the audit strategy in a CIS environment.

#### Topic 2 Formulate and perform IT audit procedures

After completing this topic, learners should be able to understand the basic concepts of audit evidence, internal control, risk and risk assessment procedures and where it fit into the audit process. Learners should be able to understand the general concepts of tests of control, substantive procedures, audit sampling and the purpose and essential elements of audit working papers.

#### Topic 3 Finalise the IT audit process

After completing this topic, learners should be able to understand the general concepts of the finalisation and reporting phases of the IT audit and the procedures to be followed during each phase.

#### Topic 4 Auditing new IT systems and developments

After completing this topic, learners should be able to know and understand the risks related with new or developed IT systems and be able to identify potential risks in a given scenario, explain the organisational objectives, risks and controls relating to IT systems that are developed in-house or purchased externally. Learners should be able to understand and apply the step-by-step approach relating to the audit of the system development process.

#### Topic 5 Evaluate the business continuity and disaster recovery process

After completing this topic, learners should be able to explain the objectives of business continuity in terms of organisational goals, the theoretical concepts underlying key aspects of business continuity in the context of IT auditing; and apply the basic principles of a disaster recovery plan and process.

## MODULE 3

### Topic 1 Development, testing and implementation of computer assisted auditing techniques (CAATs)

After completing this topic, learners should be able to understand the theoretical concepts underlying CAATs, uses of CAATs with regard to the conduct of an IT audit as well as the factors that need to be considered in applying CAATs in relation to the IT audit process.

### Topic 2 Auditing advanced IT systems and applications

After completing this topic, learners should be able to understand the difference between general and application controls and describe test of controls and substantive procedures in advanced computerised information systems and applications.

### Topic 3 Auditing security and privacy of information assets

After completing this topic, learners should be able to understand what information security is and how privacy risks in the information system environment should be managed and audited.

#### Credits/Standard of the course

- NQF level 6
- 12 credits per module

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#### Enquiries

For information regarding registration, course material or administrative queries, contact :

Joeline Rosa

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Fax no: 086 636 9092 or (012) 429 4051  
E-mail: [rosaj@unisa.ac.za](mailto:rosaj@unisa.ac.za)

Further enquiries must be directed to the course co-ordinator:

Mrs Ilse Ferreira

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## Short course: Introduction to Performance Auditing

Qualification code: 76163

Module code: SCPA01T

#### Objective

The objective of this short course is to present an opportunity for prospective performance auditors and people currently working as performance and/or internal auditors to receive training to enable them to conduct a performance audit.

#### Importance for the Short course

As performance auditing is a fairly new and dynamic field there is currently people who are working as performance auditors in a more junior and clerical position who do not have any formal academic training in the field.

One of the most important reasons for performance auditing is to enable government to demonstrate that public accountability responsibilities have been fulfilled. National and provincial government departments and municipalities, government-funded institutions and public entities can greatly benefit from performance auditing because, unlike private business, their main objective is not to make as big a profit as possible – even the most unsuccessful municipality will never go bankrupt! As a result, there is an increase in the practice of performance auditing in the public sector. Although the private sector has an automatic system for assessing the company's success, it is evident that the private sector has also showed an interest in performance auditing as a means to improve the economic, efficient and effective running of their business.

This short course will aid people in performance auditing and even people who would like to re-skill into this new dynamic field to adapt to the new requirements surrounding the audit of the effectiveness, efficiency and economy of various organisations that is also referred to as performance or operational auditing.

#### Who should enrol for this course?

- People working in the field of performance auditing without any formal academic training in performance auditing.
- People who want to refresh their skills in the field of performance auditing.
- People who are interested in obtaining the skills to conduct a performance audit.

### Course duration, tuition and Language

This is a three-month short course, presented twice a year in English only. Tuition is through distance education, allowing practicing performance and/or internal auditors who travel extensively, the freedom to keep up to date with their studies. Tuition is largely based on printed material that is also available on-line on MyUnisa and consists of a study guide, a prescribed text book supplemented with tutorial letters and a group discussion. The one day group discussion will be presented at the Unisa Sunnyside campus in Pretoria and via Satellite Broadcasting in the different regions. Furthermore, learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

### Registration requirements

A senior certificate or equivalent NQF level 4 qualification.

### Requirements to qualify for the short course certificate

There are two (2) compulsory assignments for this short course of which assignment 01 is a multiple-choice assignment and is compulsory for admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for this module.

The assignment marks will contribute 10% and the examination 90% to the final mark of the learner. In order to qualify for the certificate of this short course, a final mark of at least 50% must be obtained.

### Registration periods

Registration for the first semester opens 1 December 2009 and closes on 22 January 2010 with a two-hour examination in May/June.

Registration for the second semester opens 21 June 2010 and closes on 16 July 2010 with a two-hour examination in October/November.

### Fees

The fee for the short course is R2 100 per person and is payable once a student number has been allocated.

Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration. Students will receive quotes in which the amount payable is stipulated.

### Course content

The short course comprises of one module with the following six (6) topics:

#### Topic 1 Theoretical concepts underlying performance auditing

After completing this topic, learners should be able to define performance auditing and understand why performance auditing is necessary as well as the advantages and characteristics of performing a performance audit.

#### Topic 2 Scope and objectives of a performance audit

After completing this topic, learners should be able to understand principles underlying performance auditing and the scope, objectives of a performance audit of the procurement process.

#### Topic 3 Economy, effectiveness and efficiency

After completing this topic, learners should be able to understand the theory and practical aspects of economy, efficiency and effectiveness of procurement processes.

#### Topic 4 Pre-engagement and planning phase of a performance audit

After completing this topic, learners should be able to list and understand the various steps within the pre-engagement and planning phase of a performance audit and be able to apply these steps in practice.

#### Topic 5 Executing a performance audit

After completing this topic, learners should be able to list and understand the various steps within the execution phase of a performance audit of the procurement process and be able to apply these steps in practice. Learners should also be able to understand the requirements for audit evidence and the methods for collecting audit evidence.

#### Topic 6 Reporting and follow-up phase of the performance audit

After completing this topic, learners should be able to list and understand the various steps within the reporting and follow-up phase of a performance audit and be able to apply these steps in practice. Learners should also be able to understand the importance, the essential elements and other requirements of working papers as well as the layout of the audit file.

### Credits/Standard of the course

- NQF level 5
- 12 credits

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### Enquiries

For information regarding registration, course material or administrative queries, contact:

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Further enquiries must be directed to the course co-ordinator:

Mrs Ilse Ferreira

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## Short course in Introduction to the Internal Audit Process

Qualification code: 76651

Module code: SCIAP01

### Objective

The objective of this short course is to present an opportunity for prospective internal auditors and people currently working as internal auditors to receive training to enable them to conduct a basic internal audit.

### Importance for the Short course

As internal auditing is a very exciting and dynamic field there is currently people who are working as internal auditors in a more junior and clerical position who do not have any formal academic training in the field.

Internal auditors should add value by helping the management of an organisation to improve operations and achieve their objectives. In terms of the internal auditing definition, internal auditors are also required to evaluate and audit risk management, controls and the governance processes. The internal auditor can assist management in this regard by providing assurance as to whether or not the systems they have implemented are working as intended and whether or not the risks that threaten the company's objectives have been identified and are being properly managed. The audit should be conducted in a systematic disciplined manner and therefore it is important to understand and apply the steps of the internal audit process in practice.

This short course will aid people in internal auditing and even people who would like to re-skill into this new dynamic field to adapt to the new requirements

surrounding the conduct of an audit of various organisations and business processes.

### Who should enrol for this course?

- People working in the field of internal auditing without any formal academic training in internal auditing or the internal audit process.
- People who want to refresh their skills in the field of internal auditing.
- People who are interested in obtaining the skills to conduct a basic internal audit.

### Course duration, tuition and Language

This is a six-month short course, presented twice a year in English only. Tuition is through distance education, allowing practicing internal auditors who travel extensively, the freedom to keep up to date with their studies. Tuition is largely based on printed material that is also available on-line on MyUnisa and consists of a study guide supplemented with tutorial letters and a group discussion. The one day group discussion will be presented at the Unisa Sunnyside campus in Pretoria or via Satellite Broadcasting in the different regions. Furthermore, learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

### Registration requirements

A senior certificate or equivalent NQF level 4 qualification.

### Requirements to qualify for the short course certificate

There are two (2) compulsory assignments for this short course of which assignment 01 is a multiple-choice assignment and is compulsory for admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for this module.

The assignment marks will contribute 10% and the examination 90% to the final mark of the learner. In order to qualify for the certificate of this short course, a final mark of at least 50% must be obtained.

### Registration periods

Registration for the first semester opens 1 December 2009 and closes on 22 January 2010 with a two-hour examination in May/June.

Registration for the second semester opens 21 June 2010 and closes on 16 July 2010 with a two-hour examination in October/November.

## Fees

The fee for the short course is R2 100 per person and is payable once a student number has been allocated.

Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration. Students will receive quotes in which the amount payable is stipulated.

## Course content

The short course comprises of one module with the following seven (7) topics:

### Topic 1 Basic concepts of internal auditing

After completing this topic, learners should be able to define internal auditing and understand why internal auditing is necessary as well as the advantages and characteristics of performing an internal audit.

### Topic 2 Type of engagements and business processes

After completing this topic, learners should be able to understand the different types of audit engagements and business processes and be able to define the scope and objectives of an internal audit of a financial systems audit.

### Topic 3 Business risks and controls

After completing this topic, learners should be able to understand the theory and practical aspects of business risks, risk and controls and the effect thereof on the internal audit process.

### Topic 4 Planning the internal audit

After completing this topic, learners should be able to list and understand the various steps within the pre-engagement and planning phase of an internal audit and be able to apply these steps in practice.

### Topic 5 Performing the audit engagement

After completing this topic, learners should be able to list and understand the various steps within the execution phase of an internal audit of a financial system and be able to apply these steps in practice. Learners should also be able to understand the requirements for audit evidence and the methods for collecting audit evidence.

### Topic 6 Draft an internal audit report

After completing this topic, learners should be able to list and understand the various steps within the reporting phase of an internal audit and be able to apply these steps in practice. Learners should also be able

to understand the importance, the essential elements and other requirements of working papers as well as the layout of the audit file.

### Topic 7 Follow-up

After completing this topic, learners should be able to list and understand the importance and requirements of the follow-up phase of an internal audit and be able to apply these steps in practice

## Credits/Standard of the course

- NQF level 5
- 12 credits

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## Enquiries

For information regarding registration, course material or administrative queries, contact:

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Fax no: 086 636 9092 or (012) 429 4051

E-mail: [rosaj@unisa.ac.za](mailto:rosaj@unisa.ac.za)

Further enquiries must be directed to the course co-ordinator:

Mrs Ilse Ferreira

Tel no: (012) 429 4530 (8:00 – 13:00)

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## Course: Introduction to Risk-based Internal Auditing

Qualification code: 7666X

Module codes: CRBIA01 (Module 1)  
CRBIA02 (Module 2)

## Objective

The objective of this course is to present an opportunity for prospective internal auditors and people currently working as internal auditors to receive training to enable them to conduct a basic risk-based internal audit.

## Importance for the course

As risk-based internal auditing is a fairly new and dynamic field there is currently people who are working as internal auditors who do not have any formal academic training in the field.

Internal auditors add value by helping the management of an organisation to improve operations and achieve their objectives. The achievement of these objectives is however hindered by risks. In terms of the new definition internal auditors are also required to evaluate and audit risk management, controls and the governance processes. The internal auditor can assist management in this regard by providing assurance as to whether or not the systems they have implemented are working as intended and whether or not the risks that threaten the company's objectives have been identified and are being properly managed. In order to achieve the objective of the audit, the internal auditor needs to conduct a risk-based internal audit.

This course will aid people in risk-based internal auditing and even people who would like to re-skill into this new dynamic field to adapt to the requirements surrounding a risk-based internal audit of an organisation.

#### Who should enrol for this course?

- People working in the field of risk-based internal auditing without any formal academic training in risk-based internal auditing or internal auditing.
- People who want to refresh their skills in the field of risk-based internal auditing.
- People who are interested in obtaining the skills to conduct a risk-based internal audit.

#### Course duration, tuition and Language

This is a three-month course, consisting of 2 modules and presented twice a year in English only. Tuition is through distance education, allowing practicing internal auditors who travel extensively, the freedom to keep up to date with their studies. Tuition is largely based on printed material that is also available on-line on MyUnisa and consists of a study guide supplemented with tutorial letters and a group discussion. The one day group discussion will be presented at the Unisa Sunnyside campus in Pretoria and via Satellite Broadcasting in the different regions. Furthermore, learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

#### Registration requirements

A senior certificate or equivalent NQF level 4 qualification.

#### Requirements to qualify for the course certificate

There are two (2) compulsory assignments for both modules of this course of which assignment 01 is a multiple-choice assignment and is compulsory for admission to the examination. The marks obtained for both

assignments 01 and 02 will contribute towards the final mark for each module.

The assignment marks will contribute 10% and the examination 90% to the final mark of the learner. In order to qualify for the certificate of this course, a final mark of at least 50% must be obtained in both modules.

#### Registration periods

Registration for the first semester opens 1 December 2009 and closes on 22 January 2010 with a two-hour examination in May/June.

Registration for the second semester opens 21 June 2010 and closes on 16 July 2010 with a two-hour examination in October/November.

#### Fees

The fee for the course is R2 100 per module per person (R4 200) and is payable once a student number has been allocated.

Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration. Students will receive quotes in which the amount payable is stipulated.

#### Course content

The course comprises of two (2) modules with the following topics:

#### MODULE 1

##### Topic 1 Theoretical concepts underlying risk-based internal auditing

After completing this topic, learners should be able to define risk and risk-based internal auditing and understand why risk-based internal auditing is necessary as well as the advantages and characteristics of performing a risk-based internal audit.

##### Topic 2 Risk management and the role of internal audit

After completing this topic, learners should be able to understand principles underlying risk management and the role of internal audit in the risk management process and the risk-based internal audit.

##### Topic 3 Identifying and evaluating risks

After completing this topic, learners should be able to understand the theory and practical aspects of identifying and evaluating risks as well as the consequence and likelihood as elements of risk identification and

evaluation of risks to determine the focus areas of the audit.

## MODULE 2

### Topic 4 A basic risk-based internal audit plan

After completing this topic, learners should be able to list and understand the various steps within the pre-engagement and planning phase of a risk-based internal audit and be able to apply these steps in practice.

### Topic 5 Fieldwork and reporting phase of the risk-based internal audit

After completing this topic, learners should be able to list and understand the various steps within the fieldwork phase of a risk-based internal audit and be able to apply these steps in practice. Learners should also be able to understand the requirements for audit evidence and the methods for collecting audit evidence. Learners should be able to list and understand the various steps within the reporting and follow-up phase of a risk-based internal audit and the essential elements and other requirements of working papers as well as the layout of the audit file.

### Topic 6 Impact of risk-based internal auditing

After completing this topic, learner should be able to explain the relationship between internal audit and management in terms of the risk management process and discuss the effect and impact of risk-based internal auditing in terms of the changing role of the internal auditor in an organisation and describe the benefits derived from a risk-based internal audit approach.

#### Credits/Standard of the course

- NQF level 5
- 12 credits per module

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#### Enquiries

For information regarding registration, course material or administrative queries, contact:

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Further enquiries must be directed to the course co-ordinator:

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## Short course in the Professional Practice Framework for Internal Auditors

Qualification code: 70831

Module code: PFFC01B

#### Objective

The objective of this short course is to present an opportunity for prospective internal auditors and people currently working as internal auditors to receive training to enable them to comply with the requirements of the Institute of Internal Auditor's Professional Practice Framework.

#### Importance for the Framework

The Professional Practice Framework for Internal Auditors is an internationally accepted framework that came into effect in January 2002. This framework clearly describes what internal auditing is. It contains all the professional requirements applicable to internal auditors in the form of the Code of Ethics and the Standards for the Professional Practice of Internal Auditing.

All the members of the Institute of Internal Auditors are required to fully comply with all the requirements of the Code of Ethics and the Standards for the Professional Practice of Internal Auditing. Internal auditors in the public sector are required by law to fully comply with the requirements of the Standards for the Professional Practice of Internal Auditing.

#### Who should enrol for this course?

- People working in internal auditing or forensic auditing, and who are not proficient in complying with all the requirements of the Professional Practice Framework.
- Members of Audit Committees who are not qualified internal auditors.
- People who want to re skill into the field of internal auditing.
- Internal auditors in the public sector who are compelled by law to comply with the Standards for the Professional Practice of Internal Auditing.

#### Course duration, tuition and Language

This is a three-month short course, presented twice a year in English only. Tuition is through distance education, allowing practicing internal auditors who travel extensively, the freedom to keep up to date with their studies. Learners have the opportunity to submit two assignments and attend a one day group discussion at the Unisa Sunnyside campus in Pretoria and via Satellite Broadcasting in the different regions. Furthermore,

learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

#### Registration requirements

A senior certificate or equivalent qualification or appropriate experience.

#### Requirements to qualify for the short course certificate

There are two (2) compulsory assignments for this short course of which assignment 01 is a multiple-choice assignment and is compulsory for admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for this module.

The assignment marks will contribute 10% and the examination 90% to the final mark of the learner. In order to qualify for the certificate of this short course, a final mark of at least 50% must be obtained.

#### Registration periods

Registration for the first semester opens 1 December 2009 and closes on 22 January 2010 with a two-hour examination in May/June.

Registration for the second semester opens 21 June 2010 and closes on 16 July 2010 with a two-hour examination in October/November.

#### Fees

The fee for the short course is R2 100 per person and is payable once a student number has been allocated.

Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration. Students will receive quotes in which the amount payable is stipulated.

#### Course content

The following three (3) topics are covered:

#### Topic 1 Elements surrounding the definition of Internal Auditing

After completing this topic, learners should be able to interpret the implications of the definition of internal auditing for internal auditors and be able to apply that knowledge in practice at the level of a junior internal auditor.

#### Topic 2 Code of Ethics of Internal Auditors

After completing this topic, learners should be able to apply the requirements of the Code of Ethics to evaluate the acceptability of the conduct of junior internal auditors in practical situations.

#### Topic 3 Standards for the Professional Practice of Internal Auditing

After completing this topic, learners should be able to apply the requirements of the International Standards for the Professional Practice of Internal Auditing in basic practical internal audit scenarios.

#### Credits/Standard of the course

- NQF level 5
- 12 credits

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#### Enquiries

*For information regarding registration, course material or administrative queries, contact:*

Joeline Rosa

Tel no: (012) 429 4305 (8:00 – 13:00)

Fax no: 086 636 9092 or (012) 429 4051

E-mail: [rosaj@unisa.ac.za](mailto:rosaj@unisa.ac.za)

*Further enquiries must be directed to the course co-ordinator:*

Mrs Ilse Ferreira

Tel no: (012) 429 4530 (8:00 – 13:00)

Fax no: 086 636 9090

Cel no: 082 854 1147

E-mail: [ferreii@unisa.ac.za](mailto:ferreii@unisa.ac.za)

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# TAXATION



## Advanced Programme in Taxation

(FOR GRADUATES)

Qualification code: 75744

Module codes: PATX01S  
PATX02T  
PATX03U  
PATX04V

### Objectives

The Advanced Programme in Taxation (for graduates) has been designed to provide the student with a solid foundation and an in-depth knowledge of the legal principles to enable him/her to provide professional advice to clients and to perform advanced tax planning on their behalf. The programme is taught at the honours degree level.

### Who should enrol for this course?

Persons involved in accounting and/or auditing practices, tax consultants, public officers of companies, Inland Revenue officials, lecturers at universities, technicians or similar institutions and legal practitioners.

### Duration of the certificate

Eighteen months in total for the four modules

### Registration requirements

Only students in possession of at least a Bachelor's degree will be admitted.

### Curriculum

Module 1	Principles of gross income and income
Module 2	Principles of the general deduction formula, special allowances and anti-tax avoidance legislation
Module 3	Tax strategy and practices (administration of taxes) including employee benefits, retirement planning and estate planning
Module 4	Practical research project – short dissertation.

### Language

The teaching medium is English. Students may, however, communicate and answer the assignments and

examination in either English or Afrikaans. The same principle applies to the research project.

### Registration

Registrations should be received by 30 June 2010. The course commences in July 2010.

### Fees

The fees are R12 500 for the eighteen month programme of which R2 000 is payable once a student number has been allocated. The balance is payable as follows:

- R5 500 before 15 August 2010
- R5 000 before 15 May 2011

### Method of tuition

Lecturers primarily communicate with students by means of study guide notes and tutorial letters. Students will be required to submit six assignments (two assignments for each of the first three modules) during the period of study as well as a research project (dissertation of limited scope) and write a two-hour open book examinations in October/November 2011. A 50% pass mark for the assignments, research project and examination is required.

On successful completion of the course, students will be awarded a certificate by the University.

### Credits/Standard of the course

- NQF level 8
- 108 credits

### Enquiries (Registrations, study material, administrative queries):

Elzette van Deventer

Tel no: (012) 429 4702 (8:00 – 13:00)

Fax no: (012) 429 4395

E-mail: [utax1@unisa.ac.za](mailto:utax1@unisa.ac.za)

Further information regarding the contents of the course is obtainable from:

Prof George Goldswain

Tel no: (012) 429 4715 (8:00-13:00)

Cell no: 082 880 5889

E-mail: [goldsgk@unisa.ac.za](mailto:goldsgk@unisa.ac.za)



## Advanced course in value-added tax

Qualification code: 70963

Module codes: ADVT116 and ADVT128

### Objectives

The Advanced Course in Value-Added Tax is aimed at students who need a solid foundation and in-depth knowledge of the legal principles of value-added tax. Classified on the same level as an honours degree, the programme will enable students to provide advanced value-added tax planning and to give professional advice to clients.

### Who should enrol for this course?

The course is suitable for

- Persons involved in accounting and/or auditing practices
- Tax consultants
- Legal practitioners
- Public officers of companies
- Lecturers at universities, technikons or similar institutions
- Persons with a good working and theoretical knowledge of VAT who want to specialise
- Persons with a sound knowledge of Income Tax
- South African Revenue Services and Master of the Supreme Court employees

### Duration of course

Twenty months including a dissertation of limited scope. The purpose of the dissertation is to promote research in the field of VAT.

### Registration requirements

Students must be in possession of

- an applicable bachelor's degree with value-added tax as part of their studies; or
- a law degree; or
- have completed the Course in Value-Added Tax offered by the Centre for Accounting Studies

### Curriculum

Study Guide 1: Interpretation of fiscal legislation

- Interpretation of fiscal legislation
- Imposition of VAT
- Input Tax

### Registration requirements

Study Guide 2: Supplies

- Supply of goods and services

- Deemed supplies
- Time of supply
- Value of supply
- Zero rated supplies
- Exempt supplies

Study Guide 3: General requirements and procedures

- Imported goods and services
- Accounting and documentation
- Adjustments
- Payment and recovery of VAT
- Administration
- Objection and appeals

Study Guide 4: Specialised enterprises

- Agents and auctioneers
- Property transactions
- Unincorporated bodies
- Association not for gain
- Welfare organisations
- Diplomats
- Pre-incorporated transactions
- The Act, Case Law and SARS Practice Notes will be covered as well as VAT planning.

Study Guide 5: Educational institutions (not examined) Research projects

- Public and Local Authorities
- Short-term insurance
- Financial institutions
- Estates and insolvencies
- Share block companies
- Betting transactions

### Language

The tutorial material will be available in English only, but students may answer the assignments and the examination as well as submit the short dissertation in English or Afrikaans.

### Registration

The course commences in February 2010. Registrations should be received by 31 January 2010.

NB: COMPLETED REGISTRATION FORM TOGETHER WITH COPY OF YOUR ID MUST BE FAXED TO QUINZELLE VAN DER MERWE AT (012) 429 4658.

PAYMENT HAS TO BE MADE AFTER ALLOCATION OF A STUDENT NUMBER. PROOF OF PAYMENT MUST THEN BE FAXED THROUGH TO ONE OF THE ABOVEMENTIONED FAX NUMBERS.

## Fees

The total fee for the course is R6 600, excluding prescribed books. This amount is payable as follows:

- R3 300 as soon as a student number has been allocated;
- R1 650 before 15 May 2010; and
- R1 650 before 15 August 2010.

## Method of tuition

Lecturers primarily communicate with students by means of four study guides and tutorial letters. Students will be required to submit four assignments during the period of study and write a two-hour open-book examination in January 2011. After successful completion of the examination and course work, students have to submit a dissertation of limited scope (10 000-12 000 words) on a topic approved by the course leader. The dissertation must be submitted before 30 September 2011.

A one day lecture will be presented in Pretoria during March 2010. A two day lecture will be presented in Pretoria during November 2010.

A 50% pass mark for the assignments, examination and dissertation is required.

On successful completion of the course, students will be awarded a certificate by the University.

## Credits/Standard of the course

- NQF level 8
- 36 credits

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*Enquiries (registrations, study material, administrative queries):*

Quinzelle van der Merwe

Tel no: (012) 429 4404 (8:00-13:00)

Fax no: (012) 429 4658

E-mail: [vdmerq1@unisa.ac.za](mailto:vdmerq1@unisa.ac.za)

*Enquiries regarding course contents:*

Prof JMP Venter

Tel no: (012) 429 4757 (8:00-13:00)

E-mail: [ventejmp@unisa.ac.za](mailto:ventejmp@unisa.ac.za)

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## Course in administration of estates

Qualification code: 70874

Module code: ESTX01M

## Objectives

This course covers the entire field of the administration of deceased and insolvent estates. The objective of the course is to equip students with the knowledge required to enable them to wind up both deceased and insolvent estates of individuals as well as insolvent estates of partnerships, companies and close corporations. The course is of a practical nature.

## Who should enrol for this course?

This course will benefit tax consultants, employees of accounting, banking and legal firms who, inter alia, specialise in the winding up of estates and specific employees at the Receiver of Revenue and the Master of the High Court. Knowledge of the determination of taxable income will be to their advantage.

## Duration of the course

One year.

## Registration requirements

Senior certificate or equivalent qualification or appropriate experience.

## Curriculum

Study Guides

- Procedure for the administration of an estate and the calculation of estate duty (CGT implications)
- Intestate and testate succession, an overview of the law of trusts, the matrimonial property regime and estate planning
- Insolvent estates and the winding up process including rehabilitation
- Deceased insolvent estates

## Language

The course is presented in English and Afrikaans.

## Registration

The course commences in February 2010. The closing date for registration is 31 January 2010.

## Fees

The full course fee amounts to R5 400 per person and is payable as follows:

- R2 700 as soon as a student number has been allocated;
- R1 350 before 15 May 2010; and
- R1 350 before 15 July 2010.

The course fee includes all study material, but excludes prescribed books.

#### Method of tuition

The course is presented primarily by means of correspondence and is divided into four study guides. Students will be required to study the study guides in conjunction with two prescribed textbooks:

- Insolvent Estates. Latest edition (B de Clercq, RG Evans)
- Deceased Estates. Latest edition (W Abrie, B de Clercq)

Reference will also be made to the Income Tax Act, Estate Duty Act and Insolvency Act.

Although correspondence is the primary method of tuition, a one day lecture will be presented in Pretoria early in October. Four assignments (of which two will be compulsory) will be set, which will be written at home. These will be partly marked by the lecturers and a comprehensive solution, with comments, will be provided after each assignment.

A two-hour paper (limited open-book examination --- students may use their prescribed books) will be written in October/November 2010. The marks obtained in the average of the two best assignments constitute 20% of the examination mark. A total mark of 50% will be required for the successful completion of the course.

On successful completion of the course, students will be awarded a certificate by the University.

#### Credits/Standard of the course

- NQF level 6
- 30 credits (total module credits)

*Enquiries (registrations, study material, general administrative queries):*

Quinzelle van der Merwe

Tel no: (012) 429 4404 (8am-1pm)

Fax no: (012) 429 4658

E-mail: [vdmerq1@unisa.ac.za](mailto:vdmerq1@unisa.ac.za)

*Further information regarding the contents of the course is obtainable from:*

Ms Annette Becker

Tel no: (012) 429 4822 (8am-1pm)

E-mail: [beckeai@unisa.ac.za](mailto:beckeai@unisa.ac.za)



## Course in Mining Taxation

Qualification code: 70890

Module code: MNTX01F

#### Objectives

The course covers the vast and complicated area of the legal principles and practices applicable to the taxation of mines and related activities. The purpose of the course is to provide students with a solid foundation in mining taxation.

#### Duration of the course

Six months.

#### Registration requirements

- A senior certificate or equivalent qualification.
- A background in taxation is recommended.

#### Curriculum

Study Guides:

- 1 General tax principles
- 2 Mining tax principles
- 3 Mining capital expenditure
- 4 Capita selecta

#### Language

The teaching medium is English.

#### Registration

The course will commence in April 2010. Registrations should be received by 31 March 2010.

#### Fees

The fees are R7 000 of which R5 000 is payable once a student number has been allocated. The balance is payable as follows:

- R1 000 by 15 May 2010.
- R1 000 by 15 August 2010.

#### Method of tuition

Distance education by means of study guides, tutorial letters and assignments. A seminar will be held during the latter half of the course. The seminar will be presented by authorities from the legal and accounting professions. Attendance at the seminar is not compulsory. Students' performance will be evaluated and based on assignments and a formal open-book examination in October/November 2010 at official Unisa examination centres.

A student will be admitted to the examination if at least three of the four assignments have been submitted. A

maximum of 20% of the total average mark achieved for the best three assignments will contribute to the examination mark. An average of 50% for the assignments and the examination mark is required to pass the examination. There are no supplementary examinations for this course.

On successful completion of the course, students will be awarded a certificate by the University.

#### Credits and SAQA application/Standard of the course

- Submitted to SAQA on level 5 (NQF level 5)
- 36 credits

#### Enquiries

Contact numbers for registrations, course material or general administrative queries:

Eunice Ramanyimi

Tel no: (012) 429 4465 (8am - 1pm)

Fax no: (012) 429 3424

E-mail: [ramanne@unisa.ac.za](mailto:ramanne@unisa.ac.za)

Further information regarding the contents of the course is obtainable from:

Professor CJ Cronjé

Ms J Sturdy

Tel no: (012) 429 4718 (8am - 1pm)

Tel no: (012) 429 4628

Cell no: 082 920 7160

E-mail: [cronjcj@unisa.ac.za](mailto:cronjcj@unisa.ac.za)

E-mail: [sturdj@unisa.ac.za](mailto:sturdj@unisa.ac.za)



### Course in Taxation

Qualification code: 70971

Module code: GTAX01L  
(February intake)  
GTAX51W (July intake)

#### Introduction

The course consists of two modules and students must pass both modules in order to obtain the certificate in Taxation. Students must register for both modules during January. Module GTAX51W will be presented in the first semester with the examination in May/June 2010 and module GTAX01L will be presented in the second semester with the examination in October/November 2010.

#### Objective

The course covers the entire field of taxation, excluding certain specialised areas and will enable students to calculate the tax of individuals including farmers,

partnerships, sole traders as well as the taxation of companies, close corporations and trusts.

#### Who should enrol for this course?

Partners in partnership, farmers and those involved in smaller businesses with a more formal business structure such as a close corporation or company, people in employment, the holders of public office, and sole traders will find this course very beneficial for personal and business purposes.

#### Duration of the course

Two semesters.

#### Admission requirements

A National Senior certificate or appropriate experience in taxation.

#### Abbreviated Curriculum

Module GTAX51W - The Taxation of Business Income

- Gross income
- Special inclusions in gross income
- Exempt income
- The general deduction formula
- Foreign income
- Specific deductions
- Expenditure and allowances relating to capital assets
- Capital gains tax
- Partnerships
- Taxation of companies and close corporations
- Taxation of trusts
- Tax avoidance and evasion
- Administrative procedures

Module GTAX01L - The Taxation of Individuals

- Gross income
- Exempt income
- General deduction formula
- Fringe benefits
- Non-residents
- Retirement benefits
- Farming income
- Sole traders
- Donations tax
- Prepaid taxes
- Capital gains tax for individuals

#### Language

The course is presented in English and Afrikaans.

#### Registration

The course commences in February 2010. Registrations should be received on or before 22 January 2010.

## Fees

The full course fee amounts to R5 800 per person for both modules and is payable as follows:

- R1 800 as soon as a student number has been allocated and before any study material will be despatched;
- R2 000 before 31 March 2010; and
- R2 000 before 30 April 2010.

## Method of tuition

The course will be taught by means of distance education through two study guides per module, tutorial letters, two assignments and solutions per module, which will be supplied as the course progresses. The assignments will be marked by the lecturers. Lecturers may be contacted by telephone, visits by appointment as well as e-mail.

A full-day lecture per module will be presented in Pretoria shortly before the examinations. These lectures will be in English only.

The submission of one of the two assignments per module is compulsory for admission to the examination.

A two-hour closed-book examination will be written per module in May/June 2010 and October/November 2010.

Students will be required to buy one prescribed book per module.

## Credits/Standard of the course

- NQF level 6
- 12 Credits per module

*Enquiries (registrations, study material, general administrative queries):*

Quinzelle vd Merwe

Tel no: (012) 429 4404 (8:00-13:00)

Fax no: (012) 429 4658

E-mail: [vdmerq1@unisa.ac.za](mailto:vdmerq1@unisa.ac.za)

*Further information regarding course contents is obtainable from:*

Ms MS Vorster

Tel no: (012) 429 4726 (8:00-13:00)

E-mail: [vorstms@unisa.ac.za](mailto:vorstms@unisa.ac.za)

or

Prof AJJ van Wyk

Tel no: (012) 429 8992 (8:00-13:00)

E-mail: [vwykajj@unisa.ac.za](mailto:vwykajj@unisa.ac.za)



## Course in Value-added Tax

Qualification code: 70912

Module code: VATX013

## Objectives

The objective of the course was designed to teach students the principles of Value-Added Tax in a practical way. It covers the entire field of VAT and concentrates on the calculation and recording of VAT transactions.

## Who should enrol for this course?

The course is suitable for:

- Employees of SARS
- People in smaller businesses with a more formal business structure such as a close corporation or company
- Persons involved in VAT audits and investigations
- Persons involved in VAT matters in public practice
- Persons who want to further their studies in the field of taxation

## Duration of the course

Ten (10) months.

## Registration requirements

A senior certificate or equivalent qualification or appropriate experience in Income Tax and Value-Added Tax.

## Curriculum

### Study Guide 1

- Introduction
- Registration and tax periods
- Accounting basis
- Supplies of goods and services
- Exempt supplies
- Outline of Vat system
- Tax invoices and other documentation
- The VAT return
- Zero-rated supplies of services
- Input Tax

### Study Guide 2

- Time and value of supplies
- Importation of goods and services
- Export of goods
- Deemed supply of goods and services
- Adjustments for change in use
- Other zero-rated supplies

### Study Guide 3

- Fixed property transactions
- Deceased estates
- Insolvent estates

- The agricultural sector
- Financial services
- Administration matters
- Anti-avoidance
- Interest and penalties

### Language

The tutorial material will be available in English only, but students may answer assignments and the examination in English or Afrikaans.

### Registration

The course commences in March 2010. Registrations should be received by 26 February 2010.

### Fees

The total fee for the course is R4 200, including the prescribed book. This amount is payable as follows:

- R2 100 as soon as a student number has been allocated;
- R1 050 before 14 May 2010; and
- R1 050 before 13 August 2010.

### Method of tuition

The course will be taught by means of distance education through three study guides, tutorial letters, four assignments and solutions which will be supplied as the course progresses. The assignments will be marked by lecturers. Lecturers can be contacted by telephone as well as e-mail. A half-day lecture, during the latter part of the course will be presented in Pretoria. Attendance is not compulsory, but will be to your benefit if you are able to attend.

The submission of one of the three assignments is compulsory for admission to the examination. A two-hour closed book examination will be written in October/November 2010. A mark of 50% is required to pass the examination. On successful completion of the course, students will be awarded a certificate by the University.

### Credits/Standard of the course

- NQF level 6
- 12 Credits

*Enquiries (registrations, study material, general administrative queries):*

Quinzelle van der Merwe

Tel no: (012) 429 4404

Fax no: (012) 429 4658

E-mail: [vdmerq1@unisa.ac.za](mailto:vdmerq1@unisa.ac.za)

*Further information regarding course contents is obtainable from:*

Ms Odette Swart

Tel no: (012) 429 4382 (8:00-13:00)

E-mail: [swarto@unisa.ac.za](mailto:swarto@unisa.ac.za)



## Programme in taxation: a strategic approach

Qualification code: 70947

Module code: STTX01P

### Objectives

The programme has been designed to provide the student with a solid foundation and an in-depth knowledge of taxation principles to enable him/her to provide advice to clients and to perform tax planning on their behalf.

### Who should enrol for this programme?

The programme caters for persons involved in accounting and/or auditing practices, tax consultants, public officers of companies, Inland Revenue officials, and legal practitioners.

### Duration of the programme

Twelve months in total.

### Registration requirements

Students wanting to register for this programme must have successfully completed the Course in Taxation (GTAX01L or GTAX51W) or be in possession of a CIS, ICB, CMA or an equivalent qualification.

### Curriculum

Module 1	Principles of gross income and income
Module 2	Principles of general deduction formula, special allowances and anti-tax avoidance legislation
Module 3	Tax strategy and practices (administration of taxes) including employee benefits, retirement planning and estate planning

### Language

The teaching medium is English. Students may, however, communicate and answer the assignments and examination in either English or Afrikaans.

### Registration

Applications for registration should be received by 30 June 2010. The course commences in July 2010.

### Fees

The fees are R10 500 of which R2 000 is payable once a student number has been allocated. The balance is payable as follows:

- R4 500 by 15 August 2010
- R4 000 by 15 February 2011

### Method of tuition

Lecturers primarily communicate with students by means of module notes and tutorial letters. Students will be required to submit six assignments during the period of study and to write a two-hour open book examination in May/June 2011. A 50% pass mark for the assignments and examination is required.

On successful completion of the course, students will be awarded a certificate by the University.

### Credits/Standard of the course

- NQF level 7
- 72 credits

*Enquiries (registrations, study material or general administrative queries):*

Elzette van Deventer

Tel no: (012) 429 4702 (8am-1pm)

Fax no: (012) 429 4395

E-mail: [utax1@unisa.ac.za](mailto:utax1@unisa.ac.za)

*Further information regarding the contents of the course is obtainable from:*

Prof Riaan Engelbrecht

Tel no: (012) 429 4349 (8am-1pm)

Cell no: 082 880 5888

E-mail: [engelac@unisa.ac.za](mailto:engelac@unisa.ac.za)

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# Institute of Certified Bookkeepers

## Short courses, courses and programmes

**Qualification code: 76449**  
**Module code: SCTB01H**

**Qualification code: 76430**  
**Module code: SCPR01L**

**Qualification code: 72648**  
**Module codes: CICB01U**  
**CICB02V**

### Objectives

The objective of these short courses, courses and programmes is to give learners the opportunity, on successful completion, to be admitted as members to the Institute of Certified Bookkeepers (ICB), with the appropriate designation.

Being an examining body only, this Institute has collaborated with the Centre for Accounting Studies to present and examine its courses on a distance education basis. The programme is a series of eight learning areas. On registration with the ICB and the successful completion of all eight learning areas, the student will be entitled to use the designation, Certified Technical Financial Accountant. After successfully completing the first three learning areas, the learner is considered a Certified Junior Bookkeeper, on registration with the ICB. After a further two learning areas, the learner will be able to use the designation, Certified Senior Bookkeeper.

The successful completion of certain of these courses will also result in the learner being accepted as a member of the South African Institute of Tax Practitioners (SAIT).

### Who should enrol for these programmes?

Persons who aspire to become a member of the Institute of Certified Bookkeepers (ICB) and/or the South African Institute of Tax Practitioners (SAIT) on successful completion of these programmes and certification through either/or both of the relevant bodies.

### Duration

Short courses and courses have a six months (or 1 semester) duration, while programmes have a 1 year duration.

### Registration requirements:

*Short course in Bookkeeping to Trial Balance*  
Grade 10

*Short course in Payroll and Monthly SARS returns*  
Grade 10

*Course in Computerised bookkeeping*  
Grade 10

*Course in Business Literacy*  
Grade 10

*Course in Financial Statements*  
Grade 11 or previous 4 courses

*Programme in Cost and Management Accounting*  
Grade 11 or previous 4 courses

*Programme in Income Tax Returns*  
Grade 12 or previous 6 courses

*Programme in Business Law and Accounting Control*  
Grade 12 or previous 6 courses

### Curriculum

#### Short Course in Bookkeeping to Trial Balance (Six months)

**Module code: SCTB01H**

A skills programme introducing a learner to source documents, the rules of double entry, subsidiary journals, the general ledger, bookkeeping for the different inventory systems and bank and creditors reconciliations. The programme will provide skills for the Accounts Clerk (the individual that processes monthly financial transactions) and the Debtors and Creditors Clerk functions.

#### Short course in Payroll and Monthly SARS returns (Six months)

**Module code: SCPR01L**

This skills programme will revise the manual monthly bookkeeping function. It will introduce learners to payroll and the Basic Conditions of Employment Act as well as basic business ethics. Learners will be able to complete the payroll function from the bookkeeping perspective. A learner will be able to complete the SARS payroll returns (EMP201, IRP 5/IT3(a), IRP 501). Learners will also be able to complete the VAT201 return.

### **Course in Computerised Bookkeeping (Six months)**

**Module codes: CICB01U, CICB02V**

It is essential that the Bookkeeper be able to complete the monthly bookkeeping function on a computer. Learners must demonstrate this competence in Microsoft Office and a Computerised Accounting Package.

### **Course in Financial Statements (Six months)**

**To be developed**

This learning area provides skills for the Senior Bookkeeper. It incorporates depreciable asset disposal, year-end adjustments, preparation and analysis of financial statements for sole proprietorships, partnerships, close corporations and companies. It includes a comprehensive study of cash flow statements.

### **Programme in Cost and Management Accounting**

**(Twelve months)**

**To be developed**

This programme completes the skills necessary for a Senior Bookkeeper. Learners are introduced to the accounting for a manufacturing concern, break even analysis, cost-volume-profit analysis, budgeting and standard costing, financial management and business ethics.

### **Programme in Income Tax Returns (Twelve months)**

**To be developed**

This programme involves a thorough study of taxation. Learners will be able to compute taxable income and tax payable for individuals and businesses, submit tax returns, acquire a working knowledge of estate duty and provide taxation planning and advice to clients.

### **Programme in Business Law and Accounting Control**

**(Twelve months)**

**To be developed**

A skills programme in basic contract law, insolvency law, estate planning and internal and computer auditing.

### **Course in Business Literacy (Six months)**

**To be developed**

This skills programme is designed to equip learners with basic numerical and communication skills required to operate effectively in business.

### **Language**

The teaching medium is English only.

### **Registration**

Two registration periods per annum: 15 November to 31 January (commencement in January); 15 May to 30 June (commencement in June).

### **Fees**

The fees amount to R2 200 per module. Included in the fees are registration fees, study material, tuition and examination fees. Prescribed text books are excluded. The minimum fee payable at registration is R2 200, if only registered for one module. Alternatively, 50% of the total fees for the modules registered for, is payable at registration. In this case, the balance is payable either by 15 May or 15 August, depending on the commencement date of the module.

### **Method of tuition**

These modules are presented by means of distance education which includes study guides, tutorial letters and assignments, with a summative assessment at the end of the short course/course/programme either in May or November depending on the registration period.

On successful completion of each of the short courses, courses and programmes, students will be awarded a certificate by the University at an official certificate ceremony.

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*Enquiries: For information regarding registrations, course material or general administrative queries, please contact:*

Ms Joeline Rosa

Tel no: (012) 429 4305 (8:00 – 13:00)

Fax no: (012) 429 4051

E-mail: [rosaj@unisa.ac.z](mailto:rosaj@unisa.ac.z)

*Further information regarding the contents of the programmes is obtainable from:*

Ms Maud van Wyk

Tel no: (012) 429 4712

E-mail: [vvykbm@unisa.ac.za](mailto:vvykbm@unisa.ac.za)

Ms Mariska Edwards

Tel no: (012) 429 6442

E-mail: [edwarm@unisa.ac.za](mailto:edwarm@unisa.ac.za)

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## CIS PROGRAMMES

Qualification code:

71684 \*CIS Programme 1

71676 \*CIS Programme 2

71668 \*CIS Programme 3

\* Module codes as per information (see below)

### Objectives

"... to ensure a constant supply of qualified people with appropriate knowledge and skills in business management and administration to meet the demands of the new South Africa ..." is the mission of the Institute of Chartered Secretaries and Administrators (ICSA).

Being an examining body only, this Institute has collaborated with the Centre for Accounting Studies to present and examine its courses on a distance education basis – allowing students to complete their CIS Programme 1, CIS Programme 2 and CIS Programme 3 studies.

The CIS qualification is a professional qualification which is recognised internationally. UNISA offers students the opportunity to complete the first three levels of the IQC (International Qualification Scheme) CIS Management Programme. The International Qualifying Board Exam, which covers the Fellow CIBM level, is dealt with through the ICSA directly.

### Who should enrol for these programmes?

Persons who aspire to become a member of the Institute of Chartered Secretaries and Administrators (ICSA) on successful completion of these programmes.

### Duration of the programmes

Each of the three programmes will have a duration of at least one year, provided that its respective modules (see curriculum below) are successfully completed.

Students cannot advance to the next programme unless all the modules of the previous programme have either been successfully completed, or such student has been exempted therefrom. ICSA needs to provide students with a credit list.

### Registration requirements

#### CIS Programme 1

A senior certificate or equivalent qualification with a numerate subject (e.g. mathematics, accountancy or science) on that level.

#### CIS Programme 2

Successfully completed CIS Programme 1

#### CIS Programme 3

Successfully completed CIS Programme 2

### Curriculum

#### CIS Programme 1 (Qualification code 71684)

- Management Information Systems (PCIB11F)  
Twelve months
- Financial Accounting I (PCIB12G)  
Twelve months
- Foundations of Law (PCIB13H)  
Six months
- Communication (PCIB14J)  
Six months
- General Principles of Commercial Law (PCIB15K)  
Six months

#### CIS Programme 2 (Qualification code 71676)

- Taxation (PCIB22J)  
Twelve months
- Financial Accounting II (PCIB23K)  
Twelve months
- Management Principles (PCIB24L)  
Twelve months
- Economics (PCIB25M)  
Twelve months

#### CIS Programme 3 (Qualification code 71668)

- Advanced Corporate and Commercial Law (PCIB31K)  
Twelve months
- Strategic and Operational Management (PCIB32L)  
Twelve months
- Management Accounting (PCIB33M)  
Twelve months
- Financial Accounting III (PCIB34N)  
Twelve months

### Language

The teaching medium is English only.

### Registration

Two registration periods per annum: 15 November to 31 January (studies commence in January); 15 May to 30 June (studies commence in July).

NOTE: Only January registration period (ie no July registration period) during 2010 for twelve month modules

### Fees

The fees amount to R1 800 per module (i.e. R9 000 if registered for all five modules of CIS Programme 1; R7 200 if registered for all four modules of CIS Programme 2 or 3). Included in the fees are registration

fees, study material, tuition and examination fees. Prescribed text books are excluded and ICSA student membership fees (registration compulsory for all students of the CIS Programmes) is payable to ICSA directly. The minimum fee payable at registration is R1 800, if only registered for one module. Alternatively, 50% of the total fees for the modules registered for, is payable on registration. In this case, the balance is payable either by 15 May or 15 August, depending on the commencement date of the module.

#### Method of tuition

Distance education by means of study guides, tutorial letters and assignments (one assignment for a six-months module; two assignments for a twelve-months module). The assignments will be marked by lecturers and will contribute 10% towards the final mark obtained for the module. Students will write two two-hour papers for all twelve-months modules (only one paper for a six-month module) either in October/November or May/June, depending upon the commencement date of the module. A mark of 50% is required to pass the examination.

On successful completion of each of the three programmes, students will be awarded a certificate by the University.

#### Credits/Standard of the course

##### CIS Programme 1

- NQF level 5
- 84 credits

##### CIS Programme 2

- NQF level 6
- 96 credits

##### CIS Programme 3

- NQF level 7
- 96 credits

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#### Enquiries

*For information regarding registrations, course material or general administrative queries, please contact:*

Elzette van Deventer

Tel no: (012) 429 4702 (8am – 1pm)

Fax no: (012) 429 4395

E-mail: [utax1@unisa.ac.za](mailto:utax1@unisa.ac.za)

*Further information regarding the contents of the programmes is obtainable from:*

Prof Riaan Engelbrecht

Tel no: (012) 429 4349 (8am - 1pm)

Cell no: 082 880 5888

E-mail: [engelac@unisa.ac.za](mailto:engelac@unisa.ac.za)

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## REGISTRATION FORM

Student number	Return completed registration form to:	PROF GK GOLDSWAIN HEAD: CENTRE FOR ACCOUNTING STUDIES SCHOOL OF ACCOUNTING SCIENCES PO Box 392                      Unisa Main Campus Unisa1-121                     AJH vd Walt Bld 0003                                Preller Street Muckleneuk Ridge
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### IMPORTANT

Creating of student numbers can only be done at the Muckleneuk Main Campus by Centre staff.  
 A student number must be obtained before payment is made. Should you already have a centre student number commencing with 7.... (8 digits in total), proof of payment must be faxed together with your registration form.  
 The registration procedure is as follows:

1. Complete registration form and fax it, together with a clear copy of your identity document, to the relevant course administrator (or e-mailed).
2. Once a student number has been allocated to you, proof of payment must be faxed/sent through to the Centre (indicating which course you are registered for).

(NB: Please fill in the qualification code and module code(s) of the course for which you are registering (see Section C)).

QUALIFICATION CODE		MODULE CODE (S)	

### Section A – Personal details

1 Surname		Initials		Title						
2 Previous Surname										
3 First names										
4 Date of birth	y	y	m	m	d	d	5 Language preference	Eng	Afr	
6 ID or passport number										
7 Ethnic group	8 Disability type									
9 Contact details	Home:									
	Work:									
	Fax:									
	Cell:									
10 Postal address	E-mail:									
	11 Residential address									
Postal code					Postal code					

### Section B – General Information

12 Preferred exam centre				
13 Details of previous registration at Unisa and/or another university, technikon or college				
Name of institution eg Unisa, UCT	Degree/Diploma/Certificate eg BA	Year(s) eg 2004-2006	Student number	If qualification was completed, state year
14 Highest grade passed in school	Year			
15 Occupation				
16 Employer's name and address				
17 May fellow students contact you for academic purposes?	Yes		No	
18 How did you come to hear about the course?				
Pamphlet/brochure	Internet	Colleague	Telephone enquiry	
Advertisement – media? Other – specify				

Section C – Proposed Registration – Clearly indicate your proposed registration with a P											
Qualification Code	Module Code	Fees	✓	Qualification Code	Module Code	Fees	✓	Qualification Code	Module Code	Fees	✓
72192	ACSG016	R3800		7666X	CRBIA01	R2100		70874	ESTX01M	R5400	
70882	FAIN018	R4400			CRBIA02	R2100		70890	MNTX01F	R7000	
70920	COBK01P	R4200		76678	CAITE01	R2100		70971	GTAX01L	R5800	
70866	FUAC01E	R4000			CAITE02	R2100			GTAX51W	R5800	
70939	INAC01S	R4200			CAITE03	R2100		70912	VATX013	R4200	
70904	PRAC01W	R4000		76163	SCPA01T	R2100		70947	STTX01P	R10500	
75450	MUFA01C	R2400		76651	SCIAP01	R2100		76449	SCTB01H	R2200	
	MUFA02D	R2400		70831	PPFC01B	R2100		76430	SCPR01L	R2200	
71323	PEFAP1F	R3650		75744	PATX01S	R12500		72648	CICB01U	R2000	
71315	PFIA01R	R2100			PATX02T	for the			CICB02V	R2000	
	PFIA02S	R2100			PATX03U	four		71684	*CIS 1		
	PFIA03T	R2100			PATX04V	Modules		71676	*CIS 2		
	PFIA04U	R2100		70963	ADVT116	R6600		71668	*CIS 3		
					ADVT128	R6600					

\* Please note – students who wish to register for the CIS Management Programmes should provide the “CIS” module code/s on the front page and indicate the total amount due next to the relevant programme regarding those registrations.

#### Foreign country airmail levy

Category A: Africa R720,00 per course or R360,00 per half course or module  
 Category B: Rest of the world R1 440,00 per course or R720,00 per half course or module

Section D – Particulars of Payment											
<b>Please note the following:</b>											
<ul style="list-style-type: none"> <li>The completed registration form must be faxed to the relevant course administrator (or e-mailed).</li> <li>After a student number has been allocated by one of the Centre administration personnel, you will be informed and the relevant payment must be made</li> <li>Proof of payment must be faxed through to the same numbers, indicating which course you are registered for</li> <li><b>IMPORTANT: ONLY CENTRE PERSONNEL AT THE MUCKLENEUK MAIN CAMPUS ARE ABLE TO ALLOCATE STUDENT NUMBERS!! YOU MAY NOT REGISTER “ON-LINE”</b></li> <li>Credit card payments are restricted to Visa and MasterCard</li> </ul>											
<b>Methods of payment:</b>											
1. Deposits											
Absa Sunnyside - Branch code: 630345											
Bank account no:	4	0	4	8	7	4	6	7	1	1	
Reference number on bank deposit slip:	7						3	0	1	4	7
									7	4	7
									6	4	
Student number											
2. Credit card payment – please furnish the following important details:											
Amount: R											
Credit card no											
Is payment on budget account? Yes No Last three digits on back of credit card											
Mark period in months with a X 6 12 18 24 Expiry date y y m m											
Surname & initials on credit card											
Cardholder's signature											
Firm/company/business undertakes to pay course fees (If yes, provide a letter of undertaking by company to pay) Yes No											

Section E – Declaration and Undertaking	
I declare that all the particulars furnished by me on this form are true and correct, and I undertake to comply with the rules, regulations and decisions of the University and the Centre for Accounting Studies, and any amendments thereto, which may be applicable to students in general and to the field of study for which I am registered. I undertake to protect the copyright of the University and under no circumstances to make the study material available for use by any other person.	
Student's signature	Date