CENTRE FOR
ACCOUNTING STUDIES

2017
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Centre offices are open from Monday to Friday for registration and enquiries (see closing dates for registration per course/programme/workshop).

**Postal enquiries**
Centre for Accounting Studies  
P O Box 392  
UNISA  
0003

**Physical address:**
University of South Africa (Main Campus)  
AJH vd Walt Building  
Preller Street  
Muckleneuk Ridge  
Pretoria

**E-mail:**
Use e-mail address of the relevant course administrator for each course  
Alternatively you may use CASregister@unisa.ac.za (Indicate the course name in the subject line)

**Web address:**
www.unisa.ac.za/cfas

**PLEASE NOTE**

STUDENTS WILL ONLY BE ABLE TO DOWNLOAD OR RECEIVE STUDY MATERIAL ONCE PROOF OF THE PRESCRIBED PAYMENT IS RECEIVED.

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.

The teaching method is open distance learning (distance education). In this approach, well-designed study material replaces physical class lectures. This enables students to do it in their own time and determine their own study progress. However, this also implies that students need self-discipline and dedication in order to complete their studies successfully.

*Regular access to the Internet is highly recommended to ensure successful tuition.*
ENROLLING FOR SHORT COURSES AND WORKSHOPS

THE CENTRE FOR ACCOUNTING STUDIES HANDLES ALL ITS REGISTRATIONS DIRECTLY.
PLEASE READ THE FOLLOWING SECTION CAREFULLY.

Step 1

• Registration opens on 28 November 2016 for first semester and year courses and 1 May 2017 for the second semester courses.
• A registration form is included in this brochure for your convenience.
• Complete the registration form and attach a copy of your National Senior Certificate (grade 12) or other required qualification as well as a copy of your identity document.
• The completed forms and required documents must be sent to the appropriate course administrator mentioned under each specific course.

Step 2

• If you are accepted, a short learning program (SLP) student number will be allocated to you within seven to ten working days of receipt of your application form and required documents. If you already have a student number (commencing with 7… with 8 digits in total) your student number will be confirmed.
• You will be informed by e-mail or post of such acceptance. For this reason you need to ensure that your e-mail address is written clearly on the registration form.
• The minimum required amount (as indicated per course) has to be paid only after a student number has been allocated or confirmed. (See payment details on last page of this brochure).
• Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy on registration.
• Please fax proof of payment to the appropriate course administrator.
• The study material will be posted within seven working days after receipt of the required payment, or be available on myUnisa.
• If not a cully online course, you should have received communication from the post office or courier company within 14 days of payment, if not, please contact the appropriate Centre course administrator to get your tracking number.
• The student number allocated to you must be used in all communication with the Centre.
• Please note that if there are not enough potential learners for a specific course, it might not be offered for that particular period.
• Upon completion of qualification, students will receive an official certificate from the Centre for Accounting Studies in ABSENTIA.

Cancellation of programmes/workshops

• The Centre requires a written application for cancellation which must be sent directly to the course administrator of that specific course.
• At least 50% of the course fee is non-refundable with cancellation after study material has been posted (or made accessible on myUnisa).

For students to be successful, they should do the following:

• Register on the Unisa learner management system, myUnisa, and visit the course websites regularly.
• Familiarise themselves with the study materials as soon as they become available from Unisa.
• Study the prescribed tutorial matter conscientiously according to the guidelines in the tutorial letter(s).
• Relate what they are learning to their work situation, where applicable.
• Plan their studies according to the time available.
• Use the study guides and prescribed books according to the guidelines provided.
• Submit and do the activities in their study material in order to develop the necessary insights, understanding and competencies.
• Do the assignments and submit them before or, on the due dates.
• Plan and allow for sufficient time to prepare well for the examinations.
ADVANCED COURSE IN INTERNATIONAL FINANCIAL REPORTING STANDARDS

Qualification code: 76736
Module code: ACIFRSQ

Duration: 1 year
Credits: 24
NQF level: 8

Objective
The objective of this course is to equip students with the solid knowledge to prepare financial statements in accordance with International Financial Reporting Standards. On completion of this course, students should have a sound knowledge of the principles and rules of the international financial reporting standards as it is applicable to the calculation of the carrying amounts of assets and liabilities and the income and expenditure to be recognized.

Who will benefit from this course?
This course will be useful to managers, practitioners who are in the accounting field.

Registration requirements
Any BCom/National Diploma qualification with Financial Accounting as one of the major courses.

Curriculum

International Financial Reporting Standards (ACIFRSQ)
Module content:

IAS 1  Presentation of financial statements
IAS 2  Inventories
IAS 8  Accounting policies, changes in accounting estimates and errors
IAS 10  Events after the reporting period
IAS 12  Income taxes
IFRS 13  Fair value measurement
IFRS 15  Revenue
IAS 16  Property plant and equipment
IAS 17  Leases
IAS 21  Foreign exchange
IFRS 5  Non-current assets held for sale and discontinuing operations
IAS 36  Impairment of assets
IAS 37  Provision, contingent liabilities and contingent assets
IAS 38  Intangible assets
IAS 40  Investment property
IAS 39  Financial assets: recognition and measurement
IAS 32  Financial instruments presentation
IFRS 9  Financial instruments

Language
The teaching medium will be English

Registration
The course will commence in March. The registration period will be from 28 November to 28 February.
Fees
The course fee for 2017 is R14 500 of which R7 500 (not refundable with cancellation) is payable as soon as a student number has been allocated and the balance of R7 000 is payable by 15 May.

Prescribed textbook
The prescribed textbook is: Descriptive Accounting 20th Edition, LexisNexis. This book can be obtained from leading bookstores.

Medium of tuition
The course will be taught by means of contact sessions where classes will be presented in Pretoria. Question banks for each topic and two assignments and solutions will be supplied as the course progresses. A two-hour exam will be written in Sept/Oct.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact the course Co-ordinator at aciprsq@unisa.ac.za.

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COURSE IN ACCOUNTING
FOR SCHOOL GOVERNANCE

Qualification code: 72192  
Module code: ACSE016

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Objective
The objective of this course is to equip the student 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 will benefit from 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.

Registration requirements
Senior certificate or an equivalent NQF level 4 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 and year-end adjustments  

**Topic C:** Internal control and budgets  
Study unit 11: Internal control  
Study unit 12: Budgeting  

**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. Closing date for registration is 27 February.  

**Fees**  
The total fee for the course for 2017 is R5 000 and payable as follows:  
R2 500 once a student number has been allocated or confirmed  
R2 500 by 15 May  

**Method of tuition**  
The Unisa open and distance-learning paradigm will be followed. Students will receive study material prepared in compliance with outcome based educational principles. Learning material will consist of study guides supplemented by tutorial letter(s). A two-hour exam will be written in Oct/Nov.  

**Enquiries**  
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:  

**Prof Frank Doussy**  
Tel no: (012) 429 4776  
Fax no: 086 642 5194  
E-mail: doussf@unisa.ac.za  

OR  

**Mr Frank Montgomery**  
Tel no: (012) 429 4537  
E-mail: montyf@unisa.ac.za  

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COURSE IN BASIC PRINCIPLES OF FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION

Qualification code: 70882
Module code: FAIN018

Duration: 1 year
Credits: 24
NQF level: 5

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) 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 the financial statements and budgets of a private entity and to report on such analyses.

Who will benefit from this course?
Persons who do basic accounting work (i.e. budgeting and/or budgeting control and analysis of financial and other results) in the following sectors:

- industry, trade, finance and professional services, or

Registration requirements
Senior certificate or an equivalent NQF level 4 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

Language
The teaching medium will be English and Afrikaans.

Registration
The course commences in March. Closing date for registration is 27 February.
 Fees
The total fee for the course for 2017 is R5 000, excluding prescribed books, and payable as follows:
R2 500 once a student number has been allocated or confirmed
R2 500 by 31 March

Prescribed textbook
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.

No hard copies of any study material will be posted to students.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the
content of the course, contact:

Mr F Montgomery
Tel no:  (012) 429 4537
E-mail:  FAINenquiries@unisa.ac.za

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COURSE IN
COMPUTERISED BOOKKEEPING

Qualification code: 70920               Module code: COBK01P

Duration  6 months
Credits:  24
NQF level:  5

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 will benefit from 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 also 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.

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. The closing date for registration is 31 March.

Fees
The total fee for the course for 2017 is R4 400 and payable as follows:
R2 500 once a student number has been allocated or confirmed
R1 100 by 15 May
R1 100 by 15 August

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.

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

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Mr Chris Engelbrecht
Tel no:    (012) 429 4555 (08:00 – 13:00)
Cell:    082 880 5887
E-mail:  combook@unisa.ac.za

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COURSE IN FUNDAMENTAL ACCOUNTING

Qualification code: 70866
Duration: 1 year
Credits: 24 (12 credits per module)
NQF level: 5

Module 1: FUAC02F
Module 2: FUAC03G

Objective
The main objective of this course is to equip a student with bookkeeping and basic financial reporting skills pertaining to the preparation of a full set of bookkeeping records and the financial reports of a sole proprietorship, company and non-profit organisation - statements of cash flows excluded.

After the successful completion of this course, in terms of bookkeeping, a student should be able to complete the books of prime entry from source documents, post journal entries to ledger(s), calculate and record adjustments, record closing entries, and prepare pre- and post-adjustment trial balances. Specific attention is given to the calculation and recording of value-added tax, the preparation of bank reconciliation statements, the application of periodic and perpetual inventory systems, the preparation of debtors and creditors control accounts, and of debtors and creditors ledgers. In respect of financial reporting, attention is also given to the preparation of financial reports from incomplete records. Regarding planning and control, a student should be able to prepare cash budgets.

Who will benefit from this course?
Individuals who are interested in a career within the above-mentioned fields of bookkeeping and financial reporting, or who intend furthering their academic tuition towards obtaining a diploma/degree in commerce or accounting (especially financial accounting) at UNISA.

A student who obtained the Certificate in Fundamental Accounting and was in possession of a matriculation certificate that adheres to the admission requirements of the College of Accounting Sciences at UNISA prior to obtaining the Certificate, can apply for exemption from FAC 1501 or FAC 1502. (These modules form part of the syllabi of various qualifications presented by UNISA.)

Duration and assessment of the course
One year. The course comprises two semester modules, namely: Introductory Bookkeeping and Reporting (FUAC02F) and Intermediate Bookkeeping and Reporting (FUAC03G). FUAC02F is a prerequisite for FUAC03G. The assessment intervention for each module comprises two assignments and a two-hour examination. A certificate is issued on the successful completion of the course (by obtaining a final mark of at least 50% for each module).

Registration requirements
A South African Matriculation (Senior) Certificate or an equivalent NQF level 4 qualification. All non-SA qualifications will be reviewed to determine the academic standard thereof.

Curriculum

FUAC02F: Introductory Bookkeeping and Reporting
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, determination of profit, and the preparation of financial reports

NB: YOU MUST PASS FUAC02F BEFORE YOU CAN REGISTER FOR FUAC03G
FUAC03G: Intermediate Bookkeeping and 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 (cash budgets)

Language
The course is presented in English only.

Registration periods
The registration period for the first semester for either of the two modules commences on 1 December and closes on 5 February. No registration activities will take place from 15 December to 1 January.

The registration period for the second semester for either of the two modules commences on 1 May and closes on 30 June. Should you wish to cancel your registration after two weeks from the registration date, at least 50% of the tuition fee is non-refundable.

Fees
The basic study fee for 2017 is R3 000 per module (R6 000 for the course) and payable as follows:
R2 500 immediately after registration, and
R500 by 31 March for the first semester and R500 by 15 August for the second semester.

Method of tuition
The course is lectured by means of distance education. Communication between lecturers and students occur by means of a study guide, tutorial letters, the internet, telephone calls and personal visits.

Enquiries
For further information, please contact:

Ms A Rehwinkel (course leader)
Tel no: 012 429 4090
E-mail: rehwia@unisa.ac.za
Office: AJH van der Walt-building (Muckleneuk campus, Pretoria), office 2-61

New FUAC02F students will not be registered during May/June 2017 if the number of students does not deem the presentation for FUAC02F for new students economically feasible. The FUAC03G registrations for May/June 2017 will proceed, regardless of the number of registrations received, and all FUAC02F students who are re-registering will also be registered during May/June 2017.
COURSE IN
INTERMEDIATE FINANCIAL ACCOUNTING

Qualification code: 70939
Module code: INAC01S

Duration: 1 year
Credits: 24
NQF level: 5

Objective
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 of partnerships, close corporations and companies, the analysis and interpretation of financial statements, and budgets of business concerns.

Who will benefit from the course?
Students who intend to further their studies in financial reporting, persons who do basic and more advanced accounting work up to involvement in financial reporting, persons involved, and interested in financial statement analysis and budgeting.

Registration requirements
Senior certificate or an equivalent qualification and a sound knowledge of fundamental accounting.

Curriculum
- Financial reporting by close corporations, companies and partnerships (major part of course)
- Analysis and interpretation of financial reports
- Budgeting and responsibility accounting

Language
The course is presented in English only. The assignments and examination can be answered in English or Afrikaans.

Registration
The course will commence on 1 March. The closing date for registration is 29 February.

Fees
The course fee for 2017 is R5 500 which is payable in full as soon as a student number has been allocated or confirmed. The registration will be put on hold until proof of payment has been received.

Method of tuition
The course is primarily presented by means of distance education. Students will receive the appropriate study material including a study guide, assignments and a planned study programme online or by e-mail on request. No hard copies of any study material will be posted to students. Students must submit at least two of the four assignments to obtain a good year-mark which is 20% of the final mark.

Students’ summative performances will be evaluated based on a two-hour examination to be written in September/October 2016. A 50% pass mark is required in the examination. On successful completion of the course, students will be awarded a certificate by the University.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Mr JAC Bosman
Tel no: (012) 429 4645
E-mail: INACenquiries@unisa.ac.za
COURSE IN PRACTICAL BOOKKEEPING

Qualification Code: 70904
Module code: PRAC01W

Duration: 1 year
Credits: 24
NQF level: 5

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 enterprise.

Who will benefit from this course?
All persons who do clerical work and who are involved in the handling of business documents and bookkeeping aspects, but have no (or little) bookkeeping knowledge. Business owners that do not have the proper bookkeeping and accounting background.

Registration requirements
Senior certificate, National Senior Certificate or an 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: Cash transactions
Study unit 4: Recording of cash transactions
Study unit 5: Business documents: Credit transactions
Study unit 6: Recording of 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: Accounting
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 on 22 February. Registration commences on 1 December. The closing date for registration is 14 February. Please note that this is a year course and students can only register at the beginning of a year.
Fees
The course fee for 2017 is R6 000, which is payable as soon as a student number has been allocated or confirmed.

Please note that an amount of R1 500 will not be refunded if a cancellation is done after a student number was issued. Students that cancel their study after 1 April will forfeit the whole amount.

Method of tuition
This course will be taught by means of distance education. Communication with lecturers and fellow students occur via study guides, tutorial letters, e-mails, myUnisa, and by telephone.

Access to the Internet, a computer, and printer is essential.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Prof D Scheepers
Tel no:  (012) 429 4342
E-mail:  PRACenquiries@unisa.ac.za

The preferred method of communication is via e-mail

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SHORT COURSE IN FINANCIAL AND ACCOUNTING PRINCIPLES FOR PUBLIC ENTITIES

Qualification code: 71323  
Module code: PEFAP1F

Duration  6 months
Credits:  12
NQF level:  5

Objective
Board members as well as officials and prospective 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 will benefit from this course?
This NQF level 5-course is aimed at board members and officials of public entities.

Registration requirements
A senior certificate or an equivalent NQF4 qualification, or work experience. Students must have access to a computer and e-mail as all study material will be communicated in electronic format (unless special arrangements are made with the course administrator).

Curriculum
• Legislative requirements
• Corporate governance
• Financial and accounting principles
• Managerial decision making
Language
The course is presented in English.

Registration
Registration is from 28 November to 7 February for the first semester and 1 May to 7 July for the second semester.

Fees
The full course fee for 2017 amounts to R3 650 and is payable once a student number has been allocated or confirmed.

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, using e-communication. Lecturers will be available for all study-related issues via e-mail, telephone or personal visits by appointment.

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

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

Ms M Bembe
Tel no: (012) 429 6376
E-mail: bembem@unisa.ac.za

For information regarding the course content, contact:

Prof D Scott
Tel no: (012) 429 4450
E-mail: scottd@unisa.ac.za

Prof CC Shuttleworth
Tel no: (012) 429 4763
E-mail: shuttcc@unisa.ac.za
PROGRAMME IN
FORENSIC AND INVESTIGATIVE AUDITING

Qualification code: 71315
Module codes: PFIA01R, PFIA02S, PFIA03T, PFIA04U

Objective
The severity of commercial crime, highlighted by cases such as Leisurenet, Fidentia, and numerous publicised cases under investigation by the Public Protector emphasise the need that exists in society to prevent and detect commercial crime, and to ensure that effective remedial actions are implemented.

Who will benefit from this course?
This course is aimed at persons whose prime interest is in the prevention, detection or investigation of commercial crime.

Registration requirements
A senior certificate, and at least three years working experience, or a diploma, or degree. Regular access to the Internet is highly recommended to ensure successful tuition.

Curriculum

MODULE 1: FRAUD PREVENTION (PFIA01R)
The purpose of this module is to teach skills to formulate appropriate strategies for the prevention of fraud.

Areas of interest covered:
- Motivating the need for fraud prevention
- Theoretical background (professional associations, etc.)
- Definitions of economic crime
- Corporate governance (PFMA)
- Fraud risk assessment
- Roll of internal control in fraud prevention
- Fraud prevention strategies
- Fraud prevention policy
- Managing human resources
- Fraud auditing

MODULE 2: FRAUD DETECTION (PFIA02S)
The purpose of this module is to teach skills to formulate appropriate strategies for the detection of fraud.

Areas of interest covered:
- Identifying fraud
- Legal definitions and elements of offences.
- Practical examples.
- Red flags.
- Fraud detection strategies
- Information Technology
- Reporting lines (Whistle Blowers Act, etc.)
- Auditing - surprise audits, internal and external
- Theoretical and legal issues pertaining to fraud detection
- Response to fraud
- Evidentiary issues
MODULE 3: FRAUD INVESTIGATION (PFIA03T)
The purpose of this module is to teach skills in planning and execution of fraud investigations.

Areas of interest covered:
- Theoretical and legal issues pertaining to fraud investigations
- Multi disciplinary approach to fraud investigations
- General legal issues
- Planning Fraud Investigations
- Preliminary Investigation
- Execution Phase (interviews, documentary evidence, etc.)
- Remedies and testimony (disciplinary, criminal and civil)
- Evidentiary issues

MODULE 4: FORENSIC AND INVESTIGATIVE AUDIT REPORTING (PFIA04U)
The purpose of this module is to teach skills in writing reports on fraud, using the professional and academic conventions and formats appropriately.

Areas of interest covered:
- Types of reporting
- Reporting to Management
- Reporting to Board/Audit committee
- Disciplinary action
- Litigation support
- Criminal process
- Follow up and remedial action

Language
The programme is presented in English.

Registration
The course commences on 1 March. Registration opens on 1 December and closes on 24 February.

Fees
The fee is R3 500 per module and is payable as follows:
R1 750 per module as soon as a student number has been allocated/confirmed
R875 per module – before 15 May; and
R875 per module – before 15 July

Proof of payment must be e-mailed to the course administrator.

Prescribed textbook

Medium of tuition
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. Tuition is through distance education by means of study guides, tutorial letters and assignments.

A two-hour written examination (open book) will be conducted for each module, in order to assess the theoretical and practical knowledge gained in the course. The examinations will take place in September/November.

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

Edwin Makwe or Joeline Rosa
Tel no: (012) 429 4305 / 3804
Fax no: 086 636 9092
E-mail: rosaj@unisa.ac.za
COURSE:
AUDITING IN AN IT ENVIRONMENT

Qualification code: 76678
Duration: 3 months
Credits: 36 (12 credits per module)
NQF level: 6

Module codes: CAITE01, CAITE02, CAITE03

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.

Who will benefit from 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.

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 environment. 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.

Registration requirements
A senior certificate or equivalent NQF level 4 qualification and relevant work experience or a relevant NQF level 5 qualification. Students must have access to a computer and internet, as all material will only be available online.

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

MODULE 1
Basic concepts of IT auditing
Formulate and perform IT audit procedures
Plan and develop an IT audit programme using a risk-based audit approach
Finalise the IT audit process

MODULE 2
Business process and risks
Introduction to computerised information systems (CIS)
Controls
System development controls

MODULE 3
Governance
Development, testing and implementation of computer assisted auditing techniques (CAATs)
Reliance on other assurance experts
Security and privacy of information assets
Business continuity and disaster recovery
Internet and cloud computing systems
Auditing advanced IT systems and applications
Auditing new IT systems and developments
Registration
Registration for the first semester opens 1 December and closes on 25 January with a two-hour examination in May/June.

Registration for the second semester opens 1 June and closes on 17 July with a two-hour examination in October/November.

Fees
The fee is R2 600 per module and is payable as follows:
R1 300 per module as soon as a student number has been allocated/confirmed
R1 300 per module – before 31 March for the first semester and 15 August for the second semester

Proof of payment must be e-mailed to the relevant course administrator.

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 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.

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 20% and the examination 80% to the final mark of the learner. In order to qualify for a certificate in this course, a final mark of at least 50% must be obtained in all three modules.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Mrs Mariska Edwards (CAITE01 & CAITE02)
Tel no: (012) 429 6442 (08:00 – 13:00)
E-mail: edwarm@unisa.ac.za

and

Mrs Maud van Wyk (CAITE03)
Tel no: (012) 429 4712 (08:00 – 13:00)
E-mail: vvykbm@unisa.ac.za
COURSE
INTRODUCTION TO RISK-BASED INTERNAL AUDITING

Qualification code: 7666X
Duration: 3 months
Credits: 24 (12 per module)
NQF level: 5

Module codes: CRBIA01, CRBIA02

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.

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, to adapt to the requirements surrounding a risk-based internal audit of an organisation.

Who will benefit from 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.

Registration requirements
A senior certificate or equivalent NQF level 4 qualification.

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

MODULE 1

Topic 1 – Theoretical concepts underlying risk-based internal auditing
Topic 2 – Risk management and the role of internal audit
Topic 3 – Identifying and evaluating risks

MODULE 2

Topic 4 – A basic risk-based internal audit plan
Topic 5 – Fieldwork and reporting phase of the risk-based internal audit
Topic 6 – Impact of risk-based internal auditing

Language
The course will be presented in English only.

Registration
Registration for the first semester opens 1 December and closes 25 January with a two hour examination in May/June.

Registration for the second semester opens 1 June and closes 17 July with a two hour examination in October/November.
Fees
The fee is R2 600 per module and is payable as follows:
R1 300 per module as soon as a student number has been allocated/confirmed
R1 300 per module – before 31 March for the first semester and 15 August for the second semester

Proof of payment must be e-mailed to the relevant course administrator.

Method of tuition
This is a three-month course, consisting of 2 modules, presented twice a year in English only. Tuition is presented fully online through distance education, allowing practicing internal auditors who travel extensively, the freedom to keep up to date with their studies. A study guide and tutorial letters are available on-line on myUnisa. Furthermore, learners have the opportunity to complete two compulsory assignments for both modules to assist them during their studies and identify problem areas in advance as well as for gaining admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for each module.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Mrs Mariska Edwards (CRBIA01)
Tel no: (012) 429 6442 (08:00 – 13:00)
E-mail: edwarm@unisa.ac.za

Mrs Maud van Wyk (CRBIA02)
Tel no: (012) 429 4712 (08:00 – 13:00)
E-mail: vwykbm@unisa.ac.za

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SHORT COURSE IN
INTRODUCTION TO PERFORMANCE AUDITING

Qualification code: 76163
Module code: SCPA01T
Duration: 3 months
Credits: 12
NQF level: 5

Objective
The objective of this course is to present an opportunity to 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
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! 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.

Who will benefit from this course?
• People working in the field of performance auditing without any formal academic training in performance auditing.
• People who want to refresh theirs skills in the field of performance auditing.
• People who are interested in obtaining the skills to conduct a performance audit.

Registration requirements
A senior certificate or equivalent NQF level 4 qualification.

Curriculum
The following nine (9) topics are covered:

Topic 1 – Theoretical concepts underlying performance auditing
Topic 2 – Scope and objectives of a performance audit
Topic 3 – Economy, effectiveness and efficiency
Topic 4 – Strategic planning phase of a performance audit
Topic 5 – Planning phase of a performance audit
Topic 6 – Executing a performance audit
Topic 7 – Reporting and follow-up phase of the performance audit
Topic 8 – Audit working papers and layout of the audit file
Topic 9 – Demonstration of the various phases of a performance audit using a case study

Registration
Registration for the first semester opens 1 December and closes on 25 January with a two-hour examination in May/June.
Registration for the second semester opens 2 June and closes on 17 July with a two-hour examination in October/November.

Fees
The fee for 2017 is R2 600 and is payable as follows:
R1 300 as soon as a student number has been allocated/confirmed
R1 300 per module – before 31 March for the first semester and 15 August for the second semester

Proof of payment must be e-mailed to the relevant course administrator.

Method of tuition
This is a three-month course, presented twice a year, in English only. Tuition is presented fully online through distance education. A study guide and tutorial letters are available online on myUnisa. Furthermore, learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

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 compulsory for admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for this module.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Mrs Mariska Edwards
Tel no: (012) 429 6442 (08:00 – 13:00)
E-mail: edwarm@unisa.ac.za

Mrs Maud van Wyk
Tel no: (012) 429 4712 (08:00 – 13:00)
E-mail: vwykbm@unisa.ac.za
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
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 will benefit from 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.

Registration requirements
A senior certificate or equivalent NQF level 4 qualification.

Curriculum
The short course comprises of one module with the following seven topics:

Topic 1 – Basic concepts of internal auditing
Topic 2 – Type of engagements and business processes
Topic 3 – Business risks and controls
Topic 4 – Planning the internal audit
Topic 5 – Performing the audit engagement
Topic 6 – Draft an internal audit report
Topic 7 - Follow-up

Registration
Registration for the first semester opens 1 December and closes 25 January with a two-hour examination in May/June.
Registration for the second semester opens 2 June and closes 17 July with a two-hour examination in October/November.
Fees
The fee for 2017 is R2 600 and is payable as follows:
R1 300 as soon as a student number has been allocated/confirmed
R1 300 before 31 March for the **first semester** and 15 August for the **second semester**

Proof of payment must be e-mailed to the relevant course administrator.

Method of tuition
This is a three-month course and presented twice a year in English only. Tuition is presented fully online through distance education, allowing practicing internal auditors and/or internal auditors who travel extensively, the freedom to keep up to date with their studies. A study guide and tutorial letters are available online on MyUnisa. Furthermore, learners have the opportunity to complete two assignments to assist them during their studies and identify problem areas in advance.

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 compulsory for admission to the examination. The marks obtained for both assignments 01 and 02 will contribute towards the final mark for this module.

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

**Mrs Mariska Edwards**
Tel no: (012) 429 6442 (08:00 – 13:00)
E-mail: edwarm@unisa.ac.za

**Mrs Maud van Wyk**
Tel no: (012) 429 4712 (08:00 – 13:00)
E-mail: vwykbm@unisa.ac.za

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**SHORT COURSE IN THE PROFESSIONAL PRACTICE FRAMEWORK FOR INTERNAL AUDITORS**

**Qualification code:** 70831  
**Module code:** PPFC01B

**Duration:** 3 months  
**Credits:** 12  
**NQF level:** 5

**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 International Professional Practice Framework (IPPF).

**Importance for the Framework**
The IPPF 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 International Standards for the Professional Practice of Internal Auditing (Standards).
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. Internal auditors in the public sector are required by law to fully comply with the requirements of the International Standards for the Professional Practice of Internal Auditing.

**Who will benefit from this course?**
- People working in internal auditing or forensic auditing, and who are not proficient in complying with all the requirements of the IPPF.
- 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 International Standards for the Professional Practice of Internal Auditing.

**Registration requirements**
A senior certificate or equivalent NQF4 qualification or appropriate experience.

**Curriculum**
The following three (3) topics are covered:
- Topic 1 - Elements surrounding the definition of Internal Auditing
- Topic 2 - Code of Ethics of Internal Auditors
- Topic 3 - Standards for the Professional Practice of Internal Auditing

**Registration**
Registration for the **first semester** opens 1 December and closes on 23 January with a two-hour examination in May/June.
Registration for the **second semester** opens 21 June and closes on 17 July with a two-hour examination in October/November.

**Fees**
The fee is R2 500 and is payable as follows:
- R1 250 as soon as a student number has been allocated/confirmed
- R1 250 – before 28 February for the **first semester** and 15 August for the **second semester**

**Method of tuition**
This is a three-month (3) short course, presented twice a year in English only. Tuition is presented **fully online** through distance education. Learners have the opportunity to complete two assignments and complete online self-assessment multiple-choice questions to assist them during their studies and identify problem areas in advance.

**Enquiries**
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

**Ms Ilse Morgan**
Tel no: (012) 429 4530 (8:00 – 13:00)
Fax no: 086 636 9090
E-mail: morgai@unisa.ac.za
ADVANCED COURSE IN VALUE-ADDED TAX

Qualification code: 70963
Module codes: ADVT116, ADVT128

Duration: 20 months including a dissertation of limited scope
Credits: 36
NQF level: 8

Objective
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 will benefit from this course?
The course is suitable for
- Persons involved in accounting and/or auditing practices
- Tax consultants
- Legal practitioners
- Public officers of companies
- Persons dealing with imports and exports
- Lecturers at universities, or similar institutions
- Persons with a good working and theoretical knowledge of VAT who wants to specialise
- Persons with a sound knowledge of Income Tax
- South African Revenue Services and Master of the Supreme Court employees and Auditor General 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
The course covers the content of the Value-Added Tax Act as a whole as well as relevant parts of the Tax Administration Act as well as a study unit on the interpretation of tax law, together with relevant and recent VAT case law.

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. Registrations should be received by 31 January.

NB: COMPLETED REGISTRATION FORM TOGETHER WITH COPY OF YOUR ID MUST BE SENT TO advt116-17-y1@unisa.ac.za
PAYMENT MUST ONLY BE MADE AFTER THE ALLOCATION OF A STUDENT NUMBER. PROOF OF PAYMENT MUST THEN BE E-MAILED TO advt116-17-y1@unisa.ac.za.
Fees
The fee for the module ADVT116 for 2017 is R8 000. This amount is payable as follows:
R4 000 as soon as a student number has been allocated;
R2 000 by 15 May; and
R2 000 by 15 August

The fee for the module ADVT128 for 2017 is R2 000. This amount is payable by 15 March. The fee for 2018 may be adjusted with annual increase.

Method of tuition
Lecturers primarily communicate with students by means of four study guides as well as tutorial letters. All
the study material for this course is only available electronically and must be downloaded from myUnisa. No hard copies are printed and posted. Students will be required to submit four assignments during the period of study and write a two-hour open-book examination in October/November. 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.

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

Enquiries
For information regarding registration, payment, study material or general administrative queries, contact:

**ADVT 116 Course Administrator**

Tel no: (012) 429 4404  
Fax no: 086 616 9239  
E-mail: advt116-17-y1@unisa.ac.za

Enquiries regarding course content:

Mr M van Dyk

Tel no: (012) 429 4918 (08:00-13:00)  
E-mail: vdykmc@unisa.ac.za

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**ADVANCED PROGRAMME IN TAXATION**  
**(FOR GRADUATES)**

**Qualification code:** 75744  
**Module codes:** PATX01S, PATX02T, PATX03U, PATX04V

**Duration:** 18 months  
**Credits:** 108  
**NQF level:** 8

**Objective**
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 will benefit from this course?**
Persons involved in accounting and/or auditing practices, tax consultants, public officers of companies, Inland Revenue officials, lecturers at universities, technikons or similar institutions and legal practitioners.

**Duration of the certificate**
Eighteen months in total, four modules in three semesters.
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
Registration is from May to 30 June. The course commences in July.

NB: COMPLETED REGISTRATION FORMS, TOGETHER WITH COPIES OF YOUR ID & QUALIFICATION MUST BE E-MAILED TO THE ADMINISTRATOR'S DETAILS.

PAYMENT MUST SPECIFY THE REFERENCE NUMBER ACCORDING TO THE “PAYMENT DETAILS” IN THE BROCHURE – ONCE REGISTERED, YOU CAN ACCESS ON myUnisa FOR STUDY MATERIAL & PRESCRIBED BOOKS.

Fees
The fee for 2017 is R14 500 for the eighteen month programme and is payable as follows:
R3 000 as soon as a student number has been allocated/confirmed and not refundable with cancellation
R6 000 before 15 August
R5 500 before 31 March

Method of tuition
Lecturers primarily communicate with students by means of study guide notes and tutorial letters in an electronic form only. Students will be required to submit three assignments (for each of the first two modules) during the period of study as well as a research project (dissertation of limited scope) and write a two-hour open book examination (third module is only an exam capstone module) in May/June ONLY. A pass mark of 50% for the assignment modules, examination module and research project is required.

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

Elzette van Deventer
Tel no:  (012) 429 4702
E-mail:  vdevee@unisa.ac.za

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

Prof George Goldswain
Tel no:  (012) 429 4715 (08:00-13:00)
Cell no:  082 880 5889
E-mail:  goldsgk@unisa.ac.za
Objective
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.

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

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

Fees
The course fee for 2017 amounts to R6 200 (excluding prescribed books) and is payable as follows:
R3 100 as soon as a student number has been allocated/confirmed;
R1 550 before 15 May; and
R1 550 before 15 August

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 et al, latest edition)

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

Three 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. 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.
Enquiries
For information regarding registration, payment, study material or general administrative queries, contact:
Course Administrator
Tel no: (012) 429 4404
E-mail: Estx01M-17-Y1@unisa.ac.za

Further information regarding the academic content of the course is obtainable from:
Ms Annette Becker
Tel no: (012) 429 4822 (08:00 – 13:00)
E-mail: beckeai@unisa.ac.za

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COURSE IN TAXATION

Qualification code: 70971
Module code: CTAX11T, CTAX12U
Duration: 2 semesters (one module per semester)
Credits: 24 (12 credits per module)
NQF level: 6

Introduction
The course consists of two modules and students must pass both modules in order to obtain the Certificate in Taxation.

Students may register for both modules in either the first or second semester. Due to the volume of the work, students who register for only one module per semester are advised to register for CTAX12U in the first semester of registration and for CTAX11T in the second semester of registration of the year.

Objective
The course covers the entire field of taxation, (including value-added tax), 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. This course is aimed at beginners as well as students who only need to update their knowledge in the discipline of Taxation.

Who will benefit from this course?
Partners in partnership, farmers and persons 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 (e.g. SARS), sole traders and employees in the audit profession, will find this course very beneficial for personal and business purposes.

Registration requirements
A National Senior certificate or appropriate experience in taxation.

Curriculum
Module CTAX11T - 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
Value-added tax (VAT)

Module CTAX12U - 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
Foreign income

Language
The course is presented in English.

Registration
The course commences in February (first semester) and July (second semester). Registrations should be received on or before 20 January (for first semester) and 14 July (for second semester).

Fees
The course fee for 2017 amounts to R3 650 per module (excluding prescribed books) and is payable as follows:
R1 825 per module as soon as a student number has been allocated/confirmed;
R1 825 per module before 15 March (first semester) and 15 August (second semester)

Method of tuition
The course will be taught by means of distance education through study guides, tutorial letters, three assignments and solutions, which will be supplied as (in electronic format only) the course progresses. The assignments will be marked by the lecturers. Lecturers may be contacted by telephone, visited by appointment as well as e-mail.

Submission of the first assignment per module is compulsory for admission to the examination.

A two-hour closed-book examination will be written per module in May/June (for first semester) and October/November (for second semester).

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

Enquiries
For information regarding registration, payment, study material or general administrative queries, contact:

Course Administrator
Tel no: (012) 429 4404
E-mail: CTAXenquiriesw@unisa.ac.za

Technical assistance only regarding course content is obtainable from:
Ms MS Vorster
Tel no: (012) 429 4726 (08:00-13:00)
E-mail: vorstms@unisa.ac.za
COURSE IN VALUE-ADDED TAX

Qualification code: 70912
Module code: VATX013

Duration 1 year
Credits: 24
NQF level: 6

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 will benefit from 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

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

Curriculum

Study Guide 1
Introduction
General background on VAT
The VAT Act
Accounting basis
Registration and tax periods
Types of supply
Taxable supplies
Exempt supplies
Goods imported and imported services
Tax invoices and other documentation
The VAT return

Study Guide 2
Input tax
Deemed supplies
Time and value of supply
Adjustments for change in use
Exports
Supply of a going concern
Deregistration
The VAT return

Study Guide 3
Fixed property transactions
Deceased estates
Insolvent estates and VAT
The agricultural sector
Financial services
Tax Administration Act
Objection and appeal, tax liability, payment and recovery of tax
Penalties, interest and other sanctions, planning considerations & transitional rules
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 February. Registrations should be received by 31 January.

Fees
The course fee for 2017 is R5 200 (excluding prescribed books) and is payable as follows:
R2 600 as soon as a student number has been allocated/confirmed;
R1 300 before 15 May; and
R1 300 before 15 August

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 2015. 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.

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

Eunice Ramanyimi
Tel no: (012) 429
Fax no: 086 616 9239
E-mail: ramanne@unisa.ac.za

Further information regarding course content is obtainable from:

Ms Odette Swart
Tel no: (012) 429 4382 (8:00-13:00)
E-mail: swarto@unisa.ac.za

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PROGRAMME IN TAXATION:
A STRATEGIC APPROACH

Qualification code: 70947 Module code: STTX02Q, STTX03R, STTX04S

Duration 1 year
Credits: 72
NQF level: 7

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, three modules in two semesters.

Registration requirements
Students wanting to register for this programme must have successfully completed the Course in Taxation (G/CTAX11T or G/CTAX12U) or be in possession of a CIS, ICB, CMA or an equivalent qualification with Taxation I.

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 is from May to 30 June. The course commences in July.

NB: COMPLETED REGISTRATION FORMS, TOGETHER WITH COPIES OF YOUR ID & QUALIFICATION MUST BE E-MAILED TO THE ADMINISTRATOR’S DETAILS.

PAYMENT MUST SPECIFY THE REFERENCE NUMBER ACCORDING TO THE “PAYMENT DETAILS” IN THE BROCHURE – ONCE REGISTERED, YOU CAN ACCESS ON myUnisa FOR STUDY MATERIAL & PRESCRIBED BOOKS.

Fees
The fee for 2017 is R12 500 for the twelve month programme and is payable as follows:
R3 000 as soon as a student number has been allocated/confirmed and non-refundable with cancellation
R5 000 before 15 August
R4 500 before 31 March

Method of tuition
Lecturers primarily communicate with students by means of module notes and tutorial letters in an electronic form only. Students will be required to submit three assignments (for each of the first two modules) during the period of study and to write a two-hour open book examination (third module is only an exam capstone module) in May/June ONLY. A 50% pass mark for the assignment modules and examination module is required.

Enquiries
For information regarding registration, payment, study material or general administrative queries, contact:

Elzette van Deventer
Tel no:  (012) 429 4702
E-mail:  vdevee@unisa.ac.za

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

Prof Riaan Engelbrecht
Tel no:  (012) 429 4349 (08:00 – 13:00)
Cell no:  082 880 5888
E-mail:  engelac@unisa.ac.za
ADVANCED COURSE IN TAXPAYERS’ RIGHTS

Qualification code: 76760
Module code: ACTR01F

Duration code: 6 months
Credits: 24
NQF level: 8

Objectives
The Advanced Course in Taxpayers’ Rights will provide the student with an advanced knowledge of the Constitutional principles as applied to taxpayers to enable such people to operate effectively in business. The course 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 and legal practitioners.

Duration of the certificate
Six months.

Registration requirements
Students who have successfully completed a course in taxation.

Curriculum
Constitutional rights including interpretation of the Bill of Rights
Punishment of defaulting tax payers and defences available.

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

Registration
The course commences in January. Closing date for registration is 16 January. The second intake is in July of which the closing date for registration is 17 July.

NB: COMPLETED REGISTRATION FORMS, TOGETHER WITH COPIES OF YOUR ID & QUALIFICA-TION MUST BE E-MAILED TO THE ADMINISTRATOR’S DETAILS FROM MID NOVEMBER FOR JANUARY INTAKE OR MID MAY FOR JULY INTAKE.

PAYMENT MUST SPECIFY THE REFERENCE NUMBER ACCORDING TO THE “PAYMENT DETAILS” IN THE BROCHURE – ONCE REGISTERED, YOU CAN ACCESS ON myUnisa FOR STUDY MATERIAL & PRESCRIBED BOOKS.

Fees
The course fee for 2017 is R8 000 per semester and is payable as follows:
R2 000 as soon as a student number has been allocated/confirmed and not refundable with cancellation
R6 000 before 15 May for first semester and 15 August for second semester

Method of tuition
Lecturers primarily communicate with students by means of study guide notes and tutorial letters in an electronic form only. Students will be required to submit two assignments during the period of study, and one portfolio, that takes the place of an examination.

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

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

**Elzette van Deventer**
Tel no: (012) 429 4702  
E-mail: vdevee@unisa.ac.za

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

**Prof George Goldswain**
Tel no: (012) 429 4715 (08:00 - 13:00)  
Cell no: 082 880 5889  
E-mail: goldsgk@unisa.ac.za
CSSA (CIS) PROGRAMME

Qualification code: 71684
CIS Programme 1
Qualification code: 71676
CIS Programme 2
Qualification code: 71668
CIS Programme 3

*Module codes as per information (see below)

Objective
“... 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 (CSSA).

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 CSSA (CIS) Programme. The International Qualifying Board Exam, which covers the Fellow CIQM level, is dealt with through the CSSA directly.

Who will benefit from these programmes?
Persons who aspire to become a member of the Institute of Chartered Secretaries and Administrators (CSSA) on successful completion of these programmes and act in a secretarial capacity (submit company returns, perform certain financial functions & ensure that legal requirements are adhere to) on behalf of a company.

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 there from. CSSA needs to provide students with a credit list & the annual fee for CSSA student membership must be paid and proof thereof must be submitted together with the registration form.

Registration requirements
CIS Programme 1 - A senior certificate, or equivalent NQF4 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
PLEASE NOTE - All “Part B-modules” only to follow successful completion of “Part A-modules” – A & B can’t be registered at the same time.

CIS Programme 1 (Qualification code 71684)
- Management Information Systems 1A (PCIS118) - Six months
- Management Information Systems 1B (PCIS129) - Six months
- Financial Accounting 1A (PCIS13A) - Six months
- Financial Accounting 1B (PCIS14B) - Six months
- General Principles of Commercial Law 1A (PCIS15C) - Six months
- General Principles of Commercial Law 1B (PCIS17E) - Six months
- Communication (PCIS16D) - Six months

CIS Programme 2 (Qualification code 71676)
- Taxation 1A (PCIS21A) - Six months
- Taxation 1B (PCIS22B) - Six months
- Financial Accounting 2A (PCIS23C) - Six months
- Financial Accounting 2B (PCIS24D) - Six months
- Management Principles 1A (PCIS25E) - Six months
• Management Principles 1B (PCIS26F) Six months
• Economics 1A (PCIS27G) Six months
• Economics 1B (PCIS28H) Six months
• Advanced Commercial Law (PCIS29J) Six months

CIS Programme 3 (Qualification code 71668)
• Corporate Law (PCIS32D) Six months
• Strategic and Operational Management 1A (PCIS33E) Six months
• Strategic and Operational Management 1B (PCIS34F) Six months
• Management Accounting 1A (PCIS35G) Six months
• Management Accounting 1B (PCIS36H) Six months
• Financial Accounting 3A (PCIS37J) Six months
• Financial Accounting 3B (PCIS38K) Six months
• Audit & Independent Review Engagements 1A (PCIS39L) Six months
• Audit & Independent Review Engagements 1B (PCIS40D) Six months

Language
The teaching medium is English.

Registration
Two registration periods per annum: 1 December to 30 January (studies commence in January); 15 May to 30 June (studies commence in July).

NB: COMPLETED REGISTRATION FORMS TOGETHER WITH A COPY OF YOUR ID, PROOF OF PAYMENT OF CSSA STUDENT MEMBERSHIP FEES & SENIOR CERTIFICATE/CREDIT LIST MUST BE SENT TO THE ADMINISTRATOR BELOW.

PROOF OF PAYMENT MUST BE SENT TO THE ADMINISTRATOR BEFORE COPIES OF STUDY MATERIAL CAN BE MADE AVAILABLE.

Fees
The course fee for 2017 is R1 750 per module (excluding prescribed text books) and is payable as follows: R875 as soon as a student number has been allocated/confirmed and non-refundable with cancellation R875 before 15 May for first semester and 15 August for second semester

CSSA student membership fees (registration compulsory for all students of the CIS Programmes) are payable directly to CSSA.

Method of tuition
Distance education by means of study guides, tutorial letters and assignments. The assignments will be marked by lecturers (the remainder are in the form of self-evaluation) and will contribute 20% towards the final mark obtained for the module. Students will write one two-hour paper for each six-month module either in May/June or October/November, depending upon the commencement date of the module. A final mark of 50% is required to pass.

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 6 108 credits
CIS Programme 3 NQF level 7 108 credits

Enquiries
For information regarding registration, payment, course material or general administrative queries and the content of the course, contact:

Nico Booyse
Tel no: (012) 429 8931 (08:00 – 13:00)
Fax no: 086 528 3908
E-mail: CISenquiry@unisa.ac.za
Office: Samuel Pauw Building 4-45 (by appointment only)

Please note that Module A and Module B are treated as individual modules, for which you need to register and pay separately.
ACCA PROGRAMME

Objectives
The objective of these online courses is to provide online tuition and support for the ACCA Professional Qualification examination papers. The ACCA (Association of Chartered Certified Accountants) is known as the global body for professional accountants and is one of the most prestigious financial and business qualifications in the world.

Who should enrol for these courses?
Students registered for the ACCA examinations who aspire to become Chartered Certified Accountants.

Method of tuition
Our courses are presented in conjunction with the ExP Group and feature the latest online training support which combines the flexibility of distance learning with the benefits of classroom tuition.

Duration
These online courses have an approximate three months duration.

Courses are available for all the exam papers that form part of the ACCA Professional Qualification as listed below:

<table>
<thead>
<tr>
<th>FUNDAMENTALS (nine papers in total)</th>
<th>PROFESSIONAL (five papers in total)</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1 Accountant in Business</td>
<td>Compulsory Papers (all to be attempted)</td>
</tr>
<tr>
<td>F2 Management Accounting</td>
<td>P1 Governance, Risk and Ethics</td>
</tr>
<tr>
<td>F3 Financial Accounting</td>
<td>P2 Corporate Reporting</td>
</tr>
<tr>
<td>F4 Corporate Reporting and Business Law</td>
<td>P3 Business Analysis</td>
</tr>
<tr>
<td>F5 Performance Management</td>
<td>Optional Papers (2 to be attempted)</td>
</tr>
<tr>
<td>F6 Taxation</td>
<td>P4 Advanced Financial Management</td>
</tr>
<tr>
<td>F7 Financial Reporting</td>
<td>P5 Advanced Performance Management</td>
</tr>
<tr>
<td>F8 Audit and Assurance</td>
<td>P6 Advanced Taxation</td>
</tr>
<tr>
<td>F9 Financial Management</td>
<td>P7 Advanced Audit &amp; Assurance</td>
</tr>
</tbody>
</table>

Registration requirements:

Fundamental papers:
Students must hold the UK equivalent of 2 A-Levels and 3 GCSEs in 5 separate subjects, or equivalent. In South Africa, the equivalent qualification is the Senior Certificate (issued by the Matriculation Board). Passes must include English and Mathematics at the higher Level.

Professional papers:
Students must have completed the Fundamental level. Relevant degree holders from ACCA-accredited institutions (including Unisa BCompt students) may be exempted from all nine exams within the Fundamentals level and register directly at the Professional level. Degrees with some relevance may also qualify for exemptions.
It is very important for students to note that the courses provided by Unisa only offer tuition and support for the ACCA papers. It is the student’s own responsibility to ensure that they meet the registration requirements for the qualification. It is also the student’s responsibility to register for the exams with the ACCA.

Language
The teaching medium is English only.

Registration
Registration coincides with ACCA’s four exam periods. Please contact us (see details below) for more information.

Fees
The fee per course for 2017 is R3500. Study material can be purchased at an additional R500 but is optional. Delivery of study material is free within South Africa. An additional R150 is payable for delivery outside South Africa. The above fees do not cover ACCA exam, registration or exemption fees. Any ACCA fees are payable by you directly to the ACCA.

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

Mr Werner Kriel
Tel no: (012) 429 2175
E-mail: krielw@unisa.ac.za
Fax no: 086 272 1574
**REGISTRATION FORM**

**Student number**

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**IMPORTANT**

The registration procedure is as follows:
- The completed registration form must be faxed/e-mailed to the relevant course administrator for each course with a copy of your ID & required qualification.
- After a student number has been allocated by your Centre administrator, the relevant payment must be made.
- Proof of payment must be faxed/e-mailed to the same course administrator.
- Only Centre personnel at Muckleneuk main campus are able to register you. YOU MAY NOT REGISTER “ON-LINE”

Please fill in the qualification code and module code(s) of the course(s) for which you are registering

<table>
<thead>
<tr>
<th>QUALIFICATION CODE</th>
<th>MODULE CODE(S)</th>
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### Section A – Personal details

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<td>Postal code</td>
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### Section B – General Information

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<td>Preferred exam centre</td>
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<td>Details of previous registration at Unisa and/or another university, institute or college</td>
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<td>Name of institution eg Unisa, UCT</td>
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<td>Degree/Diploma/ Certificate eg BA</td>
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<td>Year(s) attended eg 2012-2015</td>
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<td>Highest grade passed in school</td>
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<td>Employer’s name and address</td>
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<tr>
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<td>How did you come to hear about the course?</td>
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## Section C – Proposed Registration

Indicate your proposed registration with a ✓

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* Students who wish to register for CIS Management Programmes should provide the CIS module code(s) on the front page.

Students with an address or exam centre outside RSA must pay an additional compulsory levy on registrations:

Category A: Africa  
R970 per course or  
R485 per module

Category B: Rest of the world  
R1 940 per course or  
R970 per module

**NB: These levy fees are subject to change as new fees were not available at time of printing**

## Section D – Particulars of Payment

### Cash Deposits

- **Beneficiary:** Unisa Student Deposits  
- **Bank:** Standard Bank  
- **Branch code:** 010645  
- **Account number:** 096R  
- **Reference number:** Student number followed by 3014774764

**NB:** Leave one space open between your student number and allocation number e.g.

<table>
<thead>
<tr>
<th>Reference number</th>
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<th>(Student number)</th>
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</table>

### Electronic Fund Transfers

Unisa is a prepaid beneficiary (select from your bank’s list of pre-approved beneficiaries)

### Credit card payments

Please refer to the following link for online credit card payments - [https://registration.unisa.ac.za](https://registration.unisa.ac.za)

### Corporate clients/bulk payments

- **Beneficiary:** Unisa  
- **Account number:** 011554622  
- **Reference number:** 3014774764 COMPANY NAME

**NB:** A list of students with their student numbers and amounts should be e-mailed to schwaae@unisa.ac.za

### Foreign student payments

- **Beneficiary:** UNISA  
- **Account number:** 011554622  
- **SWIFT code:** SBZAZAJJ

## 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 ………………………………………………………….
PAYMENT DETAILS
(VAT REGISTRATION NR: 4360102869)

1. INDIVIDUAL STUDENTS ONLY (UNISA student deposits)

• CASH DEPOSITS - No cash will be accepted at the UNISA offices and should be paid into the bank account of the University at any Standard bank branch in South Africa.

<table>
<thead>
<tr>
<th>BENEFICIARY</th>
<th>UNISA STUDENT DEPOSITS</th>
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<tbody>
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<tr>
<td>BRANCH CODE</td>
<td>010645</td>
</tr>
<tr>
<td>REFERENCE</td>
<td>STUDENTNR 3014774764</td>
</tr>
<tr>
<td></td>
<td><strong>NB:</strong> Leave one space open between your student number and allocation number</td>
</tr>
</tbody>
</table>

• ELECTRONIC FUND TRANSFERS
UNISA is a public beneficiary (select from your bank's list of preapproved beneficiaries)

| REFERENCE            | STUDENTNR 3014774764                           |

• CREDIT CARD PAYMENTS – (Credit cards are restricted to Visa and MasterCard)
The preferred method of payment for national or international students is via the UNISA website. The web payment link is as follows:

https://registration.unisa.ac.za

| REFERENCE            | STUDENTNR 3014774764                           |

2. CORPORATE CLIENTS/BULK PAYMENTS

<table>
<thead>
<tr>
<th>BENEFICIARY</th>
<th>UNISA</th>
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</thead>
<tbody>
<tr>
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<td>STANDARD BANK</td>
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<tr>
<td>REFERENCE</td>
<td>3014774764 COMPANY NAME</td>
</tr>
</tbody>
</table>

| REFERENCE            | STUDENTNR 3014774764                           |

| REFERENCE            | STUDENTNR 3014774764                           |

| REFERENCE            | STUDENTNR 3014774764                           |

| REFERENCE            | STUDENTNR 3014774764                           |

NB: A list of students with student numbers and amounts should be e-mailed to schwaae@unisa.ac.za or faxed to 086 624 2172

3. FOREIGN STUDENTS

<table>
<thead>
<tr>
<th>BENEFICIARY</th>
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| REFERENCE            | STUDENTNR 3014774764                           |

| REFERENCE            | STUDENTNR 3014774764                           |

Note: Please send your proof of payment to your course administrator. Your registration cannot be finalised without proof of payment.