



**University of Limpopo
Director Quality Assurance**

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Dear Professor Naidoo

Re: Category B feedback on the Bachelor of Commerce in Accountancy


The University of Limpopo appreciates the feedback received from CHE regarding the HEQSF alignment. The concerns and advice from the CHE were carefully considered. The University would like to provide an explanation regarding the changes made to this Category B programme application.

Currently, the University of Limpopo offers a generic BCom degree, in which students take a particular programme (stream) in the qualification. Accountancy is one of the streams and the students presently take all their third year modules in Accountancy, with no electives. When students register into the current BCom programme, they must register into a particular stream from the beginning. Students thus choose the stream, e.g. Accountancy, and follow that programme through to the end of the qualification. The programme submitted for Category B consideration is thus not new but an amended more streamlined programme. The University, as is the case with other universities, would like to make the programme a separate qualification indicating the discipline of learning in the qualifier. This qualification articulates into a Bachelor of Commerce Honours in Accountancy qualification, so in keeping with consistency, the discipline of depth and breadth of learning, in this case Accountancy, is specified as a qualifier. The purpose of the programme is thus not entirely new, as students doing this qualification would be following the Accountancy stream, do similar subjects, it is the name that differs. The purpose, exit level outcomes and associated assessment criteria were re-developed keeping the present programme (Accountancy stream) of the BCom in mind, ensuring that if the degree name changed to include the qualifier the graduate attributes and competencies in Accounting would be clear to stakeholders.

The University has reviewed the modular outcomes of modules and compared them to the SAQA level descriptors. We concur with the reviewers that some of the BCom subjects offered at first year are presented at NQF level 5 and not at NQF level 6 as initially reported. These have been amended in the document below. Additionally, it was unfortunate that not too much information on the nature of the changes made to the programme could be uploaded in the online submission. The Table below indicates the nature of the modifications made under the term "Modified", in some cases it was a credit change, and in others it was a combination of various topics being placed into a module, mainly for the supportive modules. The University would like to reiterate that there has not been more than 50% change to the programme as it is currently offered at the University of Limpopo.

We trust that we have met all the concerns and used the advice of the CHE. However, if additional information is required we would be happy to furnish it to you.

Kind regards



Dr Abbey Ngoepe
Director: Quality Assurance





HEQSF Category B Alignment Questions

NB4

Bachelor of Commerce in Accountancy From Bachelor of Commerce

Note: Please note that all references to criteria made in this document refer to the Criteria for Programme Accreditation

COMPULSORY QUESTIONS

1. Complete the table below indicating the specific amendments to the design of the learning programme that have been made. Please ensure that you indicate whether a module of the programmes has been added, removed, modified or remains unchanged. The amendments indicated should clearly illustrate that the proposed curriculum changes do not differ from the original programme design by more than 50% (Criteria 1 vi, 5 ii).

Programme Details						
Title of all modules	Compulsory (C)/ Elective (E)	NQF level	Credits	No. of contact hours	Mode of delivery	Module status: Removed / Added / Modified / Unchanged
Accounting IA	C	5	12	54	Contact	Unchanged
Business English	C	5	12	54	Contact	Added
General Microeconomics and South African Economics Issues	C	5	12	54	Contact	Unchanged
Business Calculation and Statistics IA	C	5	12	54	Contact	Unchanged
Business Information Systems IA	C	5	12	54	Contact	Content has been revised to include computer literacy, information literacy and computerised accounting
Accounting IB	C	6	12	54	Contact	Unchanged
Business English	C	5	12	54	Contact	Added
Microeconomic Principles and Macroeconomics	C	6	12	54	Contact	Unchanged
Business Calculation and Statistics IB	C	5	12	54	Contact	Unchanged

Business Information System 1B	C	5	12	54	Contact	Content has been revised to include computer literacy, information literacy and computerised accounting
Accounting IIA	C	6	12	54	Contact	Credits altered from 16 to 12.
Management Accounting and Finance IIA	C	6	12	54	Contact	Credits altered from 16 to 12.
Business Ethics IIA	C	6	12	54	Contact	Added, replaced Auditing I first semester.
Commercial and Company Law IIA	C	6	12	54	Contact	Commercial law removed from first year and brought into second year.
Taxation IIA	C	6	12	54	Contact	Added
Accounting IIB	C	6	12	54	Contact	Credits altered from 16 to 12.
Management Accounting and Finance IIB	C	6	12	54	Contact	Credits altered from 16 to 12.
Auditing IIB	C	6	12	54	Contact	Credits altered from 16 to 12.
Commercial and Company Law IIB	C	6	12	54	Contact	Commercial law removed from first year and brought into second year.
Business Management and Strategy	C	6	12	54	Contact	Added to replace Business Management in first year.
Accounting IIIA	C	7	16	72	Contact	Credits altered from 20 to 16.
Management Accounting and Finance IIIA	C	7	16	72	Contact	Credits altered from 20 to 16.
Auditing IIIA	C	7	16	72	Contact	Changed from elective to compulsory
Taxation IIIA	C	7	16	72	Contact	Credits altered from 20 to 16.
Accounting IIIB	C	7	16	72	Contact	Credits altered from 20 to 16.
Management Accounting and Finance IIIB	C	7	16	72	Contact	Credits altered from 20 to 16.
Auditing IIIB	C	7	16	72	Contact	Changed from elective to compulsory
Taxation IIIB	C	7	16	72	Contact	Credits altered from 20 to 16.
			Total	1656		

2. Briefly describe the purpose of this programme in relation to its alignment with the relevant HEQSF qualification type (Criterion 1 i, ii, iii, iv, v).

The programme is aligned with the University of Limpopo's vision and mission which are as follows: A leading African University focussed on the developmental needs of its communities and epitomising academic excellence and innovativeness. Its mission statement defines the University as: A University which responds actively: (a) to the developmental needs of its students, its staff members and its communities (b) through relevant and high quality higher education and training, research and engagement, and (c) in partnership and collaboration with its different stakeholders. The programme aligns with the identified UL thrust "Economic diversification and entrepreneurship". This programme was approved by the University Senate on 14 June 2013.

Purpose:

This qualification aims to equip graduates with strong mastery of financial accounting, management accounting and finance, auditing and taxation in a manner that prepares them to be responsible social citizens to contribute toward managerial, accounting and finance positions in the Republic. Furthermore, this qualification prepares the learners for national and international professional qualification in accounting and to postgraduate research programs.

Rationale:

The rationale for this qualification is to produce graduates with competence in theoretical and practical knowledge of accountancy - with critical and analytical thinking to prepare and interpret financial records relevant to the competency framework of the South African Institute of Chartered Accountants (SAICA), the South African Institute of Public Accountants (SAIPA), the Chartered Institute of Management Accountants (CIMA) and the Association of Certified Chartered Accountant (ACCA) and the need of national and international labour market.

3. Describe how the curriculum of this programme has been redesigned so that it aligns with the HEQSF, specifically in relation to the intended purpose, exit level outcomes and assessment criteria for this programme (Criterion 1 iii, iv, 6 i, 13 i).

The programme has been submitted as a Category B programme so that the BCom degree, currently hosted by the University of Limpopo, can become a more focussed degree in Accountancy, although the general BCom subjects are still available, especially at the first year. Hence the degree has the added qualifier (Accountancy). Changes to the current BCom content are less than 50% with some adjustment being made to credit totals, and hence content and workload; content revision of existing modules; and some rearrangement of the order in which the modules are offered.

Changes to the current programme are as follows:

- (i) Information studies was replaced with Business Information System to include computer literacy, information literacy, HIV and AIDS information, and computerised accounting
- (ii) Business English has been introduced.
- (iii) Commercial law in first year was removed and the content of commercial law in second year has been revised substantially.
- (iv) Auditing in third year has been made compulsory and thus credit totals in third year have been revised.
- (v) Auditing I first semester of second year has been replaced with Business Ethics IIA
- (vi) Introduction of Taxation in second year
- (vii) Business Management in first year was removed and Business Management and Strategy introduced into the second year.

The qualification meets all HEQSF specifications with regards to admission requirements, credit totals and in

addition, more than 50% of the total credits, and all the final credits are directly related to Accountancy.

4. Discuss the overall assessment strategy and shows the constructive alignment of the programme design, teaching and learning strategy, and assessment procedures to the learning outcomes (Criteria 6 i, 13 i).

Programme assessment approach (e.g. case-based assessment approach)

The assessment approach is an integrated approach horizontally and vertically to ensure that exit level outcomes have been met. Case studies and simulations, Seminar presentations, Continuous assessments
Written formative and summative examinations which emphasize cross linkages amongst the key areas of accounting including linkage to core management decision.

Formative assessment will contribute 60% towards the final mark. These assessments will assess across and within learning outcomes. Summative assessment, which consists of a three hour examination paper, is conducted at the end of each semester, and it contributes 40% towards the final mark.

Assessment is in alignment with the University Rules and The assessment policy of student learning.

Exit level outcomes

EXIT LEVEL OUTCOMES

The Bachelor of Commerce in Accountancy should be able to:

- Assume role of academic or professional article to complete accounting professional requirements.
 - Assume a managerial level position in the government or private sector, such as management, operational or finance and/or accounting positions.
 - Gather financial data, prepare and produce financial reports in an informative manner to guide informed decision of internal management operations and external users; and to prepare such reports in adherence to generally accepted accounting principles and the international financial reporting standards.
 - Keep abreast of new developments in accounting and to integrate such developments in the preparation and interpretation of financial reports.
 - Offer advice on best sources of finance and assist in relevant decision making using appropriate methodology.
 - Apply strategic cost management techniques in planning for and achieving strategic corporate objectives, and to design suitable costing system to suit corporate operations.
- Recognize existing income tax laws and in recognition of such laws, to compute income tax liability for firms, and to offer necessary advice to manage corporate tax.
- Design internal control procedure; have a firm grasp of audit risk and planning procedure to facilitate internal and external auditing functions of an accountant and in doing so assist the firm to identify red flags to potential fraud.
 - Apply accounting and finance techniques to optimize limited resources, maximize profit with lowest possible cost, but recognising also the social responsibility of the firm.
 - Apply analytical skills in solving existing business problems and avoiding potential future traits. computer technology to solve complex business problems.

ASSOCIATED ASSESSMENT CRITERIA

Bachelor of Commerce graduates:

- have an informed outline of knowledge and understanding in the content, theories, and scholarly positions of the critical core of a number of Accountancy contexts at a basic and intermediate level.
- have the ability to critically question the basic assumptions of the most important theories, scholarly positions and basic methodologies in Accountancy.
- are competent with the basic and elementary modes of inquiry in Accountancy, less complex problems (both concrete and abstract).
- analyse and locate her/his own work in contemporary contexts (such as the South African and African Accountancy contexts) regarding specific issues and/or problems.
- interpret topical issues using different perspectives in Accountancy contexts.
- interpret, explain and/or develop an argument around and an understanding of newly-encountered material and demonstrate an ability to marshal an approach used in Accountancy related contexts included at the exit-level (level 7).

Year level	Assessment purpose	Assessment methods
1	To ensure module Learning outcomes have been met and that NQF levels have been attained. Assessment at this level ensures that students have gained conceptual knowledge of various areas in commerce and that a strong foundation has been laid for Accountancy.	Concept and objective testing; Projects, case studies, assignments & presentations; Formal written tests; Summative written examination. All summative assessments are internally moderated, and all final marks undergo scrutinisation in an exam commission as per university policy.
2	To ensure module Learning outcomes have been met and that NQF levels have been attained. Assessment at this level ensures that students have integrated knowledge across various aspects of commerce, in particular Accountancy.	Individual assignments, group assignments, case study analyses, tests, debates, examination. All summative assessments are internally moderated, and all final marks undergo scrutinisation in an exam commission as per university policy.
3	To ensure module Learning outcomes have been met and that NQF levels have been attained. Assessment at this level ensures that students have integrated knowledge both vertically and horizontally, that all exit level outcomes have been fulfilled and that critical cross-field outcomes have been met.	Tests, Case study analyses, Assignments (Individual and Group), Presentations and Examination. All summative assessments are internally and externally moderated, and all final marks undergo scrutinisation in an exam commission as per university policy.

5. In the table below, indicate the types of learning activities of the amended programme design, and number of hours a student is expected to devote to each type. (This should refer to the table above relating to Programme details) (Criterion 1 vi)

Types of learning activities We provide distinctive learning experiences of quality for our students, and produce graduates whose knowledge, skills and attributes enable them to have significant impact within their communities	Hours	% Learning time
Direct contact time (Lectures, face to face, limited interaction or technology-assisted, tutorials, Syndicate groups)	1656	45%
WIL (Practical experiential learning, simulated learning, laboratory work , practicals ,and so on, excluding workplace-based learning)	0	0%
WIL (Workplace-based learning only) *	0	0%
Independent self-study of standard texts and references and specially prepared materials (study guides, books, journal articles, case studies, multi-media)	1656	45%
Assessment	368	10%
Other (specify)		
Total	3680	100
If you selected "Other" as a type of learning activity please give a detailed explanation below:		

ONLY ANSWER IF APPLICABLE:

6. Indicate the name of the statutory and non-statutory Professional Body that has a role in this programme and indicate whether the amendments to the programme design comply with the requirements of this statutory and non-statutory Professional Body (Criterion 1 viii).

None

7. Provide details of how Recognition of Prior Learning (RPL) will be applied to this programme (Criteria 6 i, 13 v).

Recognition of prior learning will be implemented in accordance with the University of Limpopo's RPL policy.

8. *Where a workplace-based learning component is included, provide details as to how students will be placed into WIL programmes, how the WIL programme is appropriately structured, and how the WIL programme will be supervised and assessed. (Criteria 1 ix, 15 i-iv)

None