

For Noting of:  
**The DVC AA&R and IRP**

Prepared by:  
**The Departments Accounting**  
**(Butterworth, East London, Mthatha & Queenstown)**



## **Response to questions on Accounting Programmes**

### **1. PURPOSE OF THE REPORT**

The purpose of this report is to respond to the urgent request from CHE as to the status of the various accounting programmes that were not submitted as part of the Category B corrections

### **2. BACKGROUND TO THE REPORT**

The CHE, as part of the compliance process with the new HEQSF guidelines as revised (Jan 2013), relegated various WSU department of accounting programmes to Category B. This was due to the partial non-compliance with the requirements of the set framework. The WSU departments of accounting on all the affected campuses had meetings in which decisions were taken on how to address the issues at hand.

### **3. INTRODUCTION**

The Departments of Accounting represented by the various HOD's and senior staff members met on two occasions in Butterworth at the Ibika campus where all the issues detailed in the background to the report above were addressed. The management issue below provides detail and rationale on the resolutions taken by the departments and also serves as a direct response to the questions raised by CHE which are detailed below

1. Future of these programs,
2. Whether they are to be submitted as new programs
3. What the university is doing about them and
4. Whether the teach out plan has been submitted already, if not
5. To give CHE permission to relegate them to category C

### **4. THE MANAGEMENT ISSUE**

The representatives of the Departments of Accounting from the affected campuses reviewed in detailed the issues raised by the CHE and studied the HEQSF document in detail. It was unanimously agreed that some of the programmes required a moderate amount of reworking (Category B) and as such those were corrected and re-submitted. A programme that would require more than a 50% change does not qualify as a Category B

programme and as such would fall into Category C. It was discovered after lengthy deliberations that the programmes listed below fell into this category.

### **National Higher Certificates**

- **Accounting**
- **Financial Information Systems**

The certificates listed above are currently offered over 2 years as a NQF level 6 qualification which is not in line with the HEQSF which recommends that it be offered over 1 year with a NQF level 5 rating. The changes required to align the qualification would have resulted in a more than 50% change.

The departments further deliberated on whether Advanced Certificates should be introduced and if the structure of the National higher certificate could be amended to comply with the Advanced Certificate as outlined in the HEQSF.

Various factors including the need for the programmes, the number of students who registered solely for the National Higher Certificate etc were considered. A unanimous decision was taken that the departments would no longer offer Higher Certificates and would teach them out and would also not introduce the Advanced Certificate. A schedule for these teach out plans was agreed upon as follows.

- The last batch of National Higher Certificate students will be admitted in 2016 and the teach-out period will run until the end of 2018.

### **National Diploma's**

- **Accounting**
- **Cost and Management Accounting**

The two diplomas listed above were thoroughly reviewed and it was identified that the two programmes only differed from each other by 2 subjects or by 10 % in programme content. It was therefore agreed that the accounting departments would offer only one diploma that replaces the two National Diplomas listed above.

The Higher Certificates that will be phased out(refer above) were packaged as the first two years of the diploma, which was followed by 1 year pure Diploma programme making up three years. This structure is not HEQSF compliant and once adjusted would result in more than a 50% change. It was therefore decided that a new diploma namely a Diploma in Accountancy, which would replace the Diploma's in Accounting and Cost and Management Accounting would be designed and submitted to the various channels for approval. A teach-out schedule (detailed below) was designed taking into account the fact that

the National Higher certificate (which is being phased out) serves as the first two years of the Diploma.

- The last batch of National Higher Certificate students will be admitted in 2016. A three year provision will be made for the students registering for a National Higher Certificate in 2016 and as such the last batch of National Diploma students would be admitted in 2019. The teach-out period will therefore run until the end of 2020.

#### **National Diploma's**

- **Internal Auditing**
- **Financial Information Systems**

It was unanimously agreed that these two programmes serve a different market to the Accounting and the Cost and Management Accounting diplomas. Even though the content is similar, the core subjects were deemed to be fundamentally different and as such could not be merged with the Diploma in Accountancy.

These programmes were found to not be compliant with the requirements of the HEQSF for the same reasons as the other two diplomas. The changes required to make them compliant would warrant a more than 50% change. A unanimous decision was taken, after assessing the extent of the correction and modification that needed to be done, to relegate these to category C and to do the necessary reforms in that category.

### **5. Conclusion**

The departments have designed teach out plans for all the **National Higher certificate** programmes as these are being discontinued.

The **National Diploma in Accounting** and **Cost and Management Accounting** will be taught out in their current form and a new diploma, namely a **Diploma in Accountancy** will replace both of them from 2017 onwards.

The **National Diploma's in Financial Information Systems** and **Internal Auditing** have been relegated to category C and will be resubmitted to comply with the HEQSF

### **6. STRATEGIC IMPLICATIONS**

Compliance with the HEQSF (January 2013) is mandatory for all institutions of higher education in South Africa. WSU is therefore required to make the necessary changes to its programmes to align them with the HEQSF.

## **7. INTERACTION WITH OTHER STAKEHOLDERS**

All the affected lecturers and managers were consulted and had an input in the proposed changes. The students will be informed at the next faculty board meeting of the changes.

## **8. RESOURCES AND OTHER IMPLICATIONS**

### **8.1 Human Resources implications.**

None exist at present

### **8.2 Facilities implications.**

None exist at present

### **8.3 ICT implications.**

None exist at present.

### **8.4 Legal implications.**

Non-compliance with the HEQSF would mean that we are offering unaccredited programmes

### **8.5 Labour relations.**

Normal university processes to be followed.

### **8.6 Student relations.**

Having fully accredited and recognised programmes will benefit all our students in terms of employability.

### **8.7 Communications implications.**

Normal University channels to be employed.

### **8.8 Financial implications.**

None exists.

## **9. RECOMMENDATIONS**

That the DV AA&R endorse the selected approach to complying with the requirements of the HEQSF.

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