CHE Improvement response: Bachelor of Accounting Science Honours in Management Accounting (98354)

1. *Question 1 comment: Needs to have a 30 credit Research supervised module, rather realign the current research focused modules. It must have a discrete component of research.*
2. *Question 2 comment: Credits is problematic if it is 180 for a one year fulltime equvalent!*
3. *Question 3 comment: Too generic!*
4. *Question 4 comment: Credits and hours spend does not count up! 180 credits should be equivalent to 1800 N hours and not 1200 as indicated. The 300 hours spend on their research project are not indicated!?*

*Recommended Evaluation Outcome comment: The design for a 180 credits Hons programme is problematic! Very concerned that HEI only added the required credits for research on top of the very full Hons programmes without applying their minds on the detail programmes! This is going to have a serious impact on the throughput and wellbeing of students that are already finding it hard to cope! Re-look at the abbreviation and Programme Design.*

1. The HEQSF requires a minimum of 30 credits for research in the curriculum of Honours degrees. The Unisa PQM model has been designed in terms of 12 credit modules. To provide for the 30 research credits, Unisa has allocated 3x12 credits = 36 credits to research. The curriculum includes research to the value of 36 credits which include research proposal and research report. This was a decision by the Unisa Senate.

According to the Unisa PROPOSAL FOR THE STRUCTURE AND DELIVERY OF POSTGRADUATE QUALIFICATIONS (approved by Senate 27 August 2008):

‘The outcome of the module will be an acceptable research proposal (12 credits) and is considered to be a research module since the research proposal is completed under supervision. The purpose of the module is primarily to guide students in a formalized manner to prepare an acceptable research proposal.’

Unisa Senate approval 2 June 2010: The purpose of making the modules on research proposal writing a prerequisite is to ensure that the student does not proceed with the dissertation or thesis before she or he has completed the research proposal.

Unisa considers the research proposal as an integral part of the total research component of the doctoral qualification.

2&4. The Bachelor of Accounting Science Honours in Management Accounting consist of 120 NQF level 8 credits which requires 1200 notional hours to complete and may be completed in one academic year.

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| RESEARCH METHODOLOGY IN ACCOUNTING SCIENCES **(TAX4801)** | Level 8 | 12 | 4 | No | Yes | Added |
| ~~RESEARCH METHODOLOGY~~ **~~(HMEMS80)~~** | ~~Level 8~~ | ~~12~~ | ~~4~~ | ~~No~~ | ~~Yes~~ | ~~Added~~ |
| HONOURS REPORT IN MANAGEMENT ACCOUNTING **(HRMAC82)** | Level 8 | 24 | 4 | Yes | No | Modified |
| HONOURS PROPOSAL IN MANAGEMENT ACCOUNTING **(HPMAC81)** | Level 8 | 12 | 4 | Yes | No | Modified |
| ADVANCED MANAGEMENT ACCOUNTING **(MAC4861)** | Level 8 | 24 | 4 | Yes | No | Added |
| INFORMATION STRATEGY **(MAC4866)** | Level 8 | 24 | 4 | Yes | No | Unchanged |
| FINANCIAL STRATEGY **(MAC4865)** | Level 8 | 24 | 4 | Yes | No | Removed |
| MANAGEMENT ACCOUNTING STRATEGY **(MAC4864)** | Level 8 | 24 | 4 | Yes | No | Removed |
| PERFORMANCE STRATEGY **(MAC4867)** | Level 8 | 24 | 4 | Yes | No | Removed |
| ENTERPRISE STRATEGY **(MAC4863)** | Level 8 | 24 | 4 | Yes | No | Unchanged |
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|  | | | | **Total Compulsory Credits:** 96 cr | **Total Elective Modules:** 24 cr |  |

1. The curriculum of the BCompt Hons (Management Accounting) degree is more comprehensive than what is required by the Chartered Institute of Management Accountants (CIMA), the leading body for professional management accountants in the world. Besides their requirements the curriculum also covers competencies in Management Accounting required by the South African Institute of Chartered Accountants and in addition, it also covers learning material on ITC.

The curriculum of the qualification is therefore considered to be comprehensive and not generic at all