

Walter Sisulu University (19)

Faculty of Commerce and Administration



Application summary

Institution **Walter Sisulu University (H19)**  
Qualification reference **Bachelor of Accounting Science (BCOMPT)**

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| Comment type | Comment |
| Review comments | The programme is currently not aligned. all credits are at NQF level 6. There should be a minimum of 120 credits at NQF Level 8. Reconsider the title of the qualification as well as the abbreviation. Recommends Bachelor of Commerce in Accounting Science and abbr BCom (Accounting Science). Question 1-5 in section 3 not adequately answered and do not address the questions. Information needs to be provided regarding the nature of the changes to the programme. Specifically the reasons for changing from a 360 credits to 480 credits programme needs to be provided. Information needs to be provided regarding the assessment approach and assessment strategy of this programme. |

**Summary of issues identified and how they have been corrected**

**Part 1**

1. The programme is currently not aligned and all credits are at NQF level 6
   1. There was an error when the documents were initially submitted this has been corrected in the table in section 3.
2. There should be a minimum of 120 credits at NQF Level 8
   1. The programme is at NQF level 7 as discussed with DHET and SAICA, It was submitted in error as NQF level 8. The degree was changes from a three year NQF level 7 programme to a four year NQF level 7 programme as permitted by the HEQSF as revised in January 2013(refer to page 28 of HEQSF doc). The reason for this change (additional 120 credits) is documented in section 3.
3. Reconsider the title of the qualification as well as the abbreviation. Recommends Bachelor of Commerce in Accounting Science and abbr BCom (Accounting Science).
   1. The title and abbreviation have been amended as recommended. Refer to sections 1 and 2 below
4. Question 1-5 in section 3 not adequately answered and do not address the questions
   1. Information needs to be provided regarding the nature of the changes to the programme
      1. This information has been provided in great detail in section 3 below
   2. Specifically the reasons for changing from a 360 credits to 480 credits programme needs to be provided
      1. The required detail is provided in section 3 below
   3. Information needs to be provided regarding the assessment approach and assessment strategy of this programme
      1. This was omitted in error. The required information has been presented in section 3 below.

**Part 2**

The list above was the issues that were picked up by CHE. All of which were corrected in this document below. We went through the application and picked up many more issues that were not picked up by the reviewer. We corrected all of them as well

1. Some courses were not reflected on the course list submitted
   1. This has been amended to include all the courses
2. The programme was reflected as a NQF level 8 while it is NQF level 7
   1. This has been corrected
3. Our Credits did not tie into the notional hours.
   1. The credits and notional hours were aligned as required by the HEQSF. This resulted in all the courses being reduced by between 1 and 2 credits as the notional hours did not match with the credits.
4. Our split between teaching time, exam time and self-study was not adequately recorded.
   1. This has subsequently been amended in he document below

**The document below addresses all the issues above.**



HEQSF Category B Alignment Questions

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

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| **Sheet (S1/S2)** | **Column Title** | **Current Data** | **Correction** |
| S1/2 | Qualification title | Bachelor of Accounting Science | Bachelor of Commerce in Accounting Sciences |
| S1/2 | Qualification title abbreviation | BCOMPT | BCom(Accounting Science)  The qualifier is applicable as 65% of the credits/courses fall into the field of accounting and 100% of the final year credits/courses are in the field of accountancy |
| S1/2 | NQF Exit Level | 6/8 | 7 |
| S1/2 | Minimum admission requirements | NCS WITH MATHEMATICS 5 AND ENGLISH 4. MINIMUM MATRIC POINTS 32 EXCLUDING LIFE ORIENTATION | National Senior Certificate categorized pass.  Admission point score (APS) of 32 excluding Life Orientation Skills  Minimum point score of 5 for both English and Mathematics  COMPULSORY NSC SUBJECTS: English and Mathematics |
| S1/2 | Qualification reference number | BCOMPT | BCom(Accounting Science) |
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**Section 3**

**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
2. 50% (Criteria 1 vi, 5 ii).

Programme Details: BCom (Accounting Science) Previously BCOMPT

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| **Programme Details : BCom (Accounting Science)** | | | | | | | |
| Title of all modules | Compulsory (C)/Elective (E) | NQF level | Credits | No. of notional hours per week (including exams) | No of weeks including exams | Mode of delivery | Module status: Added / Modified / Unchanged |
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| **Modules for year 1** |  |  |  |  |  |  |  |
| ELC 11M0 English Language Competency | C | 5 | 15 | 5 | 30 | Contact | Unchanged |
| ACC 11M1 Financial Accounting I | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| FMA 11M1 Financial Mathematics for Accountants | C | 5 | 15 | 10 | 15 | Contact | Modified |
| BMA 11M1 Introduction to Business Management | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| ECO 11M1 Introduction to Microeconomics | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| ACL 11M0 Accounting Computer Literacy | C | 5 | 15 | 5 | 30 | Contact | Added |
| ACC 12M2 Financial Reporting 1 | C | 6 | 15 | 10 | 15 | Contact | Unchanged |
| SAC 12M2 Statistics For Accountants | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| BMA 12M2 Management of the Enterprise | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| ECO 12M2 Introduction to Microeconomics | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
|  |  |  | 150 |  |  |  |  |
| **Modules for year 2** |  |  |  |  |  |  |  |
| ACC 21M0 Financial Reporting II | C | 6 | 30 | 10 | 30 | Contact | Unchanged |
| ELC 21M0 English Language Competency 2 | C | 5 | 15 | 5 | 30 | Contact | Added |
| INS 21M1 Introduction to Information Systems | C | 6 | 15 | 10 | 15 | Contact | Unchanged |
| CLW 11M1 Commercial Law I | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| MNA 21M1 Introduction to Management Accounting and Financial Management | C | 5 | 15 | 10 | 15 | Contact | Added |
| CLW 12M2 Commercial Law I | C | 5 | 15 | 10 | 15 | Contact | Unchanged |
| INS 22M2 Information Systems Applications | C | 6 | 15 | 10 | 15 | Contact | Unchanged |
|  |  |  | 120 |  |  |  |  |

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| **Modules for year 3** |  |  |  |  |  |  |  |
| ACC 33M0 Financial Reporting III | C | 7 | 30 | 10 | 30 | Contact | Unchanged |
| TAX 33M0 Taxation I | C | 7 | 15 | 5 | 30 | Contact | Unchanged |
| MNA 33M1 Managerial Accounting I | C | 7 | 15 | 10 | 15 | Contact | Unchanged |
| CCL 21M1 Company Law | C | 7 | 15 | 10 | 15 | Contact | Modified |
| AUD 32M2 Control of Financial Information Systems | C | 7 | 15 | 10 | 15 | Contact | Added |
| AFM 33M2 Corporate Financial Management | C | 7 | 15 | 10 | 15 | Contact | Unchanged |
| ABE 32M2 Business Ethics | C | 6 | 15 | 10 | 15 | Contact | Added |
|  |  |  | 120 |  |  |  |  |

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| **Modules for year 4** |  |  |  |  |  |  |  |
| ACC 44M0 Financial Reporting IIII | C | 7 | 30 | 10 | 30 | Contact | Added |
| TAX 44M0 Taxation II | C | 7 | 30 | 10 | 30 | Contact | Added |
| MNA 44M0 Managerial Accounting 2 | C | 7 | 15 | 5 | 30 | Contact | Added |
| AUD 44M0 Auditing | C | 7 | 30 | 10 | 30 | Contact | Unchanged |
| BAG 44M0 Business Analysis and Governance | C | 8 | 15 | 5 | 30 | Contact | Added |
|  |  |  | 120 |  |  |  |  |
| **Total Credits years 1 - 4 = 510** | | | |  |  |  |  |

1. 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).

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| The intended purpose of the qualification, learning outcomes, teaching and learning methods, exit level outcomes and assessment criteria have not fundamentally changed. They have, as expected, been modified and properly articulated, updated where necessary and properly documented so as to respond to and be aligned with the HEQSF as well as SAICA (South African Institute of Chartered Accountants).  The purpose of the qualification can be summarized as follows   * To produce graduates who have the requisite skills and who have a firm understanding of the underlying concepts in the field of accountancy who capable of to practising as Registered General Accountants, Auditors or Tax Practitioners in the second and first tier of the proposed four tier accounting structure in South Africa. * The graduates in line with the expectations of SAICA will also be able to use this qualification to enter the next level of the education programme, leading to qualification as a Chartered Accountant CA (SA). * Graduates will also be provided with sufficient depth of knowledge and skills that promote intellectual growth and lifelong learning that will lead to post graduate studies in the various fields of accountancy.   The intended purpose of the qualification has also been embedded in the teaching philosophy of department which houses the qualification and is clearly documented and provided as part of the student study guide at all levels.  *The purpose of the Departments qualification is to**develop critical and independent thinkers and to equip the graduates with the necessary skills, knowledge base, theory and methodology of the field of accounting, confidence and independence to allow the graduate to adapt to any environment and scenario.*  *The targeted student profile at graduation is best described by the following phrases.*   * *The student understands the underlying principles which drive the application of the knowledge acquired* * *The student is a critical thinker* * *The student has a firm grasp of the English language especially in the context of accounting and business* * *The student relies on teacher/lecturer only for guidance/direction* * *The student places emphasis on understanding principles as opposed to repetition for learning* * *The student understands the importance of being a lifelong learner* * *The student is an efficient and smart worker* * *The student has a firm grasp of the SAICA competency framework(to the extent of the academic programme)* * *The student is aware of the bigger picture and the broader relevance of their subject areas in the sphere of business, over and above understanding the finer details.* |

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

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| * The programme title (Type and Designator) has however been changed to be aligned with the HEQC. The change was from Bachelor of Accounting Science to the more correct Bachelor of Commerce in Accounting Science. The programme title does not have a qualifier. The NQF level/exit level has remained unchanged at Level 7 * The programme maintains in its design the required balance between theoretical knowledge and the practical application of this knowledge and acquired skills. The programme is benchmarked against similar accredited and aligned programmes from the University of Cape Town, University of Fort Hare and Nelson Mandela Metropolitan University. The depth in the various courses is at the required level as guided by the expectation at the various NQF levels by HEQSF and SAQA. * The number of credits allocated to all the courses have been slightly changed to align the contact hours notional hours and the credits at a ratio of 1 credit to 10 notional hours (HEQSF revised January 2013). The change was from 16 credits to 15 credits for semester credits and from 32 credits to 30 credits for full year courses. * The degree was changes from a three year NQF level 7 programme to a four year NQF level 7 programme as permitted by the HEQSF as revised in January 2013(refer to page 28 of HEQSF)   ***The rationale for the change from 3 years to 4 years***  The BCompt which is being updated to BCom (Accounting Science) degree was converted to a 4 year 480 credit (NQF 7) degree from a three year 360 credit degree (NQF 7), *as permitted by the HEQSF document as revised January 2013 page 28,* at the request of SAICA in consultation with the University of Cape Town (UCT) in an attempt to address the various shortcomings in the qualification and the below par throughput rates.  The BCom (Accounting Science) degree is in the process of being re-accredited by SAICA which is the professional body that the qualification is affiliated with. This process is funded and supported by Department of Higher Education and Training through the National Skills Fund and the University of Cape Town was brought on board as the academic partner  The University of Cape Town(UCT) in its capacity as re-accreditation partner, SAICA and the Department of Accounting at Walter Sisulu university, conducted a gap analysis exercise in 2011 and early 2012. This exercise was aimed at identifying the shortcomings in the BCom (Accounting Science) degree at WSU and how it could be remedied and improved.  The degree was benchmarked against UCT’s four year BCom (Accounting) programme which has the same entry requirements but has a significantly higher pass rate. It was clear that there were some major inconsistencies (about 37% of the qualification) that required immediate attention. The inconsistencies were mainly at the third year level.  The main gaps identified were:   1. A lack of scaffolding(organized progression in courses from year to year) 2. Certain courses e.g. Business ethics, Management Accounting 2 and Business Analysis and governance, Control of Financial Information systems not included in the curriculum. 3. Subjects not tailored towards the SAICA competency framework(which affects SAICA accreditation) 4. The duration of the programme not sufficient to embed the required knowledge. 5. Certain important skills and subjects were not included in the programme. 6. The four major subjects were being taught over three years compared to four years at UCT and similar institutions.   The department resolved to make the necessary changes to the programme in order to address the identified gaps and to satisfy SAICA’s educational requirements for an accredited programme and in doing so contribute to the mission and vision of Walter Sisulu University as a comprehensive institution.  **The Main changes to programme are as follows:**   * The degree has been extended to a 4 year degree from a 3 year degree to provide sufficient time for the completion of the new courses that were added to the programme and to afford sufficient time to cover the necessary material so as to not compromise the learning experience. The new courses added increase the notional hours which need to be catered for in terms of credits as well as duration. * Accounting in the first year was semesterised * Introduction of new courses namely Business Analysis & Governance 4th year and Business Ethics 3rd year, Management Accounting 2 4th year , Control of Financial Information systems 3rd year. * Earlier introduction of Management Accounting(which had proven to be a bottleneck) * The separation of Corporate Financial Management from Management Accounting 3rd year * The addition of an additional mandatory English course 2nd year level which builds on first year principles. * The introduction of Computer literacy at the 1st year level. * The four majors being covered over a period of four years as opposed to three years 3rd and 4th year, resulting in three new courses full year courses.   The changes detailed above are reflected in the updated/aligned programme.  The changes resulted in a net increase of 8 subjects (excluding computer literacy) and a modification of 2 subjects.  The other subjects, where relevant, were tweaked to be compliant with the SAICA competency framework. This was achieved by benchmarking each subject in the programme, from a content and assessment basis, to that of UCT. It must be stressed however that the core focus and content of the degree has not changed. There is only about a 37 percent change from our previous degree which is mainly due to the additional courses added as a result of covering the major subjects over four years as opposed to three years.  A total of 120 credits were added to the programme which equates to 1200 notional hours. The increase in credits could not be absorbed into the current offering and it was therefore essential that a fourth year be added (as was the case at UCT).  The various reasons detail above necessitated the change from a three year programme to a four year programme and the increase in credits from 360 to 480. The department is confident that the changes create a better programme which is better aligned with the HEQSF, which will improve the throughput rates and will better service the needs of the job market.   * The programme has clear learning outcomes which are communicated to the students. The learning material (prescribed textbooks etc) and modes of delivery complement each other and are tailored specifically for the student profile that we service. The approach to teaching and learning is also informed by the above. This is also clearly communicated to the students in their learner guides * The intended purpose of the qualification, learning outcomes, teaching and learning methods, exit level outcomes and assessment criteria have not fundamentally changed. They have, as expected, been modified and properly articulated, updated where necessary and properly documented so as to respond to and be aligned with the HEQSF as well as SAICA (South African Institute of Chartered Accountants). * Refer to the response to question 3 for the intended purpose of the qualification * The university has strict and documented policies and processes to ensure that the process of assessment, which is an integral part of the teaching and learning process, is compliant with the criteria detailed above. These polices have always been in place and the programme is fully compliant with these requirements. The programme is thus aligned to the HEQSF in this regard. The university policies ensure that all papers are internally moderated and all exit level courses externally and internally moderated. There are processing in place to monitor student performance and to implement remedial action where necessary. There are also clear policies for security, etc.   Below is an extract from the department policies of the department that houses this programme:  ***5. Assessments***  ***5 (A). Test and Exam Setting***   * *All papers set in the department must be at least 90% original (assessed annually), where test/exam questions are not original, the source of the question must be specifically referenced per question.* * *The focus of tests and exams must be on the principals being taught and the competency expected of a student who has met the minimum requirements to proceed to the next level.* * *Each paper set by the Department must include a one page document detailing the principals, competencies and objectives being tested. This documented must accompany the test for internal and external review.*   ***5 (B). Test and Exam review process***   * *All test and exam papers (including memorandums with mark plans) must follow the departmental review process which is as follows:*  1. *Initial internal review* 2. *Cross discipline review (conducted by a lecturer not involved in the review process)*   *external review*   1. *Final internal review*  * *Evidence of review including blind attempt and review notes must be well documented and stored both in hard copy and electronic copy (including track changes)* * *Each review must be accompanied by specific comments and a review summary of the paper.* * *All reviews must be completed timeously and in line with the deadlines set by the various line managers.* * *The responsibility to have exams and tests timeously reviewed lies with the relevant convener.* * *No tests and exams are to be sent via internal WSU email.* * *All tests and exam softcopies need to be password protected* * *Test and exams should not be stored on personal computers.* * *Test and exams should be transferred and reviewed internally via flash drives, the computers should not be connected to the network when the review is taking place.* * *It is recommended that all tests and exams be set from home (refer to work hours).*   ***5(C).Test and Exam readiness***   * *All tests must be ready and submitted for printing at least 1 week before the test is to be written.* * *Submission dates for final exams in the first and second semester will be reviewed annually.* * *The main exam and the supplementary exam must be set at the same time and the sections will determine among themselves which paper will be used as a supplementary and which as the main exam.* * *Special exams must be submitted and ready for printing on the last day of the academic year.*   ***5(D). Marking***   * *Marking plans are to be determined by the various section heads.* * *Marking plans must include tick counting and reviewing of marking* * *A test pack of between 5% and 10% of exam/test scripts should be completed within two days of the exam/test being written. If it appears that pass rates are going to be lower than usual and/or below the expected pass rate, the course convener should alert the Line Manager before the marking continues.* * *All markers need to have completed their question blind, prior to starting to mark.* * *A marker’s meeting, to discuss the mark plan, is required prior to marking.* * *Where a student has failed an* ***exam*** *we must be a 100% sure that no mistakes have been made. Course conveners (or their nominated representative) should therefore physically check the scripts of all unsuccessful students to ensure that all sections and books have been marked (this is a minimum requirement- further reasonability checks are recommended).*   ***A departmental meeting will be convened to approve all exam marks***  ***5(E) Marks Capture***   * *All marks must be captured and displayed no later than 14 days after the test has been written.* * *Mark lists need to be checked for accuracy prior to being releases and need to be reconciled with the student numbers writing the test.* * *Course convenors are to ensure that the mark lists are accurate before being presented to the section heads for authorisation.* * *Section heads must approve test marks by means of signature before they are displayed on notice boards* * *Only student numbers are to be displayed when marks are released to students(exception being the top 20)* * *A top 20, class average, maximum and minimum results (overall and per question) and ranges are to be displayed on the notice boards.*   ***5(F) Script Review***   * *Test scripts are to be returned to the students immediately after the marks have been released.* * *This should be done in tutorials where practical and should be accompanied by memorandums and detailed examiners comments.* * *Students should collect their own scripts.* * *Queries will only be entertained during the marking review period (during the tutorial or any other specified venue) which must not exceed 10 minutes.* * *Any errors identified by the student outside of this period shall only be considered if approved by the deputy HOD and HOD.* * *Queries relating to examinations must be handled through the official processes of the examinations department*   ***The programme was changed from a three year 360 credits programme to a four year 480 credits*** |

1. 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).

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| **Programme assessment approach (e.g. case-based assessment approach)** | | |
| **Assessment Approach and Strategies**  The various assessment strategies, and the importance of each, are clearly communicated to the students through the learner guides/course documentations and include but are not limited to the following:   * Assignments/projects * Presentations, practical’s * Case studies (the primary method of testing in tests and examination) * Role playing (Accounting, Taxation, Control of Financial Information Systems) * Discussion of readings and electronic newspaper articles (Accounting and English) * Group tasks (Accounting, BAG) * Creative use of technology (Information systems) * Presentation skills (Accounting) * Public speaking (English, Toastmasters)   Progression to the next level of study is based on continuous assessment which is comprised of a year mark of 50% and a final summative exam of 50%. A student is required to score a weighted average of 50% for the relevant course to proceed to the next year study.  Below is an extract of from the learner guides provided to the students that address the assessment strategy.  ***What are the purposes of assignments/projects/presentations?***  *Assignments are incorporated into the learning process to simulate to the extent possible real life scenarios. Assignments also offer the opportunity for students to consolidate embedded knowledge and to put the theory and principles that they have learnt into practice (simulated practice). Assignments are also used to provide a platform in which students can demonstrate their grasp and proficiency in the various SAICA competencies.*  ***What is the purpose of formative assessments?***  *The department sets formative assessments, which generally take the form of case studies, presentations, objective tests, class tests and formal tests, to allow the department and the student to gauge the extent to which the student has understood the concepts being taught. The formative assessment also provides the students with an opportunity to demonstrate the various skills and competencies they have acquired over the period under review. Students are assessed on a regular enough basis to allow the department to keep its finger on the pulse and to take remedial action where required. Students are expected to use the formative assessments to gauge their level of comprehension/competency in the subject area and to initiate remedial action to address any shortcomings.*  ***What is the purpose of summative assessments?***  *Summative assessments are set with the aim of providing a setting similar to SAICA’s “initial test of competency”(ITC) in which students are provided with novel scenarios (that simulate work business scenarios) that allow the students to demonstrate the skills and embedded knowledge they have acquired in the formal education portion of their journey towards becoming Chartered Accountants/General Accountants/Auditors/Tax Practitioners. Success in these assessments coupled with the formative assessments provides an indication of the students’ readiness and competence to proceed to the subsequent period of study.*  **RPL(Recognition of prior learning)**  The programme redesign did not warrant any change to the universities RPL policy which is very comprehensive and addresses all the relevant issues surrounding the recognition of prior learning.  RPL may be used to demonstrate competence for admission to this programme. This qualification may be achieved in part through recognition of prior learning processes. Credits achieved by RPL must not exceed 50% of the total credits and must not include credits at the exit level. Learners who already work in the commerce and industry who believe they possess competencies to enable them to meet some or all of the learning outcomes listed in the qualification will be able to present themselves for assessment against those of their choice. The provision that the qualification may be obtained through the recognition of prior learning facilitates access to an education, training and career path in commerce and industry that accelerates the redress of past unfair discrimination in education, training and employment opportunities. Evidence of prior learning must be assessed through formal RPL processes through Institutions’ approved methods. Any other evidence of prior learning should be assessed through formal RPL processes to recognize achievement thereof.  Learners submitting themselves for RPL should be thoroughly briefed prior to the assessment and will be required to submit a Portfolio of Evidence (PoE) in the prescribed format to be assessed for formal recognition. | | |
| **Exit level outcomes** | | |
| *The targeted student profile at graduation is best described by the following phrases.*   * *The student understands the underlying principles which drive the application of the knowledge acquired* * *The student is a critical thinker* * *The student has a firm grasp of the English language especially in the context of accounting and business* * *The student relies on teacher/lecturer only for guidance/direction* * *The student places emphasis on understanding principles as opposed to repetition for learning* * *The student understands the importance of being a lifelong learner* * *The student is an efficient and smart worker* * *The student has a firm grasp of the SAICA competency framework(to the extent of the academic programme)* * *The student is aware of the bigger picture and the broader relevance of their subject areas in the sphere of business, over and above understanding the finer details.*   *A BCom(Accounting Science) Graduate is expected to be capable of working as a General Accountant, Tax Practitioner, Auditor and Financial Manager and will also be competent enough to further their studies en route to becoming a Chartered Accountant, or to pursue other post graduate studies in the field of accountancy.*  After completing this programme, our learners should have the competence to use appropriate financial principles, management principles and auditing, communication and system skills.  Perform advanced information processing taking into taking into account most recent changes and developments in auditing standards.  The learner should be competent enough to prepare tax returns and provide tax advices at an intermediate level.  The learner should be competent enough to effectively execute auditing tasks and management tasks in a business environment.  The programme is intended to provide the learners with a broader understanding of the general principles of commercial law. Learners will be able upon completion of the programme be able to apply them efficiently. | | |
| **Year level** | **Assessment purpose** | **Assessment methods** |
| Level I | * To assess whether the students have gained the requisite knowledge and understanding of basic and foundational concepts and principles in accountancy and in business in general. * The assessment is designed to inform the student and the assessor about the student’s readiness, based on the skills and competencies acquired, to proceed to the next level of study. | Internally and externally moderated Tests, Projects, Objective Tests, Assignments, Computerised Assessments and Projects Presentations and Internally and externally moderated Examinations. |
| Level II | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental concepts and principles in accountancy and in business in general. * To assess whether the students have learned how to manage and organize their own learning and development activities in responsible manner. * The assessment is designed to inform the student and the assessor about the student’s readiness, based on the skills and competencies acquired, to proceed to the next level of study which is compromised mostly of NQF 7 level course. | Internally and externally moderated Tests, Projects, Objective Tests, Assignments, Computerised Assessments and Projects Presentations and Internally and externally moderated Examinations. |
| Level III | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental and pervasive concepts and principles in all four disciplines of accountancy and in business in general. * To assess whether the students have learned how to manage and organize their own learning and development activities in responsible manner. * To assess whether the students have developed a culture and ability to think critically and to be problem solvers. * To assess if the student has developed the requisite skills coupled with the skills they will learn in level 4 to continue with post graduate studies. | Internally and externally moderated Tests, Projects, Objective Tests, Assignments, Computerised Assessments and Projects Presentations and Internally and externally moderated Examinations. |
| Level IV | * To assess whether the various programme outcomes as detailed in the earlier parts of this document and in the various student guides have been met. * To assess whether the students have gained the requisite knowledge and understanding of the fundamental and pervasive concepts and principles in all four disciplines of accountancy and in business in general. * To assess whether the students have learned how to manage and organize their own learning and development activities and whether they will be able to impart these skills and/or be able to use them to seek sustainable employment * To assess whether the students have developed a culture and ability to think critically and to be problem solvers. * To assess if the student has developed the requisite skills to proceed to post graduate studies en route to becoming a Chartered Accountant or working towards an NQF level 8/9/10 qualification. | Internally and externally moderated Tests, Projects, Objective Tests, Assignments, Computerised Assessments and Projects Presentations and Internally and externally moderated Examinations. |

1. 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)

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| **Types of learning activities** | | **Hours** | **% Learning time** |
| Direct contact time (Lectures, face to face, limited interaction or technology-assisted, tutorials, Syndicate groups) (**Based on a 13 lecture week semester**) | | 2210 | 43% |
| WIL (Practical experiential learning, simulated learning, laboratory work , practicals etc excluding workplace-based learning) | | 250 | 5% |
| WIL (Workplace-based learning only) **\*** | | Not applicable | 0% |
| Independent self-study of standard texts and references and specially prepared materials (study guides, books, journal articles, case studies, multi-media) | | 2200 | 43% |
| Assessment | | 440 | 9% |
| **Total: (Based on a 15 Week semester)** | | 5100 | 100% |
|  | **If you selected "Other" as a type of learning activity please give a detailed explanation below:** | | |

**ONLY ANSWER IF APPLICABLE:**

1. 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).

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| SAICA (South African Institute of Chartered Accountants.  The amendments to the programme were processed as a recommendation from SAICA. |

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

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| **RPL(Recognition of prior learning)**  The programme redesign did not warrant any change to the universities RPL policy which is very comprehensive and addresses all the relevant issues surrounding the recognition of prior learning.  RPL may be used to demonstrate competence for admission to this programme. This qualification may be achieved in part through recognition of prior learning processes. Credits achieved by RPL must not exceed 50% of the total credits and must not include credits at the exit level. Learners who already work in the commerce and industry who believe they possess competencies to enable them to meet some or all of the learning outcomes listed in the qualification will be able to present themselves for assessment against those of their choice. The provision that the qualification may be obtained through the recognition of prior learning facilitates access to an education, training and career path in commerce and industry that accelerates the redress of past unfair discrimination in education, training and employment opportunities. Evidence of prior learning must be assessed through formal RPL processes through Institutions’ approved methods. Any other evidence of prior learning should be assessed through formal RPL processes to recognize achievement thereof.  Learners submitting themselves for RPL should be thoroughly briefed prior to the assessment and will be required to submit a Portfolio of Evidence (PoE) in the prescribed format to be assessed for formal recognition. |

1. **\***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)

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| N/A |