**Helderberg College**

**B Com (Accounting) Representation for HEQSF Re-alignment**

**24 April 2015**

**Review Comment:**

“*This is a four year Bachelor's programme with credits over 500 (refer to question 2). However, the NQF Exit Level is only 7 and not 8 as required for a Bachelor's Degree over 480 credits. The issue is that the programme is aligned with the requirements of SAICA accredited B Com which is normally based on a minimum of 360 credits which exit levels set at 7. The programme should be aligned to a three year Bachelor degree by reducing the credits or alternatively to a four year degree by increasing the NQF exit levels to 8. The last option is only applicable if the level of the exit modules are at a level of 8”.*

According to the review comment above it is our understanding that the reasons for having the B Com re-categorized is that:

1. The programme is a four year degree with over 500 credits with an exit at NQF level 7 and as such it is not acceptable as it should be pegged at level 8; and
2. This programme is aligned with SAICA accredited B Com degrees which are normally 360 credit degrees at NQF level 7, and this programme should either be aligned with the latter or with a four-year programme pegged at NQF level 8.

**REPRESENTATION ADDRESSING REVIEW COMMENT (a)**

The Higher Education Qualifications Sub-Framework (HEQSF), as published by the CHE in 2013, makes provision for a Bachelor’s degree with 480 credits pegged at level 7. It reads as follows:

“*There are two types of Bachelor's Degrees, namely general and professionally-oriented Bachelor's Degrees. Both types of degree may be structured as a 360-credit qualification with an exit at level 7 or as a 480-credit qualification with an exit at level 8 on the National Qualifications Framework* ***(It is possible to structure a 480-credit Bachelor's degree with an exit at NQF level 7****)” (p. 32).*

The institution opted to continue to offer a four-year Bachelor’s degree since there is provision for it in the HEQSF document. Furthermore, the initial accreditation of the degree by the CHE in 2004 was with the condition that the degree be maintained as a four-year degree: “*The BBA - ACC degree programme should continue to be offered as a four-year programme”* (12 December 2003, p. 3). The institution always seeks to abide by conditions set by the HEQC, and assumed that this would remain binding for the re-alignment process.

Please find below further motivation for offering the programme as a four-year degree:

1. **Underprepared Students**

A significant number of students who enrol for this programme have limited prior knowledge of commerce subjects and are underprepared in mathematics, language and conceptualizing skills. These students also come from previously disadvantaged backgrounds and schools. As a result, support modules have been included as part of the programme design in order to build a good knowledge and skills base. These modules include Academic Writing (16 credits) and Business Mathematics (12 credits). These two modules help improve language, mathematical, and conceptualization skills. In addition, modules which enhance computer proficiency are included, i.e. End User Computing I and II (20 credits) and Intermediate Excel (12 credits). All these modules may not necessarily be included in a typical B Com degree programme.

1. **Preparedness for Employment**

The curriculum of the programme has been designed to provide a well-rounded and broad-based education that equips graduates with the knowledge base and skills required to take up employment as well-qualified accountants. Therefore, additional practical modules (Pastel, International Financial Reporting Systems / IFRS for SME’s), and management modules such as Business Strategy were included. This approach aligns well with the purpose and characteristics of a general Bachelor’s degree as stated in the HEQSF document: **“***The general Bachelor's Degree emphasises general principles and theory as preparation for entry into general employment or for a postgraduate programme (p. 32)”.*

1. **Ethical values**

The mission of Helderberg College is to provide a holistic education programme. Central to this approach is training students in morality and to enable the internalization of ethical values so that the graduates are not just driven by the knowledge of their discipline but are also committed to their decisions being governed by values, ethics, and integrity, as well as strength of character. To this end value-based modules have been included and a module in Business Ethics is offered in the final year of the programme.

1. **Preparedness for Post-graduate study**

The programme is a general-oriented bachelor’s degree. It is the objective of the degree to provide a sound knowledge base. Students are equipped with the necessary theoretical and practical knowledge of the discipline that will enable them to articulate to post-graduate studies in a similar field. The content of the core accounting modules aligns with the content as outlined and prescribed by SAICA so as to equip graduates with knowledge and skills required in the Accounting profession.

**REPRESENTATION ADDRESSING REVIEW COMMENT (b)**

While it is true that in the application for re-alignment reference was made to ‘alignment with SAICA’, we would respectfully like to draw attention to the fact that the issue at stake is not alignment with SAICA, but alignment with the HEQSF. The following explanation refers:

The institution has endeavoured to align the content of the Accounting modules as prescribed by SAICA so that graduates of the degree have the same knowledge and skills as graduates from SAICA accredited programmes.We acknowledge that the wording used in the re-alignment application might have been inadvertently misleading when it mentioned that the programme was ‘aligned with SAICA’. The intention was to state that the *module content and the outcomes of the core Accounting modules*, that is, Financial Accounting, Auditing, Taxation, Finance, and Cost & Management Accounting, were aligned with Accounting programmes that are SAICA accredited. The intention was therefore not to state that the entire programme is aligned with Accounting degrees accredited by SAICA.

Point 9 of the HEQSF reads as follows:

“*The HEQSF establishes common parameters and criteria for qualifications design and facilitates the comparability of qualifications across the system. Within such common parameters programme diversity and innovation are encouraged. Higher education institutions have a broad scope within which to design educational offerings to realise their different visions, missions and plans and to meet the varying needs of the stakeholders and communities they serve”* (p. 11).

This allows for an undergraduate degree programme to be designed based on the “varying needs of the stakeholders and communities,” provided that it is within the parameters of the HEQSF. This programme is designed within the parameters and criteria for the qualification type – Bachelor’s degree with a minimum total credit of 480 credits pegged at level 7. However the design has included modules which were intended to build a better knowledge and skills foundation for its current stakeholders and target audience and provide them with a broader scope important aspects of the Business and Accounting fields, which normally increases their scope of employment.

In addition Point 30 reads as follows:

“Credit ratings specified on the framework are expressed as minima. Programmes may require credit loads above the minimum but these should not be unrealistic in terms of the relationship of credits to actual study time, given the parameters specified above” (p.15).

Based on this point, it was believed that allowance was provided for the programme to exceed the minimum of 480 credits as long as these credits would not place unreasonable demands on the learners.

The administration of the institution believed, based on our interpretation of the HEQSF, that this programme was aligned. Where a title or an excess of credits were an issue, it was firmly believed that a further opportunity for refining would be afforded. We therefore kindly request the following:

1. *If the title change from Bachelor of Business Administration to B Com is not appropriate, that the title of the qualification revert back to its original title of Bachelor of Business Administration (Accounting).*
2. *That the institution be allowed to reduce the total programme credits from 508 to 480. The reduction of 28 credits can be effected by removing Human Resource Management (12 credits) and Production and Operations Management (12 credits).The introduction to human resource management is covered in ‘Principles of Management’ and the essential elements of topics such as remuneration and labour regulations are covered in ‘Accounting I and ‘Taxation’ respectively. In addition, the Pastel module would be reduced from 12 to 8 credits. Tutorials will be arranged for students who need additional help in this module.These changes can be affected without compromising the purpose or quality of the programme.*

Please see Appendix 1 for the proposed credit revision of the programme. .

In view of this representation, we therefore request that the programme bereconsidered and deemed as aligned with a 480 credit Bachelor’s degree at NQF level 7 on the HEQSF.

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| **APPENDIX 1**  **Module** | **NQF level** | **Credits** | **Year level** |
| Principles of Management **(MGT141)** | Level 6 | 12 | 1 |
| End User Computing l **(CPT118)** | Level 5 | 8 | 1 |
| Studies in Health General **(HLD122)** | Level 5 | 8 | 1 |
| End User Computing ll **(CPT125)** | Level 5 | 12 | 1 |
| Values, Character and Personal l **(REB117)** | Level 5 | 8 | 1 |
| Financial Accounting l B **(ACC152)** | Level 6 | 16 | 1 |
| Financial Accounting l A **(ACC151)** | Level 6 | 16 | 1 |
| Studies in Health - HIV/Aids **(HLD123)** | Level 5 | 4 | 1 |
| Maths ll **(MTH122)** | Level 5 | 12 | 1 |
| Academic Writing **(ENG142)** | Level 6 | 16 | 1 |
| Philosophy of Education & Service **(BHS151)** | Level 5 | 8 | 1 |

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| **Module** | **NQF level** | **Credits** | **Year level** |
| Values, Character & Personal ll **(REB217)** | Level 5 | 8 | 2 |
| Macro Economics **(ECN222)** | Level 6 | 12 | 2 |
| Micro Economics **(ECN221)** | Level 6 | 12 | 2 |
| Business Statistics **(MTH225)** | Level 6 | 12 | 2 |
| Taxation Fundamentals **(ACC222)** | Level 6 | 12 | 2 |
| Pastel **(CPT313)** | Level 7 | 8 | 2 |
| Principles of Marketing **(MKT220)** | Level 6 | 12 | 2 |
| Financial Accounting ll A **(ACC241)** | Level 7 | 16 | 2 |
| Business Law l **(LAW215)** | Level 6 | 12 | 2 |
| Financial Accounting ll B **(ACC242)** | Level 7 | 16 | 2 |

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| **Module** | **NQF level** | **Credits** | **Year level** |
| Cost and Management Accounting ll **(ACC352)** | Level 7 | 12 | 3 |
| Business Law ll **(LAW315)** | Level 7 | 8 | 3 |
| International Financial Reporting **(ACC380)** | Level 6 | 8 | 3 |
| Business Finance **(FNC387)** | Level 6 | 12 | 3 |
| Fundamentals of Auditing **(ACC384)** | Level 6 | 12 | 3 |
| Corporate Finance **(FNC399)** | Level 7 | 12 | 3 |
| Company Law **(LAW325)** | Level 7 | 12 | 3 |
| Intermediated Excel **(ACC329)** | Level 6 | 12 | 3 |
| Values, Character & Personal lll **(REB317)** | Level 5 | 8 | 3 |
| Cost and Management Accounting l **(ACC351)** | Level 7 | 12 | 3 |
| Information Technology for **(ACC329)** | Level 7 | 12 | 3 |

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| **Module** | **NQF level** | **Credits** | **Year level** |
| Taxation ll **(ACC438)** | Level 7 | 12 | 4 |
| Financial Accounting lll B **(ACC462)** | Level 7 | 16 | 4 |
| Infor Tech for Business **(ACC 329)** | Level 7 | 12 | 4 |
| Business Ethics **(MGT452)** | Level 7 | 12 | 4 |
| Taxation l **(ACC436)** | Level 7 | 16 | 4 |
| Auditing Theory **(ACC401)** | Level 7 | 12 | 4 |
| Auditing Applications **(ACC404)** | Level 7 | 12 | 4 |
| Financial Accounting lll A **(ACC461)** | Level 7 | 16 | 4 |
| Business Strategy **(MGT445)** | Level 7 | 12 | 4 |
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**Total compulsory credits 480**

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