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## QUALIFICATION

Bachelor of Commerce in Accounting  
(SAQA ID: 119198; NQF Level 7)

Bachelor of Commerce in  
**ACCOUNTING** with specialisation in  
**MANAGEMENT ACCOUNTANCY**



**Mode of Delivery:**  
Immersive Online Learning

**We've got you.  
You've got this.**

# 1 Description and Programme Purpose

The **Bachelor of Commerce in Accounting specialising in Management Accountancy** is aligned with the **Operational and Management** levels of the **Chartered Institute of Management Accountants' (CIMA) Professional Qualification**. It provides students with a well-rounded foundational education in preparation to becoming a **Chartered Global Management Accountant (CGMA)** who can lead responsibly in a variety of roles in the business sector. Through a deep understanding of finance, strategy, management accounting and financial accounting, the programme aims to **develop in students the required competencies and innovative thinking skills** to ensure that they are capable of adding sustainable value through founding, managing and leading a business within its context.

[Learn More](#)



The **primary teaching and learning context for the development** of these core domains will be a business operating in South Africa. **The business will expand from a private start-up company** to a listed group of companies throughout the three-year undergraduate period. Naturally, this core context sits within the broader **context of the South African economy and society**, which is influenced, either directly or indirectly, by a global economy and its **associated politics, policies and social trends**.

Due to this **unique contextualisation of the programme**, modules are presented in line with specific **delivery themes over the three-year period**.

Graduates are **equipped with diverse professional skills** that are founded on a thorough understanding of accounting theory and legislation with a focus on translating these into practical, **real-world application and problem-solving**.

**Students are required to take initiative and responsibility** for a range of project work, **research and preparation** for written assessments, such that they develop confidence in their ability to learn and are not afraid of change, as is required in the context of a changing economy.

Apart from **specialising in Management Accountancy**, the **Bachelor of Commerce in Accounting** degree has alternative streams (each with a separate fact sheet), allowing for articulation on a student's learning journey towards achieving this qualification. The alternative stream specialising in Chartered Accountancy is endorsed by the South African Institute of Chartered Accountants (SAICA), while the **Professional Accountancy and Law streams** are in the process of being accredited by other professional bodies such as the Chartered Institute for Business Accountants (CIBA), the Association of Chartered Certified Accountants (ACCA) and the South African Institute of Professional Accountants (SAIPA). This optionality offers **great flexibility, giving students the ability to choose their preferred exit route** and professional body when entering the accounting industry or furthering their careers in the business world.

## 2 Who Should Enrol

The **BCom in Accounting specialising in Management Accountancy** would be suitable for candidates who want to:

01

Prepare themselves for **qualifying as a Chartered Global Management Accountant** (CGMA), registered with CIMA.

02

Obtain relevant exemptions from **CIMA's Professional Qualification**.

03

Enter the **accounting industry** and **apply for membership** with professional associations, **such as CIMA, ACCA, CIBA and SAIPA**.

04

Equip themselves with **financial and business acumen** as a foundation for starting up their **own businesses**.

# 3 Programme Outcomes

Successful completion of this qualification should enable the student to:

1. Develop commercial, **accounting-based solutions** that can be adapted according to the **community and business context** in which they are applied.
2. Apply economic, **legal and technological** principles to the **business** environment.
3. **Analyse the business** environment to develop or **adapt an appropriate** business strategy.
4. Apply principles of **risk management** and corporate governance to the business environment.
5. Compile, analyse and critically discuss **financial statements** in accordance with generally **accepted accounting** practice (GAAP) and **international financial** reporting standards (IFRS).
6. Apply management accounting and **financial management** principles to advise in the financial decision-making process.
7. Determine and **explain tax liabilities** in the business context.
8. Analyse the **external auditing** environment in terms of legal, information technology and **regulatory requirements** and the impact these elements have on **accounting practice**.
9. Apply the external **audit process** from **planning the audit** and the execution of audit procedures, to **issuing** the audit report.
10. **Identify ethical threats** and implement the appropriate **safeguards associated** with the duties and roles of a **professional accountant**.
11. **Develop a cognitive** awareness of the social responsibility and **associated ethical** decision-making of a business leader.



## Note

The **BCom in Accounting** has **different streams** that have their own unique specialisation. **Please refer to our website** and/or the factsheets for the **alternative BCom in Accounting streams**.





# 4 Programme Structure

**Compulsory modules are offered across** the delivery themes throughout the **three-year period**. The delivery themes are as follows:



**Analysis and Decision-making** (within the business context)



**Financial reporting and Compliance** (within the business context)



**Risk and Governance** (within the business context)



**Strategy and Leadership** (within the business context)



**Assurance and other engagements** (outside the business context)

## Year 1

Semester 1	Year 1	Delivery theme
<b>Compulsory*</b>	<ul style="list-style-type: none"> <li>Digital Skills for Financial Analysis DSFA01-5 (10/5)</li> <li>Economics and Foresight for Business Strategy EFBS01-5 (10/5)</li> <li>Financial Reporting Principles FRPR01-5 (10/5)</li> <li>Introduction to Law for Business ILBU01-5 (10/5)</li> <li>Introduction to Professional Accounting Studies IPAS01-5 (15/5)</li> <li>Mathematical Principles for Financial Analysis MPFA01-5 (10/5)</li> </ul>	<ul style="list-style-type: none"> <li>Analysis &amp; Decision-making</li> <li>Strategy &amp; Leadership</li> <li>Reporting &amp; Compliance</li> <li>Risk &amp; Governance</li> <li>All</li> <li>Analysis &amp; Decision-making</li> </ul>

**We've got you.  
You've got this.**



Semester 2	Year 1	Delivery theme
<b>Compulsory*</b>	<ul style="list-style-type: none"> <li>Advanced Digital Skills for Financial Analysis ADSK01-6 (20/6)</li> <li>Financial Reporting and Compliance 1B FRCO1B-6 (15/6)</li> <li>Mercantile Law MELA01-6 (15/6)</li> <li>Principles of Micro- and Macroeconomics PRIM01-6 (15/6)</li> <li>Statistical Principles for Financial Analysis SPFA01-6 (15/6)</li> </ul>	<ul style="list-style-type: none"> <li>Analysis &amp; Decision-making</li> <li>Reporting &amp; Compliance</li> <li>Risk &amp; Governance</li> <li>Strategy &amp; Leadership</li> <li>Analysis &amp; Decision-making</li> </ul>
<b>Total credits: Year 1</b>	<b>145</b>	

\*Students opting for a **half-load can enrol for Semester 1 modules** by choosing one of the following options:

### Option 1

- Digital Skills for Financial Analysis DSFA01-5 (10/5)
- Financial Reporting Principles FRPR01-5 (10/5)
- Introduction to Professional Accounting Studies IPAS01-5 (15/5)
- Mathematical Principles for Financial Analysis MPFA01-5 (10/5)

### Option 2

- Economics and Foresight for Business Strategy EFBS01-5 (10/5)
- Introduction to Law for Business ILBU01-5 (10/5)
- Introduction to Professional Accounting Studies IPAS01-5 (15/5)

The **progression to Semester 2** modules is dependent on the **specific prerequisite module conditions**.



## Year 2

Semester 1	Year 2	Delivery theme
<b>Compulsory</b>	<ul style="list-style-type: none"> <li>Analysis and Decision-Making 2A ANDM2A-6 (15/6)</li> <li>Applied Business Information Systems ABIS01-6 (10/6)</li> <li>Financial Reporting and Compliance 2A FRCO2A-6 (18/6)</li> <li>Introduction to Risk and Governance INRG01-6 (12/6)</li> <li>Strategy and Leadership in Value Creation SLVC01-6 (10/6)</li> </ul>	<ul style="list-style-type: none"> <li>Analysis &amp; Decision-making</li> <li>All</li> <li>Reporting &amp; Compliance</li> <li>Risk &amp; Governance</li> <li>Strategy &amp; Leadership</li> </ul>
Semester 2	Year 2	Delivery theme
<b>Compulsory</b>	<ul style="list-style-type: none"> <li>Analysis and Decision-Making 2B ANDM2B-6 (20/6)</li> <li>Financial Reporting and Compliance 2B FRCO2B-6 (18/6)</li> <li>Risk and Governance for Complex Information Systems RGIS01-6 (12/6)</li> <li>Strategy and Leadership for Growth STLGO1-6 (15/6)</li> </ul>	<ul style="list-style-type: none"> <li>Analysis &amp; Decision-making</li> <li>Reporting &amp; Compliance</li> <li>Risk &amp; Governance</li> <li>Strategy &amp; Leadership</li> </ul>
<b>Total credits: Year 2</b>	<b>130</b>	

## Year 3

Semester 1	Year 3	Delivery theme
<b>Compulsory</b>	<ul style="list-style-type: none"> <li>Analysis and Decision-Making 3A ANDM3A-7 (20/7)</li> <li>Financial Reporting and Compliance 3A FRCO3A-7 (18/7)</li> <li>Legislative Framework for Risk and Governance LFRG01-7 (12/7)</li> <li>Strategy and Leadership for Stakeholder Engagement SLSE01-7 (15/7)</li> <li>Strategic Management for Sustainable Organisations SMSO01-7 (10/7)</li> </ul>	<ul style="list-style-type: none"> <li>Analysis &amp; Decision-making</li> <li>Reporting &amp; Compliance</li> <li>Risk &amp; Governance</li> <li>Strategy &amp; Leadership</li> <li>Strategy &amp; Leadership</li> </ul>

Semester 2	Year 3	Delivery theme
<b>Compulsory</b>	<ul style="list-style-type: none"> <li>Advanced Principles of Risk and Governance APRG01-7 (12/7)</li> <li>Analysis and Decision-Making 3B ANDM3B-7 (15/7)</li> <li>Auditing AUDI01-7 (12/7)</li> <li>Financial Reporting and Compliance 3B FRCO3B-7 (18/7)</li> <li>Responsible Business Management RBMA01-7 (8/7)</li> </ul>	<ul style="list-style-type: none"> <li>Risk &amp; Governance</li> <li>Analysis &amp; Decision-making</li> <li>Assurance and non-assurance engagements</li> <li>Reporting &amp; Compliance</li> <li>Strategy &amp; Leadership</li> </ul>
<b>Total credits: Year 3</b>	<b>140</b>	

## 5 Mode of Learning

The programme will be offered via **Immersive Online (IO) Learning**. IO Learning is our guided, dynamic and flexible digital study experience designed to foster deeper learning and meaningful connection.

Through **scheduled online sessions**, interactive content, and collaborative activities, students engage in a **human-centred environment** that blends structure with flexibility. **IO Learning** uses advanced online systems and **multimedia resources** to support clear pathways, small-group collaboration, and personalised feedback, creating a rich, connected, and **engaging learning journey**.





## Year 1: Semester 1

**Digital Skills  
for Financial  
Analysis  
DSFA01-5**

This module **provides a broad introduction to information technology** (IT) in business. Using integrated case studies, the module introduces the **theoretical considerations in relation** to IT hardware and software, its various capabilities, **how information (data) is processed**, data governance, viruses, and **data risks within a business context**. The practical aspect of the **module includes applying** basic functions and formulae to business data using Microsoft Excel.

This module aims to **provide students with an understanding** of how economic and foresight considerations inform business strategy. The module builds on the **basic business plan and strategy** introduced in the *Introduction to Professional Accounting Studies IPAS01-5* module, by **introducing layers of complexity** to develop a basic business strategy. It also provides a basic **understanding of the potential** consequences of **decision-making** in a practical business context and introduces anticipatory practices in the face of disruption and change.

**Economics  
and Foresight  
for Business  
Strategy  
EFBS01-5**
**Financial  
Reporting  
Principles  
FRPR01-5\***

The aim of this **module is to provide a broad conceptual** understanding of basic financial reporting principles. Using practical examples in a business context, **students identify and classify** the elements of the annual financial statements and demonstrate understanding of the accounting framework and the components of annual financial statements. The **module also introduces the practice** of closing journal entries in accordance with the accrual basis of accounting as they relate to **practical business transactions**.

*\*Students who passed accounting in grade 12 and who score **80% or higher** for an accounting assessment written in the last week of the IPAS01-5 module, will be exempt from this module.*

This **module focuses on the South African** legal framework as it relates to the South African business environment. **Students use business case studies** to demonstrate understanding of the importance and relevance of **applicable legislations in a business context** and the responsibilities of the professional accountant.

**Introduction  
to Law for  
Business  
ILBU01-5**

**Introduction  
to Professional  
Accounting  
Studies  
IPAS01-5**

The **six-week introductory [foundational]** module to the **Bachelor of Commerce in Accounting** degree introduces students to the accounting profession and business landscapes with a South African focus. Ethics and values, digital skills and personal reflection skills are themes embedded throughout the module. **Upon completion of this module**, students will be able to apply some of the essential digital skills required for the **degree and articulate the importance** of ethics and values in their own lives, in business, and in the profession, demonstrate awareness of a **typical business growth journey** and the possible roles for professional accountants throughout this journey, and articulate the primary considerations when starting a business and preparing a basic business plan.

The module emphasises the use of **basic principles of mathematics** to summarise and analyse financial and business data. Students apply a range of **mathematical techniques to real-life business** examples. The module also provides students with a **basic understanding** of the theory of interest for **application to relevant** business transactions.

**Mathematical  
Principles  
for Financial  
Analysis  
MPFA01-5**

**Semester 2**

**Advanced  
Digital Skills  
for Financial  
Analysis  
ADSK01-6**

The module builds on the *Digital Skills for Financial Analysis DSFA01-5* module. Students apply advanced **Microsoft Excel functions** and formulae, including an introduction to basic computer programming, to large data sets in business case studies. They then **analyse and interpret the data** and report on the analysis. Students apply logical, critical, and creative thought to solve the problems in the business case studies. *DSFA01-5 is a prerequisite for this module.*

The module builds on the concepts introduced in the *Financial Reporting Principles FRPR01-5* module. Using practical business examples, students are required to initiate, **process and adjust closing journal entries**, and **demonstrate a sound conceptual grasp** of accrual accounting as it relates to various assets and liabilities. The module requires students to prepare and analyse basic **financial statements by calculating** selected ratios. Students need to demonstrate an understanding of the taxation compliance implications for a small business. *FRPR01-5 is a prerequisite for this module.*

**Financial  
Reporting and  
Compliance 1B  
FRCO1B-6**

**Mercantile Law  
MELA01-6**

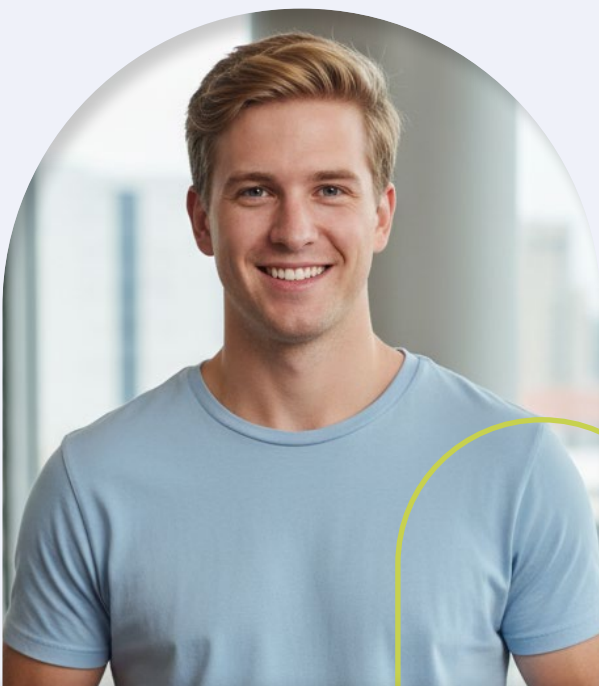
The module **deals with a wide-ranging set of laws** associated with the rights and **obligations of commercial** transactions. Specific reference is made to the principles of contracts applicable in the commercial environment. The **requirements for a valid contract**, as well as the consequences of valid, void and voidable contracts are key topics. Students are **expected to apply the law** of contract to a legal position in commercial interactions using practical and relevant business case studies.

This module **introduces students to the study** of economics, from microeconomic theory and its application, to economic analysis and macroeconomics **principles of aggregate** economic behaviour and performance. Using a variety of basic tools and techniques, students apply economic principles to **practical and real-life business** case studies that connect economic analysis to societal challenges.

**Principles of  
Micro-and  
Macroeconomics  
PRIM01-6**

**Statistical  
Principles  
for Financial  
Analysis  
SPFA01-6**

This module aims to **develop students' understanding of various core statistical** principles in business decision- making. The module introduces students to fundamental data analytical principles using descriptive statistical methods. **Students are also introduced** to basic statistical inference methods used in business, and are provided with a **basic understanding of probability theory** and sampling distributions as inference tools. The module introduces **statistical prediction models** such as fundamental regression analysis and its use in business applications. *MPFA01-5 is a prerequisite for this module.*



**Analysis and  
Decision-  
Making 2A  
ANDM2A-6**

This module **introduces principles relating to internal financial management**, analysis, performance measurement and decision-making for entities. Students will **become familiar with costing techniques** and use relevant financial information to inform decisions regarding price setting and **capacity utilisation for entities**. Students will also gain an understanding of working **capital management principles**. They will learn how to analyse and evaluate **financial information for decision-making** utilising digital tools. *ASDK01-6 and SPFA01-6 are pre-requisites for this module.*

This module focuses on the **practical application of financial accounting** in a computerised accounting information system. Students will also be equipped **with the expertise required** to design and critically analyse the associated internal control environment for the computerised financial information system in a **real-world business context**. Students will be expected to actively engage in research activities, critical analysis, adaptive **collaboration and teamwork**, and demonstrate communication skills appropriate to the business landscape.

**Applied  
Business  
Information  
Systems  
ABIS01-6**

**Financial  
Reporting and  
Compliance 2A  
FRCO2A-6**

This module **consolidates and reinforces** the principles introduced in *Financial Reporting and Compliance FRC01B-6*. It also introduces some of the important conceptual topics for future financial reporting and compliance modules. **Focusing on small South African** private manufacturing companies trading in a global economy, it outlines various reporting and **compliance principles required** for ethical leadership. Students will also learn how to interpret and apply these principles and their related accounting standards and **taxation laws to ensure compliance** within the environment of a small private company. *FRCO1B-6 is a prerequisite for this module.*

This **module lays the foundation for understanding risk management** and governance principles in a simple business context. Students are provided with a **framework to understand risk management** processes by looking at simple business processes and data governance. Business objectives, **processes and internal control** systems are key aspects of this module.

**Introduction  
to Risk and  
Governance  
INRG01-6**



**Strategy and  
Leadership in  
Value Creation  
SLVC01-6**

This module **extends its focus from the basics** of organisational direction and leadership, initially introduced in *Economics and Foresight for Business Strategy EFBS01-5*. It explores strategy development processes applied to a small business entity context within small business entities, considering both internal and **external influences on strategy formulation**. Throughout this module, students will acquire knowledge and gain insight into **various value systems and ethical theories** that impact the **decision-making**, actions and conduct of individuals in both their personal and professional capacity.

**Semester 2**

This module is a **continuation of the concepts** introduced in *Analysis and Decision-Making 2A ANDM2A-6*. It focuses on financial decision-making and performance **measurement within a growing company**. Students will explore the different types of funding sources and the financial consequences of making various simple **capital investment decisions**. Digital tools appropriate for analysis and decision-making will be used throughout this module, **including the aspects pertaining** to the required automation tools and techniques for a simple group of companies' context. *ANDM2A-6 is a prerequisite for this module.*

**Analysis and  
Decision-  
Making 2B  
ANDM2B-6**

**Financial  
Reporting and  
Compliance 2B  
FRCO2B-6**

This module explores **financial reporting and compliance requirements** for ethical leadership in a growing business context. This module builds on the fundamental **reporting and compliance principles** introduced in *Financial Reporting and Compliance FRCO2A-6*. Students will expand their knowledge by becoming familiar with principles relating to intellectual property and **fair value accounting measures**. They will apply these principles in alignment with the applicable accounting standards and in **compliance with the related taxation legislation**. This module also introduces the fundamental reporting and compliance principles for group financial statements, **which students will apply by preparing** basic group financial statements for a simple South African group of companies. *FRCO2A-6 is a prerequisite for this module.*

This module is a continuation of Introduction to *Risk and Governance INRG01-6*. It builds on the foundational risk management and governance principles, as well as **controls that are applied** in this module in the context of more complex business processes. Students will learn about risk management and internal control processes for new risks arising from the use of information systems, with a focus on processing controls and data analytics. **Students may only register for this module if they were eligible to write the INRG01-6 exam.**

**Risk and  
Governance  
for Complex  
Information  
Systems  
RGIS01-6**

**Strategy and  
Leadership  
for Growth  
STLG01-6**

This module builds on the fundamentals introduced in *Strategy and Leadership in Value Creation SLVC01-6* by exploring how growth and change management are incorporated into the strategies of dynamic growing business entities. Students will **learn about the diverse industries** and how this contributes to the growth strategy of a business. Students will be **expected to actively engage** in research activities, adaptive collaboration and teamwork, and demonstrate communication skills appropriate to the business landscape. **Students may only register for this module if they were eligible to write the SLVC01-6 exam.**

**Year 3: Semester 1**

This module builds on the concepts introduced in *ANDM2A-6* and *ANDM2B-6*. This module focuses on longer- term financial decision-making and the associated tax implications. Students will **evaluate key business processes** in terms of costs and income allocations in order to identify performance issues. **Building on the concepts** of using digital tools for decision-making introduced in previous modules, students will use more advanced data analytics processes and techniques to support analysis and decision-making. **Students may only register for this module if they were eligible to write the ANDM2A-6 and ANDM2B-6 exams.**

**Analysis and  
Decision-  
Making 3A  
ANDM3A-7**

**Financial  
Reporting and  
Compliance 3A  
FRCO3A-7**

This module, together with *Reporting and Compliance 3B FRCO3B-7*, explores the more advanced financial reporting and compliance **requirements for a larger corporate** business context, building on the foundations of the previous financial reporting and compliance modules. This module equips **students to apply more advanced accounting** and taxation principles related to various assets, liabilities and contractual income streams with due ethical consideration. Students will also be equipped with the **skills required to apply** the appropriate accounting standards to prepare the group financial statements for a more complex South African group of companies. *FRCO2B-6 is a prerequisite for this module.*

In this module, governance, **risk management and controls** are explored in the context of legislation that impacts the operations of the business. **The Companies Act, 2008 (Act No. 71 of 2008)** is studied within the context of a growing company with complex operations. The module also addresses other **legislation that affects companies** and other types of businesses.

**Legislative  
Framework  
for Risk and  
Governance  
LFRG01-7**

**Strategy and  
Leadership for  
Stakeholder  
Engagement  
SLSE01-7**

This module further **develops the foundational principles** introduced in the previous **Strategy and Leadership** modules. It centres on the intricacies of strategy and leadership within complex business structures. Students will **acquire valuable** insight into aligning strategy to create value for key stakeholders. The **module specifically** explores ethical challenges that arise in team management and organisational leadership. **Students may only register for this module if they were eligible to write the SLVC01-6 and STLGO1-6 exams.**

This **module provides students with an in-depth understanding** of the strategic dimensions and operational structure of modern organisations. It introduces the principles of **organisational management and focusses on interdepartmental dynamics** and their impact on decision-making, performance, and accountability. **Building on students' understanding of ethical and sustainability principles**, the module prepares them to apply these concepts effectively within management practices in a global business environment. **The module further introduces the fundamentals of project management**, incorporating key concepts and tools in the project management process. This will enable students to define a project's objectives and then effectively plan, execute, and manage the project to **completion within a business context**. Through these integrated themes, the module develops critical thinking and **practical skills essential for future management** accountants operating in dynamic, geographically diverse and ethically complex environments. *Students may only register for this module if they were eligible to write the SLVC01-6 and STLGO1-6 exams.*

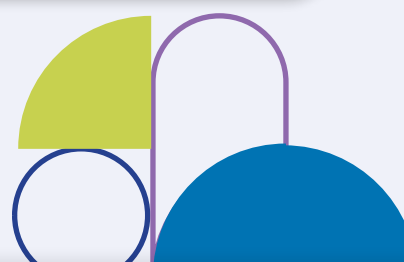
**Strategic  
Management  
for Sustainable  
Organisations  
SMSO01-7**

## **Semester 2**

**Advanced  
Principles  
of Risk and  
Governance  
APRG01-7**

The module is a continuation of the **important conceptual topics** covered in previous risk and governance modules. Students will be required to **apply an advanced level of understanding** of key risk governance principles to complex real-world scenarios. Additional requirements relating to corporate **citizenship responsibility and the associated** risks and frameworks are addressed. Application of learning within this module is closely aligned with the impact of technology on the business landscape. **LFRG01-7 is a prerequisite for this module.**

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In this module, **students will gain an understanding** of various valuation models and the ability to apply them. Students will be equipped to recommend **appropriate funding arrangements** and dividend policies, taking the consequences into consideration. Lastly, students will evaluate an organisation's transfer pricing systems. Students will **continue to use advanced data** analytics processes and techniques to support analysis and decision-making. *ANDM3A-7 is a prerequisite for this module.*

**Analysis and  
Decision-  
Making 3B  
ANDM3B-7**

**Auditing  
AUDI01-7**

This **module delves into various facets** of the external auditing process. Students will develop a comprehension of the external auditor's role and obligations within the **regulatory framework that oversees** auditors in South Africa. The module will cover different elements of the external audit process, **including pre-engagement activities**, planning, gathering audit evidence, completion tasks and reporting. Special emphasis will be placed on conducting audits in **complex business environments** where technology plays a significant role.

This **module consolidates and builds on the financial reporting** and compliance principles introduced in all previous Financial Reporting and Compliance modules. Students will be **required to demonstrate** advanced knowledge of these financial reporting and compliance principles and requirements by applying them to more complex real-world scenarios within a listed corporate business context, with due ethical consideration. Students will become **competent in applying the advanced** accounting and taxation principles and accounting standards related to various operational, investment and financing activities of listed groups of companies, and will **be able to prepare a comprehensive** set of financial statements for these types of South African companies. Students will also be required to demonstrate their accumulated knowledge of the taxation laws by advising on the tax implications of various routine transactions within listed companies. *FRCO3A-7 is a prerequisite for this module.*

**Financial  
Reporting and  
Compliance 3B  
FRCO3B-7**

**Responsible  
Business  
Management  
RBM01-7**

This module **offers students the opportunity** to apply their knowledge and understanding of responsible business leadership and strategy to entities operating within complex business structures. Specific focus is placed on understanding the **implications of corporate governance**, reward systems and incentives, and how various strategies affect performance measurement. The **module concludes with a comprehensive capstone** project that integrates key aspects studied throughout the series of modules on this qualification. **Students may only register for this module if they were eligible to write the ANDM3A-7, FRCO3A-7, LFRG01-7 and SLSE01-7 exams.**



1. A **Senior Certificate with matriculation** endorsement/exemption for degree studies. Candidates who have a **Senior Certificate** but who do not meet the matriculation endorsement/exemption requirements stated above, may apply to **Universities South Africa (USAf)**, for mature age exemption (<https://mb.usaf.ac.za/>).
2. A symbol of **E** or higher for Mathematics on **HG**, or a symbol of **D** or higher for Mathematics on **SG**. Candidates who do not meet the Mathematics requirement may be offered admission on condition that they successfully complete the **BCom bridging programme**, if they have **achieved at least a symbol of E** on **HG** or a **C** on **SG** in any two of the following subjects:



Economics



Business Economics



Accounting



Physical Science  
or Physics/  
Chemistry



Natural Science  
or Biology

## Candidates who matriculated in 2008 or later require:

1. A National Senior Certificate (NSC) with a minimum of **50%** in four **NSC 20-credit subjects**,\* including English (at Home Language level) as the language of instruction at Milpark Education, as certified by Umalusi. A minimum mark of **60%** for English at First Additional Language level will be expected where candidates did not complete English at Home Language level. **\*Life Orientation is not a 20-credit bearing subject.**
2. A minimum mark of **50%** for Mathematics or **70%** for Mathematics Literacy. Candidates who do not meet the Mathematics requirement but who have achieved a minimum mark of **50%** or higher in any two of the following subjects may be offered admission on condition that they successfully complete a bridging programme:



Economics



Business Economics



Accounting



Physical Science  
or Physics/  
Chemistry



Natural Science  
or Biology

Candidates who have completed a **relevant Higher Certificate (NQF 5)** or **Diploma (NQF 6)** in the field of **business or commerce with specialist modules** in accounting, may also be admitted to the BCom degree.

## Minimum admission document requirements

Applicants must, at a minimum, submit the following **documents** with their application to enable assessment of their eligibility for admission to the programme:



**Copy of Senior Certificate**  
with matriculation  
endorsement/exemption for  
degree studies



**Copy of National Senior  
Certificate** with a bachelor's  
degree pass



**Copy of Senior Certificate or  
National Senior Certificate**  
plus a qualification at **NQF  
Level 5 or above (120 credits  
or more)**, supported by a  
copy of the certificate or letter  
of completion.

### Kindly note

The **documents listed above** represent the minimum requirements. Applicants may be asked to provide **additional supporting documentation** if further evidence is needed. Applicants are encouraged to provide all **supporting documentation** at the time of applying to avoid unnecessary delays in the processing of their application.

## Other / International certificates

Further to the requirements for **admission provided above**, foreign nationals or South African nationals seeking to apply for admission onto the qualification based on a non-South African/foreign senior school leaving certificate, must obtain and submit to Milpark, a **Certificate of Equivalence from the South African Qualifications Authority (SAQA)** ([www.saqa.org.za](http://www.saqa.org.za)).

Applicants with foreign **senior school leaving certificates** who have already completed the equivalent of a South African Grade 12, are advised to submit their **SAQA Certificate of Equivalence** at the time of applying online for the bachelor's degree.

Any **foreign national or South African national seeking admission** based on a non-South African/foreign tertiary qualification, must obtain and submit to Milpark, a **Certificate of Equivalence** from the South African Qualifications Authority (SAQA) ([www.saqa.org.za](http://www.saqa.org.za)) at the time of applying for admission onto the qualification.

**Foreign nationals residing** in South Africa on a temporary visa must provide proof from the **South African Home Affairs** that they are permitted to study and enrol for studies at the tertiary level.

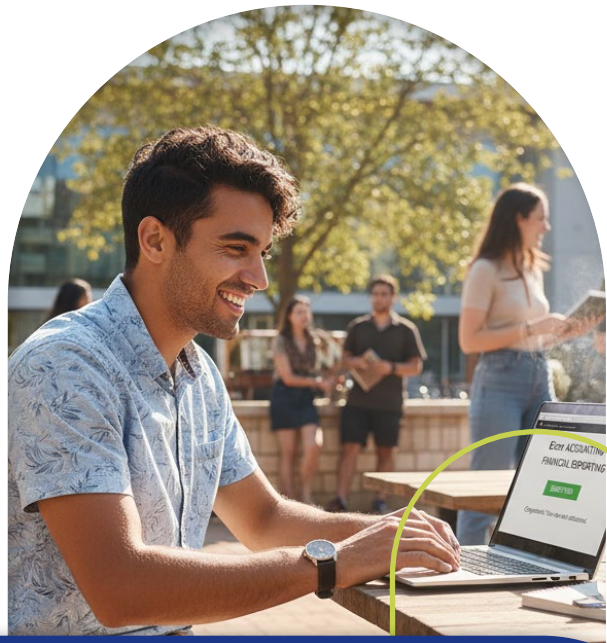


## Recognition of Prior Learning (RPL) applications

Milpark admits a small number of students onto its programme via **Recognition of Prior Learning (RPL)**.

A matric exemption, or equivalent, is the usual route to admission.

However, in unique cases, students without such qualifications and whose age, work and **proven expertise and competency** have provided them with equivalent levels of learning, may apply for admission in terms of the **Recognition of Prior Learning Policy**.



**Applicants interested in applying via RPL** will be considered individually by the relevant **Programme Oversight Manager**. Full details of **employment such as a detailed curriculum vitae** and academic transcripts of **any completed qualifications** or courses, should be **submitted together with the application**.

**Learn More About The RPL Requirements**



## 8 Mode of Delivery

The Department of **Higher Education and Training** has registered the programme, and the Council on Higher Education has accredited the programme for **delivery via distance learning**.

[Learn More](#)

The following mode is available for this specific programme:



Immersive  
Online  
Learning

## 9 Access to Technology

Through the *myMilpark* and *myCourses* **online tuition** and support environments, students have **access to all course materials** (including formative and summative assessments), discussion opportunities, administrative **services and a wealth of external resources**.

**Minimum requirements to study online and complete assessments and online proctored assessments**

A **laptop or personal computer (PC)** with one of the **following operating systems**:



Windows 10+



macOS 10.11+



Ubuntu 18.04+



Chrome 58+





Continuous (daily) access to a **stable internet connection** with an upload and download speed of at least 5 Mbps.



A **camera/webcam** (720p resolution)



Speakers and a microphone **OR** headphones



2GB free **RAM** (memory)



250MB **free disk space**.

[View Technical Requirements](#)

[How To Check Your RAM](#)

## 10 Student Support

**Comprehensive student support services are available.** Students are provided with administrative support by Student Services. **Lecturers will present a compulsory weekly online** class per module. **Students will have an option** to attend class during normal business hours or after business hours. **Interactive group discussions** allow students to learn from lecturers and peers. Students have access to lecturers with whom they can interact individually during **online lecturer consultation sessions**. Students who experience study and/or personal problems have access to a student support advisor. **All support services are available to registered students via myMilpark (myCourses).**

## 11 Library Access

The Milpark library provides access to **eBooks in a virtual library called Cyberlibris** (Scholartext). Lecturers **may create smart bookshelves** per course or module for students to access (these shelves can contain prescribed and recommended books). Students can also create **their own personal smart bookshelves** containing resources for their studies. Having access to a digital library means that thousands of students can access books and resources from anywhere at the same time online. There is **no need to make reservations** and requests, and no limit to the time a student has to access a book. With the implementation of Cyberlibris, students also have access to **full-text resources via ProQuest** (global), Emerald (global), Ebsco (global) and Sabinet (South African publications) to assist with research and to enrich their learning experience. **Access to the library is included in the module fee.**

## 12 Rules of Progression

**Compulsory modules must be completed by all students.**

Some modules have **prerequisites**, which are indicated under *Module Descriptions*. Some modules have **restrictions**, which are indicated under *Module Descriptions*.

Candidates may **NOT register for any second- or third-year modules** if they still have four or more modules outstanding on the previous level. Candidates with **any outstanding first-year module(s)** may **NOT** register for any third-year module.



## 13 Assessment

Formative assessment contributes **50% to the final mark**. It consists of a combination of assignments and tests – except for *Responsible Business Management RBMA01-7*. The exact formative structure per module will be communicated to the student at the start of each semester.

Students will complete a final summative assessment per module at the end of each semester, which contributes **50%** towards the final mark. This will not be the case for *Responsible Business Management RBMA01-7*, where continuous assessment is used.

Students need to obtain a sub-minimum mark of **40%** in the final summative assessment, and an overall mark of **50%** to pass the module.

Selective formative and most **summative assessments** will be written online via remote proctoring.

## 14 Duration

Students have a **minimum of three years** and a **maximum of nine years** to complete the qualification.

## 15 Certification

On successful completion of the qualification, the student will receive a **BCom in Accounting degree specialising in Management Accountancy**, NQF Level 7. The Bachelor of Commerce in Accounting degree is **accredited by the Higher Education Quality Committee of the Council on Higher Education (CHE)**.

**We've got you. You've got this.**

## 16 Further Studies

Milpark Education is **committed to the process of lifelong learning and opening access to higher education**. The programme is at NQF level 7 and will provide for articulation options into NQF level 8 programmes. Students who successfully complete the Management Accountancy stream are **well positioned to pursue CIMA's CGMA Professional Qualification** (CGMA) with relevant exemptions granted by CIMA.

In addition, students will be allowed access to the **Postgraduate Diploma in Accounting** on successful completion of the **six-month Advanced Accounting (Bridging to Postgraduate Diploma in Accounting)** short programme.

A student who transfers from one to **another qualification** within Milpark Education may be given credit for some modules successfully completed. Beyond Milpark Education, this qualification **should articulate with other qualifications** in the relevant fields of accounting.

A student who has **completed certain modules** on this qualification at Milpark Education and who wishes to transfer to another **tertiary-level institution** should be able to apply for exemption from **relevant modules based on the modules** that have been passed at Milpark Education.

## 17 Pricing



**All module fees include one round of formative and summative assessments** (supplementary examinations excluded). Module fees do not include the cost of prescribed textbooks, which will be for the student's own account. **The prescribed book list will be available on myMilpark on registration.**

## 18 Disclaimer

The **content of this brochure is accurate** at the time of going to print. Milpark Education reserves the right to change the programme content due to changes in legislation, market requirements and other reasons. **Notice of such changes will be published on our website.**



## Website:

[www.milpark.ac.za](http://www.milpark.ac.za)

**Apply Now**

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Observatory | Cape Town

7925 | PO Box 44235

Claremont | 7735

# M

**We've got you.  
You've got this.**

