

**QUALIFICATION: Bachelor of Commerce (SAQA ID 90509, NQF LEVEL 7)**

**MAJOR: Taxation**

**MODE OF LEARNING: DISTANCE LEARNING/DISTANCE LEARNING ONLINE**

This factsheet is intended for students registered for the BCom with a major in Taxation in intakes prior to 2026 who still have outstanding first-year modules.

### **DESCRIPTION AND PROGRAMME PURPOSE**

The tax landscape in South Africa has undergone significant changes over the past 10 years. Income tax has become more complex than ever before and an ever-increasing percentage of South African taxpayers resort to engaging the services of a Tax Practitioner in order to assist them in complying with the country's tax laws. The promulgation of the Tax Administration Amendment Act of 2012 was an important step in the process of professionalising the role of Tax Practitioner.

This Act now requires Tax Practitioners to register with a recognised controlling body and with SARS – a change that is intended to create a framework to ensure that tax practitioners are properly qualified. In addition to the role of Tax Practitioner, there are many other career paths that benefit greatly from a solid grounding in Taxation; for example, bookkeeping and accounting, financial planning, general commerce roles, law, and others.

The purpose of the Bachelor of Commerce (BCom) degree is to provide a broad but solid educational foundation to students in the field of commerce, including various key discipline areas such as business management, accounting and economics. The qualification has been designed to provide the knowledge base, practical competence and application skills that would enable students either to enter the labour market or to pursue further studies in this field. Milpark's BCom with major in Taxation is aimed at providing the undergraduate knowledge and skill required in the field of taxation. In addition, the more traditional commerce fields, such as accounting, business management, economics, and finance, are covered.

The BCom degree appears on the Financial Sector Conduct Authority's (FSCA) list of recognised qualifications for FAIS Fit and Proper purposes.

*The BCOM Tax degree is proudly approved and associated with the South African Institute of Taxation (SAIT). Successful completion of this qualification may lead to advanced credits on the Occupational Certificate Tax Technician (SAQA ID: 94098) offered by SAIT. Successful completion of the Occupational Certificate may lead to professional body membership and your pathway to becoming a Tax Practitioner.*

## WHO SHOULD ENROL

This degree is ideal for students who want to pursue career in taxation in various disciplines, such as personal income tax, corporate tax, estate duty and VAT. Tax professionals have scarce skills sets, which are sought out both by many multi-nationals and by government.

The Tax profession touches the life of every business and every citizen, both as contributors to the tax system and recipients or users of public services such as education, health services, unemployment support, and infrastructure and protection services. The professional development of both tax practitioners and tax auditors is therefore vital for the future of our country and its economy.

If you would like to be one of the contributors to individual taxpayers, multi-nationals and government, then the tax stream is for you.

## PROGRAMME OUTCOMES

Successful completion of this qualification should enable the student to:

1. Demonstrate awareness of the management and leadership competences necessary to operate in the local or international business environment.
2. Demonstrate awareness of the essential components of an effective operations strategy in a business environment.
3. Demonstrate awareness of essential economic theory and its managerial and business implications.
4. Conduct business research with appropriate supervision in a business environment.

Kindly note that there is an overview factsheet available that provides information on all the different BCom majors offered by Milpark.

## MAJOR: TAXATION

### Programme structure

“Year 1, Year 2, and Year 3” correspond with the complexity of the coursework and progression of the academic levels. These labels align with international BCom standards. They do not represent the time it takes for a student to complete the qualification at Milpark.

Students have a minimum of three years and a maximum of nine years to complete the qualification. This allows for flexibility on the learning journey, at a pace that enables students the best possible opportunity for successful outcomes.

Major: Taxation: 360 credits			
	Year 1	Year 2	Year 3
<b>Compulsory (all)</b>	<i>Foundations to Business Studies</i> FOBS01-5 (10/5)*	Intermediate Macroeconomics INME02-6 (15/6)	General Management GMAN01-7 (16/7)
	<i>Introduction to Business</i> Management INBA01-5 (20/5)*	Financial Management 1 FINM02-6 (20/6)	International Economics ECIN01-7 (15/7)
	<i>Mathematical Skills for Business</i> MABU01-5 (10/5)*	Personal Income Tax PINT01-6 (20/6)	Financial Management 2 FINM02-7 (15/7)
	<i>Introduction to Financial</i> Reporting INFI01-5 (10/5)*	Management and Leadership MLED02-6 (20/6)	Estate Duty and Donations Tax EDDT01-7 (18/7)
	<i>Introduction to Microeconomics</i> MICR01-5 (15/5)*	Financial Reporting FINR01-6 (15/6)	Business Research Methods BREM01-7 (20/7)
	<i>Introduction to Macroeconomics</i> MACR01-6 (15/6)*	Capital Gains Tax CAGT01-6 (15/6)	Non-Income Taxes NINT01-7 (18/7)
	<i>Financial Reporting FIRE01-6</i> (10/6)*	Group Benefits, Investments and Tax Collection GBIT016 (13/6)	Taxation of Corporates TAXC01-7 (18/7)
	<i>Law for Business Context</i> LABS01-6 (20/6)*		
	Principles of Tax Administration PTAD016 (12/6)		
<b>Total credits per year</b>	<b>122</b>	<b>118</b>	<b>120</b>

**Note:** Modules marked with an asterisk (\*) are offered exclusively on the **Immersive Online (IO)** learning mode.

Second- and third-year modules will be offered on a combination of DL and DLO. PINT01-6 and EDDT01-7 are offered in Semester 1 only, while PTAD01-6, GBIT01-6, CAGT01-6, FINR01-6, NINT01-7 and TAXC01-7 are offered in Semester 2 only. Specialist modules will be on offer via distance learning only.

## MODE OF LEARNING

The programme will be offered via distance learning (DL) or distance learning online (DLO), based on the student's selection of mode of learning, while certain specialist modules are exclusively offered on DL.

DL is our more traditional, flexible study mode designed for independent learners who prefer minimal online engagement.

Students in this mode primarily rely on textbooks and study guides, with access to supplementary online resources via our learning platform. DL supports self-paced learning and is ideal for students with limited internet connectivity or those who prefer offline study. While lecturer support is available, interaction is less frequent compared to other modes, allowing students to manage their time and progress independently.

DLO is our fully digital, guided and flexible study experience designed to support independent learning with structured engagement.

Through our online platform, students access all learning materials – including textbooks – and participate in live online classes, discussion forums, and collaborative projects. DLO fosters meaningful interaction while allowing students to study at their own pace. With downloadable resources and flexible access, it accommodates varying connectivity needs and offers a rich, inclusive learning journey tailored to diverse student contexts.

## MODULE DESCRIPTIONS

### **Foundations to Business Studies FOBS01-5**

This module onboards students to Milpark Education by outlining the layout and structure of their courses, as well as providing an explanation of Milpark's learning management system. Students will be equipped with basic numeracy and writing skills, and the knowledge necessary to embark on higher education studies in the commerce field. The module will also introduce students to professional communication and ethical skills required not only for studies, but also to operate in the business landscape.

### **Introduction to Business Management INBA01-5**

In this module, students are introduced to the fundamental principles of management and the essential skills and competencies required for effective management. The primary management tasks (planning, organising, leading and controlling) and supporting management tasks (such as communication, motivation and delegation) are covered and applied across management functions – notably, operations, financial, marketing and human resources management. The importance of fostering an entrepreneurial philosophy and ethical culture as a manager is also dealt with in this module.

### **Mathematical Skills for Business MABU01-5**

The module emphasises the use of basic principles of mathematics to summarise and analyse business data. Students apply a range of mathematical techniques to real-life business examples. Students will be introduced to basic forecasting techniques, including time-series analysis and relating variables through regression analysis

and scatter diagrams. The module also provides students with a basic understanding of the theory of interest for application to relevant business transactions.

### **Introduction to Financial Reporting INFI01-5**

This module provides students from non-accounting disciplines with a broad and practical understanding of fundamental financial reporting principles. The module explores the role of accounting in business and guides students through the full accounting cycle – from recording transactions to preparing basic financial statements. By the end of the module, students will be able to process basic accounting transactions and understand key financial documents, such as journals, trial balances and financial statements.

### **Introduction to Microeconomics MICR01-5**

This foundational microeconomics module introduces students to the core principles and analytical tools used to understand economic behaviour at the individual and firm level. This module aims to develop economic reasoning and equips learners to apply microeconomic concepts to real-world decision-making. Key areas of focus include demand and supply analysis, elasticity, consumer and producer behaviour, market structures, public goods, and the evaluation of efficiency and equity in economic outcomes. By the end of the module, students will be able to critically assess how economic agents interact within various market environments and the implications of their choices.

### **Introduction to Macroeconomics MACR01-6**

This module provides students with a comprehensive understanding of macroeconomic principles and their application to the South African economy. Over the course of eight weeks, students will explore key topics such as the structure and functions of the banking system, government intervention, fiscal policy and economic growth. The module emphasises the practical application of theoretical models, including the Keynesian model, to real-world economic scenarios.

### **Financial Reporting FIRE01-6**

This practical module builds on the foundational accounting principles introduced in *INFI01-5* (which is a prerequisite for this module). The module explores the full financial lifecycle of a business – from sourcing funding and making investment decisions to managing daily operations and evaluating performance. Students will see how accounting supports every stage of business activity. Additionally, students will deepen their understanding of financial statements, engage with the Statement of Cash Flows for the first time and gain insight into the South African tax system. With real-world examples and a strong focus on practical application, this module equips students to confidently engage with financial information and finance professionals, make informed business decisions, and apply these skills across a wide range of careers and entrepreneurial ventures. *Introduction to Financial Reporting INFI01-5* is a prerequisite for this module.

### **Law for Business Context LABS01-6**

This module provides a clear understanding of the South African legal framework as it relates to the South African business environment. The relevance of legal considerations to business will be illustrated through practical scenarios in a business context. After completion of this module, students will be able to identify and mitigate legal risk, and assess and communicate legal compliance across functional departments of a business.

### **Principles of Tax Administration PTAD01-6**

The purpose of this module is to provide students with an introduction to the administration of tax in South Africa. The module provides an overview of the tax system in South Africa, the types of taxpayers in the system, and the role and responsibility of SARS and tax practitioners. Ethics and professional conduct in a tax environment are also covered.

### **Intermediate Macroeconomics INME02-6**

This module is aimed at providing students with an understanding of the central concepts of macroeconomics. The students gain a conceptual and contextual understanding of macroeconomic events, as well as policy issues such as balance of payments, unemployment, inflation and economic growth. The module emphasises Classical and Keynesian types of macroeconomic policies. Different monetary policies under various exchange rate regimes are analysed. Students gain a deeper understanding of the functioning of the different markets; that is, the goods market, the financial market and the labour market. The course will also prepare students for further study in economics. *Introduction to Microeconomics MICR01-5* and *Introduction to Macroeconomics MACR01-6* are prerequisites for this module.

### **Financial Management 1 FINM02-6**

This module introduces students to the fundamentals of financial management. It explores the purpose of financial management, the role of the financial manager, and the interaction between financial management and other disciplines. The module equips students with the necessary tools to analyse financial statements, appraise investment opportunities, identify appropriate sources of funds for a business, and manage working capital in a business. *Financial Management 1 FINM02-6* provides the foundation for further studies in corporate finance and other related modules. *Introduction to Financial Reporting INFI01-5* and *Financial Reporting FIRE01-6* are prerequisites for this module.

### **Personal Income Tax PINT01-6**

The taxation of individuals, sole proprietors, trusts, partnerships and farming enterprises, is covered in this module. Students are introduced to the general taxation formula from the determination of gross income, through to the determination of tax payable. Students will be provided with the necessary knowledge and skills to compute an individual (excluding Fringe Benefits), partnership, farming as well as a trust tax liability.

### **Management and Leadership MLED02-6**

The purpose of this module is to provide a holistic picture of the dynamic and evolving concept of leadership, taking into account typical African circumstances, values and beliefs in order to equip students with entrepreneurial and managerial leadership skills that will contribute towards the facilitation of a transformed African society. Students will be exposed to the basic strategies that can be implemented to ensure successful leadership and change initiatives in the corporate environment. A structured approach to ethical, transformational and entrepreneurial leadership will also be presented. *Introduction to Business Management INBA01-5* is a prerequisite for this module.

### **Financial Reporting FINR01-6**

This module is a continuation of certain Applied Financial Accounting AFAC02-6 topics. The purpose of this module is to enable and equip the student to prepare financial statements for different types of entities and

disclosure requirements thereof. We also discuss the important International Financial Reporting Standards (IFRSs): Conceptual Framework for Financial Reporting, Property Plant and Equipment (PPE), Inventory and Revenue. Introduction to *Financial Reporting INFI01-5* and *Financial Reporting FIRE01-6* are prerequisites for this module.

### **Capital Gains Tax CAGT01-6**

This module focuses on the determination of Capital Gains Tax. Students are introduced to persons liable and the concepts of base cost, proceeds, disposals, deemed disposals, gains and losses. The module will also cover the exclusions from Capital Gains Tax and the rollover relief available. The focus of this module is on individuals, companies and trusts. At the end of this module, students will understand the concept of capital gains tax, and be able to calculate it.

### **Group Benefits, Investments and Tax Collection GBIT01-6**

This module consists of three parts: Part 1 focuses on the taxation of retirement funds and group life benefits; Part 2 focuses on the taxation treatment of collective investment schemes, insurance products, shares, annuities and other investments; and Part 3 focuses on the different methods of collecting tax, i.e. payroll and provisional taxes. Fringe benefits applicable to individuals are also discussed. Students will be able to compute the full tax liability of an individual after completing this module. *Personal Income Tax PINT01-6* is a prerequisite for this module.

### **General Management GMAN01-7**

The General Management module builds on the fundamental principles of business management learnt in earlier modules (from the first and second years of your study). It aims to develop general management competencies in areas such as planning, organisational structure, decision-making, teamwork, leadership and motivation. It also aims to strengthen your knowledge of critical and contemporary management issues, such as ethics, corporate social responsibility and workforce diversity. The emphasis lies in the integration of these diverse competencies and skills sets to enable you as emerging manager to function effectively in a dynamic business environment. *Management and Leadership MLED02-6* is a prerequisite for this module.

### **International Economics ECIN01-7**

This module is aimed at providing students with fundamental knowledge in the key areas of international trade. Using microeconomic analysis, students will explore trade patterns (that is, the movement of goods and services/factors production), as well as the prices thereof, across borders. In addition, the module covers the flow of goods and services, labour and capital, and the classical theories of trade. The module deals with the standard theory of international trade as a basis for trade, as outlined by the factor endowments/proportions theory. International trade policy – from both an individual country and aggregate level perspective – is discussed. The course will also prepare students for further study in economics. *Intermediate Macroeconomics INME02-6* is a prerequisite for this module.

### **Financial Management 2 FINM02-7**

This module develops further the concepts introduced in *Financial Management 1 FINM02-6*. It exposes students to the valuation of financial assets, further issues in capital budgeting (such as capital rationing and



risk in capital budgeting), mergers and acquisitions, leasing decisions, and financial management in a global environment. *Financial Management 1 FINM02-6* is a prerequisite for this module.

### **Estate Duty and Donations Tax EDDT01-7**

This module is aimed at providing students with the necessary skills and knowledge to calculate estate duty and donations tax. It will discuss when a donation takes effect and how to determine donations tax. Exclusions and deemed donations are also discussed in detail. The inclusions, as well as allowable deductions and rebates with regard to estate duty, are discussed in detail. An introduction to Wills and the administration of estates is also included, in order to provide context. *Personal Income Tax PINT01-6* and *Capital Gains Tax CAGT01-6* are prerequisites for this module.

### **Business Research Methods BREM01-7**

Business research is about a systematic inquiry that helps to solve business problems and contribute to management knowledge. The purpose of this module is to introduce you to basic business research methodology. This module will guide you towards identifying and describing a research problem, drafting a basic research design to investigate the problem, and engaging in a literature review. The final task will be to draft a basic research proposal that will serve as a blueprint for a possible research project.

### **Non-Income Taxes NINT01-7**

The focus of this module is on the other non-income-related taxes levied in South Africa, namely VAT, property taxes, customs and excise duties, securities transfer taxes, and exchange control. The module will focus on VAT in detail, and will provide students with the necessary skills and knowledge to determine the VAT payable or refundable. An introduction to the other non-income-related taxes will be provided, in order for students to gain a general understanding thereof.

### **Taxation of Corporates TAXC01-7**

This module equips students with the knowledge and skills to determine the tax payable by corporates. It includes income tax, dividend tax, and turnover tax. The income and deductions specific to companies are discussed in detail. The concept of dividend withholding tax is discussed, and students will be able to calculate and determine dividends tax payable. The module will also focus on micro-businesses and the computation of the tax liability, using the turnover tax method. *Personal Income Tax PINT01-6* and *Capital Gains Tax CAGT01-6* are prerequisites for this module, while *Non-Income Taxes NINT01-7* is a co-requisite.

## **MINIMUM ADMISSION REQUIREMENTS**

The admission criteria for the Bachelor of Commerce degree are as follows:

### **If the candidate matriculated in 2007 or earlier**

Candidates who matriculated in 2007 or earlier require:

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/>).

and

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.

### **If the candidate matriculated in 2008 or later**

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 as the language of instruction at Milpark Education, as certified by Umalusi. (Life Orientation is not a 20-credit-bearing subject.) Candidates who have a National Senior Certificate (NSC) 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/>).

and

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 the 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, may also be admitted to the BCom degree.

Applicants must, at a minimum, submit the following **documents** with their application:

- **Copy of South African 13-digit identity number or valid passport.**
- **Copy of Senior Certificate** with matriculation endorsement/exemption for degree studies; or
- **Copy of National Senior Certificate** with a Bachelor's Degree Pass; or
- **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.

**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 so as 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 Exemption from Universities South Africa (USAf) ([www.usaf.ac.za](http://www.usaf.ac.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 USAf Certificate of Exemption at the time of applying online for the Milpark 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 Exemption from Universities South Africa (USAf) ([www.usaf.ac.za](http://www.usaf.ac.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 offices 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). Applicants interested in applying via RPL will be considered individually by the relevant Head of School.

Applicants will be required to provide evidence as outlined below when applying for admission via the RPL route:

- Curriculum vitae – applicant must have 10 years of relevant work experience.
- Applicant must have a matric qualification, even if they performed poorly on it.
- Personal motivational letter, advising how the qualification will assist them and how the qualification links with their line of work.
- Evidence from performance in the workplace (e.g. direct line manager motivational letter, evidence from workplace appraisal)
- Evidence from prior achievement
- Certified academic transcript/statement of result.

Click on [RPL Commerce](#) to view the RPL requirements for Commerce programmes.

## 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.

## 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.

For more information, such as tips to help prevent technical issues during an online proctored assessment, visit [Technical requirements](#).

## STUDENT SUPPORT

### Library access

The Milpark Library provides access to e-books 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 students have 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.

### Online lecturer (DLO & IO)/Tutor (DL)

Comprehensive student support services are available. Students are provided with administrative support by Student Services. To assist with understanding content, students have access to online lecturer/tutors whom

they can contact individually. Students who experience study and/or personal problems have access to a student counsellor. All support services are available to registered students via *myMilpark (myCourses)*.

## **RULES OF PROGRESSION**

Compulsory modules have to be completed by all students. Students are required to select one of the majors, which will determine the electives available to them.

Most of the advanced modules have prerequisites, which are indicated in *Module Descriptions*.

Candidates may NOT register for any Level 2 or Level 3 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.

## **ASSESSMENT**

Formative assessment will contribute between 30% and 40% to the final mark, depending on the specific module. It may consist of a combination of the following: assignments, quizzes, presentations, journalling, participation, engagement and tests. Students are advised to consult the module orientation and assessment guidelines provided for each module to ensure that they understand how their final mark will be calculated.

Students will complete a final, summative assessment at the end of each module, which will contribute between 60% and 70% towards the final mark, depending on the module. In all cases, students are required to obtain a sub-minimum of 40% in the final summative assessment and an overall final mark of 50% to pass the module.

Students are advised to consult the module orientation and assessment guidelines provided for each module to ensure that they understand how their final mark will be calculated.

## **DURATION**

Part-time and distance-learning students have a minimum of three years and a maximum of nine years to complete the qualification.

## **CERTIFICATION**

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

## **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. Narrowly,

students may proceed to a Postgraduate Diploma in Business Administration or Postgraduate Diploma in Financial Planning (offered by Milpark Education), a Postgraduate Diploma or an Honours degree (at any number of public universities) in one of the disciplines, subject to meeting the admission and selection criteria of the receiving institution.

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 on the basis of the modules that have been passed at Milpark Education.

## **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.

## **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.