QUALIFICATION: Bachelor of Commerce in Accounting (SAQA ID 119198, NQF LEVEL 7)
with specialisation in MANAGEMENT ACCOUNTANCY
MODE OF LEARNING: IMMERSIVE ONLINE LEARNING

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 for becoming a Chartered Global Management Accountant (CGMA) who can lead responsibly in a variety of roles in the business sector. The qualification is accredited by CIMA, such that graduates from the Management Accountancy specialisation stream are eligible for exemption from CIMA's Management Level Objective Tests (Level 5 exemptions) and may enter the CIMA Professional Qualification at the Management Case Study Examination.

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.

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 factsheet), allowing for articulation on a student's learning journey towards achieving this qualification.

The alternative streams enable students to specialise in either Chartered Accountancy, Professional Accountancy or Law, with these streams accredited (or in the process of being accredited) by other professional bodies such as the South African Institute of Chartered Accountants (SAICA), the Chartered Institute of Management Accountants (CIMA), 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.

WHO SHOULD ENROL

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

- Prepare themselves for qualifying as a Chartered Global Management Accountant (CGMA), registered with CIMA.
- Obtain exemption from CIMA's Management Level Objective Tests (Level 5 exemptions) and enter the CIMA Professional Qualification at the Management Case Study Examination.
- Enter the accounting industry and apply for membership with professional associations, such as CIMA, ACCA, CIBA, SAICA and SAIPA.
- Equip themselves with financial and business acumen as a foundation for starting up their own businesses.
- Enter the business world with a view to progressing into a variety of roles, whether operational, strategic or as a future executive.

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 advice 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 through the execution of audit procedures to the issuing of 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. Refer to our website and/or the factsheets for the alternative BCom in Accounting streams.

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).

Programme Structure: Year 1

Semester 1	Year 1	Delivery theme
Compulsory*	• Digital Skills for Financial Analysis DSFA01-5 (10/5) • Economics and Foresight for Business Strategy EFBS01-5 (10/5) • Financial Reporting Principles FRPR01-5 (10/5) • Introduction to Law for Business ILBU01-5 (10/5) • Introduction to Professional Accounting Studies IPAS01-5 (15/5) • Mathematical Principles for Financial Analysis MPFA01-5 (10/5)	• Analysis & Decision-making • Strategy & Leadership • Reporting & Compliance • Risk & Governance • All • Analysis & Decision-making
Semester 2	**Year 1**	**Delivery theme**
Compulsory*	• Advanced Digital Skills for Financial Analysis ADSK01-6 (20/6) • Financial Reporting and Compliance 1B FRCO1B-6 (15/6) • Mercantile Law MELA01-6 (15/6) • Principles of Micro- and Macroeconomics PRIM01-6 (15/6) • Statistical Principles for Financial Analysis SPFA01-6 (15/6)	• Analysis & Decision-making • Reporting & Compliance • Risk & Governance • Strategy & Leadership • Analysis & Decision-making
Total credits: Year 1	**145**	

*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.

Programme Structure: Year 2

Semester 1	Year 2	Delivery theme
Compulsory	• Management Accounting MACO01-6 (12/6) • Financial Accounting and Reporting 2A FARA2A-6 (10/6) • Business Taxation and Compliance BTAX01-6 (10/6) • Introduction to Risk and Governance INRG01-6 (12/6) • Strategy and Leadership in Value Creation SLVC01-6 (10/6)	• Analysis & Decision-making • Reporting & Compliance • Reporting & Compliance • Risk & Governance • Strategy & Leadership
Semester 2	**Year 2**	**Delivery theme**
Compulsory	• Performance Management PMAN01-6 (12/6) • Financial Accounting and Reporting 2B FARA2B-6 (12/6) • Applied Business Information Systems ABIS01-6 (10/6) • Risk and Governance for Complex Information Systems RGIS01-6 (12/6) • Strategy and Leadership for Growth STLG01-6 (15/6)	• Analysis & Decision-making • Reporting & Compliance • All • Risk & Governance • Strategy & Leadership
Total credits: Year 2	**115**	

Programme structure: Year 3

Semester 1	Year 3	Delivery theme
Compulsory	• Financial Management FIMA01-7 (12/7) • Financial Accounting and Reporting FARA3A-7 (12/7) • Legislative Framework for Risk and Governance LFRG01-7 (12/7) • Strategy and Leadership for Stakeholder Engagement SLSE02-7 (15/7) • Strategic Management for Sustainable Organisations SMSO01-7 (10/7)	• Analysis & Decision-making • Reporting & Compliance • Risk & Governance • Strategy & Leadership • Strategy & Leadership

Semester 2	Year 3	Delivery theme
Compulsory	• Advanced Principles of Risk and Governance APRG01-7 (12/7) • Applied Financial Management APFI01-7 (10/7) • Auditing AUDI02-7 (12/7) • Financial Accounting and Reporting 3B FARA3B-7 (15/7) • Responsible Business Management RBMA01-7 (10/7)	• Risk & Governance • Analysis & Decision-making • Assurance and other engagements • Reporting & Compliance • Strategy & Leadership
Total credits: Year 3	**120**	

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.

MODULE DESCRIPTIONS: 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.

Economics and Foresight for Business Strategy EFBS01-5

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.

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*.

Introduction to Law for Business ILBU01-5

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 legislation to a business context and the responsibilities of the professional accountant.

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; 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.

Mathematical Principles for Financial Analysis MPFA01-5

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.

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.*

Financial Reporting and Compliance 1B FRCO1B-6

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.*

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.

Principles of Micro- and Macroeconomics PRIM01-6

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.

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.*

MODULE DESCRIPTIONS: YEAR 2

Semester 1

Management Accounting MACO01-6

This module introduces the foundational principles of management accounting within a business context. The module focuses on cost behaviour, cost estimation and costing systems used to determine the cost of products and services and to support performance analysis. Students will develop the ability to prepare and analyse cost information, apply cost-volume-profit (CVP) analysis and prepare short-term budgets for planning and control. These concepts are integrated to support structured short-term decision-making in an operational environment. The module provides a foundation for further studies in performance management and financial management. *ADSK01-6 and SPFA01-6 are pre-requisites for this module.*

Financial Accounting and Reporting 2A FARA2A-6

This module builds on the principles introduced in the *Financial Reporting and Compliance 1B FRCO1B-6* module. The purpose of this module is to develop students' ability to apply IFRS Accounting Standards in preparing and presenting financial information for a single entity. The module focuses on key areas of financial reporting, including inventory, property, plant and equipment, leases, foreign currency transactions, accounting policies, estimates and deferred tax. Students will develop the ability to apply IFRS principles to the recognition, measurement and presentation of financial information within a business context. The module further aims to strengthen students' ability to prepare and interpret financial information in accordance with IFRS and provides a foundation for more advanced financial reporting studies. *Financial Reporting and Compliance 1B (FRCO1B-6) is a prerequisite for this module.*

Business Taxation and Compliance BTAX01-6

This module builds on the foundational taxation and compliance principles introduced in Financial Reporting and Compliance 1B (FRCO1B-6). Focusing on small private South African companies trading in a global economy, the module develops an applied understanding of the South African taxation system and related compliance requirements. Students will learn to interpret and apply company income tax principles, Value-Added Tax (VAT) principles, payroll-related taxes, Capital Gains Tax (CGT), selected transaction taxes, and SARS tax administration requirements within the context of a small private company. The module develops practical competence in determining tax obligations, preparing supporting tax schedules, maintaining appropriate tax records, and applying compliance requirements. Through integrated case-based learning, students will apply tax legislation, perform tax calculations, and exercise sound professional judgement in support of compliant business decision-making within a small business context. *Financial Reporting and Compliance 1B (FRCO1B-6) is a prerequisite for this module.*

Introduction to Risk and Governance INRG01-6

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.

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

Performance Management PMAN01-6

This module builds on *Management Accounting MACO01-6* and focuses on the use of cost and performance information to support operational control and decision-making in a business context. The module develops students' ability to apply standard costing and variance analysis to evaluate operational performance, and to apply relevant costing techniques to support short-term decision-making. Pricing decisions are also introduced to support planning and resource allocation. The module emphasises the interpretation of financial and cost information to monitor performance and support structured operational decisions. The module includes an applied project where students use spreadsheet automation tools to support performance reporting and reduce operational risk. *MACO01-6 is a prerequisite for this module.*

Financial Accounting and Reporting 2B FARA2B-6

This module further develops students' ability to apply IFRS Accounting Standards (IFRS) in accounting for more complex transactions and events within single-entity and simple group contexts. The module introduces basic group structures and consolidation principles to support the understanding of simple consolidated financial information. It also covers intangible assets, asset revaluation, impairment of assets, provisions, contingencies, events after the reporting period and revenue recognition. The module strengthens students' ability to apply and analyse IFRS requirements in structured financial reporting scenarios. It provides a bridge between foundational financial reporting in Financial Accounting and Reporting 2A and more advanced group financial reporting in Financial Accounting and Reporting 3A. *FARA2A-6 is a prerequisite for this module.*

Applied Business Information Systems ABIS01-6

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.

Risk and Governance for Complex Information Systems RGIS01-6

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.*

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.*

MODULE DESCRIPTIONS: YEAR 3

Semester 1

Financial Management FIMA01-7

This module builds on the concepts introduced in *Management Accounting MACO01-6* and *Performance Management PMAN01-6*. This module develops students' ability to apply financial management principles within a business context, with a focus on short-term financial management, performance evaluation and investment decision-making. The module builds on prior knowledge of management accounting and introduces working capital management, cost of capital, capital structure and capital budgeting techniques. Students will develop the ability to analyse financial information and apply appropriate techniques to support planning, control and investment decisions. The module emphasises the application and interpretation of financial management concepts to support structured decision-making in an organisational context. *Students may only register for this module if they were eligible to write the MACO01-6 and PMAN01-6 exams.*

Financial Accounting and Reporting 3A FARA3A-7

This module develops students' ability to analyse and apply IFRS Accounting Standards (IFRS) in preparing consolidated financial statements and accounting for selected advanced financial reporting transactions. The module focuses on group financial statements for simple group structures, including parent–subsidiary relationships, goodwill, non-controlling interests, intragroup transactions and consolidation adjustments. It also addresses investments in associates and joint arrangements, investment property and lessor lease transactions. The module strengthens students' ability to prepare, analyse and interpret consolidated financial information in accordance with IFRS. It also introduces the role of digital financial reporting tools in supporting the preparation and presentation of financial information. *FARA2B-6 is a prerequisite for this module.*

Legislative Framework for Risk and Governance LFRG01-7

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.

Strategy and Leadership for Stakeholder Engagement SLSE02-7

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, with reference to the professional and ethical standards expected of accounting professionals. *Students may only register for this module if they were eligible to write the SLVC01-6 and STLG01-6 exams.*

Strategic Management for Sustainable Organisations SMSO01-7

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 STLG01-6 exams.*

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.*

Applied Financial Management APFI01-7

This module builds on Financial Management and focuses on the application of financial management principles in integrated business contexts. The module introduces valuation techniques, financing decisions and performance evaluation in decentralised organisations. Students will develop the ability to analyse financial information and apply appropriate techniques to assess business value, evaluate divisional performance and support internal decision-making. The module emphasises the structured application and integration of financial management concepts in applied scenarios, preparing students for decision-making in a professional business environment. *FIMA01-7 is a prerequisite for this module.*

Auditing AUDI02-7

The purpose of this module is to delve into the various facets of the external auditing process. Students will develop a comprehension of the external auditor's role and obligations within the regulatory framework applicable to external auditing 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.

Financial Accounting and Reporting 3B FARA3B-7

This module builds on *Financial Accounting and Reporting 3A* by developing students' ability to analyse and apply financial reporting requirements in selected advanced financial reporting areas and integrated reporting contexts. The module focuses on applying IFRS Accounting Standards to financial instruments, foreign currency transactions and translation, employee benefits and selected advanced financial reporting issues. It also introduces students to different financial reporting environments, including public-sector, not-for-profit and IFRS for SMEs contexts, and develops their ability to identify and apply the appropriate reporting framework. The module consolidates students' financial reporting knowledge by requiring the application of financial reporting principles across multiple topic areas and organisational contexts. It strengthens students' ability to prepare, analyse and interpret financial information and develops their use of digital financial reporting tools to support the preparation, review and communication of that information in professional accounting contexts. *FARA3A-7 is a prerequisite for this module.*

Responsible Business Management RBMA01-7

This module offers students the opportunity to apply their knowledge and understanding of responsible business management and strategic leadership to entities operating within complex business structures and environments. A 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 qualification. Through simulated real-world business scenarios, students demonstrate their ability to effectively perform finance professional tasks and respond to complex organisational challenges. *Students can only register for this module if they were eligible to write the exams of ANDM3A-7, FRCO3A-7, FRCO3B-7, LFRG01-7, SMSO01-7 and SLSE02-7.*

MINIMUM ADMISSION REQUIREMENTS

If the candidate matriculated in 2007 or earlier

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 (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, 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 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; 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 Equivalence from the South African Qualifications Authority (SAQA) (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) 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.

Click on RPL School of Professional Accounting to view the RPL requirements for accounting 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 *myMilpar*k 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

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*).

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.

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.

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% in order to pass the module.

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

DURATION

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 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).

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 Professional Qualification, with exemptions granted by CIMA from the Management Level Objective Tests (Level 5 exemptions) and their entry point into CIMA's Professional Qualification being at the Management Case Study Examination.

In addition, students will be allowed access to the SAICA-endorsed Postgraduate Diploma in Accounting after successfully completing the Short Programme in Advanced Accounting (Bridging/BCTA).

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 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.