



Bachelor of Commerce in Accounting

SAQA ID 120729 NQF Level 7

🕒 Qualification duration

Contact

Full-Time (Campus)

- Minimum: 3 years
- Maximum: 5 years

Part-Time (Online)

- Minimum: 5 years
- Maximum: 7 years

Distance

Full-Time

- Minimum: 3 years
- Maximum: 5 years

Part-Time

- Minimum: 5 years
- Maximum: 7 years

✅ Entry requirements

- South African National Senior Certificate (NSC) with Bachelor's degree pass.*
- Or National Certificate (Vocational) Level 4 issued by the Council of General and Further Education and Training with a Bachelor's degree pass.
- Or letter or certificate confirming an exemption from Universities South Africa (USAf) for any other school-leaving results.
- Or completion of a Bachelor's degree.
- Or completion of the relevant Foundation Programme along with a letter or certificate of exemption from Universities South Africa (USAf).
- Or completion of a relevant Higher Certificate.
- Or completion of the relevant Eduvos Access Programme.

AND

- *25 Eduvos points or more.
- 50% or above for Grade 12 Mathematics.
- Applicants with less than 50% but greater than or equal to 45%, are required to enrol for and complete COMXB0 before being admitted into 2nd year.

This qualification is offered at the following campuses:

- | | |
|---------------------------|------------|
| • Bedfordview | • Mbombela |
| • Cape Town: Mowbray | • Midrand |
| • Cape Town: Tyger Valley | • Pretoria |
| • Durban | |

≡ Qualification description

Become fluent in the language of business and finance with an accounting degree. The Bachelor of Commerce in Accounting prepares you for many careers in the challenging world of accounting and finance and is an excellent foundation for work in any area of business.

Our qualification is broad and comprehensive. It provides you with a sound understanding of, and skills in, the core areas of accounting, auditing, taxation and financial management, from both a local and an international perspective. You will cover specialised modules such as Financial Accounting, Financial Management, Auditing, Taxation, Management Accounting and Corporate Governance.

Within these subject areas, you will develop analytical and practical skills in accounting and management control systems.

You will also cover subject areas such as Business English, Computer Skills, Accounting on Computers, Economics, Human Resource Management, Integrated Learning and Corporate Law. The emphasis throughout is on application and developing practical quantitative and financial skills. Much of the success of our commerce degree is due to our unique blended approach to teaching and learning.

We have smaller class sizes, interactive lectures by highly dedicated staff and a curriculum that is relevant and ahead of trends. In addition to the subject-specific knowledge you gain, our methods ensure that you acquire essential work skills such as critical and analytical thinking, effective problem solving, ethical decision-making, self-discipline, working in teams and communicating effectively.

This degree paves the way to further training as a professional accountant and will give the student access into the Eduvos Postgraduate Bridging Programme in Accounting (PBPA).



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Qualification structure

Year 1

Students are introduced to the basic principles of accounting.

- Business English
- Business Law
- Business Management 1A & 1B
- Computer Skills
- Economics 1A & 1B
- Financial Accounting 1A & 1B**
- Human Resource Management 1
- Integrated Learning (Capstone)
- Quantitative Techniques

Year 2

Students develop an intermediate level of knowledge and skills in the field of accounting.

- Auditing 2A & 2B
- Taxation 2A & 2B
- Corporate Law
- Financial Accounting 2A & 2B**
- Management Accounting 2A & 2B
- Accounting on Computers* **

*Students who pass the Accounting on Computers exam with 75%+ will receive a Sage Pastel certificate.

Year 3

Students develop an advanced level of knowledge and skills in the field of accounting.

- Auditing 3A & 3B
- Corporate Governance 3A & 3B
- Financial Accounting 3A & 3B
- Financial Management 3A & 3B
- Taxation 3A & 3B

Qualification accreditation

- Accredited by the Higher Education Quality Committee (HEQC) of the Council on Higher Education (CHE) of South Africa.
- Registered with the South African Qualifications Authority (SAQA).
- Accredited with the South African Institute of Chartered Accountants Association of General Accountants (SAICA AGA) (SA).
 - Accredited campuses - Bedfordview, Midrand, Pretoria and Tyger Valley
- Accredited by the Association of Chartered Certified Accountants (ACCA) (UK).
- Accredited by the Chartered Institute of Management Accountants (CIMA).
- **Students will be able to register with the International Association of Bookkeepers (IAB) as members of this professional body upon successful completion of the following modules:
 - Financial Accounting 1A & 1B
 - Financial Accounting 2A & 2B
 - Accounting on Computers

Possible career options

Do you have a knack for numbers?

The career choices for you, as a Bachelor of Commerce in Accounting graduate, are varied and employment options include:

- Accountant; Cost and Management Accountant
- Auditing
- Financial Management
- South Africa Taxation Consultation



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Module descriptors

Year 1

Business English

The aim of this module is to provide students with an understanding and practical knowledge of the business communication skills essential to any business venture.

Business Law

Welcome to business law! This module will introduce you to the study of law generally and it will provide you with an overview of the South African legal framework. This will include the sources, classification and structure of the South African legal system. Beyond the introduction to South African law, this business law module will focus on the legal underpinnings of business as informed by the law of contract. You will soon come to realise that without contracts, conducting business would be difficult if not impossible. Principles of business law are widely used in commercial business transactions, employment, sports and so forth. They are also used in our daily interactions with taxi drivers, shopkeepers, bank tellers, mobile phone providers and even used at the gym. Business contracts differ greatly in form, substance and content, and there are different types of contracts for different industries in the workplace. We appreciate that law is not one of your majors and as such we will not expect you to become legal experts after taking this course. What we do expect however, is that you will gain valuable insight into the way the law of contract operates and how it impacts business and marketing activities.

Business Management 1A

This module introduces students to the fundamentals of business and key management practices in an organisation, including enterprises. The concept of business management refers to those activities that a manager in a business needs to undertake to operate the enterprise successfully, ranging from the business plan to the managing of resources and people. The module provides students with essential information and skills to understand and engage in management activities and business operations.

Business Management 1B

The aim of this module is to familiarise students with the fundamentals of human resource management, marketing, public relations, financial management, operations management, purchasing and provide information on how to develop a global business strategy.

Computer Skills

The aim of this module is to provide practical use of computer applications to create, manage and format data by developing word-processing, spreadsheet and presentation skills in a Windows Operating System (OS) environment.

Within the field of IT, there is often the need to carry out tasks using the internet, word processors, spreadsheets or presentations. This module provides students with the necessary skills to effectively carry out these everyday tasks.

Economics 1A

The primary aim of Economics 1A, which is an introductory module to Microeconomics, is to develop the competency of students to demonstrate analytical skills in different fields of basic economic principles. The module provides a framework within which the student can develop a critical understanding of the workings of a market economy and the way in which it affects individuals and institutions operating within such a system.

Economics 1B

This module introduces students to Macroeconomics, which is a sub-field of Economics. Economics is essentially the study of scarce resources at the national level and at the level of business. As a field of study, macroeconomics focuses on economics at the national level and related matters, such as economic development, the state of a country's economy, gross domestic product (GDP), fiscal and monetary policy, the role of government in the economy, economic objectives, global economic issues and economic growth factors.

Financial Accounting 1A

The aim of this module is to introduce the student to the concepts, principles and procedures of accounting.

Financial Accounting 1B

The aim of this module is to introduce the student to the concepts, principles, and procedures of accounting.



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Module descriptors

Year 1

Human Resource Management 1

The aim of this module is for students to demonstrate an understanding of Human Resources Management (HRM) and the ability to implement HRM in the business environment.

Integrated Learning (Capstone)

The primary objective of this module is to offer students the chance to put into practice the skills and knowledge they have acquired from various modules in a unified project. The tasks they complete in this context will contribute to a presentation that forms an integral part of their final assessment.

This module will empower students with essential soft skills that are pivotal for their career advancement and workplace effectiveness. Students are encouraged to conduct research on pertinent topics to deepen their understanding of this dynamic field. They will identify transferrable skills inherent in their learning and apply them in diverse situations. Ultimately, they will assess their own learning journey and track their progress over time.

Upon successfully completing this module, students will be capable of recognizing and utilizing a wide array of skills, comprehending the intricacies of teamwork and group dynamics, proficiently analysing problems and offering viable solutions, and consistently evaluating their own learning experiences.

Quantitative Techniques

The aim of this module is to introduce the students to statistical techniques and experimental design as these are applied to commercial problems.



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Year 2

Accounting on Computers

The aim of this module is to:

- Identify and solve problems using critical and analytical thinking.
- Organise and manage oneself and one's activities.
- Collect, analyse, organise and effectively evaluate information.
- Communicate effectively using visual and language skills in written and oral form.
- Demonstrate an understanding of the world as a set of related systems by recognising the problem-solving contexts do not exist in isolation.

Auditing 2A

The aim of this module is to introduce the basic principles of auditing as well as the ethical and statutory aspects underlying the work of the auditor.

Auditing 2B

The aim of this module is to give you the opportunity to develop techniques for data collection and storage, as well as competence in using the statistical and other tools available to create and present useful information, to make business decisions.

Corporate Law

The aim of this module is to introduce you to partnerships, companies and close corporations. It focuses on the Companies Act. The different requirements in terms of membership and the way various entities are constituted, as well as the specific consequences attached to each business form will be highlighted. You will gain valuable insight into the advantages and disadvantages of the various forms mentioned to decide which one best suit the commercial needs of a specific business.

Financial Accounting 2A

The aim of this module is to provide students with knowledge and skills to enable them to draw up the Annual Financial Statements of companies in accordance with the requirements of the Companies Act 71 of 2008 and certain International Financial Reporting Standards.

Financial Accounting 2B

The aim of this module is to introduce the student to the concepts, principles, and procedures of accounting.

Management Accounting 2A

The aim of this module is to provide students with an understanding of the techniques, principles and underlying concepts relating to the provision and use of financial information in organisational decision-making, planning and control.

Management Accounting 2B

The aim of this module is to provide students with an understanding of the techniques, principles and underlying concepts relating to the provision and use of financial information in organisational decision-making, planning and control.

Taxation 2A

The aim of this module is to understand and apply the basic calculation of income tax applicable to individuals and farmers. Students' ability to calculate the taxable portion of retirement benefits and their ability to calculate employees' tax, provisional tax, and capital gains tax will be assessed. The overall aim of this course is to give students working knowledge of income tax for individuals and an understanding of how tax works in South Africa. Students will be expected to develop tax planning skills in relation to the content.

Taxation 2B

The aim of this course is to foster curiosity in, and more effective questioning by, students in terms of the application and relevance of the South African tax system; to understand and apply the practical methods and planning techniques of the taxation applicable to estates, trusts, and insolvent persons and entities as well as estate planning; and the preparation and submission of documents as required by the registrar of the South African Revenue Services (SARS).



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Module descriptors

Year 2

Auditing 3A

In this module you will be concentrating largely on “what” should be done to obtain and evaluate audit evidence as part of the process of conducting an audit as well as the procedures auditors perform in obtaining audit evidence.

Auditing 3B

The aim of this module is to explore the risks and mitigating controls in different cycles of a business as well as to explore the fundamentals involved in the completion of the audit.

Corporate Governance 3A

The aim of this module is to introduce you to corporate governance and risk management and its practical relevance to all forms of organisations, whether in the private or public sector. The topical issues will include: the role and function of boards of directors; the role of external and internal auditors; audit committees; independency and relationships, stakeholder and agency theory; CSR; risk management, ethical leadership, the impact of corporate governance failure, and business ethics.

Corporate Governance 3B

The aim of this module is to explore the principles of strategic management, including strategic process, organisational ecosystem and strategic options, choices and control.

Financial Accounting 3A

The aim of this module is to develop and apply accounting principles in an integrated form. Students should be able to prepare annual financial statements of companies, in accordance with the Companies Act of 2008 and International Financial Reporting Standards (IFRS) as well as addressing complex theoretical issues.

Financial Accounting 3B

The aim of this module is to develop and apply accounting principles in an integrated in accordance with the Companies Act of 2008 and International Financial Reporting Standards (IFRS) as well as addressing complex theoretical issues.

Financial Management 3A

The aim of this module is to provide students with an understanding of how firms acquire resources and allocate them among potential activities and projects.

Financial Management 3B

The aim of this module is to provide students with an understanding of how firms acquire resources and allocate them among potential activities and projects.

Taxation 3A

The aim of this module is to enhance students' understanding and application of the basic calculation of income tax applicable to legal entities, partnerships, and sole traders. The calculation of value-added tax, capital gains tax, and donations tax, and the understanding of tax avoidance as well as SARS' administrative procedures, will also be tested.

Taxation 3B

The aim of this module is to enhance students' understanding and application of the basic calculation of income tax applicable to legal entities, partnerships, and sole traders. The calculation of donations tax, the implications of dividends tax, trusts and the understanding of tax avoidance as well as SARS' administrative procedures is the core of this module.

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