



UNIVERSITY  
OF  
JOHANNESBURG

**DEPARTMENT OF COMMERCIAL ACCOUNTING**

Programme in  
Commercial Accounting

**The Future  
Reimagined**

# Department of Commercial Accounting

## Programme in Commercial Accounting

### TYPE OF SHORT LEARNING PROGRAMME (SLP)

Non-credit bearing short learning programme.

### MODE OF OFFERING

Students are required to attend classes during the day.

### CERTIFICATION

Attendance and assessment based.

### ADMISSION REQUIREMENTS

- National Senior Certificate from 2008.
- Diploma endorsement plus the required Admission Points Score (APS) of 17 (Mathematics) or 19 (Mathematical Literacy).
- Subject requirements: APS English – 3, Mathematics – 2 or Mathematical Literacy – 4.

### LEARNING ACTIVITIES

ACTIVITY	HOURS	CREDITS
Contact time (Lectures)	400	-
Workshops	-	-
Work-based learning	-	-
Independent reading/ interacting with learning material/online activities	70	-
Preparation for and completion of assignments and other assessment activities	150	-
Tutorials	100	-
Other (specify)	-	-
<b>Total hours</b>	<b>720</b>	<b>-</b>
Total number of credits	-	-

## **DURATION OF PROGRAMME**

- Contact time: 12 hours per week for 28 weeks.
- Months to complete: 10 months (February – November).

## **RELATIONSHIP WITH OTHER UJ MODULES/QUALIFICATIONS**

The Programme in Commercial Accounting certificate is bridging programme to the Diploma in Accountancy and Diploma in Financial Services Operation.

After the successful completion of the Programme in Commercial Accounting, the student may apply to enroll for the Diploma in Accountancy and Diploma in Financial Services Operation. The student may apply for credits for Financial Services Computing 1A and Introduction to Business Management 1B.

The student must have a Diploma endorsement in order to meet the requirements of applying for the Diploma in Accountancy.

## **ARTICULATION WITH SUBSIDISED UJ PROGRAMMES**

The student may apply for credits for Financial Services Computing 1A and Introduction to Business Management 1B.

## **PURPOSE OF PROGRAMME**

The purpose of this short learning programme is to provide students with a solid foundation in both the academic and non-academic module in the business environment in order to bridge into related diploma programmes. These students did not initially meet the entry requirements of the related diploma programmes. On successful completion of this short learning programme students will be considered for admission into a related diploma programme.

## **PROGRAMME CONTENT YEAR MODULES**

MODULE NAME

**Academic and Professional Skills**

**Basic Business Calculations**

**English Language and Communication Skills**

**Introduction to Business Management 1B**

**Financial Services Computing 1A**

**Principles of Accounting**

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

## **MODULES INFORMATION AND OUTCOMES**

### **ACADEMIC AND PROFESSIONAL SKILLS (S3PCAQ5)**

**PURPOSE:** The purpose of this module is to demonstrate the use of effective study habits, apply relevant study techniques and explain how to apply principles of time, stress and personal change management.

**OUTCOME(s):** Students should be able to:

- demonstrate the use of effective, individualised study habits and apply relevant study techniques i.e. appropriate note-taking, reading and exam-taking skills to their academic work;
- apply the principles of time management to their own personal situation;
- identify and apply the principles of stress management;
- identify and apply the principles and models of personal change management and develop and apply appropriate coping strategies;
- discuss leadership theories and different team roles that may be adopted;
- explain and apply a variety of personal and interpersonal skills;
- manage their personal finances effectively;
- explain values and principles and their importance; and
- understand and apply the principles of goal-setting.

### **BASIC BUSINESS CALCULATIONS (S3PCAQ3)**

**PURPOSE:** The purpose of this module is to provide a solid foundation for the performance of basic mathematical and financial calculations in the business environment as a means of assisting in decision making.

**OUTCOME(s):** Students should be able to:

- accurately do calculations in Algebra;
- accurately solve problems involving the perimeter, volume and surface area of difference shapes;
- accurately do basic calculations in Financial Mathematics;
- accurately do basic calculations in Statistics; and
- correctly apply all the skills that they have learned in Accounting, Economics and Business.

### **ENGLISH LANGUAGE AND COMMUNICATION SKILLS (S3PCAQ2)**

**PURPOSE:** The purpose of this module is to introduce students to basic communication theories and concepts and to enhance students written and verbal English communication skills.

**OUTCOME(s):** Students should be able to:

- demonstrate and understand group work;
- use a dictionary effectively and develop basic work attack skills;
- apply the principles of effective listening;
- analyse and write complete, grammatically correct sentences;

- understand and apply various types of punctuation;
- write an effective paragraph
- use basic referencing skills in academic writing;
- explain and apply the principles of effective public speaking;
- explain and apply basic elements of communication theory;
- identify the functions and types of non-verbal communication; and
- apply a basic understanding of intercultural communication.

### **FINANCIAL SERVICES COMPUTING 1A (FSC11A1)**

#### SEMESTER MODULE

**PURPOSE:** The purpose of this module is to introduce students to general computer applications commonly used in financial services operations. Students will be equipped with the necessary skills for end user computing as well as academic and financial industry applications.

**OUTCOME(s):** Students should be able to:

- Demonstrate both theoretical and practical use of the following computer-based tasks to:
  - save, retrieve files and navigate basic operating system for end user computing;
  - use basic functions for successful end user computing;
  - use a word processing application, such as Microsoft Word;
  - use a presentation application, such as Microsoft PowerPoint;
  - use a data analysis application, such as Microsoft Excel;
- Demonstrate understanding with computer applications on practical cases studies such as:
  - loan amortisation analysis;
  - ordinary least square regression analysis;
  - editing research articles; and
  - presentation skills.

### **INTRODUCTION TO BUSINESS MANAGEMENT 1B (IBM01B1)**

#### SEMESTER MODULE

**PURPOSE:** The purpose of this module is to provide students with a global overview of Business Management as a science and prepare them for challenges in the South African Business environment in a multicultural context.

**OUTCOME(s):** Students should be able to:

- explain the role of business in society, considering the needs and resources of the community, the main economic systems and the nature of Business Management;
- identify and explain the internal and external business environment and the interaction between an organisation and its environment;
- define and explain the entrepreneurial process, the characteristics of an entrepreneur, the difference between an entrepreneurial venture and a small business and the phases of growth in a business;

- explain the importance of Business Ethics and analyse the relevant aspects to be considered in developing ethical behaviour and a code of ethical conduct in an organisation;
- identify and explain the origin of management theory and modern approaches currently at hand;
- analyse the Skills, roles and characteristics of managers as important role players in establishing effective and efficient business practice; and
- identify and explain all the relevant aspects, processes, characteristics, theories, models and techniques relevant to the four primary management tasks.

### **PRINCIPLES OF ACCOUNTING (S3PCAQ1)**

**PURPOSE:** The purpose of this module is to introduce the student to basic accounting principles, concepts and process for the recording of transaction from source documents through to the financial statements of a sole trader. The focus is on the measurement and recognition of Value Added Tax, assets, liabilities, income and expenses, accounting adjustments and period-end adjustments.

**OUTCOME(s):** Students should be able to:

- integrate technology assisted learning by means of an accounting software package throughout the module;
- explain and discuss the basic accounting principles, the accounting process and apply these for a sole trader using the accounting software;
- set up a service entity (sole trader) using the accounting software and convert it to a trading entity;
- use accounting tools to analyse and understand the accounting implication of transactions and the effect the transactions have on the elements of the financial statements (assets, liabilities, equity, income and expenses);
- measure and recognise Value Added Tax (VAT);
- prepare source documents, journal entries and general ledger accounts using the accounting software;
- set up and monitor individual trade receivables accounts;
- recognise transactions in specialised journal entries and the respective subsidiary ledgers;
- reconcile the cashbook to the bank statement balance;
- reconcile the subsidiary ledgers and the control accounts in the general ledger for trade receivables and payables;
- prepare and recognize journal entries for accounting adjustments, correction of errors and period end adjustments;
- identify, measure and recognise inventories; and
- present basic financial statements for a sole trader.

## ASSESSMENT

- Continuous evaluation and tests
- All modules must be passed in the same academic year.

## CALCULATION CRITERIA

- Tests and an examination
- Pass mark: 50%

For further enquiries contact the

**Department of Commercial Accounting**

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*The University reserves the right to amend enrolment requirements, dates, fees and programme contents as and when the need arises, without prior notice.*

