

**FACULTY OF COMMERCE
OCCUPATIONAL QUALIFICATION 2020 FACT SHEET
FIELD OF STUDY: ACCOUNTING**



SCHOOL OF BUSINESS

| PROGRAMME TITLE | SAQA ID | NQF LEVEL | CREDITS |
|---------------------|---------|-----------|---------|
| DIPLOMA: ACCOUNTING | 21056 | 6 | 240 |

DESCRIPTION

The purpose of the qualification is to provide you with the skills and knowledge necessary to become a competent accountant.

CAREER FIELDS/FURTHER STUDIES

Successful students will gain the knowledge and skills that they require in the fields of accounting and management. Please enquire at the nearest INTEC College branch for the prospectus containing information with regard to further studies.

| PROGRAMME OUTLINE | |
|--|---|
| 1st Year | |
| <p>Principles of Business Law</p> <ul style="list-style-type: none"> • General Introduction • Law of Contract • Contracts of Sale • Contracts of Lease • Contracts of Employment • Contracts of Agency • Contracts of Partnership • Negotiable Instruments • Security <p>Organisational Behaviour</p> <ul style="list-style-type: none"> • The individual and the work environment • Behavioural approach • Group behaviour • Cognitive behaviour • Leadership styles • Theories of needs and motivation <p>Financial Accounting 1</p> <ul style="list-style-type: none"> • Double-entry system • Books of original entry • Accounting concepts • Valuation of assets • Financial statements • Control accounts and reconciliations • Correction of errors • Departmental accounts • Partnerships (elementary) • Interpretation of accounts • Incomplete records • Manufacturing accounts (cost of production statements) <p>Cost and Management Accounting 1</p> <ul style="list-style-type: none"> • Fundamentals of cost and management accounting • Materials references • Labour • Overheads • Job costing system • Contract accounting • Process costing systems | <p>Internal Auditing 1</p> <ul style="list-style-type: none"> • Scope and purpose of an audit • Powers, duties and liabilities of an auditor • Conduct of an auditor • Audit programmes • Simple audits • Verification of balance sheets • Internal audit function <p style="text-align: center;">2nd Year</p> <p>Internal Auditing 2</p> <ul style="list-style-type: none"> • The Standards for the professional practice of internal auditing • apply scientific methods applied to internal auditing • The various administration tasks associated with internal auditing • the relation between internal auditing, principles of management, employee fraud and internal relations • audit report reviews and replies to senior management <p>Financial Accounting 2</p> <ul style="list-style-type: none"> • Partnerships • Companies • Close corporations • Branch accounts • Drawing up financial statements of a company with wholly-owned subsidiaries • Long-term construction projects • Instalment sales • Joint ventures <p>Concepts of Management Computing</p> <ul style="list-style-type: none"> • Introduction to computers • Computer hardware • Computer software • Databases • Networks • Threats to computers and security • The internet and the computer as a communication device <p>Taxation</p> <p>Aspects of the Income Tax Act with reference to:</p> <ul style="list-style-type: none"> • Taxable income and assessed losses • Rebates • Double taxation agreements |

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TYPE OF PROGRAMME

The Diploma: Accountancy is an accredited programme.

DURATION

You should be able to complete this course within 24 months.

ADMISSION REQUIREMENTS

Grade 12 (Std 10) or equivalent or 4 year's verifiable and relevant working experience.

LEARNING MATERIAL AND TEXTBOOKS

Quality learning materials designed specifically for distance study are provided to you via the College's Online Study Portal which you may access at www.intec.edu.za. Please note that all textbooks and/or kit items are for your own account.

| Prescribed Textbooks (<i>All textbooks are subject to change</i>) | | |
|--|---|--------------------|
| Item Number | Title | ISBN Number |
| 64040R-E3 | Fundamentals of Cost and Management Accounting | 9780409100822 |
| 64041C-E1 | Concepts of Info Technology | 9781775810780 |
| 64040I-E1 | The Business Approach Int Audi | 9780702129223 |
| I10049446-E3 | A students approach to Income Tax : Natural Persons | 9780409124941 |
| I10049447-E3 | A students approach to Income Tax : Business Activities | 9780409124934 |
| 64040L-E4 | Auditing Notes for South African Students | 9780409124606 |
| I10050376-E2 | Management and Organisational Behaviour | 9780627030260 |

PRICING

Enquire at your nearest INTEC College branch for a current programme pricelist.

ADDITIONAL COSTS

Registration/course fees do not include (where applicable) membership costs with professional bodies and/or exam costs (internal and/or external).

ASSESSMENT OUTLINE

Assessment is the process of gathering information using various methods to gauge the effectiveness of the teaching and learning process in a systematic way. When you submit your assessments, a qualified subject matter expert evaluates your performance against the teaching and learning segments.

In order to accommodate your needs as a distance learner, we have included the teaching element in your learning material. In addition to this, you have access to a tutor, who is available through our DAT query support system, as you work through your learning material.

Your assessment process will include formative assessments that may include a combination of the following:

- self-assessments;
- peer assessments;
- assignments; and
- tests.

Summative assessments could include either or a combination of:

- a written exam; or
- a Portfolio of Evidence (PoE). A PoE will consist of a combination of various required documents including your completed, signed-off assessments.

The College retains your Portfolio of Evidence for verification purposes by the relevant Quality Assurance bodies. Upon successful completion of your studies, you will obtain your Award, and your PoE will then be returned to you.

Your Orientation Guide reflects the Assessment Policies and Procedures of the College.

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Please note: Depending on your choice of Study Programme, you may write your examinations at an external venue. If your examination is held at an external venue, you need to follow the application process requirements.

All students are encouraged to work on all the assignments that are in the study guide. However, students are required to submit compulsory assignments that are provided in the Study Programme. Only these compulsory assignments will be marked and accounted for to be included in the final mark.

| Subject Name | Formative assessment | Summative assessment | Portfolio |
|----------------------------------|----------------------|----------------------|-----------|
| Principles of Business Law | 2 | 1 | Yes |
| Organisational Behaviour | 2 | 1 | Yes |
| Financial Accounting 1 | 4 | 1 | Yes |
| Internal Auditing 1 | 2 | 1 | Yes |
| Internal Auditing 2 | 2 | 1 | Yes |
| Financial Accounting 2 | 3 | 1 | Yes |
| Cost and Management Accounting 1 | 1 | 1 | Yes |
| Taxation | 2 | 1 | Yes |
| Concepts of Management Computing | 2 | 1 | Yes |

CERTIFICATION

Upon successful completion of this course you will receive a Diploma: Accounting.

COLLEGE REGISTRATION AND ACCREDITATION

INTEC College (Pty) Ltd is provisionally registered as a Private College with the Department of Higher Education and Training under the Continuing Education and Training Act No. 16 of 2006. Registration Number: 2008/FE07/025. INTEC College (Pty) Ltd is provisionally accredited by Umalusi, the Quality Council for General and Further Education and Training. Accreditation number: 18 FET02 00135 PA. INTEC College (Pty) Ltd is further accredited by the Quality Council for Trades and Occupations (QCTO) Accreditation number: 13/0006.

Disclaimer

The information contained in this fact sheet is accurate at the time of printing. However, factors beyond INTEC College's control (such as environmental, regulatory, or technical changes) may cause the contents of this fact sheet and/or of the programme to change. In the event of any such change, INTEC College will attempt to formally notify current students. All possible measures will be taken to minimise inconvenience to students. All course requirements, including hardware and software requirements, should be acknowledged and adhered to, as per the course brochure. INTEC College reserves the right to change kit items without prior notification.

Please note that you have to complete this qualification by 2022, subject to the conditions applying to the duration of the course. You are therefore advised to pace your studies accordingly.

STUDENT ACKNOWLEDGEMENT

I,....., hereby acknowledge that I understand the information stated in this document and fully comprehend the specifics explained above and below pertaining to this course. I understand that the programme I am enrolling for is a/an:

- National Qualification
- Agent Programme
- INTEC Programme

Student's Initials:

The value and status of the course type is explained in the course brochure, which I have read.

Name of student: Signature:

Name of legal guardian: Signature:
(if applicable)

Name of student consultant: Signature:

Date: