



Centre for Accounting Studies short learning programmes 2019

**CENTRE FOR
ACCOUNTING STUDIES**

**Certificate Courses and
Programmes**

2019

CENTRE FOR ACCOUNTING STUDIES

MISSION

The Centre for Accounting Studies was established in 1990 to support the University of South Africa in the execution of its community based task of tuition, research and community service. More specifically, the Centre strives to

- support the University in fulfilling its social responsibility towards the South African business community
- present introductory, pragmatic, non-degree tuition in accounting sciences in accordance with the needs of the business community
- undertake research commissioned by the business community and/or research in respect of accounting sciences
- provide community service
- use distance teaching as the main method of instruction in executing this task
- execute its task in partnership with the staff of the School of Accounting Sciences in particular, and the University as a whole.

MS ML PUDUDU CA (SA)

MANAGER: CENTRE FOR ACCOUNTING STUDIES

COLLEGE OF ACCOUNTING SCIENCES

UNISA

CONTENTS

	Page
IMPORTANT DATES AND OTHER RELEVANT INFORMATION	4
ENROLLING FOR SHORT COURSES AND WORKSHOPS	5
ACCOUNTING	
Course in Accounting for School Governance (ACSG016)	6
Course in Fundamental Accounting (FUAC02F & FUAC03G)	8
Course in Practical Bookkeeping (PRAC01W)	10
AUDITING	
Programme in Forensic and Investigative Auditing (PFIA01R, 02S, 03T, 04U)	12
TAXATION	
Advanced Course in Value-Added Tax (ADVT116, ADVT128)	14
Advanced Programme in Taxation (PATX01S, 02T, 03U, 04V)	16
Course in Administration of Estates (ESTX01M)	18
Course in Taxation (CTAX11T & CTAX12U)	20
Course in Value-added Tax (VATX013)	22
Programme in Taxation: A Strategic Approach (STTX02Q, 3R, 04S)	24
REGISTRATION FORM	26
PAYMENT DETAILS	28

IMPORTANT DATES AND OTHER RELEVANT INFORMATION

Centre offices are open from Monday to Friday for registration and enquiries (see closing dates for registration per course/programme).

Postal enquiries Centre for Accounting Studies
P O Box 392
UNISA
0003

Physical address: University of South Africa (Main Campus)
1-90 AJH van der Walt Building
Preller Street
Muckleneuk Ridge
Pretoria

General enquiries e-mail: admin.cfas@unisa.ac.za (Indicate the course name in the subject line)

Web address: www.unisa.ac.za/cfas

PLEASE NOTE

STUDENTS WILL ONLY BE ABLE TO DOWNLOAD OR RECEIVE STUDY MATERIAL ONCE PROOF OF THE PRESCRIBED PAYMENT IS RECEIVED.

UNISA is a public higher education institution established in terms of the Higher Education Act 101 of 1997 and does not have, nor is required to have, a provider registration number at the Department of Education or SAQA.

The teaching method is open distance e-learning (distance education). In this approach, well-designed study material replaces physical class lectures. This enables students to go through the material in their own time and determine their own study progress. However, this also implies that students need self-discipline and dedication in order to complete their studies successfully. Regular access to the internet is highly recommended to ensure successful tuition.

ENROLLING FOR SHORT COURSES AND WORKSHOPS

THE CENTRE FOR ACCOUNTING STUDIES HANDLES ALL ITS REGISTRATIONS DIRECTLY. PLEASE READ THE FOLLOWING SECTION CAREFULLY.

Step 1

- Registration opens on 1 December for first semester and year courses, and on 1 May for the second semester courses.
- A registration form is included in this brochure for your convenience.
- Complete the registration form and attach a copy of your National Senior Certificate (Grade 12) or other required qualification(s) as well as a copy of your identity document.
- The completed forms and required documents must be e-mailed to the relevant course administrator indicating the course name that you intend to register for in the subject line.

Step 2

- If you are accepted, a short learning programme (SLP) student number will be allocated to you within seven to ten working days of receipt of your application form and required documents. If you already have a student number (commencing with 7... with 8 digits in total) your student number will be confirmed.
- You will be informed by e-mail of such acceptance. For this reason you need to ensure that your e-mail address is written clearly on the registration form.
- The minimum required amount (as indicated per course) has to be paid only **after** a student number has been allocated or confirmed. (See payment details on last page of this brochure.)
- Students with an address or examination centre outside the RSA must pay an additional compulsory foreign levy.
- Please send proof of payment to the appropriate course administrator.
- The study material (if not ONLY available electronically) will be posted within seven working days after receipt of the required payment, or be available on myUnisa.
- Should you not have received communication from the Courier Company within 14 days of payment, please contact the **appropriate Centre course administrator** to get your tracking number.
- The student number allocated to you must be used in all communication with the Centre.
- Please note that if there are not enough potential learners for a specific course, it might not be offered for that particular period.
- Upon completion of qualification, students will receive an official certificate from the Centre for Accounting Studies.

Cancellation of courses/programmes/workshops

- The Centre requires a written application for cancellation which must be sent directly to the course administrator of that specific course, before the due date of final payment.
- At least 50% of the course fee is non-refundable with cancellation after study material has been posted, or made accessible on myUnisa.

For students to be successful, they should do the following:

- Register on the Unisa learner management system, myUnisa, and visit the course websites regularly.
- Familiarise themselves with the study materials as soon as they become available from Unisa.
- Study the prescribed tutorial matter conscientiously according to the guidelines in the tutorial letter(s).
- Relate what they are learning to their work situation, where applicable.
- Plan their studies according to the time available.
- Use the study guide(s) and prescribed books according to the guidelines provided.
- Do the assignments and submit them before or, on the due dates.
- Plan and allow for sufficient time to prepare well for the examinations.

ACCOUNTING

COURSE IN ACCOUNTING FOR SCHOOL GOVERNANCE

Qualification code: 72192

Duration: One year

Module code: ACSG016

Objective

The objective of this course is to equip the student with a practical knowledge of accounting which will enable them to use basic standard accounting techniques to account for the various events that occur in South African schools in order to improve the general governance of the school.

Who will benefit from this course?

Administrative staff dealing with the accounting aspects of a school, school principals, members of governing bodies of schools, parents, educators, members of local communities, and staff at educational departments who have an interest in education and governance in schools and who may want to obtain a formal background to accounting procedures for governing school finances or school fund raising and spending activities.

Admission requirements

Senior certificate or an equivalent NQF level 4 qualification.

Curriculum

Topic A: Bookkeeping and business documents

- Study unit 1: School governance
- Study unit 2: The nature and purpose of accounting
- Study unit 3: The accounting equation
- Study unit 4: Business documents: Cash transactions
- Study unit 5: The recording of cash transactions
- Study unit 6: Credit transactions

Topic B: The application of bookkeeping systems

- Study unit 7: Inventory systems
- Study unit 8: Bank reconciliation
- Study unit 9: Trial balance
- Study unit 10: Final accounts

Topic C: Internal control and budgets

- Study unit 11: Internal control
- Study unit 12: Budgeting

Language

Study material will be in English only.

Registration

Registration opens 1 December and closes 15 February. The course commences in February.

Fees

The total fee for the course for 2019 is R5 500 and payable as follows:
R2 750 once a student number has been allocated or confirmed
R2 750 by 15 May

Method of tuition

The course is lectured by means of distance education. The study material will be prepared in compliance with outcome based educational principles. Learning material will consist of study guides supplemented by tutorial letter(s). A two-hour exam will be written in Oct/Nov 2019.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Tel no: (012) 429 4061
E-mail: ACSGenquiries@unisa.ac.za
Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

COURSE IN FUNDAMENTAL ACCOUNTING

Qualification code: 70866
Duration: One year

Module 1: FUAC02F
Module 2: FUAC03G

Objective

The applicable objective of this course is to equip a student with bookkeeping and basic financial reporting skills pertaining to the preparation of a full set of bookkeeping records and the financial reports of a sole proprietorship, company and non-profit organisation - statements of cash flows excluded.

After the successful completion of this course, in terms of *bookkeeping*, a student should be able to complete the books of prime entry from source documents, post journal entries to ledger(s), calculate and record adjustments, record closing entries, and prepare pre- and post-adjustment trial balances. Specific attention is given to the calculation and recording of value-added tax, the preparation of bank reconciliation statements, the application of periodic and perpetual inventory systems, the preparation of debtors and creditors control accounts, as well as debtors and creditors ledgers. In terms of *financial reporting*, attention is also given to the preparation of financial reports from incomplete records. In addition, a student should be able to prepare cash budgets.

Who will benefit from this course?

Individuals who are interested in a career in the above-mentioned fields of bookkeeping and basic financial reporting, or who intend furthering their academic tuition towards obtaining a degree in Accounting at UNISA. Provided that you comply with the university admission requirements, this course grants exemption from FAC1502, a UNISA undergraduate module in financial accounting.

Duration and assessment of the course

One year. The course comprises two semester modules, namely: Introductory Bookkeeping and Reporting (FUAC02F) and Intermediate Bookkeeping and Reporting (FUAC03G). FUAC02F is a prerequisite for FUAC03G. The assessment intervention for each module comprises two assignments and a two-hour examination. A certificate is issued on the successful completion of the course (by obtaining a final mark of at least 50% for each module).

Admission requirements

A South African National Senior Certificate or an equivalent NQF level 4 matriculation qualification. Accounting or mathematics at matriculation level is not required for this course.

Curriculum

FUAC02F: Introductory Bookkeeping and Reporting

The nature and function of accounting

The nature of accounting theory

The financial position

The financial result

The double-entry system

The accounting process

Processing accounting data

Adjustments

The closing-off procedure, determination of profit, and the preparation of financial reports

NB: FUAC02F IS A PRE-REQUISITE FOR FUAC03G

FUAC03G: Intermediate Bookkeeping and Reporting

Cash and cash equivalents
Trade and other receivables
Inventory
Property, plant and equipment
Other non-current assets and financial instruments
Current liabilities
Non-current liabilities
The financial reports of a sole proprietorship
The financial reports of a company
Non-profit organisations
Incomplete records
Planning and control (cash budgets)

Language

The course is presented in English only.

Registration periods

Registration for the **first semester** for either of the two modules opens 1 December and closes on 31 January.

Registration for the **second semester** for either of the two modules opens 1 May and closes on 30 June.

Fees

Study fee for 2019 is R3 100 **per module** (R6 200 for the course) and payable as follows:
R3 100 **per module** once a student number has been allocated or confirmed

Method of tuition

The course is lectured by means of distance education. Communication between lecturers and students occur by means of a study guide, tutorial letters, the internet, telephone calls and personal visits. You must have access to the internet to study this course.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, course material or general administrative queries:

Course Administrator

Tel no: (012) 429 4061
E-mail: FUACenquiries@unisa.ac.za
Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

COURSE IN PRACTICAL BOOKKEEPING

Qualification Code: 70904
Duration: One year

Module code: PRAC01W

Objective

The objective of this course is to equip students with a practical knowledge of bookkeeping to enable them to do the accounting functions of a bookkeeper in the environment of any small/medium and large business entity.

Who will benefit from this course?

All persons who do clerical work and who are involved in the handling of business documents and bookkeeping aspects, but have no (or little) bookkeeping knowledge. The course is ideal for business owners who do not have a bookkeeping and accounting background.

Admission requirements

Senior certificate, National Senior Certificate or an equivalent qualification.

Curriculum

Topic A: Introduction to Bookkeeping

- Study unit 1: The nature and purpose of accounting
- Study unit 2: The accounting equation
- Study unit 3: Business documents: Cash transactions
- Study unit 4: Recording of cash transactions
- Study unit 5: Business documents: Credit transactions
- Study unit 6: Recording of credit transactions
- Study unit 7: Accounting records of close corporations

Topic B: Applied Bookkeeping

- Study unit 8: Inventory systems
- Study unit 9: Bank reconciliation
- Study unit 10: Trial balance
- Study unit 11: Final accounts and adjustments

Topic C: Internal Control and Budgets

- Study unit 12: Internal control
- Study unit 13: Budgets
- Study unit 14: Budget control

Topic D: Introduction to Taxation

- Study unit 15: Basic principles of income tax
- Study unit 16: Pay-as-you-earn system (PAYE)
- Study unit 17: Value-added tax (VAT)

Topic E: General Aspects of Interest to the Bookkeeper

- Study unit 18: The compensation fund
- Study unit 19: The unemployment insurance fund
- Study unit 20: Payroll Accounting

Language

Study material will be in English only.

Registration

Registration opens 1 December and closes 15 February. The course commences on 25 February

Fees

The course fee for 2019 is R6 000, which is payable as soon as a student number has been allocated or confirmed.

Please note that an amount of R1 500 will not be refunded if a cancellation is done after a student number was issued. Students that cancel the course after 1 April will forfeit the whole amount.

Method of tuition

This course will be taught by means of distance education. Communication with lecturers and fellow students occur via study guides, tutorial letters, e-mails, myUnisa, and by telephone.

Access to the Internet and computer is essential.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, course material or general administrative queries:

Course Administrator

Tel no: (012) 429 4061

E-mail: PRACenquiries@unisa.ac.za

Office 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

AUDITING

PROGRAMME IN FORENSIC AND INVESTIGATIVE AUDITING

Qualification code: 71315

Duration : One year

Module codes: PFIA01R, PFIA02S, PFIA03T, PFIA04U

Objective

The severity of commercial crime, highlighted by cases such as Leisurennet and Fidentia, and numerous publicised cases under investigation by the Public Protector emphasise the need that exists in society to prevent and detect commercial crime, and to ensure that effective remedial actions are implemented.

Who will benefit from this course?

This course is aimed at persons whose prime interest is in the prevention, detection or investigation of commercial crime.

Admission requirements

A senior certificate, and at least three years working experience, or a diploma, or degree. *Regular access to the Internet is highly recommended to ensure successful tuition.*

Curriculum

MODULE 1: FRAUD PREVENTION (PFIA01R)

The purpose of this module is to teach skills to formulate appropriate strategies for the prevention of fraud.

Areas of interest covered:

- Motivating the need for fraud prevention
- Theoretical background (professional associations, etc.)
- Definitions of economic crime
- Corporate governance (PFMA)
- Fraud risk assessment
- Roll of internal control in fraud prevention
- Fraud prevention strategies
- Fraud prevention policy
- Managing human resources
- Fraud auditing

MODULE 2: FRAUD DETECTION (PFIA02S)

The purpose of this module is to teach skills to formulate appropriate strategies for the detection of fraud.

Areas of interest covered:

- Identifying fraud
- Legal definitions and elements of offences
- Practical examples
- Red flags
- Fraud detection strategies
- Information Technology
- Reporting lines (Whistle Blowers Act, etc.)
- Auditing - surprise audits, internal and external
- Theoretical and legal issues pertaining to fraud detection
- Response to fraud
- Evidentiary issues

MODULE 3: FRAUD INVESTIGATION (PFIA03T)

The purpose of this module is to teach skills in planning and execution of fraud investigations.

Areas of interest covered:

- Theoretical and legal issues pertaining to fraud investigations
- Multi disciplinary approach to fraud investigations
- General legal issues
- Forensic auditing process
- Planning fraud investigations
- Preliminary investigation
- Execution phase (interviews, documentary evidence, etc.)
- Remedies and testimony (disciplinary, criminal and civil)
- Follow-up

MODULE 4: FORENSIC AND INVESTIGATIVE AUDIT REPORTING (PFIA04U)

The purpose of this module is to teach skills in writing reports on fraud, using the professional and academic conventions and formats appropriately.

Areas of interest covered:

- Types of reporting
- Reporting to Management
- Reporting to Board/Audit committee
- Disciplinary action
- Litigation support
- Criminal process
- Follow up and remedial action

Language

The programme is presented in English.

Registration

Registration opens 1 December and closes 22 February. The course commences 1 March.

Fees

The fee is R5 250 **per module** and is payable as follows:

R2 626 **per module** as soon as a student number has been allocated/confirmed

R1 312 **per module** – before 15 May; and

R1 312 **per module** – before 15 July

Proof of payment must be e-mailed to the course administrator.

Prescribed textbook

The prescribed textbook is: Snyman C.R. *Criminal Law*. Sixth Edition. 2015. Lexis Nexus, South Africa.

Medium of tuition

The programme consists of four (4) modules which have to be passed in order to obtain the certificate. Tuition is through distance education by means of study guides, tutorial letters and assignments.

A two-hour written examination (open book) will be conducted for each module, in order to assess the theoretical and practical knowledge gained in the course. The examinations will take place in October/November.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Edwin Makwe

Tel no: (012) 429 3804

E-mail: Forensic@unisa.ac.za

Office: 1-91 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA



TAXATION

ADVANCED COURSE IN VALUE-ADDED TAX

Qualification code: 70963

Module codes: ADVT116, ADVT128

Duration: Twenty months including a dissertation of limited scope

Objective

The Advanced Course in Value-Added Tax is aimed at students who need a solid foundation and in-depth knowledge of the legal principles of value-added tax. Classified on the same level as an honours degree, the programme will enable students to provide advanced value-added tax planning and to give professional advice to clients.

Who will benefit from this course?

- Persons involved in accounting and/or auditing practices
- Tax consultants
- Legal practitioners
- Public officers of companies
- Lecturers at universities, or similar institutions
- Persons with a good working and theoretical knowledge of VAT who want to specialise
- South African Revenue Services and Master of the Supreme Court employees

Duration of course

Twenty months including a dissertation of limited scope. The purpose of the dissertation is to promote research in the field of VAT.

Admission requirements

Students must be in possession of an applicable bachelor's degree with value-added tax as part of their studies; or a law degree; or have completed the Course in Value-Added Tax offered by the Centre for Accounting Studies

Curriculum

The course covers the content of the Value-Added Tax Act as a whole as well as relevant parts of the Tax Administration Act as well as a study unit on the interpretation of tax law, together with relevant and recent VAT case law.

Language

The tutorial material will be available in English only.

Registration

Registration opens 1 December and closes 25 January. The course commences in February.

Fees

The fee for the module ADVT116 for 2019 is R8 700. This amount is payable as follows:
R4 350 as soon as a student number has been allocated;
R2 175 by 15 May; and
R2 175 by 15 August

The fee for the module ADVT128 is R2 700. This amount is payable by 15 March.

Method of tuition

Lecturers primarily communicate with students by means of four study guides as well as tutorial letters. All the study material for this course is **only** available electronically and must be downloaded from myUnisa. Students will be required to submit four assignments during the period of study and write a two-hour open-book examination in October/November 2019. After successful completion of the examination and course work, students have to submit a dissertation of limited scope (10 000-12 000 words) on a topic approved by the course leader. The dissertation must be submitted before 30 September 2020.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Paulinah Matidza

Tel no: (012) 429 4404

E-mail: ADVTenquiries@unisa.ac.za

Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA



ADVANCED PROGRAMME IN TAXATION (FOR GRADUATES)

Qualification code: 75744

Module codes: PATX01S, PATX02T, PATX03U, PATX04V

Duration: 18 months (Three semesters)

Objective

The Advanced Programme in Taxation (for graduates) has been designed to provide the student with a solid foundation and an in-depth knowledge of the legal principles to enable him/her to provide professional advice to clients and to perform advanced tax planning on their behalf. The programme is taught at the honours degree level.

Who will benefit from this course?

Persons involved in accounting and/or auditing practices, tax consultants, public officers of companies, Inland Revenue officials, lecturers at universities, Technicons or similar institutions and legal practitioners.

Duration of the certificate

Eighteen months in total, four modules in three semesters.

Admission requirements

Only students in possession of at least a Bachelor's degree will be admitted.

Curriculum

- Module 1 Principles of "Gross Income" and "Income" (PATX01S)
- Module 2 Principles of the General Deduction Formula, Special Allowances and Anti-Tax Avoidance Legislation ((PATX02T)
- Module 3 Tax Strategy and Practices (Administration) of Taxation, including employee benefits, retirement planning and estate planning (PATX03U)
- Module 4 Practical Research Project – short dissertation (PATX04V)

Language

The teaching medium is English. Students may, however, communicate and answer the assignments and examination in either English or Afrikaans. The same principle applies to the research project.

Registration

The programme commences in July and registration closes end of June.

Fees

The full fee for the eighteen month programme is R19 500 and payable as follows:

R5 000 as soon as a student number has been allocated/confirmed and not refundable with cancellation

R8 000 before 15 August

R6 500 before 31 March

Method of tuition

Lecturers primarily communicate with students by means of study guide notes and tutorial letters in electronic format online (myUnisa). Students will be required to submit three assignments (for each of the first two modules) during the period of study as well as a research project (dissertation of limited scope) and write a two-hour open book examination (third module is only an exam capstone module) in May/June ONLY. A pass mark of 50% for the assignment modules, examination module and research project is required.

On successful completion of the course, students will be awarded a certificate by the University.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Paulinah Matidza

Tel no: (012) 429 4404

E-mail: admin.cfas@unisa.ac.za

Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

COURSE IN ADMINISTRATION OF ESTATES

Qualification code: 70874

Duration: 1 (one) year

Module code: ESTX01M

Objective

This course covers the entire field of the administration of deceased and insolvent estates. The objective of the course is to equip students with the knowledge required to enable them to wind up both deceased and insolvent estates of individuals as well as insolvent estates of partnerships, companies and close corporations. The course is of a practical nature.

Who should enrol for this course?

This course will benefit tax consultants, employees of accounting, banking and legal firms who, *inter alia*, specialise in the winding up of estates and specific employees at the Receiver of Revenue and the Master of the High Court. Knowledge of the determination of taxable income will be to their advantage.

Admission requirements

Senior Certificate or an equivalent qualification or appropriate experience.

Curriculum

Study Guides

- Procedure for the administration of an estate and the calculation of estate duty (CGT implications)
- Intestate and testate succession, an overview of the law of trusts, the matrimonial property regime and estate planning
- Insolvent estates and the winding up process including rehabilitation
- Deceased insolvent estates

Language

The teaching medium is English only.

Registration

Registration opens 1 December and closes 31 January. The course commences in February.

Fees

The course fee for 2019 amounts to R6 600 (excluding prescribed books) and is payable as follows:
R3 300 as soon as a student number has been allocated/confirmed;
R1 650 before 15 May; and
R1 650 before 15 August

Method of tuition

The course is presented primarily by means of correspondence and is divided into four tutorial letters. All the study material for this course is only available electronically and must be downloaded from myUnisa. Students will be required to study the study guides in conjunction with two prescribed textbooks:

- Insolvent Estates. Latest edition (B de Clercq, RG Evans et al, latest edition)
- Deceased Estates. Latest edition (W Abrie, B de Clercq et al, latest edition)

Reference will also be made to the Income Tax Act, Estate Duty Act and Insolvency Act.

Three assignments (of which two will be compulsory) will be set, which will be written at home. These will be partly marked by the lecturers and a comprehensive solution, with comments, will be provided after each assignment.

A two-hour paper (limited open-book examination - students may use their prescribed books) will be written in October/November 2019. The marks obtained in the average of the two best assignments constitute 20% of the examination mark. A total mark of 50% will be required for the successful completion of the course.

On successful completion of the course, students will be awarded a certificate by the University.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Paulinah Matidza

Tel no: (012) 429 4404

E-mail: ESTXenquiries@unisa.ac.za

Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

COURSE IN TAXATION

Qualification code: 70971

Module code: CTAX11T, CTAX12U

Duration: 2 (two) semesters (one module per semester)

Introduction

The course consists of two modules and students must pass both modules in order to obtain the Certificate in Taxation.

Students may register for both modules in either the first or second semester. Due to the volume of the work, students who register for only one module per semester are advised to register for CTAX12U in the first semester of registration and for CTAX11T in the second semester of registration of the year.

Objective

The course covers the entire field of taxation (including value-added tax), excluding certain specialised areas and will enable students to calculate the tax of individuals including farmers, partnerships, sole traders as well as the taxation of companies, close corporations and trusts. This course is aimed at beginners as well as students who only need to update their knowledge in the discipline of Taxation.

Who will benefit from this course?

Partners in partnership, farmers and persons involved in smaller businesses with a more formal business structure such as a close corporation or company, people in employment, the holders of public office (e.g. SARS), sole traders and employees in the audit profession, will find this course very beneficial for personal and business purposes.

Admission requirements

A National Senior Certificate or appropriate experience in taxation.

Curriculum

Module CTAX11T - The Taxation of Business Income

Gross income
Special inclusions of gross income
Exempt income
The general deduction formula
Foreign income
Specific deductions
Expenditure and allowances relating to capital assets
Capital gains tax
Partnerships
Taxation of companies and close corporations
Taxation of trusts
Tax avoidance and evasion
Administrative procedures
Value-added tax (VAT)

Module CTAX12U - The Taxation of Individuals

Gross income
Exempt income
General deduction formula
Fringe benefits
Non-residents
Retirement benefits

Farming income
Sole traders
Donations tax
Prepaid taxes
Capital gains tax for individuals
Foreign income

Language

The course is presented in English.

Registration

The course commences in January for the **first semester**. Registration opens 1 December and closes on 18 January with a two hour examination in May/June.

The course commences in July for the **second semester**. Registration opens 1 May and closes on 14 June with a two-hour examination in October/November.

Fees

The course fee for 2019 amounts to R4 000 **per module** (excluding prescribed books) and is payable as follows:

R2 000 **per module** as soon as a student number has been allocated/confirmed;

R2 000 **per module** before 15 March (**first semester**) and 15 August (**second semester**)

Method of tuition

The course will be taught by means of distance education through study guides, tutorial letters, three assignments and solutions, which will be supplied as the course progresses. The assignments will be marked by the lecturers. Lecturers may be contacted by e-mail, telephone, or visited by appointment.

The submission of the first assignment per module is compulsory for admission to the examination.

A two-hour closed-book examination will be written per module in May/June 2019 (for **first semester**) and October/November 2019 (for **second semester**).

Students will be required to buy one prescribed book per module.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Paulinah Matidza

Tel no: (012) 429 4404

E-mail: CTAXenquiries@unisa.ac.za

Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

COURSE IN VALUE-ADDED TAX

Qualification code: 70912

Duration: One year

Module code: VATX013

Objectives

The objective of the course was designed to teach students the principles of Value-Added Tax in a practical way. It covers the entire field of VAT and concentrates on the calculation and recording of VAT transactions.

Who will benefit from this course?

- Employees of SARS
- People in smaller businesses with a more formal business structure such as a close corporation or company
- Persons involved in VAT audits and investigations
- Persons involved in VAT matters in public practice
- Persons who want to further their studies in the field of taxation

Admission requirements

A senior certificate, National Senior Certificate or equivalent NQF 4 qualification or appropriate experience in Income Tax and Value-Added Tax.

Curriculum

Study Guide 1

Introduction
General background on VAT
The VAT Act
Accounting basis
Registration and tax periods
Types of supply
Taxable supplies
Exempt supplies
Goods imported and imported services
Tax invoices and other documentation
The VAT return

Study Guide 2

Input tax
Deemed supplies
Time and value of supply
Adjustments for change in use
Exports
Supply of a going concern
Deregistration
The VAT return

Study Guide 3

Fixed property transactions
Deceased estates
Insolvent estates and VAT
The agricultural sector
Financial services
Tax Administration Act
Objection and appeal, tax liability, payment and recovery of tax
Penalties, interest and other sanctions, planning considerations & transitional rules

Language

The tutorial material will be available in English only, but students may answer assignments and the examination in English or Afrikaans.

Registration

The course commences on 1 March. Registration should be received by 22 February.

Fees

The course fee for 2019 is R5 700 (excluding prescribed books) and is payable as follows:
R2 850 as soon as a student number has been allocated/confirmed;
R1 425 before 15 May; and
R1 425 before 15 August

Method of tuition

The course will be taught by means of distance education through three study guides, tutorial letters, four assignments and solutions which will be supplied as the course progresses. The assignments will be marked by lecturers. Lecturers can be contacted by telephone as well as e-mail.

The submission of one of the three assignments is compulsory for admission to the examination. A two-hour closed book examination will be written in October/November 2019. A mark of 50% is required to pass the examination. On successful completion of the course, students will be awarded a certificate by the University.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, course material or general administrative queries, contact:

Course Administrator

Eunice Ramanyimi

Tel no: (012) 429 3197

E-mail: VATenquiries@unisa.ac.za

Office: 2-79 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

PROGRAMME IN TAXATION: A STRATEGIC APPROACH

Qualification code: 70947

Duration: One year

Module code: STTX02Q, STTX03R, STTX04S

Objectives

The programme has been designed to provide the student with a solid foundation and an in-depth knowledge of taxation principles to enable him/her to provide advice to clients and to perform tax planning on their behalf.

Who should enrol for this programme?

The programme caters for persons involved in accounting and/or auditing practices, tax consultants, public officers of companies, Inland Revenue officials, and legal practitioners.

Duration of the programme

Twelve months in total, three modules in two semesters.

Admission requirements

Students wanting to register for this programme must have successfully completed the Course in Taxation (G/CTAX11T or G/CTAX12U) or be in possession of a CIS, ICB, CMA or an equivalent qualification with Taxation I.

Curriculum

Module 1	Principles of "Gross Income" and "Income" (STTX02Q)
Module 2	Principles of General Deduction Formula, Special Allowances and Anti-Tax Avoidance Legislation (STTX03R)
Module 3	Tax Strategy and Practices (Administration) of Taxation, including employee benefits, retirement planning and estate planning (STTX04S)

Language

The teaching medium is English. Students may, however, communicate and answer the assignments and examination in either English or Afrikaans.

Registration

The course commences in July and registration closes end of June.

Fees

The full fee for the twelve month programme is R16 500 and payable as follows:

R5 000 as soon as a student number has been allocated/confirmed and non-refundable with cancellation

R6 000 before 15 August

R5 500 before 31 March

Method of tuition

Lecturers primarily communicate with students by means of module notes and tutorial letters. Students will be required to submit three assignments (for each of the first two modules) during the period of study and to write a two-hour open book examination (third module is only an exam capstone module) in May/June ONLY. A 50% pass mark for the assignment modules and examination module is required.

All the study material for this course is **only** available electronically and must be downloaded from myUnisa.

Enquiries

For information regarding registration, payment, or general administrative queries, contact:

Course Administrator

Paulinah Matidza

Tel no: (012) 429 4404

E-mail: admin.cfas@unisa.ac.za

Office: 1-90 AJH van der Walt Building (Muckleneuk campus, Pretoria), UNISA

• • •

REGISTRATION FORM

Student number

IMPORTANT

The registration procedure is as follows:

- The completed registration form must be e-mailed to the course administrator with a copy of your ID & required qualification(s).
- After a student number has been allocated by your Centre administrator, the relevant payment must be made.
- Proof of payment must be e-mailed to the same course administrator.
- **Only Centre personnel at Muckleneuk main campus are able to register you. YOU MAY NOT REGISTER "ON-LINE"**

Please fill in the qualification code and module code(s) of the course for which you are registering

QUALIFICATION CODE		MODULE CODE(S)	

Section A – Personal details

1 Surname		Initials		Title		
2 Previous Surname						
3 First names						
4 Date of birth	y	y	m	m	d	d
5 ID/passport number						
6 Ethnic group		7 Disability type				
8 Contact details	Home:					
	Work:					
	Fax:					
	Cell:					
	E-mail:					
9 Postal address	10 Residential address					
Postal code		Postal code				

Section B – General Information

11 Preferred exam centre				
12 Details of previous registration at Unisa and/or another university, institute or college				
Name of institution e.g. Unisa, UCT	Degree/Diploma/Certificate e.g. BA	Year(s) attended e.g. 2014-2017	Student number	Year completed
13 Highest grade passed in school		Year		
14 Occupation				
15 Employer's name and address				
16 How did you come to hear about the course?				

Section C – Proposed Registration

Indicate your proposed registration with a ✓

Qualification Code	Module Code	Fees	✓	Qualification Code	Module Code	Fees	✓	Qualification Code	Module Code	Fees	✓	
ACCOUNTING				AUDITING				TAXATION				
72192	ACSG016	R5 500		71315	PFIA01R	R5 250		70963	ADVT116	R8 700		
70866	FUAC02F	R3 100			PFIA02S	R5 250			ADVT128	R2 700		
	FUAC03G	R3 100			PFIA03T	R5 250		75744	PATX01S	R19 500		
70904	PRAC01W	R6 000			PFIA04U	R5 250			PATX02T			
								PATX03U				
									PATX04V			
								70874	ESTX01M	R6 600		
								70971	CTAX12U	R4 000		
									CTAX11T	R4 000		
								70912	VATX013	R5 700		
								70947	STTX02Q	R16 500		
									STTX03R			
									STTX04S			

Students with an address or exam centre outside RSA must pay an additional compulsory levy on registrations:

Category A: Africa to be announced in 2019

Category B: Rest of the world to be announced in 2019

NB: These levy fees were not available at time of printing

Section D – Particulars of Payment

Cash Deposits

Beneficiary: Unisa Student Deposits

Bank: Standard Bank

Branch code: 010645

Account number: 096R

Reference number: Student number followed by 3014774764

NB: Leave one space open between your student number and allocation number e.g.

Reference number:	7							3	0	1	4	7	7	4	7	6	4
-------------------	---	--	--	--	--	--	--	---	---	---	---	---	---	---	---	---	---

(Student number)

Electronic Fund Transfers

Unisa is a pre-approved beneficiary (select from your bank's list of pre-approved beneficiaries)

Credit card payments

Please refer to the following link for online credit card payments - <https://registration.unisa.ac.za>

Corporate clients/bulk payments

Beneficiary: Unisa

Account number: 011554622

Reference number: 3014774764 COMPANY NAME

NB: A list of students with their student numbers and amounts should be e-mailed to admin.cfas@unisa.ac.za

Foreign student payments

Beneficiary: UNISA

Account number: 011554622

SWIFT code: SBZAZAJJ

Section E – Declaration and Undertaking

I declare that all the particulars furnished by me on this form are true and correct, and I undertake to comply with the rules, regulations and decisions of the University and the Centre for Accounting Studies, and any amendments thereto, which may be applicable to students in general and to the field of study for which I am registered. I undertake to protect the copyright of the University and under no circumstances to make the study material available for use by any other person.

Student's signature Date

PAYMENT DETAILS

(VAT REGISTRATION NR: 4360102869)

1. INDIVIDUAL STUDENTS ONLY (UNISA student deposits)

- **CASH DEPOSITS** - No cash will be accepted at the UNISA offices and should be paid into the bank account of the University at any Standard Bank branch in South Africa.

BENEFICIARY	UNISA STUDENT DEPOSITS
BANK	STANDARD BANK
ACCOUNT NR	096R
BRANCH CODE	010645
REFERENCE	<i>your</i> STUDENTNR 3014774764

NB: Leave one space open between your student number and allocation number

- **ELECTRONIC FUND TRANSFERS**
UNISA is a public beneficiary (select from your bank's list of pre-approved beneficiaries)

REFERENCE	<i>your</i> STUDENTNR 3014774764
-----------	----------------------------------

- **CREDIT CARD PAYMENTS** – (Credit cards are restricted to Visa and MasterCard)
The preferred method of payment for national or international students is via the UNISA website. The web payment link is as follows:

<https://registration.unisa.ac.za>

REFERENCE	<i>your</i> STUDENTNR 3014774764
-----------	----------------------------------

2. CORPORATE CLIENTS/BULK PAYMENTS

BENEFICIARY	UNISA
BANK	STANDARD BANK
ACCOUNT NR	011554622
BRANCH CODE	010645
REFERENCE	3014774764 COMPANY NAME

NB: A list of students with student numbers and amounts should be e-mailed to schwaae@unisa.ac.za or faxed to 086 624 2172

3. FOREIGN STUDENTS

BENEFICIARY	UNISA
BANK	STANDARD BANK
ACCOUNT NR	011554622
BRANCH CODE	010645
SWIFT CODE	SBZAJJ
REFERENCE	<i>your</i> STUDENTNR 3014774764

NB: Leave one space open between your student number and allocation number

Note: Please send your proof of payment to your course administrator.

