

COLLEGE OF ACCOUNTING SCIENCES

Advanced Course

Advanced Course in Value Added Tax	
Code: 70963	Year: 2026
Duration:	Twenty months including a dissertation of limited scope. The purpose of the dissertation is to promote research in the field of VAT.
Language medium:	English
Registration periods:	The course commences in February. Registrations should be received by 31 January.
Target group:	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 wants to specialise South African Revenue Services and Master of the Supreme Court employees
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
Course leader details:	Mrs Ruyaida Moosa MCom, CA(SA) Department of Taxation Office: AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA Tel: 012 429 8976 E-mail: ADVTenquiries@unisa.ac.za
Programme administrator:	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: UCL@unisa.ac.za Application Link: www.unisa.ac.za/applyslp
Purpose statement:	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.
Modules:	ADVT116 - Advanced Programme in Value-Added Tax (Theory) Content: Study Guide 1: Study Guide 1: The legal framework The administrative framework Introduction to Value-Added Registration Registration Payment and recovery of VAT Payment and recovery of VAT Study Guide 2: Supplies - general principles Deemed supplies

Time of supply rules
Value of supply rules
Zero rated supplies
Exempt supplies
VAT on imported goods
VAT on imported services

Study Guide 3:
Input tax
Adjustments
Pre-incorporation transactions
Agents and principals Fixed property transactions

Study Guide 4:
Bodies of persons
Associations not for gain
Welfare organisations
Group restructuring
Deceased and insolvent estates
Educational services
Municipalities
The short-term insurance industry
Financial services
Betting transactions
The entertainment and hospitality industry

ADVT128 - Advanced Programme in Value-Added Tax (Dissertation)

Content:

A practical research project which afford a student the opportunity to do research in a specialised field in VAT and to stimulate research in the discipline of taxation. The research project should:

Have a bearing on VAT

Be of an original nature, e.g. clarify an issue and/or contribute to a better understanding thereof and/or breaking new ground in the particular field. Accordingly, it should not merely cover a conventional topic that is dealt with in a textbook.

Be viable, both as regards the research method and the availability of information

CAS MYSLP 2024

Course

Course in Fundamental Accounting	
Code: 70866	Year: 2026
Duration:	One academic year.
Language medium:	English.
Registration periods:	The course comprises two modules, namely FUAC02F and FUAC03G. You first register for FUAC02F and then for FUAC03G only after having passed FUAC02F. The registration dates for the first and second semester closes in line with the university registration dates for that semester.
Target group:	Individuals interested in a career in the fields of bookkeeping and basic financial reporting, or those students who intend furthering their academic tuition towards obtaining a degree in Accounting at UNISA.
Admission requirements:	A South African National Senior Certificate (with or without university exemption) or an equivalent NQF level 4 matriculation qualification. Accounting or mathematics at matriculation level is not required for the Course in Fundamental Accounting.
Course leader details:	Mr Tshepo Diale CA(SA) Programme Leader: Course in Fundamental Accounting Tel: 012 429 8497 Email: dialet@unisa.ac.za
Programme administrator:	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: UCL@unisa.ac.za Application Link: www.unisa.ac.za/applyslp
Purpose statement:	The objective of this course is to equip a student with bookkeeping and basic financial reporting skills applicable 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, and 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
Modules:	FUAC02F - Introductory Bookkeeping and Reporting Content: Study guide: 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, determining of profit, and preparation of financial reports

FUAC03G - Intermediate Bookkeeping and Reporting

Content:

Study guide:

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)

CAS MYSLP 2026 FIRST DRAFT DOC

Course in Administration of Estates	
Code: 70874	Year: 2026
Duration:	One year
Language medium:	English
Registration periods:	The course commences on 1 March. The closing date for registration is 29 February.
Target group:	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 an appropriate experience
Course leader details:	Mr Vusumuzi Msiza MCompt, CA(SA) Department of Taxation Discipline expertise: Taxation Office AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA Tel : 012 429 4358 Email: ESTXenquiries@unisa.ac.za
Programme administrator:	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: UCL@unisa.ac.za Application Link: www.unisa.ac.za/applyslp
Purpose statement:	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
Modules:	ESTX01M - Course in Administration of Estates Content: Procedure for the administration of an estate and the calculation of estate duty Intestate and testate succession, the law of trusts, the matrimonial property regime and estate planning Insolvent estates and the winding up process including rehabilitation Deceased insolvent estates

CAS MYSLE

Course in Practical Bookkeeping

Code: 70904

Year: 2026

Duration: One year.

Language medium: English.

Registration periods: The course commences on 22 February. Registration commences on 1 December. The closing date for registration is 14 February.

Target group: 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 equivalent qualification.

Course leader details: Course leader
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360 Lillian Ngoyi Street, Pretoria Central
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Modules: **PRAC01W - Practical Bookkeeping**
Content:

Study Guide 1 : 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
Study Guide 2: Applied Bookkeeping
Study unit 8: Inventory systems
Study unit 9: Bank reconciliation
Study unit 10: Trial balance
Study unit 11: Final accounts and adjustments
Study unit 12: Internal control
Study unit 13: Budgets
Study unit 14: Budget control
Study unit 15: Basic principles of income tax
Study unit 16: Pay-as-you-earn system(PAYE)
Study unit 17: Value-added tax (VAT)
Study unit 18: The compensation fund
Study unit 19: The unemployment insurance fund
Study unit 20: Payroll Accounting

Course in Value Added Tax	
Code: 70912	Year: 2026
Duration:	One year
Language medium:	English
Registration periods:	The course commences on 1 March. The closing date for registration is 29 February.
Target group:	The course is suitable for: 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:	Senior certificate, National Senior Certificate or equivalent NQF level 4 qualification
Course leader details:	Ms Ruyaida Moosa MCompt, CA(SA) Department of Taxation Discipline expertise: Taxation Office AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA Tel: 012 429 8976 Email: VATXenquiries@unisa.ac.za
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Purpose statement:	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.
Modules:	VATX013 - Course in Value-Added Tax Content: 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 and transitional rules

CAS MYSLP 2026 FIRST DRAFT DOCUMENT 1

Course in Taxation	
Code: 70971	Year: 2026
Duration:	One year
Language medium:	English
Registration periods:	The course commences in January (first semester) and July (second semester). Registrations should be received on or before 21 January (first semester) and 15 July (second semester).
Target group:	Partners in partnerships, 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), and sole traders will find this course very beneficial for personal and business purposes.
Admission requirements:	A National Senior Certificate or appropriate experience in taxation.
Course leader details:	Mr Vusumuzi Msiza MCompt, CA(SA) Department of Taxation Discipline expertise: Taxation Office AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA Tel: 012 429 4404 Email: VATXenquiries@unisa.ac.za
Programme administrator:	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: UCL@unisa.ac.za Application Link: www.unisa.ac.za/applyslp
Purpose statement:	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.
Modules:	CTAX12U - Taxation of Individuals Content: 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 CTAX11T - Taxation of Business Income Content: 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)

CAS MYSLP 2026 FIRST DRAFT DOCUMENT

Course in Accounting for School Governance	
Code: 72192	Year: 2026
Duration:	One year. One intake per year
Language medium:	English
Registration periods:	The course commences on 1 March. The closing date for registration is 29 February.
Target group:	Administrative staff dealing with the accounting aspects of a school, school principals, members of governing bodies of schools, parents, educators, member 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
Course leader details:	Mr Vusumuzi Msiza MCompt, CA(SA) Department of Taxation Discipline expertise: Taxation Office AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA Tel: 012 429 4358 E-mail:ACSGenquiries@unisa.ac.za
Programme administrator:	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: UCL@unisa.ac.za Application Link: www.unisa.ac.za/applysl
Purpose statement:	The objective of this course is to equip students 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 Africa schools in order to improve the general governance of the school.
Modules:	ACSG016 - Accounting for School Governance Content: Topic A Bookkeeping and business documents School governance The nature and purpose of accounting The accounting equation Business documents: Cash transactions The recording of cash transactions Credit transactions Topic B The application of bookkeeping systems Inventory systems Bank reconciliation Final accounts Topic C Internal control and budgets Internal control Budgets



Programme

Programme in Forensic and Investigative Auditing	
Code: 71315	Year: 2026
Duration:	One year
Language medium:	English
Registration periods:	The programme commences on the 1st March. Registration opens on 1st December and should be completed by 22 February when study material will be dispatched to students who have supplied proof that registration fees have been paid.
Target group:	This programme 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 relevant working experience, or a relevant diploma, or degree.
Course leader details:	Mr. ES MAKWE Tel: 012 429 3804 E-mail: makwese1@unisa.ac.za
Programme administrator:	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: UCL@unisa.ac.za Application Link: www.unisa.ac.za/applyslp
Modules:	PFIA01R - Fraud Prevention Content: 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 policies Managing human resources Fraud auditing PFIA02S - Fraud Detection Content 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

PFIA03T - Fraud Investigation

Content:

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

PFIA04U - Forensic and Investigative Audit Reporting

Content:

The purpose of this module is to teach skills in writing reports on fraud, using the professional and academic conventions and formats appropriately.
Types of reporting
Reporting to Management
Reporting to Board/Audit committee
Disciplinary action
Litigation support
Criminal process
Follow up and remedial action

CAS MYSLP 2026 FIRS

