

# COLLEGE OF ACCOUNTING SCIENCES

## Advanced Course

Advanced Course in Value Added Tax	
<b>Code:</b> 70963	<b>Year:</b> 2024
<b>Duration:</b>	Twenty months including a dissertation of limited scope. The purpose of the dissertation is to promote research in the field of VAT.
<b>Language medium:</b>	English
<b>Registration periods:</b>	The course commences in February. Registrations should be received by 31 January
<b>Target group:</b>	Persons involved in accounting and/or auditing practices  Tax consultants  Legal practitioners  Public officers of companies  Lectures 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
<b>Admission requirements:</b>	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
<b>Course leader details:</b>	Mrs Ruyaida Moosa MCom, BCompt Hons (Unisa), CA(SA) Department of Taxation Office: AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA Tel: 012 429 4404 (08:00 – 13:00) E-mail: <a href="mailto:ADVTenquiries@unisa.ac.za">ADVTenquiries@unisa.ac.za</a>
<b>Programme administrator:</b>	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: <a href="mailto:UCL@unisa.ac.za">UCL@unisa.ac.za</a> Application Link: <a href="http://www.unisa.ac.za/applyslp">www.unisa.ac.za/applyslp</a>
<b>Purpose statement:</b>	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.
<b>Modules:</b>	<b>ADVT116 - Advanced Programme in Value-Added Tax (Theory)</b> Content:  Study Guide 1: Study Guide 1: The legal framework The administrative framework Introduction to Value-Added Registration Registration

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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

# Course

Course in Fundamental Accounting	
<b>Code:</b> 70866	<b>Year:</b> 2024
<b>Duration:</b>	One academic year
<b>Language medium:</b>	English
<b>Registration periods:</b>	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.
<b>Target group:</b>	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.
<b>Admission requirements:</b>	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.
<b>Course leader details:</b>	Tshepo Diale Programme Leader: Course in Fundamental Accounting Tel: 012 429 8497 Email: <a href="mailto:diale@unisa.ac.za">diale@unisa.ac.za</a>
<b>Programme administrator:</b>	Admin Officer Unisa Centre for Lifelong Learning 360 Lillian Ngoyi Street, Pretoria Central Solomon Mahlangu Building 2nd floor Tel: 012 352 4288 Email address: <a href="mailto:UCL@unisa.ac.za">UCL@unisa.ac.za</a> Application Link: <a href="http://www.unisa.ac.za/applyslp">www.unisa.ac.za/applyslp</a>
<b>Purpose statement:</b>	<p>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.</p> <p>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</p>
<b>Modules:</b>	<p><b>FUAC02F - Introductory Bookkeeping and Reporting</b> Content:</p> <p>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</p> <p><b>FUAC03G - Intermediate Bookkeeping and Reporting</b> Content:</p> <p>Study guide: Intermediate Bookkeeping and Reporting</p>

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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)

## Course in Administration of Estates

**Code:** 70874

**Year:** 2024

**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  
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**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

## Course in Practical Bookkeeping

**Code:** 70904

**Year:** 2024

**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  
Ms Babalwa Ceki, CA(SA), MCom Accounting  
Office: AJH van der Walt-building (Muckleneuk campus, Pretoria) UNISA  
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**Assistant Course Leader:** Ms Ayanda B Matsane CA(SA), MCom Accounting  
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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:** 2024

**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  
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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

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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



## Course in Taxation

**Code:** 70971

**Year:** 2024

**Duration:** One Year. (It is however possible to pass both modules in one semester).

**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)  
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**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

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Tax avoidance and evasion  
Administrative procedures  
Value-added tax (VAT)

## Course in Accounting for School Governance

**Code:** 72192

**Year:** 2024

**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)  
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**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: 2024

**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 K Joubert M Compt (External Auditing)  
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**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

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### **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