

Student number: 3583-648-2  
Date: 2023-09-19

UDEMAN N T MISS  
12 VENTNOR ROAD  
COSTA DA GAMA  
7945

Dear Student

As requested, a statement is attached.

Yours faithfully

Prof MM Sepota

Acting Registrar



Student number: 3583-648-2  
Date: 2023-09-19

This is to certify that

NICOLENE THERESA UDEMAN

Previous name / maiden name - if applicable : UDEMAN

Identity Number :8503030109081  
Date of Birth :1985-03-03

in the academic year 2010 completed the

BACHELOR OF ACCOUNTING SCIENCE

SAQA ID: 5535  
NQF exit level: 6  
Minimum credits required: 360

by passing university examinations in the following study units:

YEAR MONTH	CODE	NAME OF STUDY UNIT	%	NQF LEVEL	CREDITS
2004 NOV	INM1013	* INTRODUCTION TO THE ECONOMIC AND MANAGEMENT ENVIRONMENT 1A	83	5	
2004 NOV	INM1024	* INTRODUCTION TO THE ECONOMIC AND MANAGEMENT ENVIRONMENT 1B	91	5	
2005 MAY	ACN101M	* ACCOUNTING CONCEPTS, PRINCIPLES AND PROCEDURES (ACCOUNTING 101)	89	5	12
2005 OCT	ACN102N	* ACCOUNTING REPORTING (ACCOUNTING 102)	75	5	12
2005 NOV	CLA101S	COMMERCIAL LAW 1A	50	5	12
2006 MAY	DPA101P	ACCOUNTING SYSTEMS IN A COMPUTER ENVIRONMENT	54	5	12
2005 MAY	ECS1016	ECONOMICS 1A	68	5	12
2005 OCT	ECS1028	* ECONOMICS 1B	77	5	12
2005 JUN	MNB101D	BUSINESS MANAGEMENT 1A	72	5	12
2005 MAY	QMG102Q	INTRODUCTORY FINANCIAL MATHEMATICS	63	5	12
2006 MAY	ACN201Q	FINANCIAL ACCOUNTING FOR COMPANIES (ACCOUNTING 201)	50	6	12
2007 MAY	ACN202R	GROUP STATEMENTS, FINANCIAL ANALYSIS AND THE VALUATION OF FINANCIAL INSTRUMENTS (ACCOUNTING 202)	61	6	12
2006 OCT	AUE201L	INTRODUCTION TO THE THEORY OF AUDITING AND AUDIT PRACTICE	63	6	12
2006 NOV	DPA202T	PRACTICAL ACCOUNTING DATA PROCESSING	63	6	12
2006 JUN	MNB102E	BUSINESS MANAGEMENT 1B	57	5	12
2006 OCT	TXN211D	THE TAXATION OF INDIVIDUALS (INCOME TAX (BCOMPT AND BCOM) 211)	57	6	12
2007 OCT	ACN203S	COST ACCOUNTING AND CONTROL	64	6	12
2007 MAY	AUE202M	INTRODUCTION TO THE PERFORMING OF THE AUDIT PROCESS	50	6	12
2007 NOV	CLA104V	COMMERCIAL LAW 1B	69	5	12
2007 MAY	TXN202C	DECEASED AND INSOLVENT ESTATES	62	6	12
2007 OCT	TXN213F	TAXATION OF BUSINESS INCOME (INCOME TAX 213)	61	6	12
2008 MAY	ACN311V	ACCOUNTING 311	50	7	12
2008 OCT	ACN312W	ACCOUNTING 312	67	6	12
2008 OCT	AUE302Q	LEGAL ASPECTS CONCERNING AUDIT PRACTICE	52	6	12
2008 OCT	CLA201V	COMMERCIAL LAW 2A	51	6	12
2010 MAY	ACN303V	SPECIFIC FINANCIAL REPORTING	50	6	10
2009 OCT	ACN304W	GROUP FINANCIAL REPORTING	61	6	10



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2009 OCT	ACN3073	FINANCIAL PLANNING AND CONTROL	61	6	12
2009 NOV	AUE303R	ADVANCED THEORY OF AUDITING AND THE PERFORMING OF THE AUDIT PROCESS	61	6	12
2009 MAY	CLA202W	COMMERCIAL LAW 2B	50	6	12
2010 MAY	ACN306Y	MANAGEMENT ACCOUNTING TECHNIQUES AS AN AID IN DECISION-MAKING	65	6	12
2010 NOV	ACN3084	FINANCIAL ANALYSIS, VALUATIONS AND RESTRUCTURING	50	6	12
2010 MAY	AUE301P	ASPECTS OF INTERNAL CONTROL OF IMPORTANCE TO AN AUDITOR	52	6	12
2010 OCT	AUE304S	COMPUTER AUDITING AND THE USE OF THE COMPUTER IN PERFORMING THE AUDIT PROCESS	54	6	12

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\* Passed with distinction

Total credits accumulated: 380

Major subject(s): ACCOUNTING  
AUDITING

Date of completion is 2010-11-08

The degree was conferred at a graduation ceremony held on 2011-05-28.

Yours faithfully



Acting Registrar



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## Purpose statement of modules passed

This is to certify that the purpose statement of the modules offered comprises the following:

### ACN101M - ACCOUNTING CONCEPTS, PRINCIPLES AND PROCEDURES (ACCOUNTING 101)

To introduce students to the fundamental concepts and principles of accounting; the collecting and processing of accounting data of an enterprise; the accounting treatment and disclosure of non-current assets and current assets, non-current liabilities and current liabilities, sole enterprise, non-profit organisations and the recording of transactions from incomplete records.

### ACN102N - ACCOUNTING REPORTING (ACCOUNTING 102)

To introduce students to the underlying accounting transactions and the accounting treatment and disclosure of partnerships, close corporations, the equity of companies, cash flow statements, manufacturing enterprises and branch accounts as well as planning and control.

### ACN201Q - FINANCIAL ACCOUNTING FOR COMPANIES (ACCOUNTING 201)

To gain knowledge of and insight into the following subject matter as well as the ability to apply this knowledge when preparing a set of annual financial statements: Companies Act requirements; framework for the preparation and presentation of financial statements; presentation of financial statements; share transactions (including preference shares); introduction to financial instruments; property, plant and equipment (including revaluations); inventories; revenue; provisions, contingent liabilities and contingent assets; events after the balance sheet date; investment property; impairment of assets; auditor's and director's reports.

### ACN202R - SELECTED GENERALLY ACCEPTED ACCOUNTING STANDARDS AND THE VALUATION OF FINANCIAL INSTRUMENTS (ACCOUNTING 202)

To gain knowledge of and insight into the following subject matter as well as the ability to apply this knowledge when preparing a set of annual financial statements: introduction to group annual financial statements; time value of money; valuation of financial instruments; leases; cash flows; earnings and dividends per share.

### ACN203S - COST ACCOUNTING AND CONTROL

The purpose of this module is to equip students with knowledge and skills in the following principles of management accounting: Basic knowledge of cost classification, cost behaviour, cost analysis, cost estimation, cost objects, and cost management accounting systems. Apply planning, budgeting and control techniques and measure performance of an entity. Analysing financial and other data to provide information for decision-making.

### ACN306Y - MANAGEMENT ACCOUNTING TECHNIQUES AS AN AID IN DECISION-MAKING

The purpose of this module is to equip students with knowledge and skills in the following principles of management accounting: Costing systems; Planning and Control techniques and Managerial tools to aid in decision-making.

### ACN3073 - FINANCIAL PLANNING AND CONTROL

The purpose of this module is to equip students with knowledge and skills in the following principles of management accounting: Gain knowledge and insight into selected accounting and financial management techniques as well as the ability to apply this knowledge by virtue of calculations, Interpret and integrate time value of money, cost of capital, capital investment decisions, financing decisions, standard costing and budgets.



#### ACN3084 - FINANCIAL ANALYSIS, VALUATIONS AND RESTRUCTURING

The purpose of this module is to equip students with knowledge and skills in the following principles of management accounting: Financial analysis, risk, valuation of business interests, Changes in shareholder's equity - reorganisations, arrangements and compromises, liquidations, changes in shareholding, absorptions, amalgamations, Conversions - partnerships to companies, close corporations to companies, companies to partnerships, and companies to close corporations.

#### ACN311V - ACCOUNTING 311

To gain knowledge of and insight into the following subject matter as well as the ability to apply this knowledge: the preparation of financial statements based on the accounting framework; the requirements for the presentation of financial statements taking into account certain items which affect the income statement and the balance sheet: the accounting treatment and disclosure of income tax and secondary tax on companies; net profit or loss for the period and the accounting treatment and disclosure of fundamental errors and changes in accounting policy, events a.e.r balance sheet date, revenue recognition, provisions, contingent liabilities and contingent assets share capital - transaction costs and the tax implications of the preceding topics.

#### ACN312W - ACCOUNTING 312

To gain knowledge of and insight into the following subject matter as well as the ability to apply this knowledge: the recognition and measurement as well as the disclosure and presentation of financial instruments; the accounting treatment and disclosure of foreign exchange transactions property, plant and equipment, investment properties, intangible assets, impairment of assets (excluding cash generating units), discontinuing operations and the tax implications of the preceding topics.

#### AUE201L - INTRODUCTION TO THE THEORY OF AUDITING AND AUDIT PRACTICE

To demonstrate an understanding of the nature of the auditing function with regard to the following: knowledge, skills, and qualities of a competent professional auditor; introduction to basic auditing concepts and principles, and introduction to the process of auditing.

#### AUE202M - INTRODUCTION TO THE PERFORMING OF THE AUDIT PROCESS

To gain insight into important aspects of performing the audit process such as a general overview of an audit of financial statements; the role of internal control in the audit process; the audit of the transaction cycles: revenue/receipts, purchases/payments; inventory, finance (source of funds and application of funds); and the review of financial statements and audit working papers.

#### AUE301P - ASPECTS OF INTERNAL CONTROL OF IMPORTANCE TO AN AUDITOR

To enable students to gain insight into the principles of corporate governance; internal control; internal control structures ' EDP general controls: organizational controls, system development controls, hardware controls, software controls, security controls; internal control structures ' EDP application controls: input controls, processing controls, output controls; the auditor's approach to internal control systems: obtaining an understanding of systems, designing of systems, evaluation of systems.

#### AUE302Q - LEGAL ASPECTS CONCERNING AUDIT PRACTICE

To enable students to gain insight into the common law and other aspects of importance to the public accountant and auditor; the Auditing Profession Act; aspects of the Companies Act of importance to the public accountant and auditor, aspects of the Close Corporations Act of importance to the public accountant and auditor; code of professional conduct; and rules regarding improper conduct.

#### AUE303R - ADVANCED THEORY OF AUDITING AND THE PERFORMING OF THE AUDIT PROCESS

To enable students to gain insight into advanced theory of Auditing; performing the audit process ' planning; performing the audit process ' field work on business cycles; completing an audit and reporting.



**AUE304S - COMPUTER AUDITING AND THE USE OF THE COMPUTER IN PERFORMING THE AUDIT PROCESS**

To enable students to gain insight into theoretical aspects of computer auditing: audit of computer programmes, audit of computer files and databases, audit of computer processing; the audit of specific computer applications; the use of the computer in the audit process: sampling, analytical review, other computer-assisted techniques.

**CLA101S - COMMERCIAL LAW 1A**

Section A: The South African legal system and introduction to the theory of law.  
Section B: The law of obligations; introduction to the law of contract; the formation of a contract; principles and rules concerning valid and binding contracts; breach of contract; remedies on the ground of breach of contract; the transfer and termination of obligations

**CLA104V - COMMERCIAL LAW 1B**

Section A: Specific contracts: contract of lease, contract of purchase and sale, insurance contract, employment contract.  
Section B: Law of agency, forms of business enterprise, security, law of competition, franchising, alternative dispute resolution.

**CLA201V - COMMERCIAL LAW 2A**

Syllabus: Company law; close corporations; law of partnerships

**CLA202W - COMMERCIAL LAW 2B**

Syllabus: Negotiable instruments and other methods of Payment; administration of estates; law of trusts; law of insolvency

**DPA101P - ACCOUNTING SYSTEMS IN A COMPUTER ENVIRONMENT**

To introduce students to information processing concepts; information systems development and management; computer controls and security; a background to business applications and the basics of operating a micro computer.

**DPA202T - PRACTICAL ACCOUNTING DATA PROCESSING**

To provide students with knowledge of: Fundamental data and transaction processing principles, needed to understand operating and accounting information systems. This module also equips students with practical skills needed to: Apply theoretical knowledge to accounting information systems in a business context, in their capacity as users, designers, and evaluators.

**ECS1016 - ECONOMICS 1A**

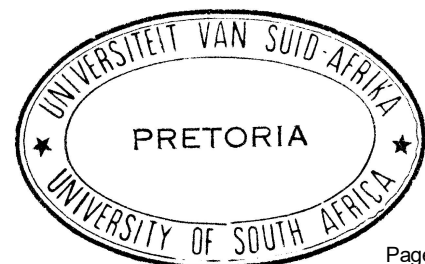
To gain insight into how the basic economic problem is solved in different economic systems, how economic activity is measured and how prices are determined through decisions made by individual households and firms under conditions of perfect and imperfect competition.

**ECS1028 - ECONOMICS 1B**

To gain insight into macroeconomic theory and variables such as total production and income of a country, economic growth, unemployment, inflation, and the balance of payments.

**INM1013 - INTRODUCTION TO THE ECONOMIC AND MANAGEMENT ENVIRONMENT 1A**

Study management; career planning; the economic problem; the economic system of South Africa; the role of business management; accounting and accounting aids.



**INM1024 - INTRODUCTION TO THE ECONOMIC AND MANAGEMENT ENVIRONMENT 1B**

Quantitative decision making; industrial and organisational psychology; communication; organisational culture.

**MNB101D - BUSINESS MANAGEMENT 1A**

To enable students to gain knowledge and insight into related aspects of business management such as the business world and business management; entrepreneurship; general management.

**MNB102E - BUSINESS MANAGEMENT 1B**

To enable students to gain knowledge and insight into related aspects of business management such as marketing management; financial management; operations management; purchasing and supply chain management; human resource management; contemporary

**QMG102Q - INTRODUCTORY FINANCIAL MATHEMATICS**

To enable the student to derive and apply the fundamental formulae of financial mathematics.

**TXN202C - DECEASED AND INSOLVENT ESTATES**

To gain knowledge of and insight into the following topics and the ability to apply this knowledge: administration of deceased estates; executor's accounts; wills; estate duty; the administration of insolvent estates; donations tax.

**TXN211D - THE TAXATION OF INDIVIDUALS (INCOME TAX (BCOMPT AND BCOM) 211)**

To gain knowledge of and insight into the following topics and the ability to apply this knowledge: basic principles of taxation; calculation of taxable income; prepaid taxes; fringe benefits; retirement benefits; the taxation of investment income; the taxation of non-residents; the taxation of farmers; capital gains tax.

**TXN213F - TAXATION OF BUSINESS INCOME (INCOME TAX 213)**

To gain knowledge of and insight into the following topics and the ability to apply this knowledge: the taxation of business income, partnerships, companies and close corporations; taxation of trusts; tax administration; Value-Added Tax (VAT); capital gains tax.

